

NEW ALBANY



2026 ANNUAL BUDGET PROGRAM

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City of New Albany, Ohio
Message from the City Manager
November 4, 2025

Dear Mayor Spalding and Members of City Council:

I am pleased to present the **2026 Operating Budget and Appropriation Ordinance** for your review and consideration. In accordance with Article IX of the *New Albany Charter*, the City Manager is required to submit the proposed budget by the first Council meeting in November. City Council is required to adopt a balanced budget and appropriation ordinance before December 20, 2025.

A Strong and Stable Financial Foundation

The City of New Albany continues to maintain a strong and stable financial position entering 2026. General Fund operating revenue is projected at **approximately \$63.9 million**, reflecting continued growth over 2025 while maintaining a conservative outlook given broader economic conditions. General Fund operating expenditures, excluding transfers, are budgeted at **\$44.0 million**, representing a manageable increase as the City continues to address service and infrastructure needs resulting from significant economic development activity.

After transfers and advances totaling **approximately \$16.3 million**, General Fund expenditures are projected at **\$60.4 million** compared to total revenue of **approximately \$72.7 million**, resulting in a projected increase of roughly **\$12.3 million**, which will offset transfers that were completed in 2025. The 2025 drawdown was intentional and consistent with long-term capital investment plans. It will not affect the City's commitment to maintain a **minimum unencumbered carryover reserve of 65% of annual operating expenditures**. This disciplined approach to the budget promotes flexibility and stability in the face of changing economic conditions.

Across all funds, total 2026 revenue is projected at **\$264.6 million**, with expenditures of **\$265.6 million**, yielding a minimal net decrease in total fund balances as significant grant-funded infrastructure projects reach completion. The remaining balances provide the foundation for continued investment in infrastructure and public services valued by our residents and the business community.

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City of New Albany, Ohio Message from the City Manager (Continued)

Investing in the Community's Vision

This budget advances the vision established in the *Engage New Albany Strategic Plan*. Our community pillars—Lifelong Learning, Health and Wellness, Arts and Culture, and Environment and Sustainability—guide policy and financial decisions. Through the 2026 budget, we continue to invest in projects and programs that reinforce these pillars and enhance the overall quality of life for residents and visitors alike.

In addition, the 2026 budget includes funding to implement the following strategic goals that were adopted by city council in 2025.

- Support for the Completion of the Village Center
- Creation of a Land Acquisition Strategy
- Creation of a Municipal Park Facilities Plan focusing on responsibilities & operations
- Management of a Leadership Transition
- Development of a Master Facilities Plan

Key investments in the 2026 budget include:

- Infrastructure and Mobility: Continued expansion of road, water, and utility systems in the New Albany International Business Park and Village Center to support both economic growth and responsible residential development.
- Parks and Public Spaces: Advancements in the *Rose Run II* and *Veterans Memorial* projects, additional trail connections, and park improvements to preserve New Albany's character and enhance recreation opportunities.
- Public Safety and Service Excellence: Strategic staffing, technology, and facility investments in the Police and Public Service departments to maintain high service levels amid regional growth.
- Sustainability and Innovation: Targeted funding for energy-efficient infrastructure, waste reduction initiatives, and digital service improvements that modernize operations and support environmental stewardship.

Commitment to Fiscal Responsibility

Prudent financial management remains at the heart of New Albany's success. The 2026 budget:

- Maintains the City's strong credit position through conservative revenue assumptions and disciplined expenditure control.
- Adheres to the City's comprehensive **financial management policies**, including long-range capital planning, debt management, and fund balance requirements.
- Aligns short-term operations with the City's **five-year financial plan (2026–2030)** to ensure that today's decisions support tomorrow's opportunities.

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City of New Albany, Ohio **Message from the City Manager** (Continued)

Challenges and Opportunities Ahead

As the community continues to experience sustained development momentum—driven by global investment and reinvestment from companies such as Abercrombie and Fitch, Intel, Amgen, Amazon, Meta, and Google—we must remain mindful of future demands on infrastructure, workforce and services. Inflationary pressures, supply chain volatility, and evolving workplace trends present challenges that require adaptive financial planning. At the same time, these dynamics offer new opportunities to expand the City's economic base, strengthen partnerships, and enhance the amenities that make New Albany a community of choice.

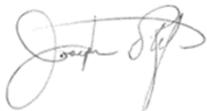
Acknowledgements

The development of this budget is a collaborative effort that reflects the dedication and professionalism of our entire organization. I want to extend my sincere appreciation to Finance Director Bethany Staats, CPA, and her team for their exemplary work in preparing a comprehensive and transparent budget document. I am also grateful to all department directors and staff for their ongoing commitment to excellence and innovation in serving our community.

Conclusion

The 2026 Operating Budget represents a thoughtful balance between fiscal prudence and proactive investment. It aligns resources with strategic priorities, preserves our long-term financial health, and continues to enhance the exceptional quality of life that defines New Albany.

Respectfully submitted,



Joseph Stefanov
City Manager

NEW ALBANY

Table of Contents

Budget Message from the City Manager

Table of Contents

GFOA Distinguished Budget Presentation Award

Organization Chart

Community Profile

Summaries

Overview Summary

Revenue Summary

Expenditure Summary

Funds

All Funds

Fund Diagram – By Budgetary Type (GASB)

Page

2

Consolidated Presentation – All Funds

5

Fund Diagram – By Operation Type

8

Consolidated Presentation – 2026 – By Operation

9

Fund Summaries

Operations – General

10

Fund Descriptions

27

2026 Summary Presentation

37

General Fund

45

Severance Liability Fund

53

Information Technology General Fund

54

Insurance Reserve General Fund

57

Community Events & Council Grants General Fund

58

Senior Connections General Fund

61

IDEA Implementation Board General Fund

64

Sustainability Advisory Board General Fund

66

69

70

71

72

73

74

75

| | <u>Page</u> |
|--|-------------|
| Operations – Restricted | 77 |
| Fund Descriptions | 80 |
| 2026 Summary Presentation | 84 |
| Street Construction, Maintenance & Repair Fund | 85 |
| State Highway Fund | 86 |
| Permissive Tax Fund | 87 |
| Alcohol Education Fund | 87 |
| Drug Use Prevention Program Grant Fund | 87 |
| Mandatory Drug Fines Fund | 88 |
| Law Enforcement & Education Fund | 88 |
| OneOhio Opioid Settlement Fund | 89 |
| Safety Town Fund | 89 |
| DUI Grant Fund | 90 |
| Law Enforcement Assistance Fund | 90 |
| K-9 Patrol Fund | 91 |
| Economic Development (NACA) Fund | 92 |
| Economic Development (NAECA) Fund | 93 |
| Local Coronavirus Relief Fund | 93 |
| Local Fiscal Recovery Fund | 94 |
| Hotel Excise Tax Fund | 95 |
| Healthy New Albany Facilities Fund | 96 |
| Hinson Amphitheater Fund | 97 |
| Alcohol Indigent Fund | 98 |
| Mayor's Court Computer Fund | 98 |
| Court Special Projects Fund | 99 |
| Clerk's Office Computer Fund | 99 |
| Subdivision Development Fund | 100 |
| Builder's Escrow Fund | 100 |

NEW ALBANY

| | <u>Page</u> | | <u>Page</u> |
|---|-------------|--|-------------|
| Operations – Economic Opportunity Zones | | | |
| Map – Economic Opportunity Zones | 102 | Richmond Square Tax Increment Financing Fund | 126 |
| Fund Descriptions | 103 | Tidewater I Tax Increment Financing Fund | 127 |
| 2026 Summary Presentation | 104 | Ealy Crossing Tax Increment Financing Fund | 128 |
| Oak Grove Economic Opportunity Zone Fund | 105 | Upper Clarenton Tax Increment Financing Fund | 129 |
| Central College Economic Opportunity Zone Fund | 105 | Balfour Green Tax Increment Financing Fund | 130 |
| Oak Grove II Economic Opportunity Zone Fund | 106 | Straits Farm Tax Increment Financing Fund | 131 |
| Blacklick Economic Opportunity Zone Fund | 106 | Oxford Tax Increment Financing Fund | 132 |
| Capital & Development – Capital Improvement | | Schleppi (Residential) Tax Increment Financing Fund | 133 |
| Fund Descriptions | 107 | Capital & Development – Tax Increment Financing – Commercial | |
| 2026 Summary Presentation | 108 | Fund Descriptions | 134 |
| Capital Improvement Fund | 109 | 2026 Summary Presentation | 136 |
| Village Center Improvement Fund | 110 | Blacklick Tax Increment Financing Fund | 137 |
| Park Improvement Fund | 111 | Blacklick II Tax Increment Financing Fund | 138 |
| Water & Sanitary Sewer Improvement Fund | 112 | Village Center Tax Increment Financing Fund | 138 |
| Leisure Trail Improvement Fund | 113 | Research & Technology District Tax Increment Financing Fund | 139 |
| Infrastructure Replacement Fund | 114 | Oak Grove II Tax Increment Financing Fund | 140 |
| Map – Tax Increment Financing Districts | 116 | Village Center II Tax Increment Financing Fund | 141 |
| Capital & Development – Tax Increment Financing – Residential | | Schleppi (Commercial) Tax Increment Financing Fund | 142 |
| Fund Descriptions | 117 | Capital & Development – Other Capital & Related | |
| 2026 Summary Presentation | 119 | Fund Descriptions | 143 |
| Windsor Tax Increment Financing Fund | 121 | 2026 Summary Presentation | 144 |
| Wentworth Crossing Tax Increment Financing Fund | 122 | Debt Service Fund | 145 |
| Hawksmoor Tax Increment Financing Fund | 123 | Bond Improvement Fund | 146 |
| Enclave Tax Increment Financing Fund | 124 | Capital Equipment Replacement Fund | 147 |
| Saunton Tax Increment Financing Fund | 125 | Oak Grove II Infrastructure Fund | 148 |
| | | Economic Development Capital Fund | 149 |

☰ NEW ALBANY ☰

Departments

| | |
|-----------------------------|-----|
| City Council | 153 |
| Police | 161 |
| Mayors Court | 181 |
| Community Development | 187 |
| Administrative Services | 205 |
| Strategic Initiatives | 225 |
| General Administration | 235 |
| City Attorney | 243 |
| Public Service | 245 |
| Finance | 269 |
| Land & Building Maintenance | 281 |

Capital

| | |
|---------------------|-----|
| Capital Equipment | 307 |
| Capital Improvement | 319 |

Debt

| | |
|--------------------------------------|-----|
| Debt Summary | 325 |
| Outstanding Debt | 327 |
| Future Debt Service & Debt Repayment | 328 |

Page

| <u>Appendices</u> | <u>Page</u> |
|--|-------------|
| Line Item Expenditure Summary – All Departments (2021-2029) | 331 |
| Line Item Expenditure Summary – All Departments (2021-2029) – All General Funds (Operations – General) | 332 |
| Line Item Expenditure Summary – All Funds 2026 | 333 |
| Line Item Expenditure Summary – All General Funds (Operations – General) 2026 | 334 |
| Fund Matrix by Department | 335 |
| Transfers Summary – 2026 | 338 |
| Advances Summary – 2026 | 339 |
| 2026 Exempt and Non-Exempt Wage Plan | 340 |
| Position Summary Schedule | 344 |
| 2026 Information Technology Budget | 349 |
| 2025 Summary of Fund Balances | 352 |
| Five-Year Financial Plan (2026-2030) | 356 |
| Significant Financial Policies | 363 |
| Summary of Changes from Proposed to Adopted | 381 |
| Glossary of Terms | 383 |
| City Service Contacts | 393 |

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GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of New Albany
Ohio**

For the Fiscal Year Beginning

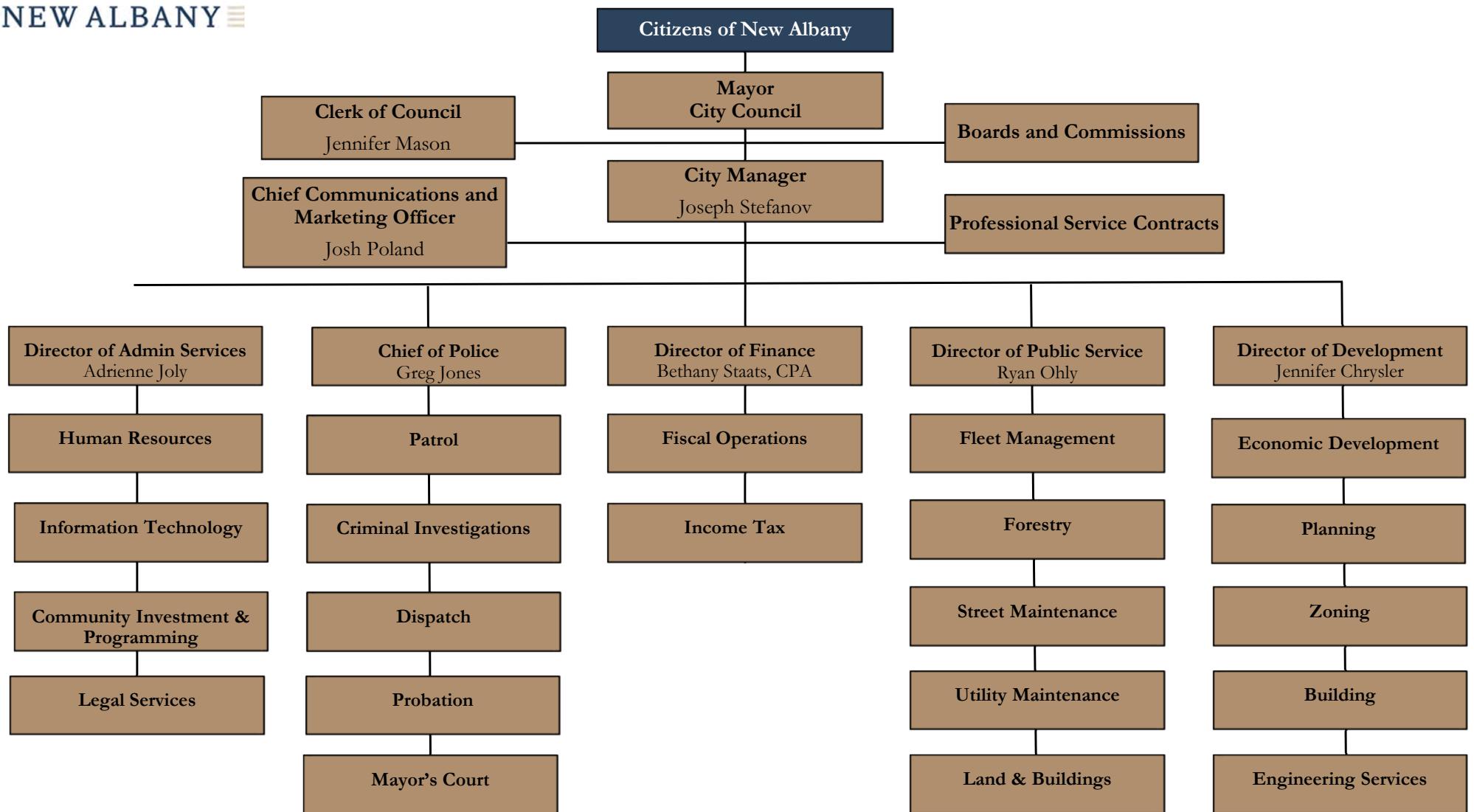
January 01, 2025

Christopher P. Morill
Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to City of New Albany, Ohio, for its 2025 Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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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 11,354 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 \$27 billion in private investment resulting in 36 million square feet of commercial space and 26,000 employees.

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

Quick Facts (2024)

- Population estimate 11,354*
- Square miles 21.9 (14,000 acres)
- Number of homes 3,842
- Median home value \$554,940*
- Median household income \$200,001*
- High school grad 98.4%*
- College grad 79.4%*
- Unemployment Rate 1.6%*

*Source: ESRI

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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.

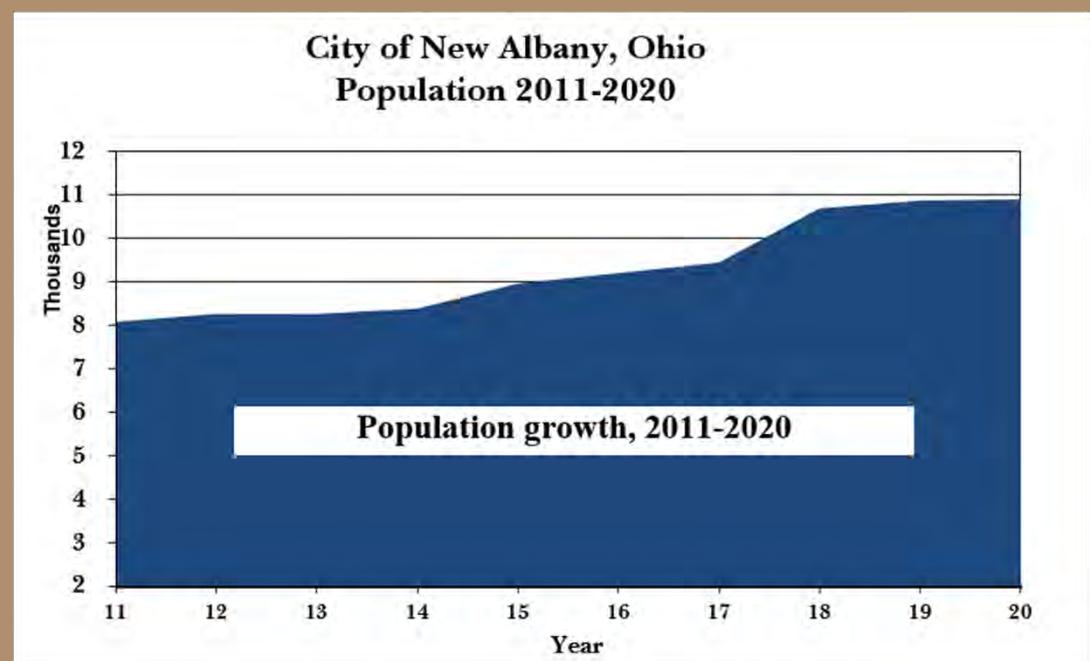
The City provides a range of municipal services mandated by statute or charter, including police protection, street maintenance, planning, zoning, and other general government services. Health services are contracted with, and provided by, the Franklin County Board of Health.

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Population

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

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



NEW ALBANY

Local Market Update – September 2025

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



New Albany (Corp.)

Franklin and Licking Counties

| Key Metrics | September | | | Year to Date | | |
|--|-------------|-----------|----------|--------------|-------------|----------|
| | 2024 | 2025 | % Change | Thru 9-2024 | Thru 9-2025 | % Change |
| Closed Sales | 14 | 13 | - 7.1% | 126 | 118 | - 6.3% |
| In Contracts | 17 | 9 | - 47.1% | 139 | 121 | - 12.9% |
| Average Sales Price* | \$1,280,714 | \$719,157 | - 43.8% | \$1,017,655 | \$1,083,616 | + 6.5% |
| Median Sales Price* | \$1,082,500 | \$599,000 | - 44.7% | \$872,500 | \$791,500 | - 9.3% |
| Average Price Per Square Foot* | \$283.35 | \$249.79 | - 11.8% | \$285.61 | \$298.48 | + 4.5% |
| Percent of Original List Price Received* | 96.9% | 94.4% | - 2.6% | 99.4% | 97.6% | - 1.8% |
| Percent of Last List Price Received* | 98.6% | 96.8% | - 1.8% | 100.4% | 99.4% | - 1.0% |
| Days on Market Until Sale | 22 | 50 | + 127.3% | 21 | 37 | + 76.2% |
| New Listings | 14 | 15 | + 7.1% | 163 | 140 | - 14.1% |
| Median List Price of New Listings | \$989,000 | \$799,000 | - 19.2% | \$910,000 | \$822,450 | - 9.6% |
| Median List Price at Time of Sale | \$1,037,500 | \$599,000 | - 42.3% | \$877,450 | \$797,000 | - 9.2% |
| Inventory of Homes for Sale | 30 | 27 | - 10.0% | — | — | — |
| Months Supply of Inventory | 2.3 | 2.1 | - 8.7% | — | — | — |

* 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 2024, the median sales price was \$850,000; well above the median for other neighboring municipalities and the highest in the Columbus Metro area. With over 3,800 homes and only 0.27 homes per acre, New Albany continues to be a sought-after community.

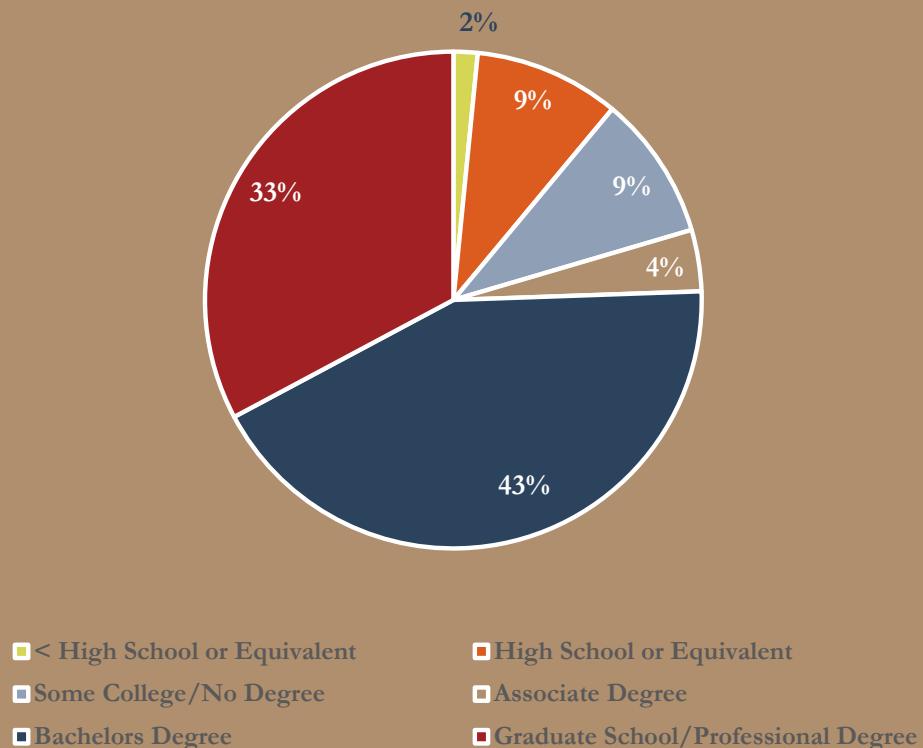
Single family construction continues in previously approved residential developments in a planned and controlled manner. Four projects that completed the planning and entitlement process are expected to start construction in 2025. They will include a mix of product types to compliment the existing inventory within the community.

24.1% of New Albany land is residential; 57.6% is commercial use, 9.8% is civic/institutional/governmental, and 8.5% 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 11,000 residents, business enterprises, developers, government entities, and schools share a common vision.

The New Albany - Plain Local School District is a consistent top performer earning the maximum of indicators on the state report card issued by the Ohio Department of Education (ODE). Even though our district is in the top 3% of districts in the State of Ohio, it continues to pursue even higher levels of excellence. The district’s Performance Index score has steadily risen every year, demonstrating the constant pursuit of raising student achievement.



Quality of Life

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

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

The New Albany International Business Park is designed to protect and preserve many of the area's natural features and open spaces. Each site is connected to the more than 55-mile leisure trail system.

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



Taylor Fram Park
Playground
Spring 2025.

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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.

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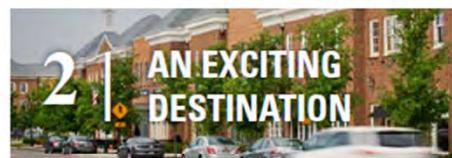
PLANNING PRINCIPLES

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



1 | A COMPELLING ENVIRONMENT

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



2 | AN EXCITING DESTINATION

Foster a vibrant Village Center that acts as the heart for the community, attracting residents, those who work in the area, and visitors to New Albany.



3 | PEOPLE TAKE PRECEDENCE

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



4 | CONNECTED COMMUNITY

Bring together residents physically by creating an interconnected networks of streets, paths, and leisure trails; and socially by supporting and encouraging community events and institutions.



5 | CAREFULLY CONSIDERED DESIGN

Integrate a diversity of uses, forms, and styles of buildings, spaces, and byways to provide rich experiences. Preserve, re-purpose, and reference 'historic' buildings and materials.

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



6 | A COMMITMENT TO QUALITY

Use authentic and high quality materials combined with careful design to reflect and nurture the quality of life, which includes similarly positioned services and offerings.



7 | RECOGNIZABLE COMMUNITY

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



8 | COMPREHENSIVE SUSTAINABILITY

Strive to make the community economically and environmentally sustainable.



9 | COLLABORATIVE GROWTH

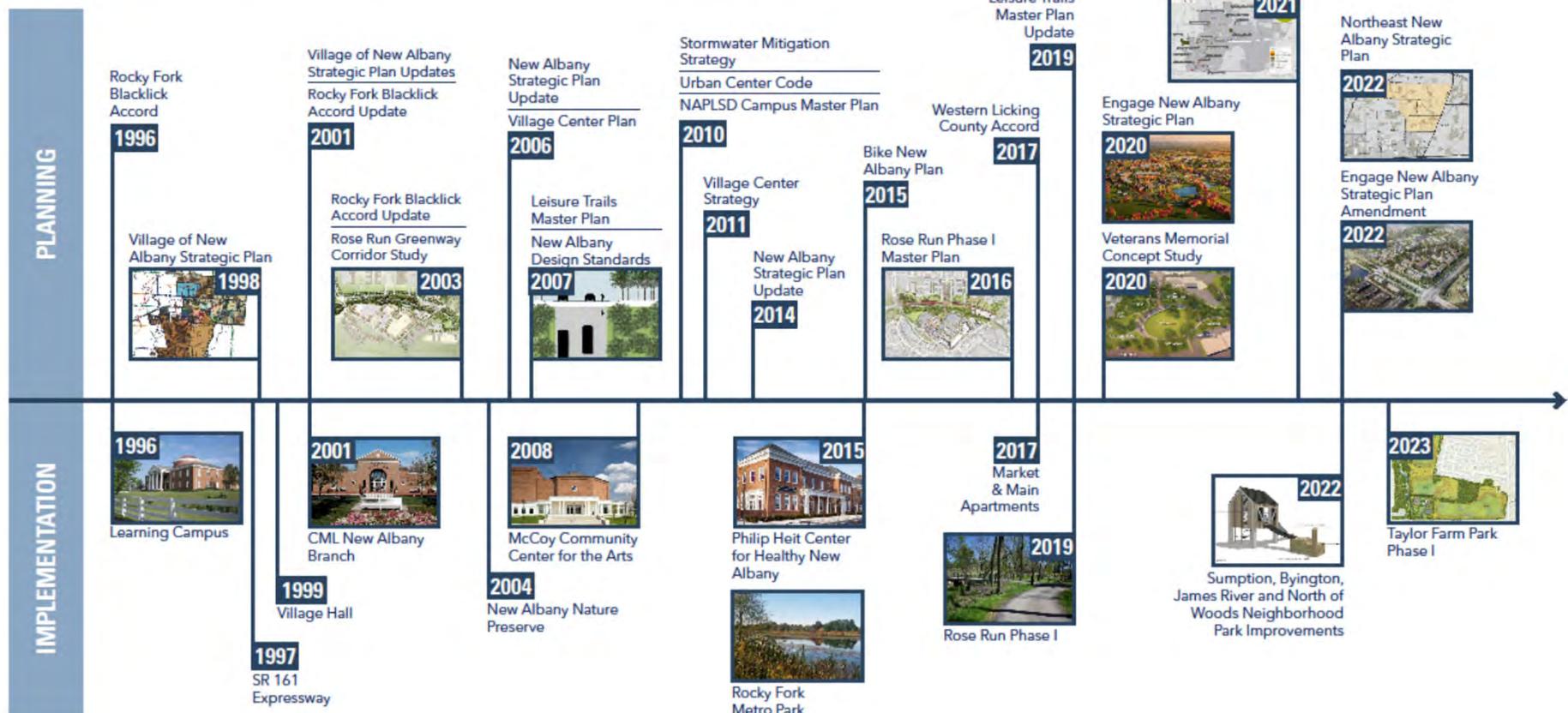
Collaborate to create great places through partnership between owners, neighbors, institutions, schools, businesses, and government.



10 | ACCESSIBLE PARTICIPATION

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

NEW ALBANY PLANNING TIMELINE





Vision and Organizational Goals

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

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

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

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

1. To implement the ten planning principles as defined in the city's *Engage New Albany* strategic land use plan.
2. To support the community's four pillars through direct investment and collaboration with community partners.
3. To plan for and facilitate future development through infrastructure design, construction and maintenance.
4. To implement and facilitate successful community programming and provide excellent services to citizens and visitors.
5. 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 that includes details about its functions and core values (See Departments section beginning with page 153). In addition, each department section includes details about organizational structure, staffing, statistical information, and performance measures that 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

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

Board of Zoning Appeals

New Albany Code section 1107.03, Charter section 10.03

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

Cemetery Restoration Advisory Board

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

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

Charter Review Commission

City Charter Chapter 13

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

Community Improvement Corporation

Ordinance O-15-2006

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

Community Reinvestment Area Housing Council

O.R.C. 3735.69

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

Joint Parks District

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

Duties: Oversee fiscal operations of JPD, approve budgets.

New Albany East Community Authority

Established March 24, 2015, per Ord 06-2015

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

Parks and Trails Advisory Board

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

Duties: Advisory, make recommendations regarding parks and trails.



New Albany Boards and Commissions

Personnel Appeals Board

New Albany Charter 10.04

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

Planning Commission

New Albany Code section 1107.02, Charter section 10.02

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

Public Records Commission

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

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

Rocky Fork Blacklick Accord

Ord 11-1997 and Ord-05-2012

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

Income Tax Board of Review

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

Duties: Hear tax appeals, issue resolutions/declarations.

Tax Incentive Review Council (TIRC) – Franklin Co.

O.R.C 5709.85

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

Tax Incentive Review Council (TIRC) – Licking Co.

O.R.C 5709.85

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

Sustainability Advisory Board

O.R.C 5709.85

Duties: 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.

IDEA Implementation Panel

Ord 23-2024

Duties: Advise City Council regarding proposed projects and events to comment the community, including but not limited to IDEA Events, neighborhood ambassador programs and NA101 events.



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COMMUNITY CONNECTS US

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Overview Summary

Consolidated Financial Presentation

The financial activity of New Albany is undertaken in accounting entities called funds. New Albany has a number of funds that have been classified in accordance with standards established by the Governmental Accounting Standards Board (GASB). Nine years of financial information is displayed for each of those funds. In addition to the individual fund displays, financial information has been consolidated and presented in two different formats. The first presentation, located on pages 54-55, is formatted in a traditional operating statement format and displays nine years of financial information. The second format, located on pages 58-59, consolidates the 2026 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.

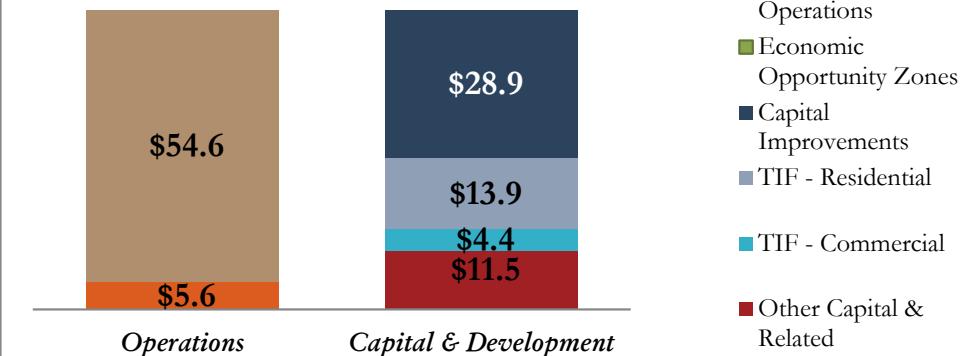
As mentioned previously, the Operations category is segregated into three categories: general, restricted, and EOZs. The funds included in each of these categories are described on pages 61-62, 77-79, and 103. A brief description of each category is provided below.

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General Operations – The general operations category includes funds whose resources are either unrestricted (available for the use of any city activity deemed appropriate by Council) or are directly related to New Albany's general operations. This category is dominated by New Albany's General Fund, whose fund balance consists of unrestricted and reserve (restricted funds), set at 65% of the annual operating expenditures. The overall fund balance is projected to decrease slightly in 2026 and finish with a similar balance (following significant transfers to support capital projects and equipment in 2026) to the 2025 projections, before continuing to grow steadily from 2027 through 2029.

In addition to the General Fund's annual operating expenditures, the fund balance is utilized to support other operations and capital investments, as mentioned previously, through transfers, intra-fund transfers, and advances to other funds. Three such uses included in this annual budget are the transfers to the Debt Service Fund for the payment of outstanding debt, to the Capital Equipment Replacement Fund to replace funds spent on current year purchases and additional amortization of the historical cost of equipment, and to the new Information Technology General Fund to replace funds spent on current year purchases and establish reserves similar to those in the Capital Equipment Replacement Fund for future technology costs. Significant transfers to the Capital Improvement and Park Improvement funds are included in 2026, in addition to transfers to the K9 Patrol, Hinson Amphitheater, and intra-fund transfers to the new sub-funds of the General Fund to supplement operations. Transfers are also scheduled to the Severance Liability and Infrastructure Replacement funds to set aside funding for future costs related to severance payouts and infrastructure replacement.

2026 Projected Year End Fund Balances by Category (\$ in millions)



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

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

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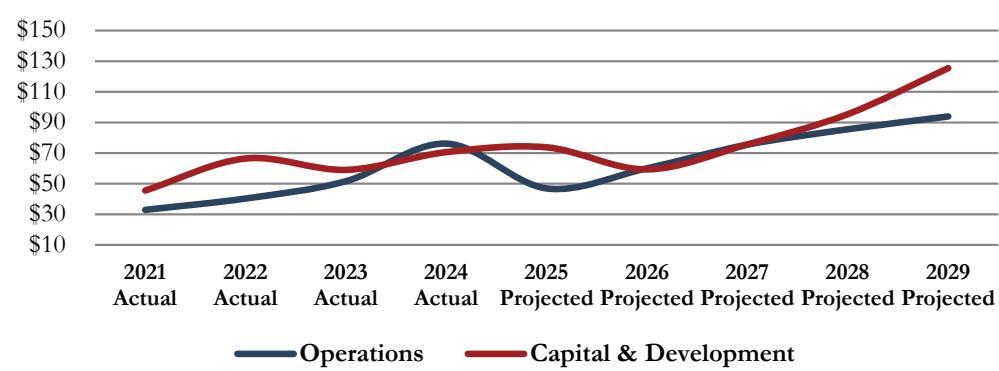
The capital & development category consists of capital improvements, TIF – residential, TIF – commercial, and other capital and related. The funds included in each of these categories are described on pages 107, 117-118, 134-135, and 143.

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 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 319.

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 2025 and 2026. 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 2029 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.

Fund Balances by Category
(\$ in millions)



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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 and the General Fund projections.

The community profile introduces New Albany and provides quick facts.

The overview summary begins with a description of the budgetary presentation and the different fund categories. The 2026 projected fund balance by category and nine years of ending balances are displayed and discussed for each category.

Significant revenues and expenditures are discussed in detail in the pages following the overview summary. Fund summaries follow the revenue and expenditures. The fund summaries include actual information for fiscal years 2020 through 2024, amended appropriations and revenue estimates for 2025, proposed appropriations and revenue estimates for 2026, and future projections for 2027 through 2029. The projections are intended to provide the long term planning perspective needed to evaluate funding and allocation decisions for 2027-2029 properly; 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.

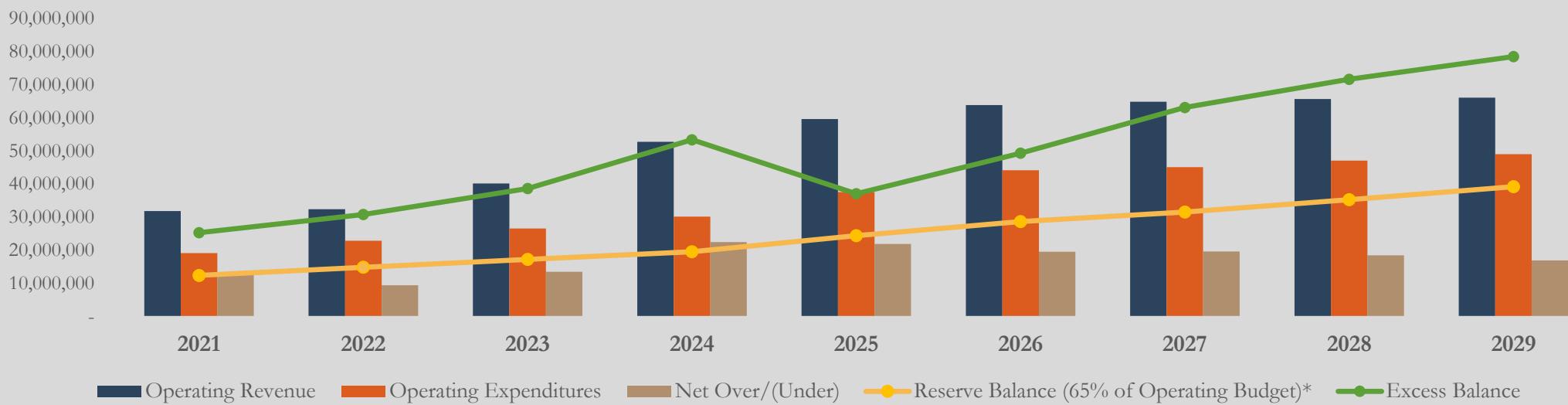
New Albany's fund structure consists of the following fund types: the General Fund, special revenue funds, capital projects funds, a debt service fund, and fiduciary (custodial) funds.

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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 2025 and into 2026.

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 economy's uncertainty for the next few years. The 2026 budget projects that the excess balance will significantly exceed the target for 2026 and all future years projected, even after significant transfers out to various funds. In addition, the 2026 includes a gradual increase to the required reserve (2027-70%, 2028-75%, and 2029-80%) to demonstrate potential adjustments to be implemented following a planned analysis of reserve policies in 2026.

Operating Revenues, Operating Expenditures, and Net Operating Revenue Over/(Under) Operating Expenditures vs. Fund Balance - General Fund



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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 2022-2025 and proposed for 2026 with related notes; and five years of historical and year-to-date (2021-2025) information and the 2026 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 2026 annual budget process.

The capital section includes a list of the 2026 capital equipment planned purchases and the amortization of the historical cost of all capitalized equipment to determine the annual funding needed as a transfer from the General Fund to the Capital Equipment Replacement Fund. This section also includes a Capital Improvements projects list based on city council priorities as determined through an exercise at the Capital Workshop held on September 15, 2025. Overall, there are significant capital projects included for 2026 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.

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The appendices contain: various expenditure summaries; the 2026 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; Five-Year Financial Plan (2026-2030), Summary of Significant Financial Policies, and contact information for New Albany.



New Albany Diwali Celebration October 2025

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 developing 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 the City Council for their consideration at the first regularly scheduled Council meeting in November before 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. The Director of Finance approves necessary amendments that do not exceed budgetary control. All amendments are entered into the budgetary software and budgets are monitored throughout the budget year. A budget calendar is included page 36.

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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.



NEW ALBANY

Budgetary Control

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

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

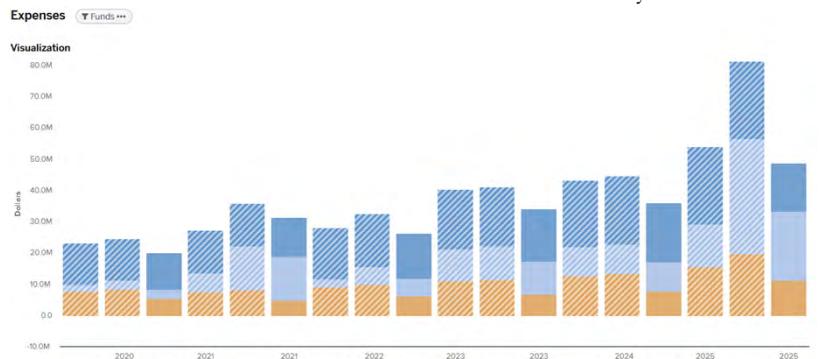
Function/Department represents groupings of functionally similar tasks performed by the jurisdiction and is the local equivalent of the ORC-required department. There are twelve major programs/departments identified by the Director of Finance that include the following:

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

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

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

Below is an image from New Albany's transparency website at newalbanyohio.opengov.com 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.)

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The permanent appropriation ordinance initially passed at the last Council meeting of the preceding fiscal year, sets the budget which determines the legal level of control. Amendments to authorized appropriations at the legal level of control may be made periodically as changing circumstances dictate. As in previous years, the 2026 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.

2026 Budget Calendar

| Date | Task |
|--|---|
| Tuesday, August 12 th , 2025 | Capital Workshop Presentation Planning Outline Discussion – Senior Staff Meeting |
| August 18 th – 22 nd , 2025 | Finance Loads Budget to MUNIS for Departments |
| Friday, August 22nd, 2025 | New Capital Project Proposals Due in GIS |
| August 25 th – 29 th , 2025 | Department Budget Training/Refresher |
| Tuesday, September 9 th , 2025 | Capital Workshop Presentation Final Review – Senior Staff Meeting |
| Monday, September 15 th , 2025 | 2026 Budget Presentation Template Outline Discussion - Senior Staff Meeting |
| Friday, September 19th, 2025 | Capital Projects Workshop |
| Wednesday, September 24th, 2025 | Departments submit IT and Personal Request Form(s) (to Admin) |
| Friday, October 3 rd , 2025 | Departments submit the Operating Budget in Munis |
| October 6 th – 10 th , 2025 | Departments submit Capital Request Form(s) (to Finance) |
| October 13 th – 17 th , 2025 | Department Draft Budgets Distributed |
| Friday, October 17th, 2025 | Draft Budget Review with City Manager/Department Director |
| October 20 th – 23 rd , 2025 | Departments return Narratives, KPIs, Annual Trend information, and Organization Charts. |
| Tuesday, October 21 st , 2025 | Capital Budget review (Finance/Admin/Development/Service) |
| Friday, October 24 th , 2025 | 2026 Budget Presentation Initial Review |
| October 27 th – 28 th , 2025 | Draft Legislation for the Appropriation Ordinance Due |
| October 29 th – 30 th , 2025 | Final Overall Budget Review with City Manager |
| Friday, October 31 st , 2025 | Update Departments – Review of changes to accounts/amounts within Department budgets post City Manager meeting (if applicable) |
| Tuesday, November 4 th , 2025 | Draft Annual Budget Program to Printer |
| Wednesday, November 5 th , 2025 | Council Meeting - Draft Annual Budget Program to Council |
| Friday, November 7 th , 2025 | 2026 Budget Presentation Final Review |
| Thursday, November 13 th , 2025 | Legislation Due for November 18 th Council Meeting |
| Tuesday, November 18 th , 2025 | Council Workshop – Operating Budget and Capital Program – 1 st Budget Discussion |
| Friday, November 21 st , 2025 | Council Meeting - 2 nd Budget Discussion – 1 st Reading |
| Tuesday, December 2 nd , 2025 | Legislation Due for December 2 nd Council Meeting |
| Sunday, December 21 st , 2025 | Council Meeting - 2 nd Reading with adoption of 2026 Annual Budget Ordinance and 2025 Final Appropriations and Transfers |
| | 2026 Annual Budget Ordinance Required Adoption Date (should adoption not occur prior to this date) |

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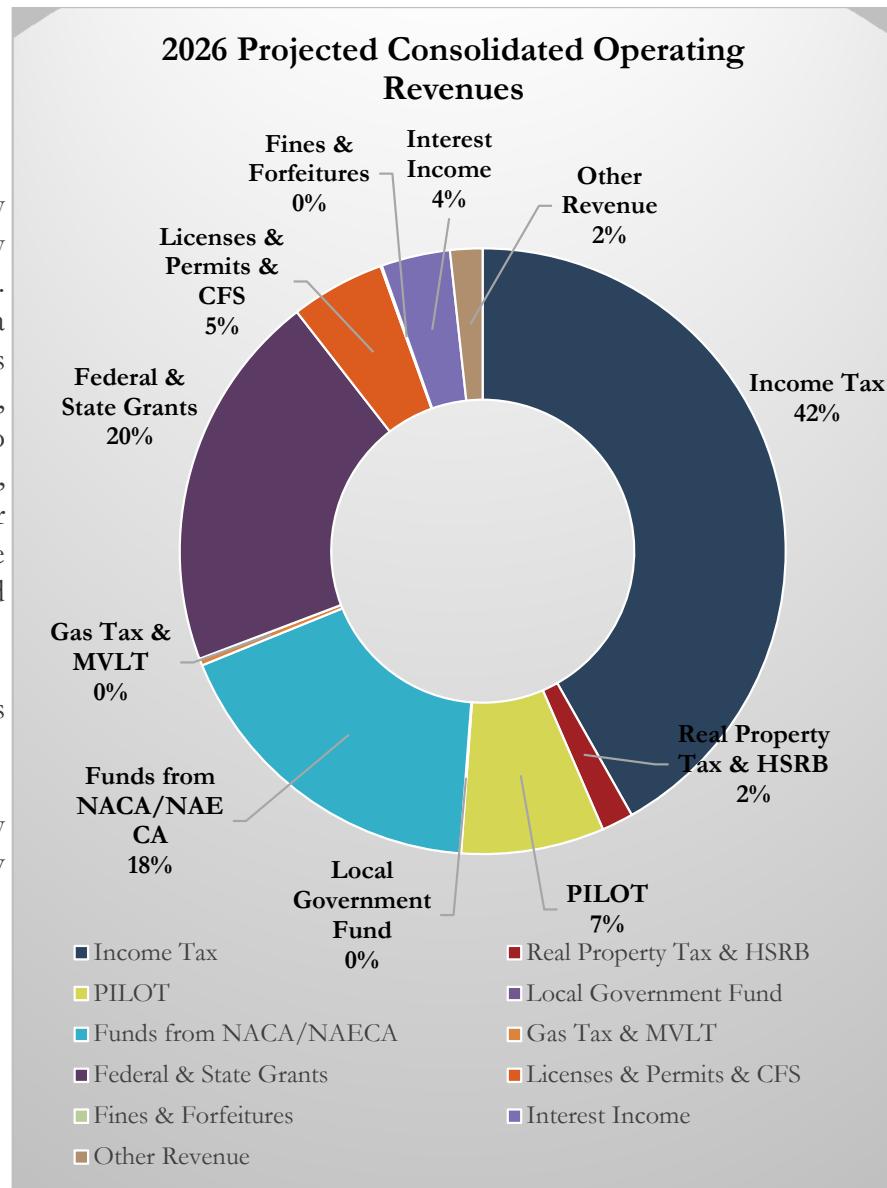
Revenue Summary

New Albany has limits on the resources needed to provide the services that enhance the quality of life of its residents. The limits result from a number of factors, including appropriate city and state laws, appropriate rates, demographics, and local and regional economic conditions. The proposed budget considers various potential impacts on tax revenue and represents a conservative estimate with all considered. The continued effect of work-from-home policies and related potential withholding refunds, in addition to factors related to the local economy, are amongst the possible negative impacts considered. The income tax revenue projections also consider the specific effect of economic development within the New Albany Business Park, including Intel building a global chip manufacturing plant over the next few years and other impactful projects. Finally, construction withholding from contractors working on those projects and others throughout the New Albany Business Park have been analyzed and considered in the projections.

The following pages provide estimates of New Albany's primary revenue sources. Actual data is presented for 2021 through 2024, while projections are provided for 2025-2029.

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 2026 are broken out into the following major categories:

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



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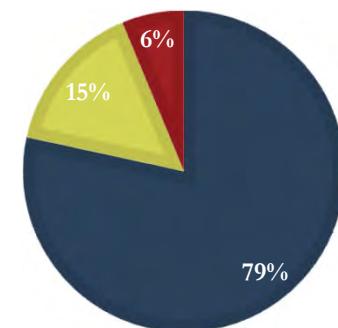
Income Tax

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

The income tax is typically the largest revenue source for New Albany representing approximately 33.4% of overall revenue (39.9% exclusive of significant State Infrastructure grant funds) and 81.5% of the General Fund operating revenue. Based upon a percentage of earned income, the income tax is one source of revenue that traditionally increases each year, however, prior to 2025, 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 continued significant announcements of companies building in the New Albany International Business Park, related construction, and a strong local economy, projections for income tax increases through 2026 and beyond.

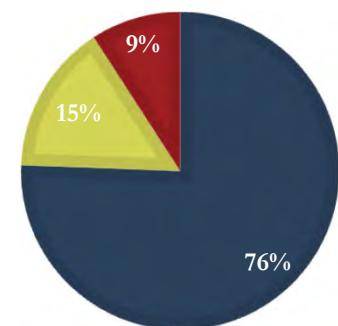
There are three components to the income tax: withholdings remitted by employers, filings by individual residents of New Albany, and the net profits of businesses located in or doing business in New Albany.

2026 PROJECTED INCOME TAX BY SOURCE (ALL FUNDS)



■ Withholding ■ Net Profits ■ Individual Income Tax

2026 PROJECTED INCOME TAX BY SOURCE (GENERAL FUND)



■ Withholding ■ Net Profits ■ Individual Income Tax

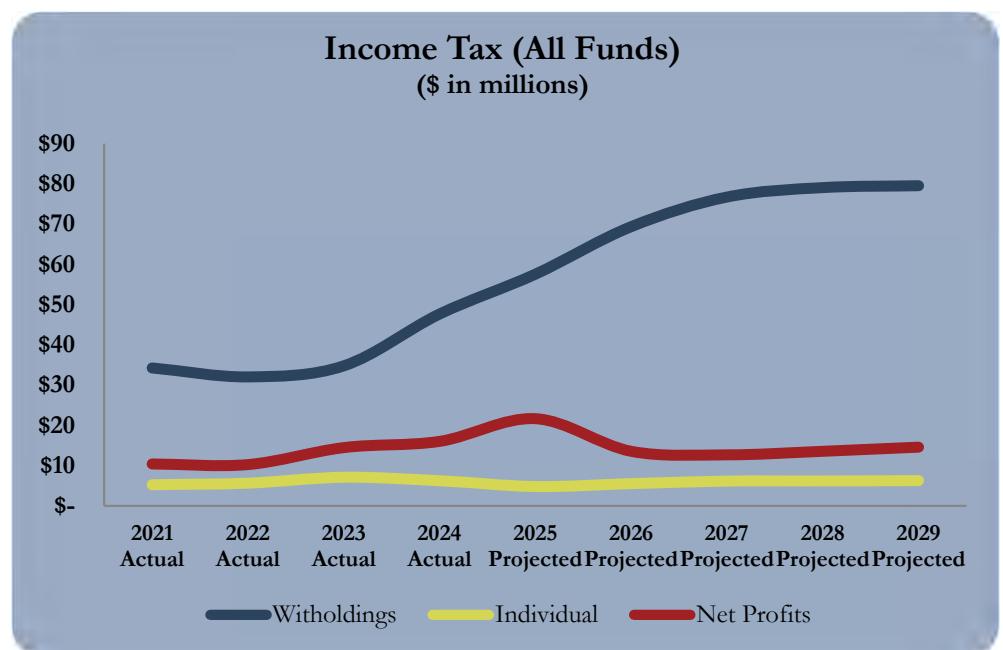
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Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns, as contemplated when evaluating income tax revenue. Local businesses can carry forward a loss for up to 5 years, which could threaten Net Profit collections should an economic downturn be realized. Fortunately, the continued diversification of the city's tax base within the business park and significant announcements of new investment and related construction are expected to minimize potential negative impacts. With this considered, revenue projections show a moderate increase for 2026 and beyond.

Amounts received as far back as 2021 were unexpected and inconsistent with previous years' growth, and as such, were treated as an anomaly when preparing for subsequent budgets through 2025. With 2025 surpassing even the highest collection years, additional analysis and consideration of other factors have indicated that income tax revenue will continue on the path of growth, remaining relatively consistent with those collections; 2026 projections place some confidence in the consistent growth in income tax since 2021.

Previous increases in income tax receipts are 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 the 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 successfully add new jobs by attracting and securing new businesses and helping existing businesses expand, which helps 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 file their tax returns each year. Projections for 2026 continue to consider this. In addition, since the global pandemic, it is quite common for employees to maintain a position working from home, either fully or partially, located in a different jurisdiction than their normal place of work. The projections continue to include consideration of the impact of certain industries and companies shifting to allow for remote work permanently.



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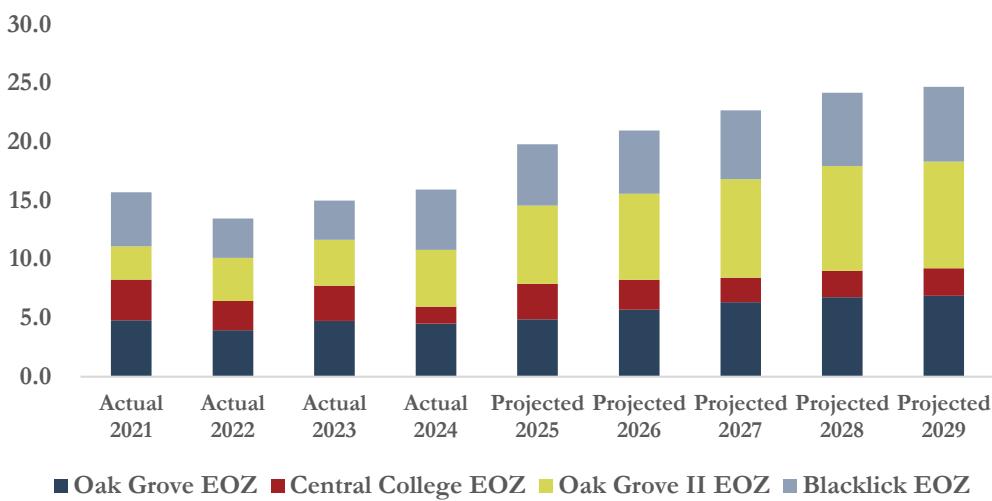


Rendering of planned Intel Chip Manufacturing site, 2022

Income tax receipts are deposited into various City funds. Currently, all individual income tax revenue is distributed 83.5% to the General Fund for operations, 12% to the Capital Improvement fund for investment in capital improvements, 3% to the Park Improvement fund for investment in park improvements., and 1.5% to the Village Center Improvement fund for investment in improvements located specifically in the area of the Village Center.

2024 was the first year that income tax was allocated to the newly established Village Center Improvement fund. The new allocation reduced the General Fund portion to 83.5% and allocated 1.5% to the new fund. 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 is subject to revenue-sharing agreements within each Economic Opportunity Zone, due to the existence of property tax abatements established through Community Reinvestment Area (CRA) agreements, and is included in the EOZ fund activity. See page 103 of the “Funds” section for a breakdown of the EOZs. New Albany’s portion of the income tax revenue received in the EOZs is distributed in the same manner as individual income tax revenue and is allocated directly to those funds.

Income Tax - Economic Opportunity Zones
(\$ in millions)



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 2026 receipts are for 2025 assessed values.

Payments in Lieu of Tax (PILOT)

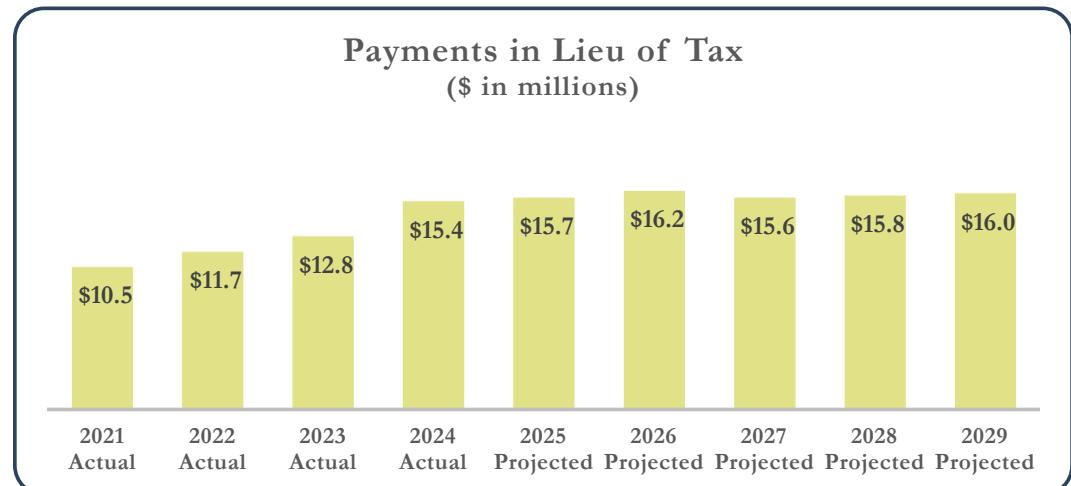
New Albany, pursuant to the Ohio Revised Code and city ordinances, has established various Tax Increment Financing Districts (TIFs). A TIF represents a geographic area wherein increased property values created by virtue of economic development after the commencement date of the TIF are exempt, in whole 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 also cease, and property taxes are then applied to the increased property values. For more information on the individual TIF funds that the City has established, see pages 117-118 and 134-135 in the "Funds" section.

In addition to receiving PILOT revenue related to TIF districts, New Albany has various economic development incentive agreements that require PILOT payments. These payments are received in the General Fund.

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 2026, the City is projected to receive approximately \$16.2 million in PILOT revenue, compared to just \$10.5 million in 2021. This increase can be attributed to a portion of Abercrombie's abatement expiring and the receipt of revenue within TIF areas where development in previous years have been assessed.

Payments in Lieu of Tax
(\$ in millions)



NEW ALBANY

Gas Tax and Motor Vehicle License Fees

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

Motor vehicle license fees are allocated to New Albany on a different basis. For each passenger vehicle registered in the city, the State levies a fee of \$20.00, of which \$6.80 is remitted to New Albany and the remainder is retained by the State. Franklin County and New Albany have levied an additional \$20.00. Of this, New Albany receives \$15.00 directly and the remaining \$5.00 is collected and retained by the County on behalf of the city to be used for improvements on certain city streets. New Albany applies to the County for this money when a project using the funding is identified. During 2024, an amount of \$49,798 was collected and added to the 2023 balance on hand of the \$5.00 portion of these fees of \$76,425. The remaining balance at Franklin County as of December 31, 2024 was \$126,223.

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 2026 are \$791,000 which represents a moderate increase from 2024 and 2025 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 2026, New Albany plans to request funding related to economic development-related professional services, the annual debt payment, funding for the 2025 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. The charge is drawn each year to pay Ohio Water Development Authority loans related to business park infrastructure improvements. In 2026, upon approval of the final Rose Run II plans and the issuance of related bonds, the City plans to draw down funds from NAECA annually for the related debt payment. The repayment will come from the 9.75 charge paid directly by NAECA. This revenue line item varies from year to year based on development needs.

NEW ALBANY

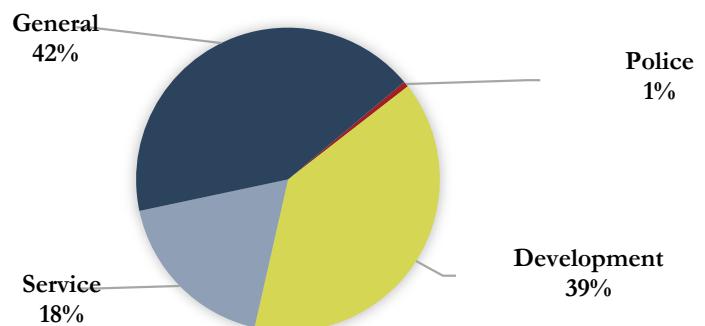
Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin and Licking counties. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding continued to decrease through 2018. Beginning in 2019, funds have steadily increased and are estimated at \$140,000 for 2026. Revenues in 2021 through 2024 came in higher than anticipated at ranging from approximately \$117,000 through \$136,000, and 2025 is estimated to end with approximately \$140,000 collected. The 2026 budget remains consistent at 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 2025 and 2026, known awards of grants are from the Ohio Public Works Commission in the amount of \$244,000 for 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 which the City continues to draw down from. Other State grants and funding are estimated and include \$20,000 for the DARE program, \$10,000 for the DUI Grant, and \$15,000 for the Ohio One Opioid settlements.

2026 PROJECTED LICENSES & PERMITS AND CHARGES FOR SERVICES BY DEPARTMENT



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 2026.

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.

NEW ALBANY

Interest Income

Interest income is a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Chapter 157 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities, certificates of deposits, and federal agency debt securities. The average weighted yield for the City's main custody account, as of September 30, 2025, was approximately 4.06% which is consistent with the same month one year prior. Short-term monies are invested in STAR Ohio, the State Treasurer's repository, which was yielding approximately 4.40% at the end of September 2025, which is a decrease of .60% from the same month one year prior. 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 2.85 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 2024 and is projected to level in 2025 and 2026 due to Federal rate decreases and as cash balances for projects are being spent down. New Albany has implemented investment strategies to help ensure that a steady stream of investment earnings will continue. Interest income is expected to decrease in 2026 and beyond as cash balances decrease with payment of projects.

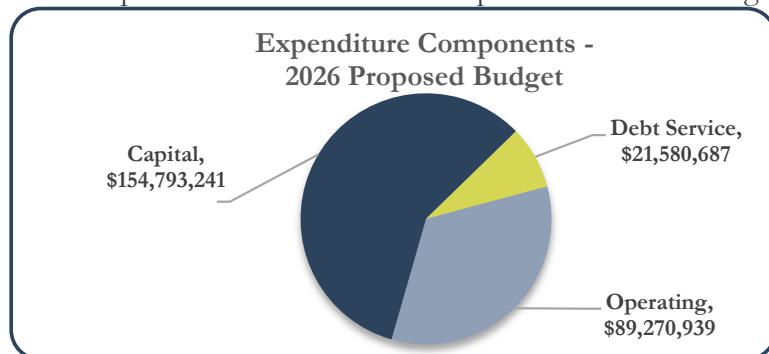
Other Revenue Items

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 2026, 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 and the addition of a new hotel in 2025.



NEW ALBANY Expenditure Summary

The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2026 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$89.3 million make up approximately 33.6% of the annual outlay of funds. The proposed \$154.8 million or 58.3% capital component includes the purchase of equipment and significant capital improvements, including the Central College/605 Improvements, Walnut Rd./605 Improvements, Ganton Parkway Phase 5, Veteran's Memorial & Rose Run II, Discover Property Park Improvements, Water Lift Station and Force main construction 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 \$21.6 million in debt payments include annual principal and interest payments along with the repayment of bond anticipation notes issued in 2025 for the Market Street Extension. This consolidated presentation combines all expenditures in the budget.



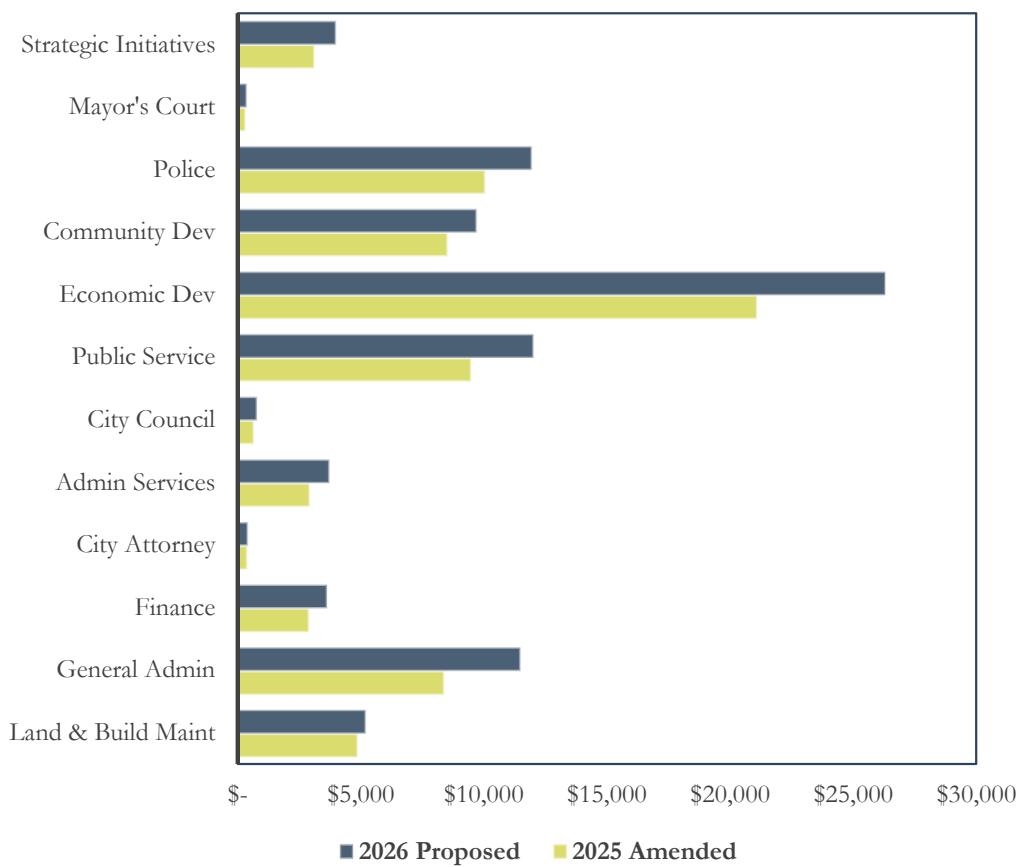
The 2026 consolidated operating budget of \$89.3 million is a 23.0% increase from 2025 amended expenses totaling \$72.6 million. The increase can primarily be attributed to a cost of living increase to employees equaling 3.25% and for both C.O. 155 employees and collective bargaining members, increased headcount, 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, Safety Town, Mayor's Court;
- **Community Development** – Planning & Development, Building & Zoning, and Engineering;
- **Economic Development** – Economic development activities, incentive management and revenue sharing
- **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, Information Technology, and Communications & Marketing
- **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.

NEW ALBANY

Operating Expenditures by Category - 2026 Proposed & 2025 Amended (in thousands)



In the Department section of the budget, actual operating expenditures are summarized by category for years 2021 through 2024 and are presented for historical purposes to compare with the amended budget amounts for 2025 and proposed amounts for 2026. In the appendices, a schedule showing the total of all departments operating expenditures by line item is provided.

The appendices also include a schedule restating the same line item expenditure information in percentages. This information is also broken down by department for 2026 in the same form.

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

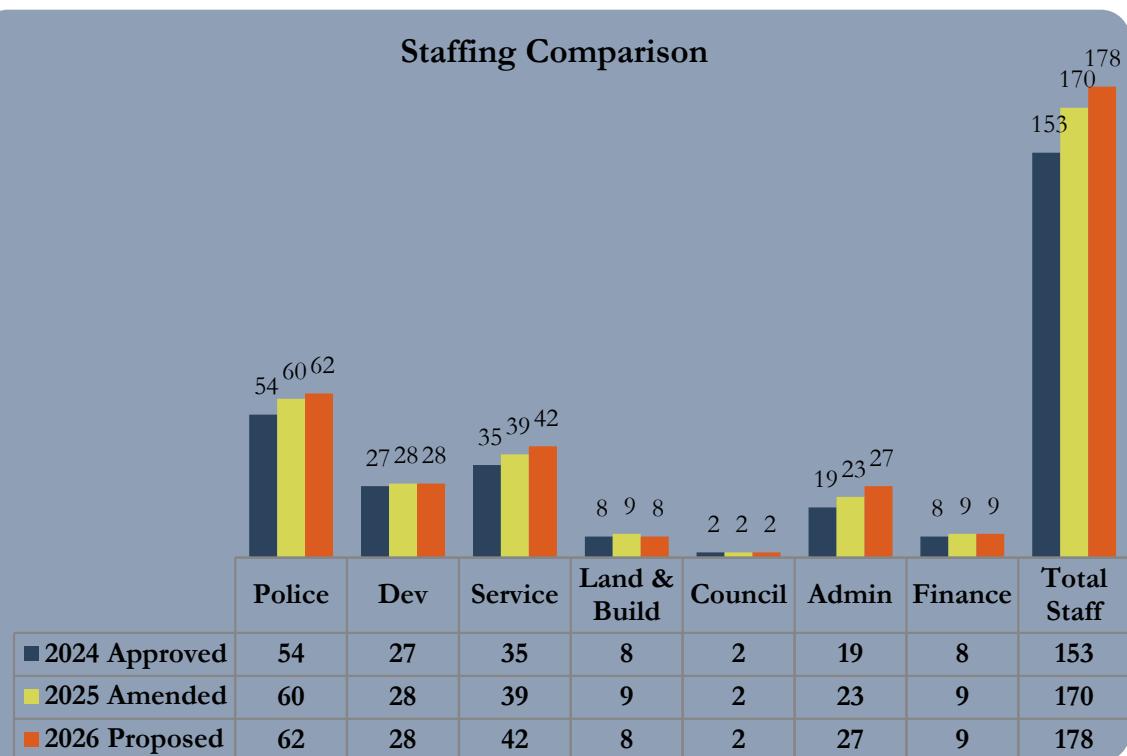
Personal Services

The personal services category includes salaries and wages, pension expenses, fringe benefits, and professional development. On a percentage basis, personal services account for approximately 45.9% of the total operating expenditures. This percentage of personal services as to overall expenditures has remained constant over recent years. Even with the addition of several positions in years past and a net of eight positions proposed in 2026, the 2026 budget is projected to keep the percentage within the 44-48% range that is consistent with prior years.

NEW ALBANY

The 2026 proposed budget includes 178 full-time positions (not including seven Council members), up from 170 in 2025. This is a net increase of 8 positions. The net added positions are in the following departments: Police (2), Administration (4) Public Service & Land and Building Maintenance (2).

Staffing Comparison



There is one organized labor union within the city representing New Albany's police officers (FOP). This accounts for approximately 17% of the City's full-time employees (excluding Council). Contractual wage increases are included in the budget proposed for contract year 2026.

New Albany's Administrative Code provides merit increases for non-union personnel based on the individual's job performance. In addition, the 2026 budget provides for a proposed cost of living increase of 3.25%.

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 members' annual salary to the retirement system as mentioned above. The remainder of the employees, including part-time and seasonal employees, belong to the Ohio Public Employee Retirement System (OPERS). The employer contribution rate to OPERS is 14%.

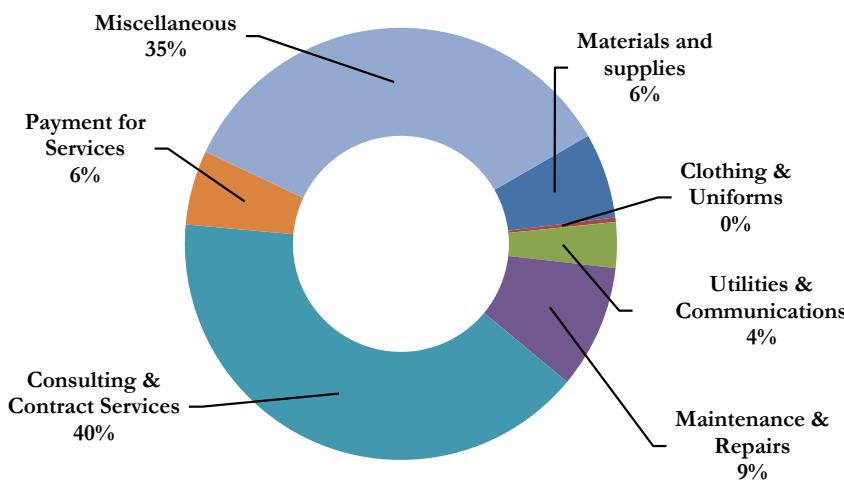
The fringe benefit category includes health, dental, life, and vision insurance, Medicare contributions, and worker's compensation insurance. The majority of the City's fringe benefits cost is for health care coverage. The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program. In addition, 2026 conservatively budgets for the highest insurance cost (family coverage) for new and vacant positions.

NEW ALBANY

Operating and Contractual Services

The operating and contractual services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, rents and leases, maintenance, professional services, consulting and community support. Utility costs and building maintenance are examples of large annual expenses, as well as legal consulting, engineering costs, and street salt. For 2026, the Operating & Contractual Services category makes up approximately 54.1% of the proposed operating budget.

Operating & Contractual Services 2026 Proposed Budget



In the proposed 2026 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 2026 proposed operating budget includes amounts to continue implementing specific infrastructure maintenance and building maintenance programs, along with increases in professional services related to planned projects and initiatives. In addition, income tax revenue sharing is included in this classification, which increases with any income tax revenue increase. Additionally, the 2026 proposed budget increase can primarily be attributed to increased professional services related to infrastructure planning and economic development continuing through 2026 and a cost-of-living adjustment for employees equal to 3.25% for non-union and union, along with the additional approved staff.

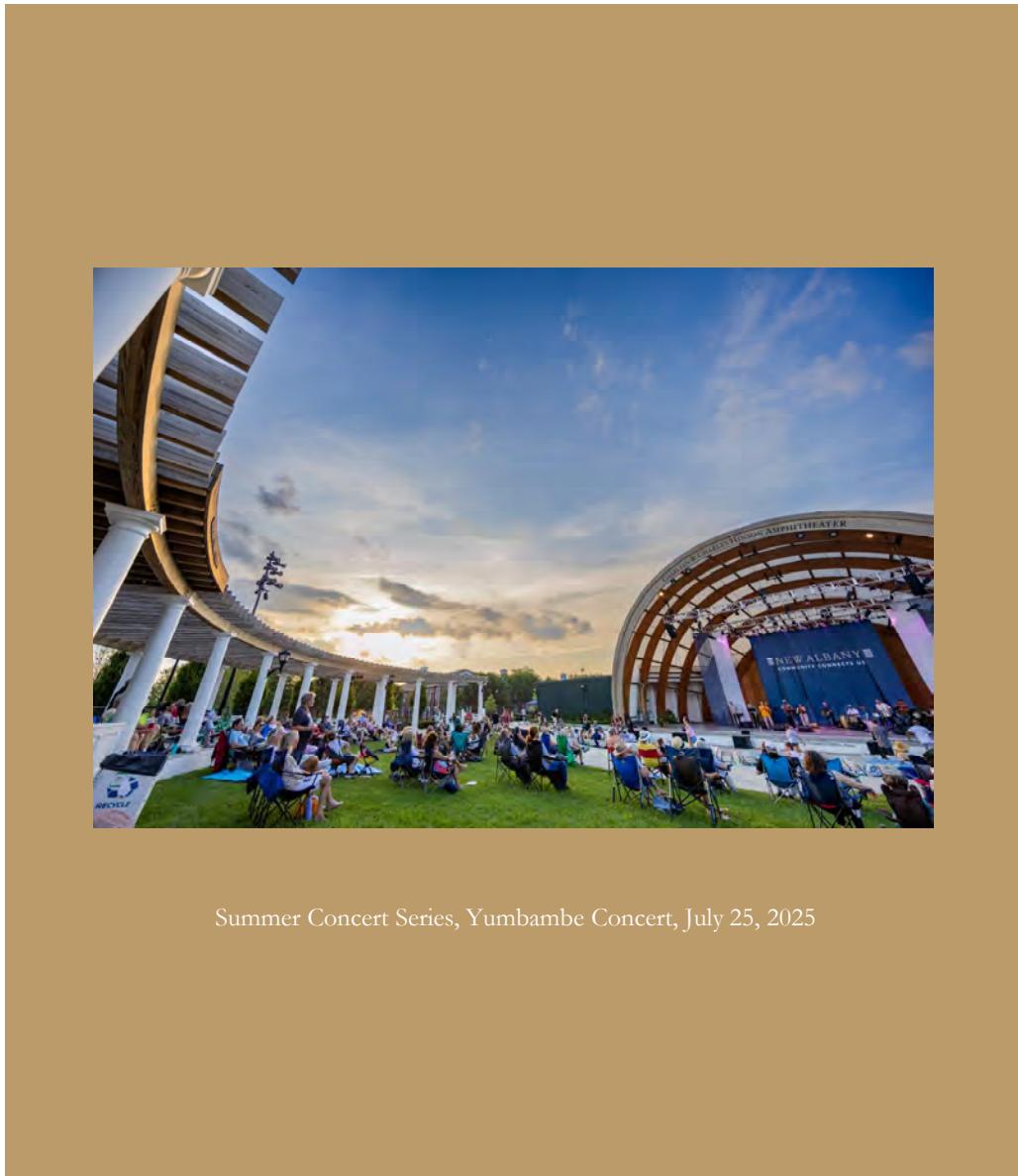
New Albany categorizes operating and contractual services by department, except for those items that cannot easily be allocated to a particular department. Expenditures not easily allocated are special studies, consulting fees, records storage, City dues and memberships, property tax payments, fuel,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



Summer Concert Series, Yumbambe Concert, July 25, 2025

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ALBANY
COMMUNITY CONNECTS US

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City of New Albany, Ohio

2026 Annual Budget

Fund Diagram - By Budgetary Type (GASB)

| GOVERNMENTAL | | | | | | | | | FIDUCIARY |
|---|-------------------------------------|--------------------------------------|------------------------------------|--------------------------------|------------------------------------|--|-------------------------------------|--------------------|-----------------------------------|
| GENERAL | SPECIAL REVENUE | | | | | CAPITAL PROJECTS | | DEBT SERVICE | CUSTODIAL |
| General (101) | Street CMR (201) | Alcohol Education (210) | 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) |
| Information Technology General (102) | 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 |
| Insurance Reserve (103)* | 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 |
| Community Events & Council Grants General (110) | 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 | | |
| Senior Connections General (111) | Healthy New Albany Facilities (281) | Safety Town (217) | Subdivision Development (228) | Tidewater I TIF (235) | Schleppi Commercial TIF (255) | | | | |
| IDEA Implementation Board General (112) | Hinson Amphitheater (282) | DUI Grant (218) | Builders Escrow (229) | Ealy Crossing TIF (236) | Balfour Green TIF (238) | | | | |
| Sustainability Advisory Board General (113) | 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.

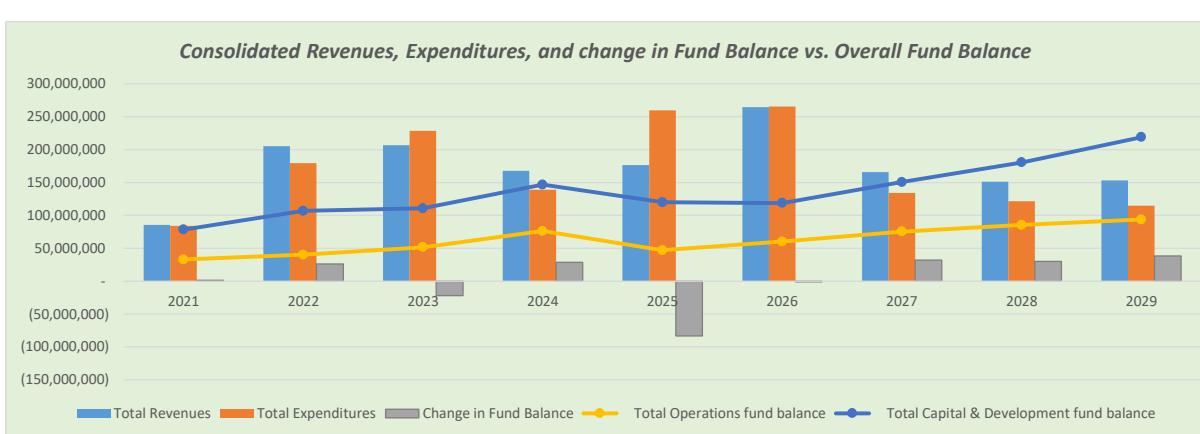
*Indicates funds established since the 2025 Annual Budget Program

City of New Albany, Ohio

2026 Annual Budget

Consolidated Presentation - All Funds

| | Consolidated Presentation - All Funds | | | | | | | | | |
|-------------------------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Actual | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 50,001,130 | \$ 47,998,928 | \$ 56,397,208 | \$ 69,953,992 | \$ 84,059,041 | \$ 88,471,709 | \$ 95,582,381 | \$ 98,852,612 | \$ 100,420,131 | |
| Real Property Tax | 1,338,387 | 1,442,904 | 1,542,113 | 2,009,889 | 2,115,000 | 2,730,000 | 2,784,600 | 2,840,292 | 2,897,098 | |
| Payments in Lieu of Taxes | 10,542,087 | 11,660,774 | 12,816,648 | 15,387,326 | 15,651,639 | 16,157,000 | 15,648,710 | 15,815,848 | 15,985,019 | |
| Rollback & Homestead | 719,504 | 676,954 | 694,908 | 783,374 | 825,923 | 835,550 | 858,577 | 870,417 | 882,453 | |
| Local Government Fund | 135,544 | 117,364 | 136,064 | 132,192 | 140,000 | 140,000 | 138,600 | 137,214 | 135,842 | |
| Funds from NACA/NAECA | 5,120,913 | 13,550,476 | 6,649,378 | 11,149,378 | 20,807,424 | 37,339,378 | 29,649,378 | 12,149,378 | 12,149,378 | |
| Gas Tax & Motor Vehicle License Tax | 725,212 | 1,230,159 | 778,271 | 805,600 | 791,000 | 791,000 | 814,730 | 839,172 | 864,347 | |
| Federal & State Grants | 1,888,021 | 106,503,640 | 100,864,381 | 23,421,995 | 11,889,000 | 42,877,526 | 556,650 | 57,577 | 58,532 | |
| Licenses & Permits | 1,378,097 | 2,149,371 | 1,756,016 | 1,607,602 | 1,665,000 | 2,345,000 | 2,398,900 | 2,432,458 | 2,466,687 | |
| Charges for Services | 2,005,391 | 3,132,234 | 3,113,278 | 3,035,374 | 3,592,000 | 8,301,699 | 8,247,390 | 8,467,955 | 8,684,915 | |
| Fines & Forfeitures | 153,749 | 128,565 | 138,043 | 135,106 | 155,500 | 155,500 | 157,465 | 158,998 | 160,551 | |
| Interest Income | 542,068 | 1,725,338 | 7,531,894 | 10,380,371 | 9,998,000 | 7,770,000 | 5,470,653 | 5,089,772 | 4,712,465 | |
| Other Revenue | 3,594,863 | 3,000,631 | 14,046,954 | 4,563,371 | 8,314,562 | 3,657,200 | 3,743,412 | 3,767,560 | 3,814,951 | |
| Total Operating Revenue | 78,144,966 | 193,317,336 | 206,465,154 | 143,365,568 | 160,004,089 | 211,571,562 | 166,051,445 | 151,479,253 | 153,232,369 | |
| Debt Proceeds | 7,288,738 | 12,234,117 | 243,702 | 24,231,513 | 16,439,822 | 53,000,000 | - | - | - | |
| Total Other Resources | 7,288,738 | 12,234,117 | 243,702 | 24,231,513 | 16,439,822 | 53,000,000 | - | - | - | |
| Total Revenues | 85,433,704 | 205,551,453 | 206,708,855 | 167,597,081 | 176,443,911 | 264,571,562 | 166,051,445 | 151,479,253 | 153,232,369 | |



| 2026 Other Revenue: | |
|--|---------------------|
| General Fund | \$ 2,050,200 |
| Community Events & Council Grants General Fund | 30,000 |
| Senior Connections General Fund | 5,000 |
| IDEA Implementation Board General Fund | 10,000 |
| Sustainability Advisory Board General Fund | 5,000 |
| Safety Town Fund | 10,000 |
| Hotel Excise Tax Fund | 250,000 |
| Healthy New Albany Fund | 1,250,000 |
| Hinson Amphitheater Fund | 45,000 |
| Law Enforcement Assistance | 2,000 |
| Bond Improvement | |
| Total | \$ 3,657,200 |

City of New Albany, Ohio

2026 Annual Budget

Consolidated Presentation - All Funds

| Consolidated Presentation - All Funds (continued) | | | | | | | | | |
|--|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Actual | Proposed | Projected | Projected | Projected |
| Police | 5,558,551 | 6,433,735 | 7,152,934 | 7,830,240 | 10,033,323 | 11,929,950 | 12,509,443 | 13,062,950 | 13,607,385 |
| Mayors Court | 190,366 | 284,953 | 233,744 | 255,355 | 313,050 | 339,840 | 353,394 | 367,488 | 382,145 |
| Community Development | 3,976,267 | 5,143,962 | 7,398,049 | 7,296,278 | 8,513,391 | 9,693,711 | 9,851,682 | 10,246,673 | 10,617,341 |
| Economic Development | 19,199,103 | 16,836,639 | 17,791,042 | 23,374,126 | 21,073,162 | 26,288,093 | 27,648,442 | 29,150,045 | 29,660,869 |
| Public Service | 4,516,423 | 5,019,903 | 6,199,004 | 6,126,161 | 9,465,728 | 12,001,320 | 10,911,922 | 11,324,840 | 11,733,237 |
| City Council | 666,071 | 278,532 | 384,787 | 416,438 | 650,216 | 782,785 | 651,496 | 671,846 | 692,863 |
| Administrative Services | 2,020,880 | 2,192,255 | 2,495,844 | 3,124,423 | 2,918,564 | 3,730,156 | 3,958,103 | 4,127,545 | 4,291,791 |
| Strategic Initiatives | 213,949 | 1,093,701 | 1,320,200 | 1,663,207 | 3,111,397 | 3,777,877 | 3,905,307 | 4,115,869 | 4,313,060 |
| City Attorney | 215,658 | 166,872 | 210,524 | 201,867 | 384,000 | 410,000 | 426,400 | 443,456 | 461,194 |
| Finance | 1,521,596 | 1,938,877 | 2,030,979 | 2,541,021 | 2,889,330 | 3,626,094 | 3,510,856 | 3,651,878 | 3,775,860 |
| General Administration | 8,893,670 | 7,038,044 | 16,937,849 | 7,941,342 | 8,368,289 | 11,468,174 | 11,449,602 | 11,880,986 | 12,332,152 |
| Land & Building Maintenance | 1,745,757 | 2,257,617 | 2,566,112 | 3,334,544 | 4,866,581 | 5,196,838 | 4,948,942 | 5,187,309 | 5,333,258 |
| Total Operating Expenditures | 48,718,291 | 48,685,089 | 64,721,067 | 64,105,004 | 72,587,031 | 89,244,839 | 90,125,590 | 94,180,885 | 97,201,155 |
| <i>Net operating rev over/(under) operating exp</i> | <i>29,426,674</i> | <i>144,632,248</i> | <i>141,744,087</i> | <i>79,260,564</i> | <i>87,417,058</i> | <i>122,326,723</i> | <i>75,925,855</i> | <i>57,298,368</i> | <i>56,031,214</i> |
| <i>Operating expenditures as a percent of revenues</i> | <i>62.34%</i> | <i>25.18%</i> | <i>31.35%</i> | <i>44.71%</i> | <i>45.37%</i> | <i>42.18%</i> | <i>54.28%</i> | <i>62.17%</i> | <i>63.43%</i> |
| Vehicles, Machinery & Equipment | 1,009,250 | 1,117,631 | 2,713,787 | 2,806,619 | 4,323,300 | 1,754,007 | 1,802,995 | 1,752,800 | 1,558,584 |
| Land & Buildings | 3,129,585 | 19,533,285 | 26,000,459 | 4,699,050 | 26,602,000 | 63,600,000 | 200,000 | 10,100,000 | 200,000 |
| Infrastructure | 24,683,821 | 97,180,308 | 129,477,251 | 61,504,481 | 127,020,776 | 89,439,234 | 31,700,000 | 5,900,000 | 6,150,000 |
| Total Capital Expenditures | 28,822,656 | 117,831,224 | 158,191,498 | 69,010,151 | 157,946,076 | 154,793,241 | 33,702,995 | 17,752,800 | 7,908,584 |
| Principal & Interest Payments | 6,527,102 | 12,796,935 | 5,793,704 | 5,842,012 | 14,391,703 | 21,280,687 | 10,366,177 | 9,663,648 | 9,658,383 |
| Cost of Issuance & Other Debt Service | - | - | - | 90,333 | 14,965,000 | 300,000 | - | - | - |
| Total Debt Service Expenditures | 6,527,102 | 12,796,935 | 5,793,704 | 5,932,345 | 29,356,703 | 21,580,687 | 10,366,177 | 9,663,648 | 9,658,383 |
| Total Expenditures | 84,068,049 | 179,313,247 | 228,706,268 | 139,047,499 | 259,889,810 | 265,618,767 | 134,194,762 | 121,597,333 | 114,768,122 |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,365,655</i> | <i>26,238,206</i> | <i>(21,997,413)</i> | <i>28,549,582</i> | <i>(83,445,899)</i> | <i>(1,047,205)</i> | <i>31,856,683</i> | <i>29,881,921</i> | <i>38,464,247</i> |
| Fund balances at beginning of year | 74,999,233 | 78,428,546 | 106,756,531 | 110,660,708 | 146,687,310 | 119,910,759 | 118,863,554 | 150,720,238 | 180,602,159 |
| Lapsed Encumbrances/Est. Appropriations | 2,063,658 | 2,089,779 | 25,901,591 | 7,477,020 | 56,669,347 | 0 | - | - | - |
| Fund balances at end of year | \$ 78,428,546 | \$ 106,756,531 | \$ 110,660,708 | \$ 146,687,310 | \$ 119,910,759 | \$ 118,863,554 | \$ 150,720,238 | \$ 180,602,159 | \$ 219,066,406 |
| Breakdown of Fund Balance: | | | | | | | | | |
| Operations: | | | | | | | | | |
| General (65% Reserve & Other General Reserves)* | \$ 13,713,865 | \$ 15,962,323 | \$ 18,547,462 | \$ 20,633,457 | \$ 27,607,103 | \$ 33,701,566 | \$ 37,467,427 | \$ 42,051,995 | \$ 46,764,788 |
| General (Unreserved) | 12,901,856 | 15,972,293 | 21,386,613 | 33,776,881 | 12,667,168 | 20,878,449 | 31,919,348 | 36,795,287 | 39,827,609 |
| Restricted | 6,292,259 | 8,355,334 | 11,684,392 | 21,687,412 | 6,647,759 | 5,589,928 | 6,131,728 | 6,665,242 | 7,222,474 |
| Economic Opportunity Zone | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Total Operations fund balance | \$ 32,907,981 | \$ 40,289,950 | \$ 51,618,466 | \$ 76,097,750 | \$ 46,922,031 | \$ 60,169,943 | \$ 75,518,503 | \$ 85,512,524 | \$ 93,814,871 |
| Capital & Development: | | | | | | | | | |
| Capital Improvement | \$ 19,280,984 | \$ 20,819,705 | \$ 20,524,703 | \$ 31,586,422 | \$ 34,995,957 | \$ 28,902,288 | \$ 32,767,334 | \$ 37,417,927 | \$ 51,599,696 |
| Tax Increment Financing - Residential | 10,072,067 | 6,732,160 | 7,509,844 | 8,959,863 | 16,207,770 | 13,923,679 | 17,183,801 | 21,186,491 | 25,226,363 |
| Tax Increment Financing - Commercial | 4,779,397 | 7,456,991 | 9,597,865 | 12,927,717 | 6,087,164 | 4,381,036 | 6,582,923 | 10,451,808 | 14,270,260 |
| Other Capital & Related | 11,388,119 | 31,457,726 | 21,409,829 | 17,115,558 | 15,697,837 | 11,486,607 | 18,667,677 | 26,033,409 | 34,155,217 |
| Total Capital & Development fund balance | \$ 45,520,565 | \$ 66,466,581 | \$ 59,042,242 | \$ 70,589,560 | \$ 72,988,728 | \$ 58,693,611 | \$ 75,201,735 | \$ 95,089,634 | \$ 125,251,535 |

*The 2026 Annual Budget demonstrates an incremental increase to an 80% reserve balance by 2029 by increasing the reserve policy by 5% each year beginning in 2027.

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City of New Albany, Ohio

2026 Annual Budget

Fund Diagram - By Operation Type

| OPERATIONS | | | | CAPITAL & DEVELOPMENT | | | | | FIDUCIARY | |
|---|------------------------------------|--------------------------------------|-------------------------------------|--------------------------------------|---|---|--------------------------------|--|-------------------------------------|-----------------------------------|
| GENERAL | RESTRICTED (Special Revenue) | | | ECONOMIC OPPORTUNITY ZONE (Clearing) | CAPITAL IMPROVEMENT | TAX INCREMENT FINANCING (TIF) - RESIDENTIAL | | TAX INCREMENT FINANCING (TIF) - COMMERCIAL | OTHER CAPITAL & RELATED | CUSTODIAL & NON-BUDGETARY |
| General (101) | Street CMR (201) | Alcohol Education (210) | 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) |
| Information Technology General (102) | 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) |
| Insurance Reserve (103)* | Economic Development - NAECA (221) | Law Enforcement & Ed (213) | Builders Escrow (229) | Blacklick EOZ (226) | Water & Sanitary Sewer Imporovement (405) | Enclave TIF (232) | Straits Farm TIF (239) | Research & Tech District TIF (253) | Oak Grove II Infrastructure (417) | Unclaimed Monies (906) |
| Community Events & Council Grants General (110) | 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) |
| Senior Connections General (111) | 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) |
| IDEA Implementation Board General (112) | Local Fiscal Recovery (272) | Safety Town (217) | Court Special Projects (292) | | | Tidewater I TIF (235) | | Schleppi Commercial TIF (255) | OPWC Grants | Mayor's Court |
| Sustainability Advisory Board General (113) | 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 2025 Annual Budget Program

City of New Albany, Ohio

2026 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - 2026 - By Operation

| | Operations | | | | | Capital & Development | | | | | Combined Total |
|--|-------------------|-------------------|-------------------|--------------------|---------------------------|-----------------------|---------------------|--------------------|--------------------|-------------------------|-------------------|
| | General | | Restricted | | Economic Opportunity Zone | Total Operations | Capital Improvement | TIF - Residential | TIF - Commercial | Other Capital & Related | |
| | General | Restricted | General | Restricted | Economic Opportunity Zone | Total Operations | Capital Improvement | TIF - Residential | TIF - Commercial | Other Capital & Related | |
| Income Tax | \$ 52,064,357 | \$ - | \$ 20,963,093 | \$ 73,027,449 | \$ 10,287,331 | \$ - | \$ - | \$ 5,156,928 | \$ 15,444,259 | \$ 88,471,709 | |
| Real Property Tax | 2,730,000 | - | - | 2,730,000 | - | - | - | - | - | - | 2,730,000 |
| Payments in Lieu of Taxes | 1,100,000 | - | - | 1,100,000 | - | 7,270,000 | 7,787,000 | - | - | 15,057,000 | 16,157,000 |
| Rollback & Homestead | 204,000 | - | - | 204,000 | - | 626,050 | 5,500 | - | - | 631,550 | 835,550 |
| Local Government Fund | 140,000 | - | - | 140,000 | - | - | - | - | - | - | 140,000 |
| Funds from NACA/NAECA | - | 17,839,378 | - | 17,839,378 | - | - | - | - | 19,500,000 | 19,500,000 | 37,339,378 |
| Gas Tax & Motor Vehicle License Tax | - | 791,000 | - | 791,000 | - | - | - | - | - | - | 791,000 |
| Federal & State Grants | - | 8,676,080 | - | 8,676,080 | 644,000 | - | - | - | 33,557,446 | 34,201,446 | 42,877,526 |
| Licenses & Permits | 1,645,000 | 700,000 | - | 2,345,000 | - | - | - | - | - | - | 2,345,000 |
| Charges for Services | 4,811,699 | 2,055,000 | - | 6,866,699 | 1,435,000 | - | - | - | - | 1,435,000 | 8,301,699 |
| Fines & Forfeitures | 135,000 | 20,500 | - | 155,500 | - | - | - | - | - | - | 155,500 |
| Interest Income | 3,400,000 | 80,000 | - | 3,480,000 | 2,400,000 | - | - | - | 1,890,000 | 4,290,000 | 7,770,000 |
| Other Revenue | 2,100,200 | 1,557,000 | - | 3,657,200 | - | - | - | - | - | - | 3,657,200 |
| Total Operating Revenue | 68,330,256 | 31,718,958 | 20,963,093 | 121,012,306 | 14,766,331 | 7,896,050 | 7,792,500 | 60,104,374 | 90,559,255 | 211,571,562 | |
| Debt Proceeds | - | - | - | - | - | - | - | - | 53,000,000 | 53,000,000 | 53,000,000 |
| Transfer In | 750,000 | 70,500 | - | 820,500 | 10,500,000 | - | - | - | 21,300,862 | 31,800,862 | 32,621,362 |
| Transfer In (Intrafund) | 4,450,388 | - | - | 4,450,388 | - | - | - | - | - | - | 4,450,388 |
| Advance In | 8,814,697 | - | - | 8,814,697 | - | - | - | - | - | - | 8,814,697 |
| Total Other Resources | 14,015,085 | 70,500 | - | 14,085,585 | 10,500,000 | - | - | 74,300,862 | 84,800,862 | 98,886,448 | |
| Total Revenues | 82,345,341 | 31,789,458 | 20,963,093 | 135,097,892 | 25,266,331 | 7,896,050 | 7,792,500 | 134,405,237 | 175,360,118 | 310,458,010 | |
| Police | 11,817,750 | 112,200 | - | 11,929,950 | - | - | - | - | - | - | 11,929,950 |
| Mayors Court | 335,840 | 4,000 | - | 339,840 | - | - | - | - | - | - | 339,840 |
| Community Development | 7,343,711 | 7,675,000 | 20,963,093 | 35,981,804 | - | - | - | - | - | - | 35,981,804 |
| Public Service | 10,481,320 | 1,520,000 | - | 12,001,320 | - | - | - | - | - | - | 12,001,320 |
| City Council | 782,785 | - | - | 782,785 | - | - | - | - | - | - | 782,785 |
| Administrative Services | 3,730,156 | - | - | 3,730,156 | - | - | - | - | - | - | 3,730,156 |
| Strategic Initiatives | 3,777,877 | - | - | 3,777,877 | - | - | - | - | - | - | 3,777,877 |
| City Attorney | 410,000 | - | - | 410,000 | - | - | - | - | - | - | 410,000 |
| Finance | 3,181,094 | - | - | 3,181,094 | 235,000 | - | - | - | 210,000 | 445,000 | 3,626,094 |
| General Administration | 5,551,974 | 159,000 | - | 5,710,974 | - | 2,468,500 | 3,233,700 | 55,000 | 5,757,200 | 11,468,174 | |
| Land & Building Maintenance | 4,279,838 | 917,000 | - | 5,196,838 | - | - | - | - | - | - | 5,196,838 |
| Total Operating Expenditures | 51,692,346 | 10,387,200 | 20,963,093 | 83,042,639 | 235,000 | 2,468,500 | 3,233,700 | 265,000 | 6,202,200 | 89,244,839 | |
| Net revenue over (under) operating expenditures | 30,652,995 | 21,402,258 | (0) | 52,055,253 | 25,031,331 | 5,427,550 | 4,558,800 | 134,140,237 | 169,157,918 | 221,213,171 | |
| Vehicles, Machinery & Equipment | - | - | - | - | 500,000 | - | - | - | 1,254,007 | 1,754,007 | 1,754,007 |
| Land & Buildings | - | - | - | - | 13,600,000 | - | - | - | 50,000,000 | 63,600,000 | 63,600,000 |
| Infrastructure | - | 9,847,461 | - | 9,847,461 | 16,325,000 | - | 5,000,000 | 58,266,773 | 79,591,773 | 89,439,234 | |
| Total Capital Expenditures | - | 9,847,461 | - | 9,847,461 | 30,425,000 | - | 5,000,000 | 109,520,780 | 144,945,780 | 154,793,241 | |
| Principal & Interest Payments | - | - | - | - | - | - | - | - | 21,280,687 | 21,280,687 | 21,280,687 |
| Cost of Issuance | - | - | - | - | - | - | - | - | 300,000 | 300,000 | 300,000 |
| Total Debt Service Expenditures | - | - | - | - | - | - | - | - | 21,580,687 | 21,580,687 | 21,580,687 |

City of New Albany, Ohio

2026 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - 2026 - By Operation

| | Operations | | | | Capital & Development | | | | | Total Capital & Development | Combined Total | | |
|---|----------------------|---------------------|---------------------------|----------------------|-----------------------|----------------------|---------------------|-------------------------|----------------------|-----------------------------|----------------|--|--|
| | General | Restricted | Economic Opportunity Zone | Total Operations | Capital Improvement | TIF - Residential | | Other Capital & Related | | | | | |
| | | | | | | TIF - Residential | TIF - Commercial | | | | | | |
| Transfer to Debt Service | 437,367 | 12,612,628 | - | 13,049,995 | - | 7,389,443 | 722,428 | - | 8,111,871 | 21,161,866 | | | |
| Transfer to Severance Liability | 750,000 | - | - | 750,000 | - | - | - | - | - | 750,000 | | | |
| Transfer to Capital Improvements | 4,000,000 | - | - | 4,000,000 | - | - | - | - | - | 4,000,000 | | | |
| Transfer to Infrastructure Replacement | 500,000 | - | - | 500,000 | - | - | - | - | - | 500,000 | | | |
| Transfer to Capital Equipment Replacement | 138,996 | - | - | 138,996 | - | - | - | - | - | 138,996 | | | |
| Transfer to Hinson Amphitheater | 50,000 | - | - | 50,000 | - | - | - | - | - | 50,000 | | | |
| Transfer to K9 Patrol | 20,500 | - | - | 20,500 | - | - | - | - | - | 20,500 | | | |
| Transfer to Information Technology (Intrafund) | 3,201,420 | - | - | 3,201,420 | - | - | - | - | - | 3,201,420 | | | |
| Transfer to Community Events & Grants (Intrafund) | 775,000 | - | - | 775,000 | - | - | - | - | - | 775,000 | | | |
| Transfer to Senior Connections (Intrafund) | 265,578 | - | - | 265,578 | - | - | - | - | - | 265,578 | | | |
| Transfer to IDEA Implementation Board (Intrafund) | 97,500 | - | - | 97,500 | - | - | - | - | - | 97,500 | | | |
| Transfer to Sustainability Advisory Board (Intrafund) | 110,890 | - | - | 110,890 | - | - | - | - | - | 110,890 | | | |
| Advances Out | - | - | - | - | 700,000 | 322,197 | 542,500 | 7,250,000 | 8,814,697 | 8,814,697 | | | |
| Total Transfers/Advances to Other Funds | 16,347,251 | 12,612,628 | - | 28,959,879 | 700,000 | 7,711,640 | 1,264,928 | 7,250,000 | 16,926,568 | 45,886,448 | | | |
| Total Expenditures | 68,039,597 | 32,847,289 | 20,963,093 | 121,849,979 | 31,360,000 | 10,180,140 | 9,498,628 | 138,616,467 | 189,655,235 | 311,505,214 | | | |
| <i>Excess (def) of revenues over expenditures</i> | <i>14,305,744</i> | <i>(1,057,831)</i> | <i>(0)</i> | <i>13,247,913</i> | <i>(6,093,669)</i> | <i>(2,284,090)</i> | <i>(1,706,128)</i> | <i>(4,211,230)</i> | <i>(14,295,117)</i> | <i>(1,047,205)</i> | | | |
| Fund balances at beginning of year | 40,274,271 | 6,647,759 | (0) | 46,922,031 | 34,995,957 | 16,207,770 | 6,087,164 | 15,697,837 | 72,988,728 | 119,910,759 | | | |
| Lapsed Encumbrances/Est. Appropriations | - | - | 0 | 0 | - | - | - | - | - | 0 | | | |
| Fund balances at end of year | \$ 54,580,015 | \$ 5,589,928 | \$ 0 | \$ 60,169,943 | \$ 28,902,288 | \$ 13,923,679 | \$ 4,381,036 | \$ 11,486,607 | \$ 58,693,611 | \$ 118,863,554 | | | |

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☰ NEW ALBANY ☰

Fund Summaries – Operations – General

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

General Fund:

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

Severance Liability Fund:

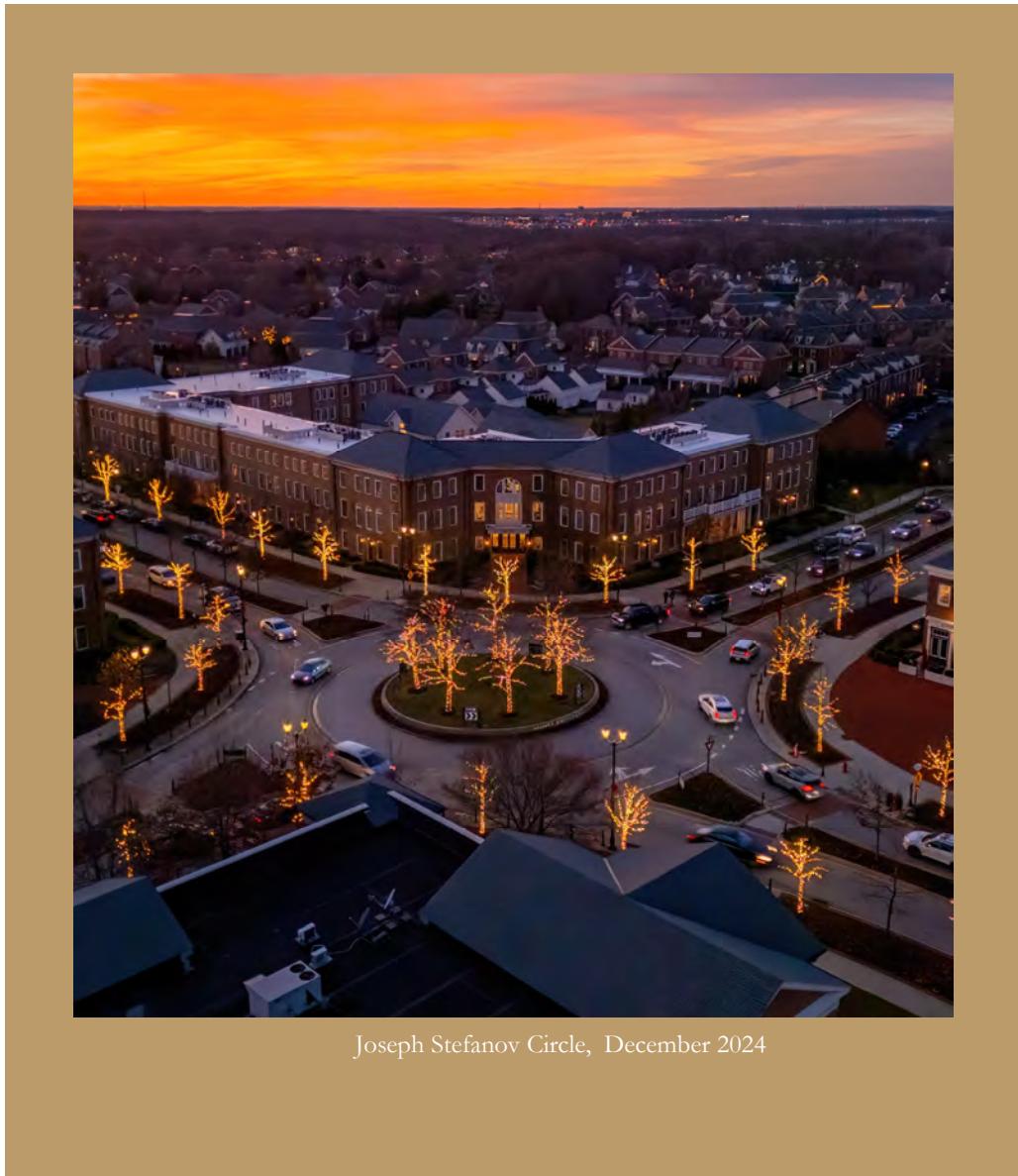
The Severance Liability fund accounts for the accumulation of resources that are committed for accumulated sick leave and vacation leave, upon the termination of employment of employees in the City.

Information Technology General Fund:

The Information Technology General fund is used to account for and report all financial resources for IT related costs City-wide. This fund does not account for costs associated with operating the IT division.

Insurance Reserve Fund:

The Self-Insurance fund is used to cover health insurance related costs such as premiums, liability claims, program costs and administrative costs for the City's self-funded health insurance program.



Joseph Stefanov Circle, December 2024

NEW ALBANY

Community Events & Council Grants General Fund:

The Community Events & Council Grants General fund is used to account for and report all financial resources needed to operate such events and council grant programs.

Senior Connections General Fund:

The Senior Connections General fund is used to account for and report all financial resources needed to operate the Senior Connections program.

IDEA Implementation Board General Fund:

The IDEA Implementation Board General fund is used to account for and report all financial resources needed to operate any events or programs as directed by the board.

Sustainability Advisory Board General Fund:

The Sustainability Advisory Board General fund is used to account for and report all financial resources needed to operate any events or programs as directed by the board.



Senior Connections Group, Fourth of July Parade 2025

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City of New Albany, Ohio
2026 Annual Budget
Fund Summaries - Operations - General

| Operations - General | | | | | | | | | | | |
|--|-------------------|--------------------------------|--------------------------------|---|----------------|----------------------------|-----------------------------------|---------------------------------------|---------------------|-------------------|--|
| | General | Information Technology General | Insurance Reserve General Fund | Community Events & Council Grants General | | Senior Connections General | IDEA Implementation Board General | Sustainability Advisory Board General | Severance Liability | Total | |
| Income Tax | \$ 52,064,357 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 52,064,357 | |
| Real Property Tax | 2,730,000 | - | - | - | - | - | - | - | - | 2,730,000 | |
| Payments in Lieu of Taxes | 1,100,000 | - | - | - | - | - | - | - | - | 1,100,000 | |
| Rollback & Homestead | 204,000 | - | - | - | - | - | - | - | - | 204,000 | |
| Local Government Fund | 140,000 | - | - | - | - | - | - | - | - | 140,000 | |
| Licenses & Permits | 1,645,000 | - | - | - | - | - | - | - | - | 1,645,000 | |
| Charges for Services | 418,000 | - | 4,340,699 | 25,000 | 23,000 | 2,500 | 2,500 | - | - | 4,811,699 | |
| Fines & Forfeitures | 135,000 | - | - | - | - | - | - | - | - | 135,000 | |
| Interest Income | 3,400,000 | - | - | - | - | - | - | - | - | 3,400,000 | |
| Other Revenue | 2,050,200 | - | - | 30,000 | 5,000 | 10,000 | 5,000 | - | - | 2,100,200 | |
| Total Operating Revenue | 63,886,557 | - | 4,340,699 | 55,000 | 28,000 | 12,500 | 7,500 | - | - | 68,330,256 | |
| Transfer In | - | - | - | - | - | - | - | - | 750,000 | 750,000 | |
| Transfer In (Intrafund) | - | 3,201,420 | - | 775,000 | 265,578 | 97,500 | 110,890 | - | - | 4,450,388 | |
| Advance In | 8,814,697 | - | - | - | - | - | - | - | - | 8,814,697 | |
| Total Other Resources | 8,814,697 | 3,201,420 | - | 775,000 | 265,578 | 97,500 | 110,890 | 750,000 | - | 14,015,085 | |
| Total Revenues | 72,701,254 | 3,201,420 | 4,340,699 | 830,000 | 293,578 | 110,000 | 118,390 | 750,000 | - | 82,345,341 | |
| Police | 11,015,668 | 802,082 | - | - | - | - | - | - | - | 11,817,750 | |
| Mayors Court | 313,740 | 22,100 | - | - | - | - | - | - | - | 335,840 | |
| Community Development | 6,818,761 | 524,950 | - | - | - | - | - | - | - | 7,343,711 | |
| Public Service | 10,175,720 | 305,600 | - | - | - | - | - | - | - | 10,481,320 | |
| City Council | 631,785 | 151,000 | - | - | - | - | - | - | - | 782,785 | |
| Administrative Services | 3,643,656 | 86,500 | - | - | - | - | - | - | - | 3,730,156 | |
| Strategic Initiatives | 2,340,705 | 73,400 | - | 841,804 | 293,578 | 110,000 | 118,390 | - | - | 3,777,877 | |
| City Attorney | 410,000 | - | - | - | - | - | - | - | - | 410,000 | |
| Finance | 3,032,444 | 148,650 | - | - | - | - | - | - | - | 3,181,094 | |
| General Administration | 1,354,697 | 395,400 | 3,581,877 | - | - | - | - | - | 220,000 | 5,551,974 | |
| Land & Building Maintenance | 4,279,838 | - | - | - | - | - | - | - | - | 4,279,838 | |
| Total Operating Expenditures | 44,017,015 | 2,509,682 | 3,581,877 | 841,804 | 293,578 | 110,000 | 118,390 | 220,000 | - | 51,692,346 | |
| <i>Net operating rev over(under) operating exp</i> | <i>28,684,239</i> | <i>691,738</i> | <i>758,822</i> | <i>(11,804)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>530,000</i> | <i>-</i> | <i>30,652,995</i> | |

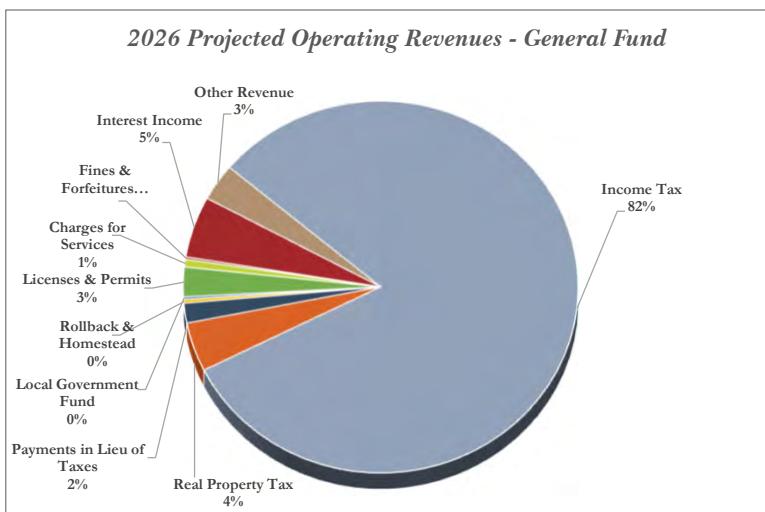
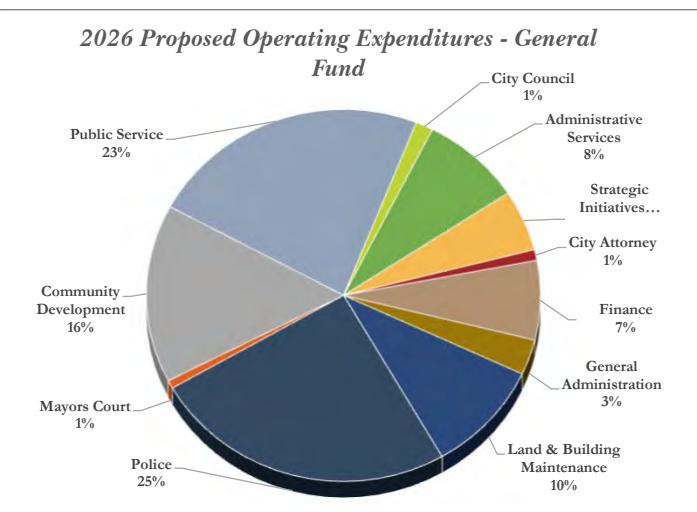
City of New Albany, Ohio
2026 Annual Budget
Fund Summaries - Operations - General

| Operations - General | | | | | | | | | | |
|---|--------------------------------------|-----------------------------------|---|-------------------------------|---|---|---------------------|---------------------|----------------------|--|
| | Information Technology General | Insurance Reserve General Fund | Community Events & Council Grants General | Senior Connections General | IDEA Implementation Board General | Sustainability Advisory Board General | Severance Liability | Total | | |
| Transfer to Debt Service | 437,367 | - | - | - | - | - | - | 437,367 | | |
| Transfer to Severance Liability | 750,000 | - | - | - | - | - | - | 750,000 | | |
| Transfer to Capital Improvements | 4,000,000 | - | - | - | - | - | - | 4,000,000 | | |
| Transfer to Park Improvements | 6,000,000 | - | - | - | - | - | - | 6,000,000 | | |
| Transfer to Infrastructure Replacement | 500,000 | - | - | - | - | - | - | 500,000 | | |
| Transfer to Capital Equipment Replacement | 138,996 | - | - | - | - | - | - | 138,996 | | |
| Transfer to Hinson Amphitheater | 50,000 | - | - | - | - | - | - | 50,000 | | |
| Transfer to K9 Patrol | 20,500 | - | - | - | - | - | - | 20,500 | | |
| Transfer to Information Technology (Intrafund) | 3,201,420 | - | - | - | - | - | - | 3,201,420 | | |
| Transfer to Community Events & Grants (Intrafund) | 775,000 | - | - | - | - | - | - | 775,000 | | |
| Transfer to Senior Connections (Intrafund) | 265,578 | - | - | - | - | - | - | 265,578 | | |
| Transfer to IDEA Implementation Board (Intrafund) | 97,500 | - | - | - | - | - | - | 97,500 | | |
| Transfer to Sustainability Advisory Board (Intrafund) | 110,890 | - | - | - | - | - | - | 110,890 | | |
| Total Transfers/Advances to Other Funds | 16,347,251 | - | - | - | - | - | - | 16,347,251 | | |
| Total Expenditures | 60,364,266 | 2,509,682 | 3,581,877 | 841,804 | 293,578 | 110,000 | 118,390 | 220,000 | 68,039,597 | |
| <i>Excess (def) of revenues over expenditures</i> | 12,336,987 | 691,738 | 758,822 | (11,804) | - | - | - | 530,000 | 14,305,744 | |
| Fund balances at beginning of year | 37,152,521 | - | 1,603,950 | 22,551 | - | - | 2,000 | 1,493,249 | 40,274,271 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 49,489,508 | \$ 691,738 | \$ 2,362,772 | \$ 10,747 | \$ - | \$ - | \$ 2,000 | \$ 2,023,249 | \$ 54,580,015 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| General Fund | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------------------|-------------------|-------------------|-------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|------------|----------------|---------|-------------------|--------|------------------|--------|-----------------|--------|------------------|--------|----------------|--------|----------------|-----------|-------|--------|--------------|---------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | | | | | | | | | | | | | | | | | | | | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | | | | | | | | | | | | | | | | | | | | |
| Income Tax | \$ 27,390,466 | \$ 27,156,356 | \$ 32,774,242 | \$ 42,155,271 | \$ 49,737,969 | \$ 52,064,357 | \$ 55,817,376 | \$ 57,039,368 | \$ 57,816,048 | | | | | | | | | | | | | | | | | | | | |
| Real Property Tax | 1,338,387 | 1,442,904 | 1,542,113 | 2,009,889 | 2,115,000 | 2,730,000 | 2,784,600 | 2,840,292 | 2,897,098 | | | | | | | | | | | | | | | | | | | | |
| Payments in Lieu of Taxes | 120,134 | 120,832 | 221,573 | 1,286,599 | 1,100,000 | 1,100,000 | 140,000 | 140,000 | 140,000 | | | | | | | | | | | | | | | | | | | | |
| Rollback & Homestead | 138,902 | 140,989 | 140,929 | 192,377 | 204,000 | 204,000 | 208,080 | 212,242 | 216,486 | | | | | | | | | | | | | | | | | | | | |
| Local Government Fund | 135,544 | 117,364 | 136,064 | 132,192 | 140,000 | 140,000 | 138,600 | 137,214 | 135,842 | | | | | | | | | | | | | | | | | | | | |
| Federal & State Grants | - | 14,715 | 500 | - | - | - | - | - | - | | | | | | | | | | | | | | | | | | | | |
| Licenses & Permits | 861,791 | 978,189 | 961,267 | 1,147,427 | 965,000 | 1,645,000 | 1,677,900 | 1,711,458 | 1,745,687 | | | | | | | | | | | | | | | | | | | | |
| Charges for Services | 295,299 | 341,374 | 389,310 | 372,010 | 409,000 | 418,000 | 422,180 | 426,402 | 430,666 | | | | | | | | | | | | | | | | | | | | |
| Fines & Forfeitures | 144,400 | 112,170 | 121,005 | 119,765 | 135,000 | 135,000 | 136,350 | 137,714 | 139,091 | | | | | | | | | | | | | | | | | | | | |
| Interest Income | 253,024 | 557,041 | 2,222,194 | 3,483,637 | 3,250,000 | 3,400,000 | 1,500,000 | 1,000,000 | 500,000 | | | | | | | | | | | | | | | | | | | | |
| Other Revenue | 1,260,621 | 1,495,030 | 1,745,169 | 1,891,480 | 1,600,200 | 2,050,200 | 2,070,702 | 2,091,409 | 2,112,323 | | | | | | | | | | | | | | | | | | | | |
| Total Operating Revenue | 31,938,568 | 32,476,963 | 40,254,365 | 52,790,647 | 59,656,169 | 63,886,557 | 64,895,788 | 65,736,098 | 66,133,241 | | | | | | | | | | | | | | | | | | | | |
| <i>Operating Revenue Increase/Decrease over PY</i> | | <i>1.69%</i> | <i>23.95%</i> | <i>31.14%</i> | <i>13.01%</i> | <i>7.09%</i> | <i>1.58%</i> | <i>1.29%</i> | <i>0.60%</i> | | | | | | | | | | | | | | | | | | | | |
| Advance In | 85,597 | 629,937 | 4,304,429 | 346,442 | 663,768 | 8,814,697 | 1,220,737 | 918,270 | 327,818 | | | | | | | | | | | | | | | | | | | | |
| Total Other Resources | 85,597 | 629,937 | 4,304,429 | 346,442 | 663,768 | 8,814,697 | 1,220,737 | 918,270 | 327,818 | | | | | | | | | | | | | | | | | | | | |
| Total Revenues | 32,024,165 | 33,106,900 | 44,558,795 | 53,137,089 | 60,319,937 | 72,701,254 | 66,116,525 | 66,654,368 | 66,461,059 | | | | | | | | | | | | | | | | | | | | |
| 2026 Projected Operating Revenues - General Fund  | | | | | 2026 Proposed Operating Expenditures - General Fund  | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | 2026 Other Revenue: <table border="1"> <tr> <td>Hotel Excise Tax</td> <td>\$ 750,000</td> </tr> <tr> <td>Franchise Fees</td> <td>130,000</td> </tr> <tr> <td>Public Utility IT</td> <td>50,000</td> </tr> <tr> <td>Cell Tower Lease</td> <td>10,000</td> </tr> <tr> <td>Property Rental</td> <td>55,000</td> </tr> <tr> <td>Liq/Beer Permits</td> <td>20,000</td> </tr> <tr> <td>Sale of Assets</td> <td>25,000</td> </tr> <tr> <td>Reimbursements</td> <td>1,000,000</td> </tr> <tr> <td>Other</td> <td>10,200</td> </tr> <tr> <td>Total</td> <td>\$ 2,050,200</td> </tr> </table> | | | | | Hotel Excise Tax | \$ 750,000 | Franchise Fees | 130,000 | Public Utility IT | 50,000 | Cell Tower Lease | 10,000 | Property Rental | 55,000 | Liq/Beer Permits | 20,000 | Sale of Assets | 25,000 | Reimbursements | 1,000,000 | Other | 10,200 | Total | \$ 2,050,200 |
| Hotel Excise Tax | \$ 750,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Franchise Fees | 130,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Public Utility IT | 50,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cell Tower Lease | 10,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property Rental | 55,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Liq/Beer Permits | 20,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Sale of Assets | 25,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Reimbursements | 1,000,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Other | 10,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | \$ 2,050,200 | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Police | 5,514,829 | 6,374,625 | 7,092,956 | 7,768,603 | 9,669,073 | 11,015,668 | 11,585,906 | 12,104,065 | 12,611,763 |
| Mayors Court | 190,366 | 284,953 | 233,744 | 255,355 | 309,050 | 313,740 | 326,290 | 339,341 | 352,915 |
| Community Development | 2,724,727 | 3,763,598 | 4,610,195 | 5,163,093 | 6,322,691 | 6,818,761 | 7,180,734 | 7,528,887 | 7,867,843 |
| Public Service | 4,311,491 | 4,710,396 | 5,712,081 | 5,393,271 | 7,858,578 | 10,175,720 | 9,284,448 | 9,664,414 | 10,038,742 |
| City Council | 666,071 | 278,532 | 384,787 | 416,438 | 607,216 | 631,785 | 651,496 | 671,846 | 692,863 |
| Administrative Services | 2,020,880 | 2,192,255 | 2,495,844 | 3,124,423 | 2,823,007 | 3,643,656 | 3,868,143 | 4,033,986 | 4,194,491 |
| Strategic Initiatives | 213,949 | 1,093,701 | 1,320,200 | 1,663,207 | 1,836,900 | 2,340,705 | 2,521,668 | 2,675,996 | 2,811,644 |
| City Attorney | 215,658 | 166,872 | 210,524 | 201,867 | 384,000 | 410,000 | 426,400 | 443,456 | 461,194 |
| Finance | 1,387,894 | 1,480,722 | 1,850,046 | 2,298,044 | 2,528,980 | 3,032,444 | 3,159,197 | 3,284,866 | 3,401,200 |
| General Administration | 682,802 | 848,477 | 920,989 | 1,215,749 | 1,430,697 | 1,354,697 | 1,472,916 | 1,533,196 | 1,594,562 |
| Land & Building Maintenance | 1,293,406 | 1,766,899 | 1,838,911 | 2,727,961 | 3,899,581 | 4,279,838 | 4,448,942 | 4,622,309 | 4,802,808 |
| Total Operating Expenditures | 19,222,073 | 22,961,029 | 26,670,276 | 30,228,013 | 37,669,773 | 44,017,015 | 44,926,141 | 46,902,363 | 48,830,024 |
| <i>Operating Expenditures Increase/Decrease over PY</i> | | 19.45% | 16.15% | 13.34% | 24.62% | 16.85% | 2.07% | 4.40% | 4.11% |
| <i>Net operating rev over(under) operating exp</i> | \$ 12,716,495 | \$ 9,515,934 | \$ 13,584,089 | \$ 22,562,634 | \$ 21,986,396 | \$ 19,869,542 | \$ 19,969,647 | \$ 18,833,735 | \$ 17,303,217 |
| <i>Operating expenditures as a percent of revenues</i> | 60.18% | 70.70% | 66.25% | 57.26% | 63.14% | 68.90% | 69.23% | 71.35% | 73.84% |
| Transfer to Debt Service | 674,091 | 2,051,926 | 433,365 | 434,967 | 3,682,518 | 437,367 | 434,315 | 434,811 | 431,256 |
| Transfer to Severance Liability | 100,000 | - | 300,000 | 200,000 | 750,000 | 750,000 | 200,000 | 200,000 | 200,000 |
| Transfer to Capital Improvements | 8,000,000 | - | 2,500,000 | - | 27,600,000 | 4,000,000 | - | - | - |
| Transfer to Village Center Improvements | - | - | - | 5,000,000 | - | - | - | - | - |
| Transfer to Park Improvements | - | 500,000 | 1,000,000 | - | - | 6,000,000 | 1,000,000 | 5,000,000 | 4,000,000 |
| Transfer to Infrastructure Replacement | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Transfer to Capital Equipment Replacement | 1,282,986 | 1,383,716 | 3,348,271 | 3,201,316 | 3,482,025 | 138,996 | 1,798,104 | 1,525,845 | 1,930,697 |
| Transfer to Hinson Amphitheater | - | 100,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Transfer to K9 Patrol | 14,600 | 19,000 | 20,500 | 20,500 | 20,500 | 20,500 | 22,725 | 22,952 | 23,182 |
| Transfer to Information Technology (Intrafund) | - | - | - | - | 1,298,107 | 3,201,420 | 2,031,412 | 2,044,044 | 2,158,485 |
| Transfer to Community Events & Grants (Intrafund) | - | - | - | - | 706,000 | 775,000 | 825,000 | 900,000 | 927,000 |
| Transfer to Senior Connections (Intrafund) | - | - | - | - | 273,178 | 265,578 | 226,040 | 236,175 | 247,597 |
| Transfer to IDEA Implementation Board (Intrafund) | - | - | - | - | 77,500 | 97,500 | 101,525 | 105,715 | 110,076 |
| Transfer to Sustainability Advisory Board (Intrafund) | - | - | - | - | 133,370 | 110,890 | 123,126 | 128,051 | 133,173 |
| Advances Out | 4,000,000 | 1,592,165 | 3,037,827 | - | 6,000,000 | - | - | - | - |
| Total Transfers/Advances to Other Funds | 14,071,677 | 5,646,807 | 10,639,963 | 9,406,783 | 44,573,198 | 16,347,251 | 7,312,246 | 11,147,592 | 10,711,465 |
| Total Expenditures | 33,293,750 | 28,607,836 | 37,310,239 | 39,634,795 | 82,242,971 | 60,364,266 | 52,238,387 | 58,049,955 | 59,541,490 |
| <i>Excess (def) of revenues over expenditures</i> | (1,269,585) | 4,499,064 | 7,248,555 | 13,502,294 | (21,923,034) | 12,336,987 | 13,878,138 | 8,604,413 | 6,919,569 |
| <i>Fund balances at beginning of year</i> | 26,131,808 | 25,396,204 | 30,896,961 | 38,722,292 | 53,425,089 | 37,152,521 | 49,489,508 | 63,367,646 | 71,972,059 |
| <i>Lapsed Encumbrances/Est. Appropriations</i> | 533,980 | 1,001,694 | 576,775 | 1,200,503 | 5,650,466 | - | - | - | - |
| <i>Fund balances at end of year</i> | \$ 25,396,204 | \$ 30,896,961 | \$ 38,722,292 | \$ 53,425,089 | \$ 37,152,521 | \$ 49,489,508 | \$ 63,367,646 | \$ 71,972,059 | \$ 78,891,629 |
| <i>Reserve Balance (65% of Operating Budget)*</i> | \$ 12,494,348 | \$ 14,924,669 | \$ 17,335,680 | \$ 19,648,208 | \$ 24,485,353 | \$ 28,611,060 | \$ 31,448,298 | \$ 35,176,772 | \$ 39,064,019 |
| <i>Excess Balance</i> | \$ 12,901,856 | \$ 15,972,293 | \$ 21,386,613 | \$ 33,776,881 | \$ 12,667,168 | \$ 20,878,449 | \$ 31,919,348 | \$ 36,795,287 | \$ 39,827,609 |

*The 2026 Annual Budget demonstrates an incremental increase to an 80% reserve balance by 2029 by increasing the reserve policy by 5% each year beginning in 2027.

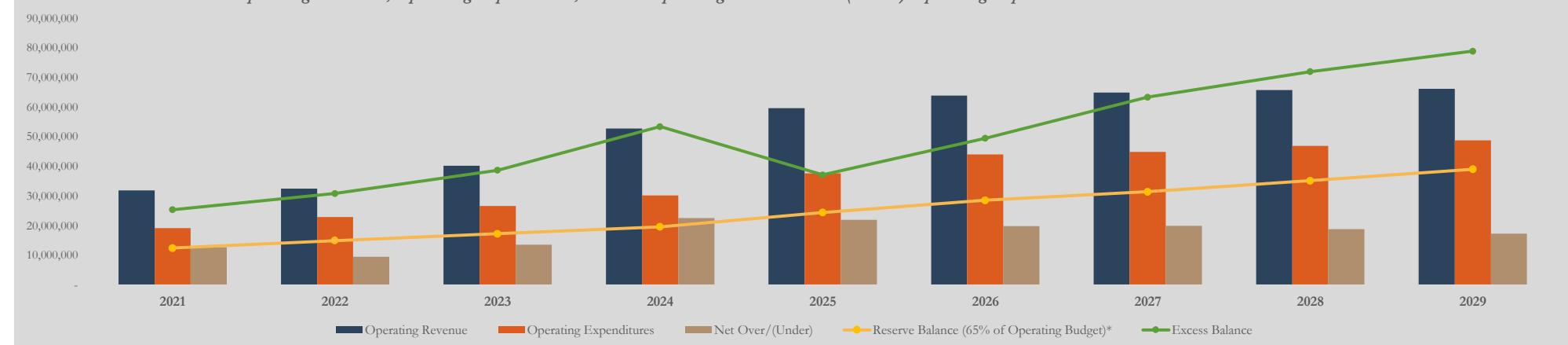
City of New Albany, Ohio

2026 Annual Budget

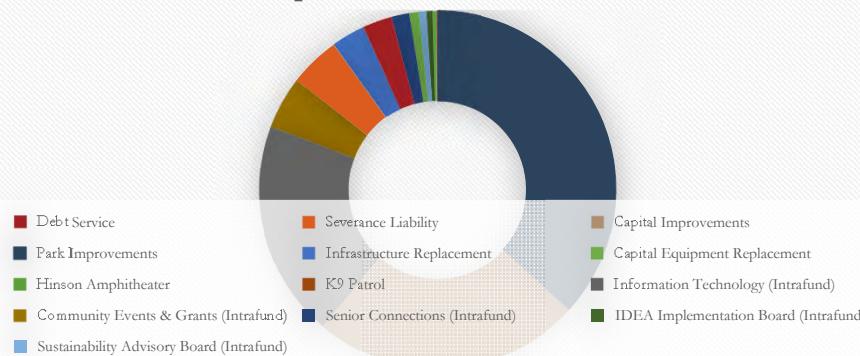
Fund Summaries - Operations - General

| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Actual & Projected General Fund Balance | \$ 25,396,204 | \$ 30,896,961 | \$ 38,722,292 | \$ 53,425,089 | \$ 37,152,521 | \$ 49,489,508 | \$ 63,367,646 | \$ 71,972,059 | \$ 78,891,629 |
| <i>Target Reserve (65% of Operating Budget)*</i> | \$ 12,494,348 | \$ 14,924,669 | \$ 17,335,680 | \$ 19,648,208 | \$ 24,485,353 | \$ 28,611,060 | \$ 29,201,991 | \$ 30,486,536 | \$ 31,739,516 |
| <i>Balance in excess of Target Reserve</i> | \$ 12,901,856 | \$ 15,972,293 | \$ 21,386,613 | \$ 33,776,881 | \$ 12,667,168 | \$ 20,878,449 | \$ 34,165,655 | \$ 41,485,524 | \$ 47,152,113 |
| Actual & Projected Operating Budget % coverage | 132.1% | 134.6% | 145.2% | 176.7% | 98.6% | 112.4% | 141.0% | 153.5% | 161.6% |

Operating Revenues, Operating Expenditures, and Net Operating Revenue Over/(Under) Operating Expenditures vs. Fund Balance - General Fund



2026 Proposed General Fund Transfers



| Transfer to Fund: | 2026 Proposed Transfer | % |
|---|------------------------|----------------|
| Debt Service | 437,367 | 2.68% |
| Severance Liability | 750,000 | 4.59% |
| Capital Improvements | 4,000,000 | 24.47% |
| Park Improvements | 6,000,000 | 36.70% |
| Infrastructure Replacement | 500,000 | 3.06% |
| Capital Equipment Replacement | 138,996 | 0.85% |
| Hinson Amphitheater | 50,000 | 0.31% |
| K9 Patrol | 20,500 | 0.13% |
| Information Technology (Intrafund) | 3,201,420 | 19.58% |
| Community Events & Grants (Intrafund) | 775,000 | 4.74% |
| Senior Connections (Intrafund) | 265,578 | 1.62% |
| IDEA Implementation Board (Intrafund) | 97,500 | 0.60% |
| Sustainability Advisory Board (Intrafund) | 110,890 | 0.68% |
| Total | 16,347,251 | 100.00% |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| Severance Liability Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Transfer In | \$ 100,000 | \$ - | \$ 300,000 | \$ 200,000 | \$ 750,000 | \$ 750,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 200,000 |
| Total Other Resources | 100,000 | - | 300,000 | 200,000 | 750,000 | 750,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Revenues | 100,000 | - | 300,000 | 200,000 | 750,000 | 750,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| General Administration | 10,105 | 181,864 | 125,872 | 428,533 | 220,000 | 220,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Total Operating Expenditures | 10,105 | 181,864 | 125,872 | 428,533 | 220,000 | 220,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| <i>Net operating rev over(under) operating exp</i> | <i>89,895</i> | <i>(181,864)</i> | <i>174,128</i> | <i>(228,533)</i> | <i>530,000</i> | <i>530,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total Expenditures | 10,105 | 181,864 | 125,872 | 428,533 | 220,000 | 220,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| <i>Excess (def) of revenues over expenditures</i> | <i>89,895</i> | <i>(181,864)</i> | <i>174,128</i> | <i>(228,533)</i> | <i>530,000</i> | <i>530,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | 1,129,623 | 1,219,518 | 1,037,654 | 1,211,782 | 983,249 | 1,493,249 | 2,023,249 | 2,023,249 | 2,023,249 | 2,023,249 |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | (20,000) | - | - | - | - | - |
| Fund balances at end of year | \$ 1,219,518 | \$ 1,037,654 | \$ 1,211,782 | \$ 983,249 | \$ 1,493,249 | \$ 2,023,249 |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - General**

| Information Technology General Fund | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|----------------|-----------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Transfer In (Intrafund) | \$ - | \$ - | \$ - | \$ - | \$ 1,298,107 | \$ 3,201,420 | \$ 2,031,412 | \$ 2,044,044 | \$ 2,158,485 | |
| Total Other Resources | - | - | - | - | 1,298,107 | 3,201,420 | 2,031,412 | 2,044,044 | 2,158,485 | |
| Total Revenues | - | - | - | - | 1,298,107 | 3,201,420 | 2,031,412 | 2,044,044 | 2,158,485 | |
| Police | - | - | - | - | 251,100 | 802,082 | 834,165 | 867,532 | 902,233 | |
| Mayors Court | - | - | - | - | - | 22,100 | 22,984 | 23,903 | 24,859 | |
| Community Development | - | - | - | - | 390,700 | 524,950 | 545,948 | 567,786 | 590,497 | |
| Public Service | - | - | - | - | 87,150 | 305,600 | 317,824 | 330,537 | 343,758 | |
| City Council | - | - | - | - | 43,000 | 151,000 | - | - | - | |
| Administrative Services | - | - | - | - | 95,557 | 86,500 | 89,960 | 93,558 | 97,301 | |
| Strategic Initiatives | - | - | - | - | - | 73,400 | - | - | - | |
| Finance | - | - | - | - | 114,350 | 148,650 | - | - | - | |
| General Administration | - | - | - | - | 309,250 | 395,400 | - | - | - | |
| Land & Building Maintenance | - | - | - | - | 7,000 | - | - | - | - | |
| Total Operating Expenditures | - | - | - | - | 1,298,107 | 2,509,682 | 1,810,881 | 1,883,317 | 1,958,649 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | - | 691,738 | 220,530 | 160,727 | 199,835 | |
| Total Expenditures | - | - | - | - | 1,298,107 | 2,509,682 | 1,810,881 | 1,883,317 | 1,958,649 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | - | 691,738 | 220,530 | 160,727 | 199,835 | |
| Fund balances at beginning of year | - | - | - | - | - | - | 691,738 | 912,269 | 1,072,996 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ - | \$ 691,738 | \$ 912,269 | \$ 1,072,996 | \$ 1,272,832 | | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| Insurance Reserve General Fund | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------------|------------------|-------------------|-------------------|-------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected |
| Charges for Services | - | - | - | - | - | 4,340,699 | 4,470,920 | 4,605,048 | 4,743,199 |
| Other Revenue | - | - | - | - | 1,603,950 | - | - | - | - |
| Total Operating Revenue | - | - | - | - | 1,603,950 | 4,340,699 | 4,470,920 | 4,605,048 | 4,743,199 |
| Total Revenues | - | - | - | - | 1,603,950 | 4,340,699 | 4,470,920 | 4,605,048 | 4,743,199 |
| General Administration | - | - | - | - | - | 3,581,877 | 3,760,971 | 3,949,019 | 4,146,470 |
| Total Operating Expenditures | - | - | - | - | - | 3,581,877 | 3,760,971 | 3,949,019 | 4,146,470 |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | 1,603,950 | 758,822 | 709,949 | 656,028 | 596,729 |
| Total Expenditures | - | - | - | - | - | 3,581,877 | 3,760,971 | 3,949,019 | 4,146,470 |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | 1,603,950 | 758,822 | 709,949 | 656,028 | 596,729 |
| Fund balances at beginning of year | - | - | - | - | - | 1,603,950 | 2,362,772 | 3,072,721 | 3,728,749 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ - | \$ 1,603,950 | \$ 2,362,772 | \$ 3,072,721 | \$ 3,728,749 | \$ 4,325,478 |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - General**

| Community Events & Council Grants General Fund | | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|----------------|-----------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ 25,750 | \$ 26,523 | \$ 27,318 | |
| Other Revenue | - | - | - | - | 34,000 | 30,000 | 30,900 | 31,827 | 32,782 | |
| Total Operating Revenue | - | - | - | - | 59,000 | 55,000 | 56,650 | 58,350 | 60,100 | |
| Transfer In (Intrafund) | - | - | - | - | 706,000 | 775,000 | 825,000 | 900,000 | 927,000 | |
| Total Other Resources | - | - | - | - | 706,000 | 775,000 | 825,000 | 900,000 | 927,000 | |
| Total Revenues | - | - | - | - | 765,000 | 830,000 | 881,650 | 958,350 | 987,100 | |
| Strategic Initiatives | - | - | - | - | 742,449 | 841,804 | 891,233 | 926,967 | 966,315 | |
| Total Operating Expenditures | - | - | - | - | 742,449 | 841,804 | 891,233 | 926,967 | 966,315 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | 22,551 | (11,804) | (9,583) | 31,383 | 20,785 | |
| Total Expenditures | - | - | - | - | 742,449 | 841,804 | 891,233 | 926,967 | 966,315 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | 22,551 | (11,804) | (9,583) | 31,383 | 20,785 | |
| Fund balances at beginning of year | - | - | - | - | - | 22,551 | 10,747 | 1,164 | 32,547 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ - | \$ 22,551 | \$ 10,747 | \$ 1,164 | \$ 32,547 | \$ 53,332 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| Senior Connections General Fund | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------------|------------------|-------------------|-------------------|-------------------|--|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ 23,000 | \$ 23,000 | \$ 23,690 | \$ 24,401 | \$ 25,133 | |
| Other Revenue | - | - | - | - | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | |
| Total Operating Revenue | - | - | - | - | 28,000 | 28,000 | 28,840 | 29,705 | 30,596 | |
| Transfer In (Intrafund) | - | - | - | - | 273,178 | 265,578 | 226,040 | 236,175 | 247,597 | |
| Total Other Resources | - | - | - | - | 273,178 | 265,578 | 226,040 | 236,175 | 247,597 | |
| Total Revenues | - | - | - | - | 301,178 | 293,578 | 254,880 | 265,880 | 278,194 | |
| Strategic Initiatives | - | - | - | - | 301,178 | 293,578 | 254,880 | 265,880 | 278,194 | |
| Total Operating Expenditures | - | - | - | - | 301,178 | 293,578 | 254,880 | 265,880 | 278,194 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | - | - | - | - | 301,178 | 293,578 | 254,880 | 265,880 | 278,194 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | - | - | - | - | - | |
| Fund balances at beginning of year | - | - | - | - | - | - | - | - | - | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

| Sustainability Advisory Board General Fund | | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------------|------------------|-------------------|-------------------|-------------------|--|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | \$ 2,575 | \$ 2,652 | \$ 2,732 | |
| Other Revenue | - | - | - | 2,000 | 5,000 | 5,000 | 5,150 | 5,305 | 5,464 | |
| Total Operating Revenue | - | - | - | 2,000 | 7,500 | 7,500 | 7,725 | 7,957 | 8,195 | |
| Transfer In (Intrafund) | - | - | - | - | 133,370 | 110,890 | 123,126 | 128,051 | 133,173 | |
| Total Other Resources | - | - | - | - | 133,370 | 110,890 | 123,126 | 128,051 | 133,173 | |
| Total Revenues | - | - | - | 2,000 | 140,870 | 118,390 | 130,851 | 136,007 | 141,368 | |
| Strategic Initiatives | - | - | - | - | 140,870 | 118,390 | 123,126 | 128,051 | 133,173 | |
| Total Operating Expenditures | - | - | - | - | 140,870 | 118,390 | 123,126 | 128,051 | 133,173 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | 2,000 | - | - | 7,725 | 7,957 | 8,195 | |
| Total Expenditures | - | - | - | - | 140,870 | 118,390 | 123,126 | 128,051 | 133,173 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | 2,000 | - | - | 7,725 | 7,957 | 8,195 | |
| Fund balances at beginning of year | - | - | - | - | 2,000 | 2,000 | 2,000 | 9,725 | 17,682 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 9,725 | \$ 17,682 | \$ 25,877 | |

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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.

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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

2026 Annual Budget

Fund Summaries - Operations - Restricted

Operations - Restricted

| | 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 | 30,000 | 20,000 | 30,000 | - | - | - | - |
| Other Revenue | - | - | - | - | - | - | - |
| Total Operating Revenue | 680,000 | 71,000 | 120,000 | 1,000 | 20,000 | 500 | 1,000 |
| Transfer In | - | - | - | - | - | - | - |
| Total Other Resources | - | - | - | - | - | - | - |
| Total Revenues | 680,000 | 71,000 | 120,000 | 1,000 | 20,000 | 500 | 1,000 |
| Police | - | - | - | 1,000 | 25,000 | - | 2,250 |
| Mayors Court | - | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | - | - |
| Public Service | 155,000 | 20,000 | 155,000 | - | - | - | - |
| General Administration | - | - | - | - | - | - | - |
| Land & Building Maintenance | - | - | - | - | - | - | - |
| Total Operating Expenditures | 155,000 | 20,000 | 155,000 | 1,000 | 25,000 | - | 2,250 |
| <i>Net operating rev over(under) operating exp</i> | <i>525,000</i> | <i>51,000</i> | <i>(35,000)</i> | <i>-</i> | <i>(5,000)</i> | <i>500</i> | <i>(1,250)</i> |
| 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 | 25,000 | - | 2,250 |
| <i>Excess (def) of revenues over expenditures</i> | <i>25,000</i> | <i>31,000</i> | <i>(65,000)</i> | <i>-</i> | <i>(5,000)</i> | <i>500</i> | <i>(1,250)</i> |
| Fund balances at beginning of year | 353,750 | 376,629 | 277,682 | 19,129 | 78,602 | 500 | 5,155 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 378,750 | \$ 407,629 | \$ 212,682 | \$ 19,129 | \$ 73,602 | \$ 1,000 | \$ 3,905 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted (continued)

Operations - Restricted (continued)

| | OneOhio Opioid Settlement | Safety Town | DUI Grant | Law Enforcement Assistance | K-9 Patrol | Economic Development (NACA) | Economic Development (NAECA) |
|--|---------------------------|---------------|----------------|----------------------------|----------------|-----------------------------|------------------------------|
| Funds from NACA/NAECA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 5,690,000 | \$ 12,149,378 |
| Gas Tax & Motor Vehicle License Tax | - | - | - | - | - | - | - |
| Federal & State Grants | 25,000 | - | 10,000 | - | - | - | - |
| Licenses & Permits | - | - | - | - | - | - | - |
| Charges for Services | - | 40,000 | - | - | - | - | - |
| Fines & Forfeitures | - | - | - | - | - | - | - |
| Interest Income | - | - | - | - | - | - | - |
| Other Revenue | - | 10,000 | - | 2,000 | - | - | - |
| Total Operating Revenue | 25,000 | 50,000 | 10,000 | 2,000 | - | 5,690,000 | 12,149,378 |
| Transfer In | - | - | - | - | 20,500 | - | - |
| Total Other Resources | - | - | - | - | 20,500 | - | - |
| Total Revenues | 25,000 | 50,000 | 10,000 | 2,000 | 20,500 | 5,690,000 | 12,149,378 |
| Police | 6,000 | 42,250 | 12,000 | 1,200 | 22,500 | - | - |
| Mayors Court | - | - | - | - | - | - | - |
| Community Development | - | - | - | - | - | 5,325,000 | - |
| Public Service | - | - | - | - | - | 690,000 | - |
| General Administration | - | - | - | - | - | - | - |
| Land & Building Maintenance | - | - | - | - | - | - | - |
| Total Operating Expenditures | 6,000 | 42,250 | 12,000 | 1,200 | 22,500 | 6,015,000 | - |
| <i>Net operating rev over(under) operating exp</i> | <i>19,000</i> | <i>7,750</i> | <i>(2,000)</i> | <i>800</i> | <i>(2,000)</i> | <i>(325,000)</i> | <i>12,149,378</i> |
| Infrastructure | - | - | - | - | - | - | - |
| Total Capital Expenditures | - | - | - | - | - | - | - |
| Transfer to Debt Service | - | - | - | - | - | 30,200 | 12,149,378 |
| Total Transfers/Advances to Other Funds | - | - | - | - | - | 30,200 | 12,149,378 |
| Total Expenditures | 6,000 | 42,250 | 12,000 | 1,200 | 22,500 | 6,045,200 | 12,149,378 |
| <i>Excess (def) of revenues over expenditures</i> | <i>19,000</i> | <i>7,750</i> | <i>(2,000)</i> | <i>800</i> | <i>(2,000)</i> | <i>(355,200)</i> | <i>-</i> |
| Fund balances at beginning of year | 35,200 | 168,176 | 12,701 | 9,820 | 12,664 | 1,426,060 | (0) |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 54,200 | \$ 175,926 | \$ 10,701 | \$ 10,620 | \$ 10,664 | \$ 1,070,860 | \$ (0) |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted (continued)

| Operations - Restricted (continued) | | | | | | | | |
|--|---------------------------------|------------------------------|-------------------------|--------------------------------------|----------------------------|-------------------------|------------------------------|--|
| | Local Coronavirus Relief | Local Fiscal Recovery | Hotel Excise Tax | Healthy New Albany Facilities | Hinson Amphitheater | Alcohol Indigent | Mayors Court Computer | |
| Funds from NACA/NAECA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Gas Tax & Motor Vehicle License Tax | - | - | - | - | - | - | - | |
| Federal & State Grants | - | 8,621,080 | - | - | - | - | - | |
| Licenses & Permits | - | - | - | - | - | - | - | |
| Charges for Services | - | - | - | - | 15,000 | - | - | |
| Fines & Forfeitures | - | - | - | - | - | 1,000 | 4,000 | |
| Interest Income | - | - | - | - | - | - | - | |
| Other Revenue | - | - | 250,000 | 1,250,000 | 45,000 | - | - | |
| Total Operating Revenue | - | 8,621,080 | 250,000 | 1,250,000 | 60,000 | 1,000 | 4,000 | |
| Transfer In | - | - | - | - | 50,000 | - | - | |
| Total Other Resources | - | - | - | - | 50,000 | - | - | |
| Total Revenues | - | 8,621,080 | 250,000 | 1,250,000 | 110,000 | 1,000 | 4,000 | |
| Police | - | - | - | - | - | - | - | |
| Mayors Court | - | - | - | - | - | 1,000 | 1,000 | |
| Community Development | - | - | 250,000 | - | - | - | - | |
| Public Service | - | - | - | - | - | - | - | |
| General Administration | - | - | - | 93,000 | 66,000 | - | - | |
| Land & Building Maintenance | - | - | - | 917,000 | - | - | - | |
| Total Operating Expenditures | - | - | 250,000 | 1,010,000 | 66,000 | 1,000 | 1,000 | |
| <i>Net operating rev over(under) operating exp</i> | - | 8,621,080 | - | 240,000 | 44,000 | - | 3,000 | |
| Infrastructure | - | 9,297,461 | - | - | - | - | - | |
| Total Capital Expenditures | - | 9,297,461 | - | - | - | - | - | |
| Transfer to Debt Service | - | - | - | 433,050 | - | - | - | |
| Total Transfers/Advances to Other Funds | - | - | - | 433,050 | - | - | - | |
| Total Expenditures | - | 9,297,461 | 250,000 | 1,443,050 | 66,000 | 1,000 | 1,000 | |
| <i>Excess (def) of revenues over expenditures</i> | - | (676,381) | - | (193,050) | 44,000 | - | 3,000 | |
| Fund balances at beginning of year | - | 676,381 | - | 886,799 | 138,814 | 12,016 | 21,251 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | |
| Fund balances at end of year | - | (0) | - | 693,749 | 182,814 | 12,016 | 24,251 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted (continued)

| Operations - Restricted (continued) | | | | | | |
|--|------------------------|-------------------------|-------------------------|------------------|--------------------|--|
| | Court Special Projects | Clerk's Office Computer | Subdivision Development | Builder's Escrow | Total | |
| Funds from NACA/NAECA | \$ - | \$ - | \$ - | \$ - | \$ 17,839,378 | |
| Gas Tax & Motor Vehicle License Tax | - | - | - | - | 791,000 | |
| Federal & State Grants | - | - | - | - | 8,676,080 | |
| Licenses & Permits | - | - | - | 700,000 | 700,000 | |
| Charges for Services | - | - | 2,000,000 | - | 2,055,000 | |
| Fines & Forfeitures | 8,000 | 5,000 | - | - | 20,500 | |
| Interest Income | - | - | - | - | 80,000 | |
| Other Revenue | - | - | - | - | 1,557,000 | |
| Total Operating Revenue | 8,000 | 5,000 | 2,000,000 | 700,000 | 31,718,958 | |
| Transfer In | - | - | - | - | 70,500 | |
| Total Other Resources | - | - | - | - | 70,500 | |
| Total Revenues | 8,000 | 5,000 | 2,000,000 | 700,000 | 31,789,458 | |
| Police | - | - | - | - | 112,200 | |
| Mayors Court | 1,000 | 1,000 | - | - | 4,000 | |
| Community Development | - | - | 1,500,000 | 600,000 | 7,675,000 | |
| Public Service | - | - | 500,000 | - | 1,520,000 | |
| General Administration | - | - | - | - | 159,000 | |
| Land & Building Maintenance | - | - | - | - | 917,000 | |
| Total Operating Expenditures | 1,000 | 1,000 | 2,000,000 | 600,000 | 10,387,200 | |
| <i>Net operating rev over(under) operating exp</i> | <i>7,000</i> | <i>4,000</i> | <i>-</i> | <i>100,000</i> | <i>21,402,258</i> | |
| Infrastructure | - | - | - | - | 9,847,461 | |
| Total Capital Expenditures | - | - | - | - | 9,847,461 | |
| Transfer to Debt Service | - | - | - | - | 12,612,628 | |
| Total Transfers/Advances to Other Funds | - | - | - | - | 12,612,628 | |
| Total Expenditures | 1,000 | 1,000 | 2,000,000 | 600,000 | 32,847,289 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>7,000</i> | <i>4,000</i> | <i>-</i> | <i>100,000</i> | <i>(1,057,831)</i> | |
| Fund balances at beginning of year | 30,929 | 18,967 | 1,073,173 | 1,013,363 | 6,647,759 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | |
| Fund balances at end of year | \$ 37,929 | \$ 22,967 | \$ 1,073,173 | \$ 1,113,363 | \$ 5,589,928 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Street Construction, Maintenance & Repair Fund | | | | | | | | | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Gas Tax & Motor Vehicle License Tax | \$ 592,617 | \$ 596,540 | \$ 638,091 | \$ 665,459 | \$ 650,000 | \$ 650,000 | \$ 669,500 | \$ 689,585 | \$ 710,273 | |
| Interest Income | 13,577 | 14,428 | 50,694 | 63,160 | 60,000 | 30,000 | 30,900 | 31,827 | 32,782 | |
| Total Operating Revenue | 606,193 | 610,968 | 688,784 | 728,619 | 710,000 | 680,000 | 700,400 | 721,412 | 743,054 | |
| Total Revenues | 606,193 | 610,968 | 688,784 | 728,619 | 710,000 | 680,000 | 700,400 | 721,412 | 743,054 | |
| Public Service | 125,110 | 152,656 | 97,220 | 146,879 | 155,000 | 155,000 | 159,650 | 164,440 | 169,373 | |
| Total Operating Expenditures | 125,110 | 152,656 | 97,220 | 146,879 | 155,000 | 155,000 | 159,650 | 164,440 | 169,373 | |
| <i>Net operating rev over/(under) operating exp</i> | <i>481,083</i> | <i>458,312</i> | <i>591,564</i> | <i>581,740</i> | <i>555,000</i> | <i>525,000</i> | <i>540,750</i> | <i>556,973</i> | <i>573,682</i> | |
| Infrastructure | 794,247 | 1,000,000 | 800,000 | 750,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | |
| Total Capital Expenditures | 794,247 | 1,000,000 | 800,000 | 750,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | |
| Total Expenditures | 919,357 | 1,152,656 | 897,220 | 896,879 | 655,000 | 655,000 | 659,650 | 664,440 | 669,373 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(313,164)</i> | <i>(541,688)</i> | <i>(208,436)</i> | <i>(168,260)</i> | <i>55,000</i> | <i>25,000</i> | <i>40,750</i> | <i>56,973</i> | <i>73,682</i> | |
| Fund balances at beginning of year | 1,398,908 | 1,101,595 | 567,788 | 377,896 | 298,750 | 353,750 | 378,750 | 419,500 | 476,473 | |
| Lapsed Encumbrances/Est. Appropriations | 15,850 | 7,882 | 18,544 | 89,114 | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,101,595 | \$ 567,788 | \$ 377,896 | \$ 298,750 | \$ 353,750 | \$ 378,750 | \$ 419,500 | \$ 476,473 | \$ 550,154 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| State Highway Fund | | | | | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------|------|------|------|------|
| | 2021 | | 2022 | | 2023 | | 2024 | | 2025 | | 2026 | 2027 | 2028 | 2029 |
| | Actual | | Actual | | Actual | | Actual | | Amended | Proposed | | | | |
| Gas Tax & Motor Vehicle License Tax | \$ 48,050 | \$ 48,368 | \$ 51,737 | \$ 53,956 | \$ 51,000 | \$ 51,000 | \$ 52,530 | \$ 54,106 | \$ 55,729 | | | | | |
| Interest Income | 1,451 | 3,261 | 12,577 | 19,770 | 18,000 | 20,000 | 20,600 | 21,218 | 21,855 | | | | | |
| Total Operating Revenue | 49,501 | 51,630 | 64,314 | 73,727 | 69,000 | 71,000 | 73,130 | 75,324 | 77,584 | | | | | |
| Total Revenues | 49,501 | 51,630 | 64,314 | 73,727 | 69,000 | 71,000 | 73,130 | 75,324 | 77,584 | | | | | |
| Public Service | 15,257 | 3,850 | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | | | |
| Total Operating Expenditures | 15,257 | 3,850 | - | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | | | |
| <i>Net operating rev over(under) operating exp</i> | <i>34,244</i> | <i>47,780</i> | <i>64,314</i> | <i>73,727</i> | <i>49,000</i> | <i>51,000</i> | <i>53,130</i> | <i>55,324</i> | <i>57,584</i> | | | | | |
| Infrastructure | 12,479 | - | 7,500 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | | | |
| Total Capital Expenditures | 12,479 | - | 7,500 | - | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | | | | | |
| Total Expenditures | 27,736 | 3,850 | 7,500 | - | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | | | | | |
| <i>Excess (def) of revenues over expenditures</i> | <i>21,765</i> | <i>47,780</i> | <i>56,814</i> | <i>73,727</i> | <i>29,000</i> | <i>31,000</i> | <i>33,130</i> | <i>35,324</i> | <i>37,584</i> | | | | | |
| Fund balances at beginning of year | 123,363 | 146,404 | 195,584 | 252,474 | 327,629 | 376,629 | 407,629 | 440,759 | 476,083 | | | | | |
| Lapsed Encumbrances/Est. Appropriations | 1,276 | 1,400 | 76 | 1,428 | 20,000 | - | - | - | - | | | | | |
| Fund balances at end of year | \$ 146,404 | \$ 195,584 | \$ 252,474 | \$ 327,629 | \$ 376,629 | \$ 407,629 | \$ 440,759 | \$ 476,083 | \$ 513,667 | | | | | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Permissive Tax Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Gas Tax & Motor Vehicle License Tax | \$ 84,545 | \$ 585,251 | \$ 88,444 | \$ 86,185 | \$ 90,000 | \$ 90,000 | \$ 92,700 | \$ 95,481 | \$ 98,345 | |
| Interest Income | 2,505 | 9,460 | 20,359 | 24,960 | 20,000 | 30,000 | 30,900 | 31,827 | 32,782 | |
| Total Operating Revenue | 87,049 | 594,711 | 108,803 | 111,145 | 110,000 | 120,000 | 123,600 | 127,308 | 131,127 | |
| Total Revenues | 87,049 | 594,711 | 108,803 | 111,145 | 110,000 | 120,000 | 123,600 | 127,308 | 131,127 | |
| Public Service | 39,564 | 53,000 | 154,713 | 86,011 | 155,000 | 155,000 | 115,000 | 115,000 | 115,000 | |
| Total Operating Expenditures | 39,564 | 53,000 | 154,713 | 86,011 | 155,000 | 155,000 | 115,000 | 115,000 | 115,000 | |
| <i>Net operating rev over(under) operating exp</i> | <i>47,485</i> | <i>541,711</i> | <i>(45,910)</i> | <i>25,134</i> | <i>(45,000)</i> | <i>(35,000)</i> | <i>8,600</i> | <i>12,308</i> | <i>16,127</i> | |
| Infrastructure | - | 6,072 | 30,000 | 29,763 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| Total Capital Expenditures | - | 6,072 | 30,000 | 29,763 | 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 | 39,564 | 559,072 | 184,713 | 115,774 | 185,000 | 185,000 | 145,000 | 145,000 | 145,000 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>47,485</i> | <i>35,639</i> | <i>(75,910)</i> | <i>(4,629)</i> | <i>(75,000)</i> | <i>(65,000)</i> | <i>(21,400)</i> | <i>(17,692)</i> | <i>(13,873)</i> | |
| Fund balances at beginning of year | 241,786 | 308,128 | 347,137 | 272,104 | 292,682 | 277,682 | 212,682 | 191,282 | 173,590 | |
| Lapsed Encumbrances/Est. Appropriations | 18,857 | 3,370 | 877 | 25,208 | 60,000 | - | - | - | - | |
| Fund balances at end of year | \$ 308,128 | \$ 347,137 | \$ 272,104 | \$ 292,682 | \$ 277,682 | \$ 212,682 | \$ 191,282 | \$ 173,590 | \$ 159,718 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Alcohol Education Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|--|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Fines & Forfeitures | \$ 2,630 | \$ 958 | \$ 905 | \$ 500 | \$ 1,000 | \$ 1,000 | \$ 1,030 | \$ 1,061 | \$ 1,093 | |
| Total Operating Revenue | 2,630 | 958 | 905 | 500 | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Revenues | 2,630 | 958 | 905 | 500 | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Police | 337 | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Operating Expenditures | 337 | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>2,293</i> | <i>958</i> | <i>905</i> | <i>500</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Total Expenditures | 337 | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>2,293</i> | <i>958</i> | <i>905</i> | <i>500</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Fund balances at beginning of year | 14,474 | 16,766 | 17,724 | 18,629 | 19,129 | 19,129 | 19,129 | 19,129 | 19,129 | |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 16,766 | \$ 17,724 | \$ 18,629 | \$ 19,129 | \$ 19,129 | \$ 19,129 | \$ 19,129 | \$ 19,129 | \$ 19,129 | |
| Drug Use Prevention Program Grant Fund | | | | | | | | | | |
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Federal & State Grants | \$ 10,298 | \$ 3,487 | \$ 5,929 | \$ 9,765 | \$ 20,000 | \$ 20,000 | \$ 20,600 | \$ 21,218 | \$ 21,855 | |
| Total Operating Revenue | 10,298 | 3,487 | 5,929 | 9,765 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | |
| Total Revenues | 10,298 | 3,487 | 5,929 | 9,765 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | |
| Police | - | - | 4,462 | 4,579 | 25,000 | 25,000 | 20,600 | 21,218 | 21,855 | |
| Total Operating Expenditures | - | - | 4,462 | 4,579 | 25,000 | 25,000 | 20,600 | 21,218 | 21,855 | |
| <i>Net operating rev over(under) operating exp</i> | <i>10,298</i> | <i>3,487</i> | <i>1,466</i> | <i>5,185</i> | <i>(5,000)</i> | <i>(5,000)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Total Expenditures | - | - | 4,462 | 4,579 | 25,000 | 25,000 | 20,600 | 21,218 | 21,855 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>10,298</i> | <i>3,487</i> | <i>1,466</i> | <i>5,185</i> | <i>(5,000)</i> | <i>(5,000)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Fund balances at beginning of year | 63,164 | 73,463 | 76,950 | 78,416 | 83,602 | 78,602 | 73,602 | 73,602 | 73,602 | |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 73,463 | \$ 76,950 | \$ 78,416 | \$ 83,602 | \$ 78,602 | \$ 73,602 | \$ 73,602 | \$ 73,602 | \$ 73,602 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Mandatory Drug Fines Fund | | | | | | | | | | |
|--|----------|----------|----------|----------|----------|----------|-----------|-----------|-----------|-------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Fines & Forfeitures | \$ - | \$ - | \$ - | \$ - | \$ 500 | \$ 500 | \$ 515 | \$ 530 | \$ 546 | |
| Total Operating Revenue | - | - | - | - | 500 | 500 | 515 | 530 | 546 | |
| Total Revenues | - | - | - | - | 500 | 500 | 515 | 530 | 546 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | 500 | 500 | 515 | 530 | 546 | |
| Total Expenditures | - | - | - | - | - | - | - | - | - | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | 500 | 500 | 515 | 530 | 546 | |
| Fund balances at beginning of year | - | - | - | - | - | 500 | 1,000 | 1,515 | 2,045 | 2,045 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ - | \$ 500 | \$ 1,000 | \$ 1,515 | \$ 2,045 | \$ 2,592 | |
| Law Enforcement & Education Fund | | | | | | | | | | |
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Fines & Forfeitures | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,030 | \$ 1,030 | \$ 1,030 | |
| Total Operating Revenue | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,030 | 1,030 | |
| Total Revenues | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,030 | 1,030 | |
| Police | - | 1,000 | - | 1,000 | 2,250 | 2,250 | 1,000 | 1,000 | 1,000 | |
| Total Operating Expenditures | - | 1,000 | - | 1,000 | 2,250 | 2,250 | 1,000 | 1,000 | 1,000 | |
| <i>Net operating rev over(under) operating exp</i> | - | (1,000) | - | (1,000) | (1,250) | (1,250) | 30 | 30 | 30 | |
| Total Expenditures | - | 1,000 | - | 1,000 | 2,250 | 2,250 | 1,000 | 1,000 | 1,000 | |
| <i>Excess (def) of revenues over expenditures</i> | - | (1,000) | - | (1,000) | (1,250) | (1,250) | 30 | 30 | 30 | |
| Fund balances at beginning of year | 8,404 | 8,405 | 7,405 | 7,405 | 6,405 | 5,155 | 3,905 | 3,935 | 3,965 | 3,965 |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 8,405 | \$ 7,405 | \$ 7,405 | \$ 6,405 | \$ 5,155 | \$ 3,905 | \$ 3,935 | \$ 3,965 | \$ 3,995 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| OneOhio Opioid Settlement Fund | | | | | | | | | | |
|--|-----------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Federal & State Grants | \$ - | \$ 3,077 | \$ 8,044 | \$ 23,381 | \$ 15,000 | \$ 25,000 | \$ 25,750 | \$ 25,750 | \$ 25,750 | \$ 25,750 |
| Total Operating Revenue | - | 3,077 | 8,044 | 23,381 | 15,000 | 25,000 | 25,750 | 25,750 | 25,750 | 25,750 |
| Total Revenues | - | 3,077 | 8,044 | 23,381 | 15,000 | 25,000 | 25,750 | 25,750 | 25,750 | 25,750 |
| Police | - | - | 1,879 | 1,888 | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| Total Operating Expenditures | - | - | 1,879 | 1,888 | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| <i>Net operating rev over(under) operating exp</i> | - | 3,077 | 6,166 | 21,493 | 3,000 | 19,000 | 19,750 | 19,750 | 19,750 | 19,750 |
| Total Expenditures | - | - | 1,879 | 1,888 | 12,000 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| <i>Excess (def) of revenues over expenditures</i> | - | 3,077 | 6,166 | 21,493 | 3,000 | 19,000 | 19,750 | 19,750 | 19,750 | 19,750 |
| Fund balances at beginning of year | - | - | 3,077 | 9,242 | 32,200 | 35,200 | 54,200 | 73,950 | 93,700 | 113,450 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | 1,466 | - | - | - | - | - | - |
| Fund balances at end of year | \$ - | \$ 3,077 | \$ 9,242 | \$ 32,200 | \$ 35,200 | \$ 54,200 | \$ 73,950 | \$ 93,700 | \$ 113,450 | |
| Safety Town Fund | | | | | | | | | | |
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ 43,648 | \$ 41,718 | \$ 35,691 | \$ 35,456 | \$ 40,000 | \$ 40,000 | \$ 41,200 | \$ 42,436 | \$ 43,709 | |
| Other Revenue | - | - | 5,000 | - | 10,000 | 10,000 | 10,300 | 10,609 | 10,927 | |
| Total Operating Revenue | 43,648 | 41,718 | 40,691 | 35,456 | 50,000 | 50,000 | 51,500 | 53,045 | 54,636 | |
| Total Revenues | 43,648 | 41,718 | 40,691 | 35,456 | 50,000 | 50,000 | 51,500 | 53,045 | 54,636 | |
| Police | 19,621 | 35,648 | 24,478 | 30,891 | 39,200 | 42,250 | 26,518 | 27,313 | 28,132 | |
| Total Operating Expenditures | 19,621 | 35,648 | 24,478 | 30,891 | 39,200 | 42,250 | 26,518 | 27,313 | 28,132 | |
| <i>Net operating rev over(under) operating exp</i> | 24,027 | 6,070 | 16,213 | 4,565 | 10,800 | 7,750 | 24,983 | 25,732 | 26,504 | |
| Total Expenditures | 19,621 | 35,648 | 24,478 | 30,891 | 39,200 | 42,250 | 26,518 | 27,313 | 28,132 | |
| <i>Excess (def) of revenues over expenditures</i> | 24,027 | 6,070 | 16,213 | 4,565 | 10,800 | 7,750 | 24,983 | 25,732 | 26,504 | |
| Fund balances at beginning of year | 103,523 | 129,249 | 136,583 | 152,811 | 157,376 | 168,176 | 175,926 | 200,908 | 226,640 | 226,640 |
| Lapsed Encumbrances/Est. Appropriations | 1,699 | 1,264 | 15 | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ - | \$ 129,249 | \$ 136,583 | \$ 152,811 | \$ 157,376 | \$ 168,176 | \$ 175,926 | \$ 200,908 | \$ 226,640 | \$ 226,640 |
| | | | | | | | | | | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| DUI Grant Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Federal & State Grants | \$ 7,080 | \$ 4,548 | \$ 11,024 | \$ 3,050 | \$ 10,000 | \$ 10,000 | \$ 10,300 | \$ 10,609 | \$ 10,927 | |
| Total Operating Revenue | 7,080 | 4,548 | 11,024 | 3,050 | 10,000 | 10,000 | 10,300 | 10,609 | 10,927 | |
| Total Revenues | 7,080 | 4,548 | 11,024 | 3,050 | 10,000 | 10,000 | 10,300 | 10,609 | 10,927 | |
| Police | 7,080 | 4,548 | 11,024 | 5,260 | 12,000 | 12,000 | 10,300 | 10,609 | 10,927 | |
| Total Operating Expenditures | 7,080 | 4,548 | 11,024 | 5,260 | 12,000 | 12,000 | 10,300 | 10,609 | 10,927 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | (2,210) | (2,000) | (2,000) | - | - | - | |
| Total Expenditures | 7,080 | 4,548 | 11,024 | 5,260 | 12,000 | 12,000 | 10,300 | 10,609 | 10,927 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | (2,210) | (2,000) | (2,000) | - | - | - | |
| Fund balances at beginning of year | 14,701 | 14,701 | 14,701 | 14,701 | 14,701 | 12,701 | 10,701 | 10,701 | 10,701 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | 2,210 | - | - | - | - | - | |
| Fund balances at end of year | \$ 14,701 | \$ 12,701 | \$ 10,701 | \$ 10,701 | \$ 10,701 | \$ 10,701 |

| Law Enforcement Assistance Fund | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | 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 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | 800 | 800 | 860 | 922 | 985 | |
| Total Expenditures | - | - | - | - | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | 800 | 800 | 860 | 922 | 985 | |
| Fund balances at beginning of year | 9,020 | 9,020 | 9,020 | 9,020 | 9,020 | 9,820 | 10,620 | 11,480 | 12,402 | 12,402 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - |
| Fund balances at end of year | \$ 9,020 | \$ 9,820 | \$ 10,620 | \$ 11,480 | \$ 12,402 | \$ 13,387 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| K-9 Patrol Fund | | | | | | | | | | |
|--|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Other Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Operating Revenue | - | - | - | - | - | - | - | - | - | - |
| Transfer In | \$ 14,600 | \$ 19,000 | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ 22,725 | \$ 22,952 | \$ 23,182 | |
| Total Other Resources | 14,600 | 19,000 | 20,500 | 20,500 | 20,500 | 20,500 | 22,725 | 22,952 | 23,182 | |
| Total Revenues | 14,600 | 19,000 | 20,500 | 20,500 | 20,500 | 20,500 | 22,725 | 22,952 | 23,182 | |
| Police | 16,684 | 17,914 | 18,135 | 18,018 | 20,500 | 22,500 | 22,725 | 22,952 | 23,182 | |
| Total Operating Expenditures | 16,684 | 17,914 | 18,135 | 18,018 | 20,500 | 22,500 | 22,725 | 22,952 | 23,182 | |
| <i>Net operating rev over(under) operating exp</i> | <i>(2,084)</i> | <i>1,086</i> | <i>2,365</i> | <i>2,482</i> | <i>-</i> | <i>(2,000)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Total Expenditures | 16,684 | 17,914 | 18,135 | 18,018 | 20,500 | 22,500 | 22,725 | 22,952 | 23,182 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(2,084)</i> | <i>1,086</i> | <i>2,365</i> | <i>2,482</i> | <i>-</i> | <i>(2,000)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Fund balances at beginning of year | 7,051 | 4,967 | 7,017 | 10,182 | 12,664 | 12,664 | 10,664 | 10,664 | 10,664 | |
| Lapsed Encumbrances/Est. Appropriations | - | 964 | 800 | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 4,967 | \$ 7,017 | \$ 10,182 | \$ 12,664 | \$ 12,664 | \$ 10,664 | \$ 10,664 | \$ 10,664 | \$ 10,664 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Economic Development (NACA) Fund | | | | | | | | | | |
|--|--------------------|------------------|------------------|---------------|--------------------|------------------|------------------|------------------|------------------|---------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Funds from NACA/NAECA | \$ 3,012,895 | \$ 4,152,800 | \$ 4,500,000 | \$ 8,000,000 | \$ 3,500,000 | \$ 5,690,000 | \$ 5,500,000 | \$ 5,500,000 | \$ 5,500,000 | \$ 5,500,000 |
| Total Operating Revenue | 3,012,895 | 4,152,800 | 4,500,000 | 8,000,000 | 3,500,000 | 5,690,000 | 5,500,000 | 5,500,000 | 5,500,000 | 5,500,000 |
| Advance In | - | 1,122,887 | - | - | - | - | - | - | - | - |
| Total Other Resources | - | 1,122,887 | - | - | - | - | - | - | - | - |
| Total Revenues | 3,012,895 | 5,275,687 | 4,500,000 | 8,000,000 | 3,500,000 | 5,690,000 | 5,500,000 | 5,500,000 | 5,500,000 | 5,500,000 |
| Community Development | 3,488,811 | 3,357,596 | 2,792,647 | 7,433,123 | 4,334,800 | 5,325,000 | 4,969,800 | 4,969,800 | 4,969,800 | 4,969,800 |
| Public Service | 25,000 | 100,000 | 234,990 | 500,000 | 690,000 | 690,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Operating Expenditures | 3,513,811 | 3,457,596 | 3,027,637 | 7,933,123 | 5,024,800 | 6,015,000 | 5,469,800 | 5,469,800 | 5,469,800 | 5,469,800 |
| <i>Net operating rev over(under) operating exp</i> | <i>(500,916)</i> | <i>1,818,091</i> | <i>1,472,363</i> | <i>66,877</i> | <i>(1,524,800)</i> | <i>(325,000)</i> | <i>30,200</i> | <i>30,200</i> | <i>30,200</i> | <i>30,200</i> |
| Transfer to Debt Service | 529,138 | 1,122,887 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 |
| Advances Out | - | - | 1,045,087 | - | - | - | - | - | - | - |
| Total Transfers/Advances to Other Funds | 529,138 | 1,122,887 | 1,075,287 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 | 30,200 |
| Total Expenditures | 4,042,949 | 4,580,483 | 4,102,924 | 7,963,323 | 5,055,000 | 6,045,200 | 5,500,000 | 5,500,000 | 5,500,000 | 5,500,000 |
| <i>Excess (def) of revenues over expenditures</i> | <i>(1,030,054)</i> | <i>695,204</i> | <i>397,076</i> | <i>36,677</i> | <i>(1,555,000)</i> | <i>(355,200)</i> | - | - | - | - |
| Fund balances at beginning of year | 2,294,402 | 1,317,219 | 2,056,296 | 2,453,393 | 2,781,060 | 1,426,060 | 1,070,860 | 1,070,860 | 1,070,860 | 1,070,860 |
| Lapsed Encumbrances/Est. Appropriations | 52,871 | 43,873 | 20 | 290,990 | 200,000 | - | - | - | - | - |
| Fund balances at end of year | 1,317,219 | 2,056,296 | 2,453,393 | 2,781,060 | 1,426,060 | 1,070,860 | 1,070,860 | 1,070,860 | 1,070,860 | 1,070,860 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Economic Development (NAECA) Fund | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|-------------------|------------------|------------------|------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Funds from NACA/NAECA | \$ 2,108,018 | \$ 1,997,676 | \$ 2,149,378 | \$ 2,149,378 | \$ 3,307,424 | \$ 12,149,378 | \$ 6,649,378 | \$ 6,649,378 | \$ 6,649,378 |
| Total Operating Revenue | 2,108,018 | 1,997,676 | 2,149,378 | 2,149,378 | 3,307,424 | 12,149,378 | 6,649,378 | 6,649,378 | 6,649,378 |
| Total Revenues | 2,108,018 | 1,997,676 | 2,149,378 | 2,149,378 | 3,307,424 | 12,149,378 | 6,649,378 | 6,649,378 | 6,649,378 |
| <i>Net operating rev over(under) operating exp</i> | <i>2,108,018</i> | <i>1,997,676</i> | <i>2,149,378</i> | <i>2,149,378</i> | <i>3,307,424</i> | <i>12,149,378</i> | <i>6,649,378</i> | <i>6,649,378</i> | <i>6,649,378</i> |
| Transfer to Debt Service | 2,108,018 | 1,997,675 | 2,149,378 | 2,149,378 | 3,307,424 | 12,149,378 | 6,649,378 | 6,649,378 | 6,649,378 |
| Total Transfers/Advances to Other Funds | 2,108,018 | 1,997,675 | 2,149,378 | 2,149,378 | 3,307,424 | 12,149,378 | 6,649,378 | 6,649,378 | 6,649,378 |
| Total Expenditures | 2,108,018 | 1,997,675 | 2,149,378 | 2,149,378 | 3,307,424 | 12,149,378 | 6,649,378 | 6,649,378 | 6,649,378 |
| <i>Excess (def) of revenues over expenditures</i> | <i>(0)</i> | <i>1</i> | <i>(1)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | - | (0) | 0 | (0) | (0) | (0) | (0) | (0) | (0) |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - |
| Fund balances at end of year | (0) | 0 | (0) | (0) | (0) | (0) | (0) | (0) | (0) |
| Local Coronavirus Relief Fund | | | | | | | | | |
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Interest Income | \$ 238 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Operating Revenue | 238 | - | - | - | - | - | - | - | - |
| Total Revenues | 238 | - | - | - | - | - | - | - | - |
| General Administration | 4,959 | - | - | - | - | - | - | - | - |
| Total Operating Expenditures | 4,959 | - | - | - | - | - | - | - | - |
| <i>Net operating rev over(under) operating exp</i> | <i>(4,721)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total Expenditures | 4,959 | - | - | - | - | - | - | - | - |
| <i>Excess (def) of revenues over expenditures</i> | <i>(4,721)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | 741 | - | - | - | - | - | - | - | - |
| Lapsed Encumbrances/Est. Appropriations | 3,980 | - | - | - | - | - | - | - | - |
| Fund balances at end of year | - | - | - | - | - | - | - | - | - |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Local Fiscal Recovery Fund | | | | | | | | | | |
|--|----------------|----------------|-------------------|-------------------|---------------------|------------------|-----------|-----------|-----------|-----|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Federal & State Grants | \$ 572,622 | \$ 577,194 | \$ 61,490,120 | \$ 20,888,800 | \$ 10,200,000 | \$ 8,621,080 | - | - | - | - |
| Total Operating Revenue | 572,622 | 577,194 | 61,490,120 | 20,888,800 | 10,200,000 | 8,621,080 | - | - | - | - |
| Total Revenues | 572,622 | 577,194 | 61,490,120 | 20,888,800 | 10,200,000 | 8,621,080 | - | - | - | - |
| General Administration | 118,023 | 37,880 | 9,762,931 | - | - | - | - | - | - | - |
| Total Operating Expenditures | 118,023 | 37,880 | 9,762,931 | - | - | - | - | - | - | - |
| <i>Net operating rev over(under) operating exp</i> | 454,599 | 539,314 | 51,727,189 | 20,888,800 | 10,200,000 | 8,621,080 | - | - | - | - |
| Vehicles, Machinery & Equipment | - | 53,105 | - | - | - | - | - | - | - | - |
| Land & Buildings | - | - | 3,050,993 | - | - | - | - | - | - | - |
| Infrastructure | - | - | 44,471,082 | 11,484,719 | 33,046,603 | 9,297,461 | - | - | - | - |
| Total Capital Expenditures | - | 53,105 | 47,522,075 | 11,484,719 | 33,046,603 | 9,297,461 | - | - | - | - |
| Total Expenditures | 118,023 | 90,985 | 57,285,006 | 11,484,719 | 33,046,603 | 9,297,461 | - | - | - | - |
| <i>Excess (def) of revenues over expenditures</i> | 454,599 | 486,209 | 4,205,114 | 9,404,081 | (22,846,603) | (676,381) | - | - | - | - |
| Fund balances at beginning of year | - | 454,599 | 940,807 | 5,263,944 | 15,522,984 | 676,381 | (0) | (0) | (0) | (0) |
| Lapsed Encumbrances/Est. Appropriations | - | - | 118,023 | 854,958 | 8,000,000 | - | - | - | - | - |
| Fund balances at end of year | 454,599 | 940,807 | 5,263,944 | 15,522,984 | 676,381 | (0) | (0) | (0) | (0) | (0) |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Hotel Excise Tax Fund | | | | | | | | | | |
|--|---------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Other Revenue | \$ 93,202 | \$ 143,782 | \$ 150,304 | \$ 178,628 | \$ 200,000 | \$ 250,000 | \$ 275,000 | \$ 300,000 | \$ 309,000 | |
| Total Operating Revenue | 93,202 | 143,782 | 150,304 | 178,628 | 200,000 | 250,000 | 275,000 | 300,000 | 309,000 | |
| Total Revenues | 93,202 | 143,782 | 150,304 | 178,628 | 200,000 | 250,000 | 275,000 | 300,000 | 309,000 | |
| Community Development | 93,202 | 143,782 | 150,304 | 178,628 | 200,000 | 250,000 | 275,000 | 300,000 | 309,000 | |
| Total Operating Expenditures | 93,202 | 143,782 | 150,304 | 178,628 | 200,000 | 250,000 | 275,000 | 300,000 | 309,000 | |
| <i>Net operating rev over(under) operating exp</i> | - | - | - | - | - | - | - | - | - | |
| Total Expenditures | 93,202 | 143,782 | 150,304 | 178,628 | 200,000 | 250,000 | 275,000 | 300,000 | 309,000 | |
| <i>Excess (def) of revenues over expenditures</i> | - | - | - | - | - | - | - | - | - | |
| Fund balances at beginning of year | - | - | - | - | - | - | - | - | - | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | - | - | - | - | - | - | - | - | - | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Healthy New Albany Facilities Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Other Revenue | \$ 970,790 | \$ 1,009,306 | \$ 899,405 | \$ 901,850 | \$ 2,100,000 | \$ 1,250,000 | \$ 1,287,500 | \$ 1,300,375 | \$ 1,313,379 | |
| Total Operating Revenue | 970,790 | 1,009,306 | 899,405 | 901,850 | 2,100,000 | 1,250,000 | 1,287,500 | 1,300,375 | 1,313,379 | |
| Total Revenues | 970,790 | 1,009,306 | 899,405 | 901,850 | 2,100,000 | 1,250,000 | 1,287,500 | 1,300,375 | 1,313,379 | |
| General Administration | 89,989 | 90,923 | 94,208 | 85,599 | 93,000 | 93,000 | 95,000 | 96,000 | 97,000 | |
| Land & Building Maintenance | 452,351 | 490,718 | 727,201 | 606,584 | 960,000 | 917,000 | 500,000 | 515,000 | 530,450 | |
| Total Operating Expenditures | 542,340 | 581,641 | 821,409 | 692,182 | 1,053,000 | 1,010,000 | 595,000 | 611,000 | 627,450 | |
| <i>Net operating rev over(under) operating exp</i> | <i>428,449</i> | <i>427,664</i> | <i>77,996</i> | <i>209,668</i> | <i>1,047,000</i> | <i>240,000</i> | <i>692,500</i> | <i>689,375</i> | <i>685,929</i> | |
| Transfer to Debt Service | 222,268 | 494,923 | 439,325 | 305,965 | 374,900 | 433,050 | 434,038 | 442,850 | 449,325 | |
| Advances Out | 275,000 | - | - | - | - | - | - | - | - | |
| Total Transfers/Advances to Other Funds | 497,268 | 494,923 | 439,325 | 305,965 | 374,900 | 433,050 | 434,038 | 442,850 | 449,325 | |
| Total Expenditures | 1,039,608 | 1,076,564 | 1,260,734 | 998,147 | 1,427,900 | 1,443,050 | 1,029,038 | 1,053,850 | 1,076,775 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(68,818)</i> | <i>(67,259)</i> | <i>(361,329)</i> | <i>(96,297)</i> | <i>672,100</i> | <i>(193,050)</i> | <i>258,462</i> | <i>246,525</i> | <i>236,604</i> | |
| Fund balances at beginning of year | 654,494 | 611,487 | 568,543 | 241,358 | 184,699 | 886,799 | 693,749 | 952,211 | 1,198,736 | |
| Lapsed Encumbrances/Est. Appropriations | 25,812 | 24,314 | 34,144 | 39,638 | 30,000 | - | - | - | - | |
| Fund balances at end of year | \$ 611,487 | \$ 568,543 | \$ 241,358 | \$ 184,699 | \$ 886,799 | \$ 693,749 | \$ 952,211 | \$ 1,198,736 | \$ 1,435,340 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Hinson Amphitheater Fund | | | | | | | | | | |
|--|-----------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 | \$ 15,450 | \$ 35,000 | \$ 45,000 | |
| Other Revenue | 2,160 | - | 45,569 | - | 45,000 | 45,000 | 46,350 | 10,000 | 12,500 | |
| Total Operating Revenue | 2,160 | - | 45,569 | - | 60,000 | 60,000 | 61,800 | 45,000 | 57,500 | |
| Transfer In | 30,000 | 100,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Total Other Resources | 30,000 | 100,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | |
| Total Revenues | 32,160 | 100,000 | 45,569 | 50,000 | 110,000 | 110,000 | 111,800 | 95,000 | 107,500 | |
| General Administration | 27,488 | 51,050 | 52,132 | 38,245 | 60,000 | 66,000 | 62,500 | 65,000 | 67,500 | |
| Total Operating Expenditures | 27,488 | 51,050 | 52,132 | 38,245 | 60,000 | 66,000 | 62,500 | 65,000 | 67,500 | |
| <i>Net operating rev over(under) operating exp</i> | <i>4,672</i> | <i>48,950</i> | <i>(6,562)</i> | <i>11,755</i> | <i>50,000</i> | <i>44,000</i> | <i>49,300</i> | <i>30,000</i> | <i>40,000</i> | |
| Total Expenditures | 27,488 | 51,050 | 52,132 | 38,245 | 60,000 | 66,000 | 62,500 | 65,000 | 67,500 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>4,672</i> | <i>48,950</i> | <i>(6,562)</i> | <i>11,755</i> | <i>50,000</i> | <i>44,000</i> | <i>49,300</i> | <i>30,000</i> | <i>40,000</i> | |
| Fund balances at beginning of year | - | 4,672 | 53,622 | 47,060 | 88,814 | 138,814 | 182,814 | 232,114 | 262,114 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | 30,000 | - | - | - | - | - | |
| Fund balances at end of year | \$ 4,672 | \$ 53,622 | \$ 47,060 | \$ 88,814 | \$ 138,814 | \$ 182,814 | \$ 232,114 | \$ 262,114 | \$ 302,114 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Alcohol Indigent Fund | | | | | | | | | | |
|--|-----------------|----------------|----------------|----------------|-----------------|------------------|-------------------|-------------------|-------------------|--------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Fines & Forfeitures | \$ 953 | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,030 | \$ 1,030 | \$ 1,030 | \$ 1,030 |
| Total Operating Revenue | 953 | - | - | - | 1,000 | 1,000 | 1,030 | 1,030 | 1,030 | 1,030 |
| Total Revenues | 953 | - | - | - | 1,000 | 1,000 | 1,030 | 1,030 | 1,030 | 1,030 |
| Mayors Court | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Operating Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>953</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>(31)</i> | <i>(63)</i> | |
| Total Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>953</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>(31)</i> | <i>(63)</i> | |
| Fund balances at beginning of year | 11,065 | 12,018 | 12,016 | 12,016 | 12,016 | 12,016 | 12,016 | 12,016 | 12,016 | 11,985 |
| Lapsed Encumbrances/Est. Appropriations | - | (2) | - | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 12,018 | \$ 12,016 | \$ 12,016 | \$ 12,016 | \$ 12,016 | \$ 12,016 | \$ 12,016 | \$ 12,016 | \$ 11,985 | \$ 11,923 |
| Mayor's Court Computer Fund | | | | | | | | | | |
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected | |
| Fines & Forfeitures | \$ 4,579 | \$ 2,895 | \$ 3,033 | \$ 2,775 | \$ 4,000 | \$ 4,000 | \$ 4,120 | \$ 4,244 | \$ 4,371 | |
| Total Operating Revenue | 4,579 | 2,895 | 3,033 | 2,775 | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | |
| Total Revenues | 4,579 | 2,895 | 3,033 | 2,775 | 4,000 | 4,000 | 4,120 | 4,244 | 4,371 | |
| Mayors Court | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Operating Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>4,579</i> | <i>2,895</i> | <i>3,033</i> | <i>2,775</i> | <i>3,000</i> | <i>3,000</i> | <i>3,090</i> | <i>3,183</i> | <i>3,278</i> | |
| Vehicles, Machinery & Equipment | 21,775 | - | - | - | - | - | - | - | - | |
| Total Capital Expenditures | 21,775 | - | - | - | - | - | - | - | - | |
| Total Expenditures | 21,775 | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(17,196)</i> | <i>2,895</i> | <i>3,033</i> | <i>2,775</i> | <i>3,000</i> | <i>3,000</i> | <i>3,090</i> | <i>3,183</i> | <i>3,278</i> | |
| Fund balances at beginning of year | 24,137 | 6,941 | 12,443 | 15,476 | 18,251 | 21,251 | 24,251 | 27,341 | 30,523 | 30,523 |
| Lapsed Encumbrances/Est. Appropriations | - | 2,606 | - | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 6,941 | \$ 12,443 | \$ 15,476 | \$ 18,251 | \$ 21,251 | \$ 24,251 | \$ 27,341 | \$ 30,523 | \$ 33,801 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

| Court Special Projects Fund | | | | | | | | | | |
|--|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Fines & Forfeitures | \$ 728 | \$ 7,715 | \$ 8,045 | \$ 7,441 | \$ 8,000 | \$ 8,000 | \$ 8,240 | \$ 8,240 | \$ 8,240 | \$ 8,240 |
| Total Operating Revenue | 728 | 7,715 | 8,045 | 7,441 | 8,000 | 8,000 | 8,240 | 8,240 | 8,240 | 8,240 |
| Total Revenues | 728 | 7,715 | 8,045 | 7,441 | 8,000 | 8,000 | 8,240 | 8,240 | 8,240 | 8,240 |
| Mayors Court | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Operating Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>728</i> | <i>7,715</i> | <i>8,045</i> | <i>7,441</i> | <i>7,000</i> | <i>7,000</i> | <i>7,210</i> | <i>7,179</i> | <i>7,147</i> | |
| Total Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>728</i> | <i>7,715</i> | <i>8,045</i> | <i>7,441</i> | <i>7,000</i> | <i>7,000</i> | <i>7,210</i> | <i>7,179</i> | <i>7,147</i> | |
| Fund balances at beginning of year | - | 728 | 8,443 | 16,488 | 23,929 | 30,929 | 37,929 | 45,139 | 52,318 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 728 | \$ 8,443 | \$ 16,488 | \$ 23,929 | \$ 30,929 | \$ 37,929 | \$ 45,139 | \$ 52,318 | \$ 59,465 | |

| Clerk's Office Computer Fund | | | | | | | | | | |
|--|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Fines & Forfeitures | \$ 460 | \$ 4,827 | \$ 5,055 | \$ 4,625 | \$ 5,000 | \$ 5,000 | \$ 5,150 | \$ 5,150 | \$ 5,150 | \$ 5,150 |
| Total Operating Revenue | 460 | 4,827 | 5,055 | 4,625 | 5,000 | 5,000 | 5,150 | 5,150 | 5,150 | 5,150 |
| Total Revenues | 460 | 4,827 | 5,055 | 4,625 | 5,000 | 5,000 | 5,150 | 5,150 | 5,150 | 5,150 |
| Mayors Court | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| Total Operating Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>460</i> | <i>4,827</i> | <i>5,055</i> | <i>4,625</i> | <i>4,000</i> | <i>4,000</i> | <i>4,120</i> | <i>4,089</i> | <i>4,057</i> | |
| Total Expenditures | - | - | - | - | 1,000 | 1,000 | 1,030 | 1,061 | 1,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>460</i> | <i>4,827</i> | <i>5,055</i> | <i>4,625</i> | <i>4,000</i> | <i>4,000</i> | <i>4,120</i> | <i>4,089</i> | <i>4,057</i> | |
| Fund balances at beginning of year | - | 460 | 5,287 | 10,342 | 14,967 | 18,967 | 22,967 | 27,087 | 31,176 | 35,233 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 460 | \$ 5,287 | \$ 10,342 | \$ 14,967 | \$ 18,967 | \$ 22,967 | \$ 27,087 | \$ 31,176 | \$ 35,233 | |

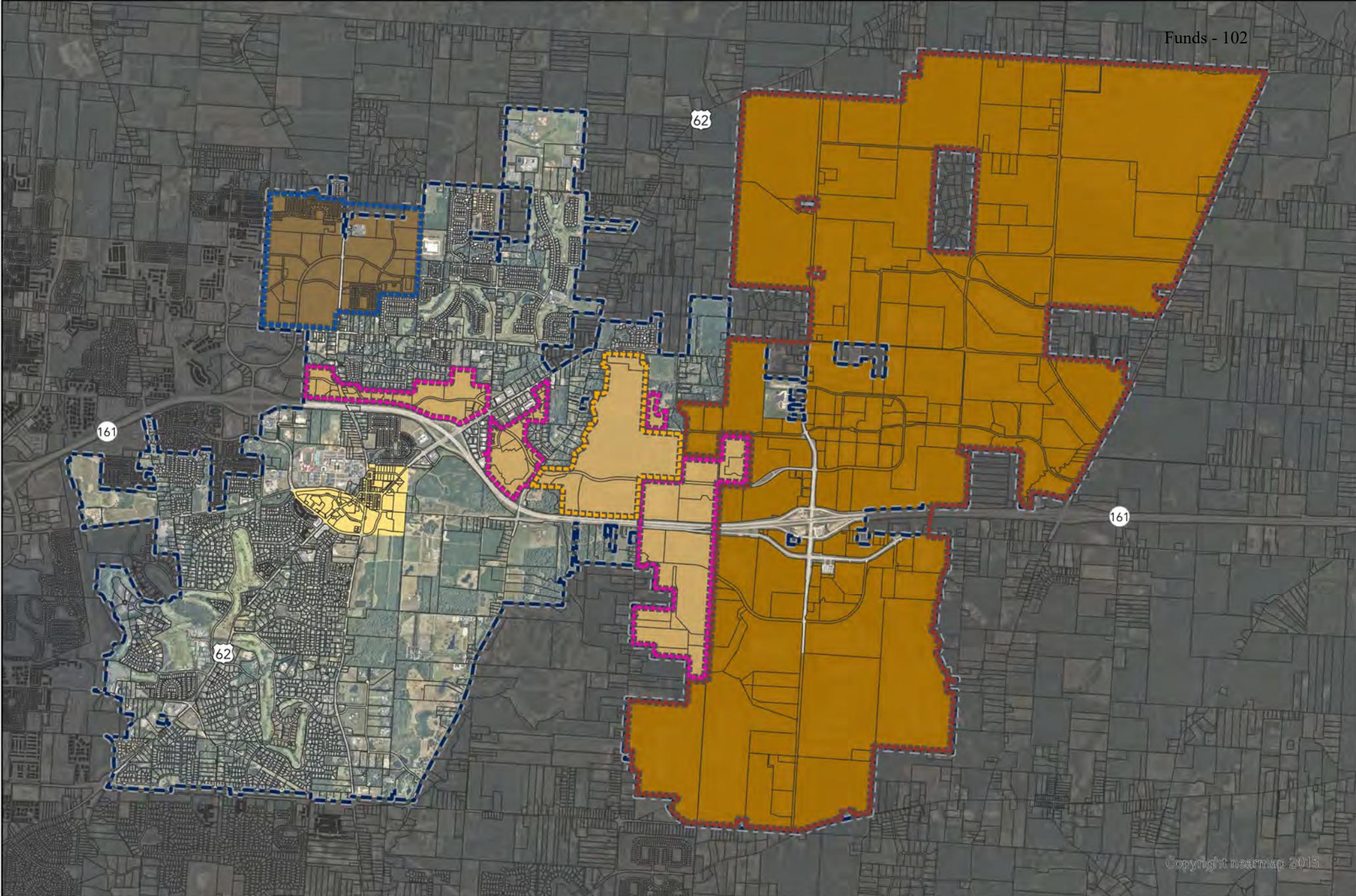
City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Operations - Restricted**

| Subdivision Development Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ 691,845 | \$ 1,308,854 | \$ 949,347 | \$ 859,481 | \$ 1,700,000 | \$ 2,000,000 | \$ 1,765,000 | \$ 1,780,450 | \$ 1,796,364 | |
| Total Operating Revenue | 691,845 | 1,308,854 | 949,347 | 859,481 | 1,700,000 | 2,000,000 | 1,765,000 | 1,780,450 | 1,796,364 | |
| Total Revenues | 691,845 | 1,308,854 | 949,347 | 859,481 | 1,700,000 | 2,000,000 | 1,765,000 | 1,780,450 | 1,796,364 | |
| Community Development | 515,156 | 747,712 | 1,244,407 | 1,396,422 | 1,000,000 | 1,500,000 | 1,250,000 | 1,250,000 | 1,250,000 | |
| Public Service | - | - | - | - | 500,000 | 500,000 | 515,000 | 530,450 | 546,364 | |
| Total Operating Expenditures | 515,156 | 747,712 | 1,244,407 | 1,396,422 | 1,500,000 | 2,000,000 | 1,765,000 | 1,780,450 | 1,796,364 | |
| <i>Net operating rev over(under) operating exp</i> | <i>176,689</i> | <i>561,142</i> | <i>(295,060)</i> | <i>(536,941)</i> | <i>200,000</i> | - | - | - | - | |
| Total Expenditures | 515,156 | 747,712 | 1,244,407 | 1,396,422 | 1,500,000 | 2,000,000 | 1,765,000 | 1,780,450 | 1,796,364 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>176,689</i> | <i>561,142</i> | <i>(295,060)</i> | <i>(536,941)</i> | <i>200,000</i> | - | - | - | - | |
| Fund balances at beginning of year | 967,343 | 1,144,032 | 1,705,174 | 1,410,114 | 873,173 | 1,073,173 | 1,073,173 | 1,073,173 | 1,073,173 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,144,032 | \$ 1,705,174 | \$ 1,410,114 | \$ 873,173 | \$ 1,073,173 | |

| Builder's Escrow Fund | | | | | | | | | | |
|--|-------------------|---------------------|---------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Licenses & Permits | \$ 516,306 | \$ 1,171,182 | \$ 794,749 | \$ 460,175 | \$ 700,000 | \$ 700,000 | \$ 721,000 | \$ 721,000 | \$ 721,000 | |
| Total Operating Revenue | 516,306 | 1,171,182 | 794,749 | 460,175 | 700,000 | 700,000 | 721,000 | 721,000 | 721,000 | |
| Total Revenues | 516,306 | 1,171,182 | 794,749 | 460,175 | 700,000 | 700,000 | 721,000 | 721,000 | 721,000 | |
| Community Development | 643,183 | 488,870 | 1,393,143 | 558,135 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | |
| Total Operating Expenditures | 643,183 | 488,870 | 1,393,143 | 558,135 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | |
| <i>Net operating rev over(under) operating exp</i> | <i>(126,877)</i> | <i>682,312</i> | <i>(598,395)</i> | <i>(97,960)</i> | <i>100,000</i> | <i>100,000</i> | <i>121,000</i> | <i>121,000</i> | <i>121,000</i> | |
| Total Expenditures | 643,183 | 488,870 | 1,393,143 | 558,135 | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(126,877)</i> | <i>682,312</i> | <i>(598,395)</i> | <i>(97,960)</i> | <i>100,000</i> | <i>100,000</i> | <i>121,000</i> | <i>121,000</i> | <i>121,000</i> | |
| Fund balances at beginning of year | 1,054,282 | 927,405 | 1,609,717 | 1,011,322 | 913,363 | 1,013,363 | 1,113,363 | 1,234,363 | 1,355,363 | |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 927,405 | \$ 1,609,717 | \$ 1,011,322 | \$ 913,363 | \$ 1,013,363 | \$ 1,113,363 | \$ 1,234,363 | \$ 1,355,363 | \$ 1,476,363 | |

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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

2026 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 | \$ 5,716,651 | \$ 2,547,273 | \$ 7,325,002 | \$ 5,374,167 | \$ 20,963,093 | |
| Total Operating Revenue | 5,716,651 | 2,547,273 | 7,325,002 | 5,374,167 | 20,963,093 | |
| Total Revenues | 5,716,651 | 2,547,273 | 7,325,002 | 5,374,167 | 20,963,093 | |
| Community Development | 5,716,651 | 2,547,273 | 7,325,002 | 5,374,167 | 20,963,093 | |
| Total Operating Expenditures | 5,716,651 | 2,547,273 | 7,325,002 | 5,374,167 | 20,963,093 | |
| <i>Net operating rev over(under) operating exp</i> | <i>0</i> | <i>(0)</i> | <i>(0)</i> | <i>0</i> | <i>(0)</i> | |
| Total Expenditures | 5,716,651 | 2,547,273 | 7,325,002 | 5,374,167 | 20,963,093 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>0</i> | <i>(0)</i> | <i>(0)</i> | <i>0</i> | <i>(0)</i> | |
| Fund balances at beginning of year | (0) | - | - | - | (0) | |
| Lapsed Encumbrances/Est. Appropriations | (0) | 0 | 0 | (0) | 0 | |
| Fund balances at end of year | \$ (0) | \$ - | \$ - | \$ - | \$ 0 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone

| Oak Grove Economic Opportunity Zone Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 4,819,795 | \$ 3,973,795 | \$ 4,757,744 | \$ 4,532,089 | \$ 4,893,081 | \$ 5,716,651 | \$ 6,363,455 | \$ 6,774,264 | \$ 6,907,704 | |
| Total Operating Revenue | 4,819,795 | 3,973,795 | 4,757,744 | 4,532,089 | 4,893,081 | 5,716,651 | 6,363,455 | 6,774,264 | 6,907,704 | |
| Total Revenues | 4,819,795 | 3,973,795 | 4,757,744 | 4,532,089 | 4,893,081 | 5,716,651 | 6,363,455 | 6,774,264 | 6,907,704 | |
| Community Development | 4,819,795 | 3,973,795 | 4,757,744 | 4,532,089 | 4,893,081 | 5,716,651 | 6,363,455 | 6,774,264 | 6,907,704 | |
| Total Operating Expenditures | 4,819,795 | 3,973,795 | 4,757,744 | 4,532,089 | 4,893,081 | 5,716,651 | 6,363,455 | 6,774,264 | 6,907,704 | |
| <i>Net operating rev over(under) operating exp</i> | <i>0</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>0</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Total Expenditures | 4,819,795 | 3,973,795 | 4,757,744 | 4,532,089 | 4,893,081 | 5,716,651 | 6,363,455 | 6,774,264 | 6,907,704 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>0</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>0</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Fund balances at beginning of year | - | 0 | (0) | (0) | (0) | (0) | (0) | (0) | (0) | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | (0) | - | - | - | - | |
| Fund balances at end of year | \$ 0 | \$ (0) | |

| Central College Economic Opportunity Zone Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 3,460,030 | \$ 2,493,248 | \$ 2,999,662 | \$ 1,448,676 | \$ 3,028,703 | \$ 2,547,273 | \$ 2,080,905 | \$ 2,258,388 | \$ 2,342,564 | |
| Total Operating Revenue | 3,460,030 | 2,493,248 | 2,999,662 | 1,448,676 | 3,028,703 | 2,547,273 | 2,080,905 | 2,258,388 | 2,342,564 | |
| Total Revenues | 3,460,030 | 2,493,248 | 2,999,662 | 1,448,676 | 3,028,703 | 2,547,273 | 2,080,905 | 2,258,388 | 2,342,564 | |
| Community Development | 3,460,030 | 2,493,248 | 2,999,662 | 1,448,676 | 2,278,703 | 2,547,273 | 2,080,905 | 2,258,388 | 2,342,564 | |
| Total Operating Expenditures | 3,460,030 | 2,493,248 | 2,999,662 | 1,448,676 | 2,278,703 | 2,547,273 | 2,080,905 | 2,258,388 | 2,342,564 | |
| <i>Net operating rev over(under) operating exp</i> | <i>0</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>750,000</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Total Expenditures | 3,460,030 | 2,493,248 | 2,999,662 | 1,448,676 | 2,278,703 | 2,547,273 | 2,080,905 | 2,258,388 | 2,342,564 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>0</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>750,000</i> | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> | |
| Fund balances at beginning of year | - | 0 | - | - | - | - | - | - | - | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | (750,000) | 0 | - | - | - | |
| Fund balances at end of year | \$ 0 | \$ - | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone

| Oak Grove II Economic Opportunity Zone Fund | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Income Tax | \$ 2,838,824 | \$ 3,669,676 | \$ 3,915,816 | \$ 4,836,195 | \$ 6,662,864 | \$ 7,325,002 | \$ 8,378,606 | \$ 8,906,654 | \$ 9,070,271 |
| Total Operating Revenue | 2,838,824 | 3,669,676 | 3,915,816 | 4,836,195 | 6,662,864 | 7,325,002 | 8,378,606 | 8,906,654 | 9,070,271 |
| Total Revenues | 2,838,824 | 3,669,676 | 3,915,816 | 4,836,195 | 6,662,864 | 7,325,002 | 8,378,606 | 8,906,654 | 9,070,271 |
| Community Development | 2,838,824 | 3,669,676 | 3,915,816 | 4,836,195 | 4,712,864 | 7,325,002 | 8,378,606 | 8,906,654 | 9,070,271 |
| Total Operating Expenditures | 2,838,824 | 3,669,676 | 3,915,816 | 4,836,195 | 4,712,864 | 7,325,002 | 8,378,606 | 8,906,654 | 9,070,271 |
| <i>Net operating rev over(under) operating exp</i> | <i>(0)</i> | <i>0</i> | <i>-</i> | <i>-</i> | 1,950,000 | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Total Expenditures | 2,838,824 | 3,669,676 | 3,915,816 | 4,836,195 | 4,712,864 | 7,325,002 | 8,378,606 | 8,906,654 | 9,070,271 |
| <i>Excess (def) of revenues over expenditures</i> | <i>(0)</i> | <i>0</i> | <i>-</i> | <i>-</i> | 1,950,000 | <i>(0)</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | - | (0) | (0) | (0) | (0) | - | - | - | - |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | (1,950,000) | 0 | - | - | - |
| Fund balances at end of year | \$ (0) | \$ - | \$ - | \$ - | \$ - |

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.

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

| Capital & Development - Capital Improvement | | | | | | | |
|--|----------------------------|-----------------------------------|-------------------------|---|----------------------------------|-----------------------------------|----------------------|
| | Capital Improvement | Village Center Improvement | Park Improvement | Water & Sanitary Sewer Improvement | Leisure Trail Improvement | Infrastructure Replacement | Total |
| Income Tax | \$ 7,512,599 | \$ 890,227 | \$ 1,884,506 | \$ - | \$ - | \$ - | \$ 10,287,331 |
| Federal & State Grants | 644,000 | - | - | - | - | - | 644,000 |
| Charges for Services | 550,000 | - | 15,000 | 850,000 | 20,000 | - | 1,435,000 |
| Interest Income | 1,100,000 | - | 300,000 | 500,000 | - | 500,000 | 2,400,000 |
| Total Operating Revenue | 9,806,599 | 890,227 | 2,199,506 | 1,350,000 | 20,000 | 500,000 | 14,766,331 |
| Transfer In | 4,000,000 | - | 6,000,000 | - | - | 500,000 | 10,500,000 |
| Total Other Resources | 4,000,000 | - | 6,000,000 | - | - | 500,000 | 10,500,000 |
| Total Revenues | 13,806,599 | 890,227 | 8,199,506 | 1,350,000 | 20,000 | 1,000,000 | 25,266,331 |
| Finance | 160,000 | 20,000 | 40,000 | - | - | 15,000 | 235,000 |
| Total Operating Expenditures | 160,000 | 20,000 | 40,000 | - | - | 15,000 | 235,000 |
| <i>Net operating rev over(under) operating exp</i> | <i>13,646,599</i> | <i>870,227</i> | <i>8,159,506</i> | <i>1,350,000</i> | <i>20,000</i> | <i>985,000</i> | <i>25,031,331</i> |
| Vehicles, Machinery & Equipment | - | - | - | 500,000 | - | - | 500,000 |
| Land & Buildings | 5,300,000 | - | 8,300,000 | - | - | - | 13,600,000 |
| Infrastructure | 7,875,000 | - | 800,000 | 7,650,000 | - | - | 16,325,000 |
| Total Capital Expenditures | 13,175,000 | - | 9,100,000 | 8,150,000 | - | - | 30,425,000 |
| Advances Out | - | 700,000 | - | - | - | - | 700,000 |
| Total Transfers/Advances to Other Funds | - | 700,000 | - | - | - | - | 700,000 |
| Total Expenditures | 13,335,000 | 720,000 | 9,140,000 | 8,150,000 | - | 15,000 | 31,360,000 |
| <i>Excess (def) of revenues over expenditures</i> | <i>471,599</i> | <i>170,227</i> | <i>(940,494)</i> | <i>(6,800,000)</i> | <i>20,000</i> | <i>985,000</i> | <i>(6,093,669)</i> |
| Fund balances at beginning of year | 4,293,521 | 4,107,863 | 4,147,863 | 9,276,692 | 376,842 | 12,793,176 | 34,995,957 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 4,765,120 | \$ 4,278,089 | \$ 3,207,369 | \$ 2,476,692 | \$ 396,842 | \$ 13,778,176 | \$ 28,902,288 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

| Capital Improvement Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 3,866,829 | \$ 3,833,634 | \$ 4,626,864 | \$ 6,050,108 | \$ 7,147,953 | \$ 7,512,599 | \$ 8,053,181 | \$ 8,231,284 | \$ 8,345,588 | |
| Federal & State Grants | 298,021 | 800,618 | 24,210 | 479,000 | 644,000 | 644,000 | 500,000 | - | - | |
| Charges for Services | 51,806 | 48,825 | 78,554 | 777,966 | 40,000 | 550,000 | 566,500 | 583,495 | 601,000 | |
| Interest Income | 85,838 | 257,721 | 738,231 | 650,126 | 600,000 | 1,100,000 | 1,133,000 | 1,166,990 | 1,202,000 | |
| Other Revenue | 80,000 | 116 | 66,686 | 389,412 | 949,412 | - | - | - | - | |
| Total Operating Revenue | 4,382,493 | 4,940,915 | 5,534,545 | 8,346,612 | 9,381,365 | 9,806,599 | 10,252,681 | 9,981,769 | 10,148,588 | |
| Debt Proceeds | - | - | - | 1,519,000 | 1,356,000 | - | - | - | - | |
| Transfer In | 8,000,000 | 500,000 | 2,500,000 | - | 27,600,000 | 4,000,000 | - | - | - | |
| Total Other Resources | 8,000,000 | 500,000 | 2,500,000 | 1,519,000 | 28,956,000 | 4,000,000 | - | - | - | |
| Total Revenues | 12,382,493 | 5,440,915 | 8,034,545 | 9,865,612 | 38,337,365 | 13,806,599 | 10,252,681 | 9,981,769 | 10,148,588 | |
| Finance | 76,383 | 75,143 | 90,904 | 118,067 | 115,000 | 160,000 | 161,064 | 164,626 | 166,912 | |
| Total Operating Expenditures | 76,383 | 75,143 | 90,904 | 118,067 | 115,000 | 160,000 | 161,064 | 164,626 | 166,912 | |
| <i>Net operating rev over(under) operating exp</i> | <i>12,306,110</i> | <i>5,365,772</i> | <i>7,943,641</i> | <i>9,747,545</i> | <i>38,222,365</i> | <i>13,646,599</i> | <i>10,091,618</i> | <i>9,817,143</i> | <i>9,981,676</i> | |
| Vehicles, Machinery & Equipment | - | - | - | 11,530 | 200,000 | - | - | - | - | |
| Land & Buildings | 2,920,073 | 5,019,515 | 8,197,064 | 2,111,119 | 18,787,000 | 5,300,000 | 200,000 | 200,000 | 200,000 | |
| Infrastructure | 4,126,163 | 4,850,194 | 3,898,032 | 7,625,194 | 21,825,000 | 7,875,000 | 7,050,000 | 4,800,000 | 5,050,000 | |
| Total Capital Expenditures | 7,046,235 | 9,869,709 | 12,095,096 | 9,747,844 | 40,812,000 | 13,175,000 | 7,250,000 | 5,000,000 | 5,250,000 | |
| Total Expenditures | 7,122,619 | 9,944,852 | 12,186,000 | 9,865,911 | 40,927,000 | 13,335,000 | 7,411,064 | 5,164,626 | 5,416,912 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>5,259,875</i> | <i>(4,503,937)</i> | <i>(4,151,455)</i> | <i>(299)</i> | <i>(2,589,635)</i> | <i>471,599</i> | <i>2,841,618</i> | <i>4,817,143</i> | <i>4,731,676</i> | |
| Fund balances at beginning of year | 3,383,559 | 9,750,187 | 5,310,721 | 1,672,776 | 2,383,156 | 4,293,521 | 4,765,120 | 7,606,737 | 12,423,881 | |
| Lapsed Encumbrances/Est. Appropriations | 1,106,754 | 64,471 | 513,511 | 710,679 | 4,500,000 | - | - | - | - | |
| Fund balances at end of year | \$ 9,750,187 | \$ 5,310,721 | \$ 1,672,776 | \$ 2,383,156 | \$ 4,293,521 | \$ 4,765,120 | \$ 7,606,737 | \$ 12,423,881 | \$ 17,155,557 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Capital Improvement**

| Village Center Improvement Fund | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------------|---------------------|---------------------|--------------------|-------------------|---------------------|---------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ - | \$ - | \$ - | \$ 699,990 | \$ 893,496 | \$ 890,227 | \$ 1,125,898 | \$ 1,078,091 | \$ 1,099,516 | |
| Total Operating Revenue | - | - | - | 699,990 | 893,496 | 890,227 | 1,125,898 | 1,078,091 | 1,099,516 | |
| Transfer In | - | - | - | 5,000,000 | - | - | - | - | - | |
| Advance In | - | - | - | - | 2,000,000 | - | - | - | - | |
| Total Other Resources | - | - | - | 5,000,000 | 2,000,000 | - | - | - | - | |
| Total Revenues | - | - | - | 5,699,990 | 2,893,496 | 890,227 | 1,125,898 | 1,078,091 | 1,099,516 | |
| Finance | - | - | - | 13,634 | 15,000 | 20,000 | 17,000 | 20,000 | 22,000 | |
| Total Operating Expenditures | - | - | - | 13,634 | 15,000 | 20,000 | 17,000 | 20,000 | 22,000 | |
| <i>Net operating rev over(under) operating exp</i> | <i>-</i> | <i>-</i> | <i>-</i> | 5,686,356 | 2,878,496 | 870,227 | 1,108,898 | 1,058,091 | 1,077,516 | |
| Land & Buildings | - | - | - | 121,595 | - | - | - | - | - | |
| Infrastructure | - | - | - | 335,395 | 7,500,000 | - | 4,500,000 | - | - | |
| Total Capital Expenditures | - | - | - | 456,990 | 7,500,000 | - | 4,500,000 | - | - | |
| Advances Out | - | - | - | - | - | 700,000 | 700,000 | 600,000 | - | |
| Total Transfers/Advances to Other Funds | - | - | - | - | - | 700,000 | 700,000 | 600,000 | - | |
| Total Expenditures | - | - | - | 470,624 | 7,515,000 | 720,000 | 5,217,000 | 620,000 | 22,000 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>-</i> | <i>-</i> | <i>-</i> | 5,229,367 | (4,621,504) | 170,227 | (4,091,102) | 458,091 | 1,077,516 | |
| Fund balances at beginning of year | - | - | - | - | 5,229,367 | 4,107,863 | 4,278,089 | 186,987 | 645,079 | 645,079 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | 3,500,000 | - | - | - | - | - |
| Fund balances at end of year | \$ - | \$ - | \$ - | \$ 5,229,367 | \$ 4,107,863 | \$ 4,278,089 | \$ 186,987 | \$ 645,079 | \$ 1,722,595 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

| Park Improvement Fund | | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 966,866 | \$ 958,108 | \$ 1,156,200 | \$ 1,512,133 | \$ 1,786,673 | \$ 1,884,506 | \$ 2,019,827 | \$ 2,064,495 | \$ 2,093,224 | |
| Federal & State Grants | 1,000,000 | - | - | - | - | - | - | - | - | |
| Charges for Services | 196,150 | 8,250 | 14,640 | 6,150 | 15,000 | 15,000 | 15,450 | 15,914 | 16,391 | |
| Interest Income | 35,672 | 81,806 | 188,626 | 288,643 | 275,000 | 300,000 | 309,000 | 318,270 | 327,818 | |
| Total Operating Revenue | 2,198,688 | 1,051,165 | 1,359,466 | 1,806,926 | 2,076,673 | 2,199,506 | 2,344,277 | 2,398,678 | 2,437,433 | |
| Transfer In | - | 500,000 | 1,000,000 | - | - | 6,000,000 | 1,000,000 | 5,000,000 | 4,000,000 | |
| Total Other Resources | - | 500,000 | 1,000,000 | - | - | 6,000,000 | 1,000,000 | 5,000,000 | 4,000,000 | |
| Total Revenues | 2,198,688 | 1,551,165 | 2,359,466 | 1,806,926 | 2,076,673 | 8,199,506 | 3,344,277 | 7,398,678 | 6,437,433 | |
| Finance | 19,099 | 18,780 | 22,716 | 29,509 | 30,000 | 40,000 | 40,397 | 41,290 | 41,864 | |
| Total Operating Expenditures | 19,099 | 18,780 | 22,716 | 29,509 | 30,000 | 40,000 | 40,397 | 41,290 | 41,864 | |
| <i>Net operating rev over/(under) operating exp</i> | 2,179,589 | 1,532,385 | 2,336,750 | 1,777,417 | 2,046,673 | 8,159,506 | 3,303,880 | 7,357,388 | 6,395,568 | |
| Vehicles, Machinery & Equipment | 15,000 | - | - | - | - | - | - | - | - | |
| Land & Buildings | 50,686 | 3,613,904 | 1,159,387 | 822,473 | 3,115,000 | 8,300,000 | - | 9,900,000 | - | |
| Infrastructure | 285,055 | 398,000 | 282,430 | 293,917 | 600,000 | 800,000 | 600,000 | 550,000 | 550,000 | |
| Total Capital Expenditures | 350,741 | 4,011,904 | 1,441,817 | 1,116,390 | 3,715,000 | 9,100,000 | 600,000 | 10,450,000 | 550,000 | |
| Total Expenditures | 369,841 | 4,030,684 | 1,464,533 | 1,145,899 | 3,745,000 | 9,140,000 | 640,397 | 10,491,290 | 591,864 | |
| <i>Excess (def) of revenues over expenditures</i> | 1,828,848 | (2,479,519) | 894,933 | 661,027 | (1,668,327) | (940,494) | 2,703,880 | (3,092,612) | 5,845,568 | |
| Fund balances at beginning of year | 2,436,186 | 4,265,766 | 1,875,225 | 2,940,253 | 3,616,190 | 4,147,863 | 3,207,369 | 5,911,249 | 2,818,638 | |
| Lapsed Encumbrances/Est. Appropriations | 732 | 88,978 | 170,095 | 14,910 | 2,200,000 | - | - | - | - | |
| Fund balances at end of year | \$ 4,265,766 | \$ 1,875,225 | \$ 2,940,253 | \$ 3,616,190 | \$ 4,147,863 | \$ 3,207,369 | \$ 5,911,249 | \$ 2,818,638 | \$ 8,664,206 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Capital Improvement**

| Water & Sanitary Sewer Improvement Fund | | | | | | | | | | |
|--|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ 679,643 | \$ 1,353,721 | \$ 957,030 | \$ 959,713 | \$ 1,300,000 | \$ 850,000 | \$ 875,500 | \$ 901,765 | \$ 928,818 | |
| Interest Income | 45,061 | 82,186 | 362,336 | 509,043 | 500,000 | 500,000 | 515,000 | 530,450 | 546,364 | |
| Total Operating Revenue | 724,705 | 1,435,907 | 1,319,365 | 1,468,755 | 1,800,000 | 1,350,000 | 1,390,500 | 1,432,215 | 1,475,181 | |
| Debt Proceeds | 7,288,738 | 8,064,117 | 243,702 | 38,588 | - | - | - | - | - | |
| Total Other Resources | 7,288,738 | 8,064,117 | 243,702 | 38,588 | - | - | - | - | - | |
| Total Revenues | 8,013,443 | 9,500,024 | 1,563,067 | 1,507,343 | 1,800,000 | 1,350,000 | 1,390,500 | 1,432,215 | 1,475,181 | |
| <i>Net operating rev over(under) operating exp</i> | <i>8,013,443</i> | <i>9,500,024</i> | <i>1,563,067</i> | <i>1,507,343</i> | <i>1,800,000</i> | <i>1,350,000</i> | <i>1,390,500</i> | <i>1,432,215</i> | <i>1,475,181</i> | |
| Vehicles, Machinery & Equipment | - | 10,246 | 72,085 | - | 270,000 | 500,000 | - | - | - | |
| Land & Buildings | 158,826 | - | - | 140 | - | - | - | - | - | |
| Infrastructure | 8,533,601 | 1,430,196 | 11,672 | 194,961 | - | 7,650,000 | - | - | - | |
| Total Capital Expenditures | 8,692,428 | 1,440,442 | 83,757 | 195,101 | 270,000 | 8,150,000 | - | - | - | |
| Total Expenditures | 8,692,428 | 1,440,442 | 83,757 | 195,101 | 270,000 | 8,150,000 | - | - | - | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(678,985)</i> | <i>8,059,582</i> | <i>1,479,310</i> | <i>1,312,243</i> | <i>1,530,000</i> | <i>(6,800,000)</i> | <i>1,390,500</i> | <i>1,432,215</i> | <i>1,475,181</i> | |
| Fund balances at beginning of year | (5,250,005) | (5,840,967) | 2,754,260 | 4,230,243 | 7,746,692 | 9,276,692 | 2,476,692 | 3,867,192 | 5,299,407 | |
| Lapsed Encumbrances/Est. Appropriations | 88,023 | 535,645 | (3,327) | 2,204,206 | - | - | - | - | - | |
| Fund balances at end of year | \$ (5,840,967) | \$ 2,754,260 | \$ 4,230,243 | \$ 7,746,692 | \$ 9,276,692 | \$ 2,476,692 | \$ 3,867,192 | \$ 5,299,407 | \$ 6,774,588 | |
| <i>Remaining Balance of Debt Service Payments</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | |
| <i>Amount Reserve for Equipment Replacement</i> | <i>\$ 534,604</i> | <i>\$ 628,154</i> | <i>\$ 740,535</i> | <i>\$ 903,714</i> | <i>\$ 1,045,917</i> | <i>\$ 1,173,981</i> | <i>\$ 1,310,504</i> | <i>\$ 1,456,045</i> | <i>\$ 1,611,200</i> | |
| Total Balance Reserved | \$ 534,604 | \$ 628,154 | \$ 740,535 | \$ 903,714 | \$ 1,045,917 | \$ 1,173,981 | \$ 1,310,504 | \$ 1,456,045 | \$ 1,611,200 | |
| Excess Balance | \$ (6,375,571) | \$ 2,126,107 | \$ 3,489,708 | \$ 6,842,977 | \$ 8,230,775 | \$ 1,302,711 | \$ 2,556,688 | \$ 3,843,362 | \$ 5,163,388 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

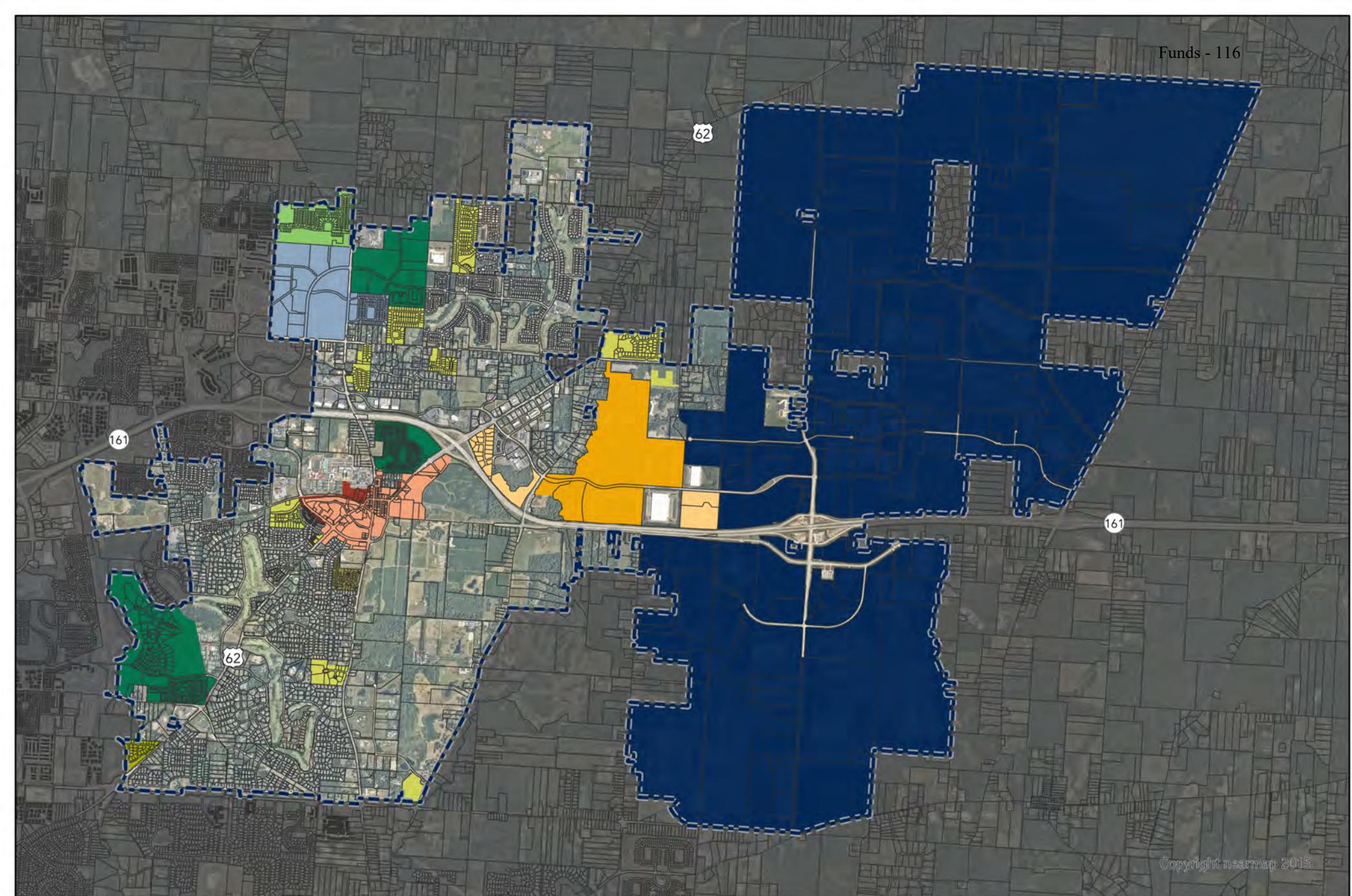
| Leisure Trail Improvement Fund | | | | | | | | | | |
|--|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Charges for Services | \$ 47,001 | \$ 29,492 | \$ 688,707 | \$ 24,598 | \$ 20,000 | \$ 20,000 | \$ 20,600 | \$ 21,218 | \$ 21,855 | |
| Total Operating Revenue | 47,001 | 29,492 | 688,707 | 24,598 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | |
| Total Revenues | 47,001 | 29,492 | 688,707 | 24,598 | 20,000 | 20,000 | 20,600 | 21,218 | 21,855 | |
| <i>Net operating rev over(under) operating exp</i> | <i>47,001</i> | <i>29,492</i> | <i>688,707</i> | <i>24,598</i> | <i>20,000</i> | <i>20,000</i> | <i>20,600</i> | <i>21,218</i> | <i>21,855</i> | |
| Infrastructure | - | 300,000 | - | - | 450,000 | - | - | - | - | |
| Total Capital Expenditures | - | 300,000 | - | - | 450,000 | - | - | - | - | |
| Total Expenditures | - | 300,000 | - | - | 450,000 | - | - | - | - | |
| <i>Excess (def) of revenues over expenditures</i> | <i>47,001</i> | <i>(270,508)</i> | <i>688,707</i> | <i>24,598</i> | <i>(430,000)</i> | <i>20,000</i> | <i>20,600</i> | <i>21,218</i> | <i>21,855</i> | |
| Fund balances at beginning of year | 317,045 | 364,045 | 93,537 | 782,244 | 806,842 | 376,842 | 396,842 | 417,442 | 438,660 | |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 364,045 | \$ 93,537 | \$ 782,244 | \$ 806,842 | \$ 376,842 | \$ 396,842 | \$ 417,442 | \$ 438,660 | \$ 460,515 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Capital Improvement**

| Infrastructure Replacement Fund | | | | | | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Interest Income | \$ 73,139 | \$ 44,690 | \$ 123,891 | \$ 415,577 | \$ 500,000 | \$ 500,000 | \$ 515,000 | \$ 530,450 | \$ 546,364 | |
| Total Operating Revenue | 73,139 | 44,690 | 123,891 | 415,577 | 500,000 | 500,000 | 515,000 | 530,450 | 546,364 | |
| Transfer In | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Other Resources | - | - | - | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Total Revenues | 73,139 | 44,690 | 123,891 | 915,577 | 1,000,000 | 1,000,000 | 1,015,000 | 1,030,450 | 1,046,364 | |
| Finance | 812 | 680 | 10,667 | 10,750 | 11,000 | 15,000 | 15,450 | 15,914 | 16,391 | |
| Total Operating Expenditures | 812 | 680 | 10,667 | 10,750 | 11,000 | 15,000 | 15,450 | 15,914 | 16,391 | |
| <i>Net operating rev over(under) operating exp</i> | <i>72,326</i> | <i>44,010</i> | <i>113,224</i> | <i>904,827</i> | <i>989,000</i> | <i>985,000</i> | <i>999,550</i> | <i>1,014,537</i> | <i>1,029,973</i> | |
| Total Expenditures | 812 | 680 | 10,667 | 10,750 | 11,000 | 15,000 | 15,450 | 15,914 | 16,391 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>72,326</i> | <i>44,010</i> | <i>113,224</i> | <i>904,827</i> | <i>989,000</i> | <i>985,000</i> | <i>999,550</i> | <i>1,014,537</i> | <i>1,029,973</i> | |
| Fund balances at beginning of year | 10,669,625 | 10,741,952 | 10,785,962 | 10,899,186 | 11,804,176 | 12,793,176 | 13,778,176 | 14,777,726 | 15,792,262 | |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | 163 | - | - | - | - | - | |
| Fund balances at end of year | \$ 10,741,952 | \$ 10,785,962 | \$ 10,899,186 | \$ 11,804,176 | \$ 12,793,176 | \$ 13,778,176 | \$ 14,777,726 | \$ 15,792,262 | \$ 16,822,235 | |

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

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

Windsor TIF Fund:

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

Wentworth Crossing TIF Fund:

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

Hawksmoor TIF Fund:

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

Enclave TIF Fund:

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

Saunton TIF Fund:

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

Richmond Square TIF Fund:

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

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Tidewater I TIF Fund:

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

Ealy Crossing TIF Fund:

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

Upper Clarenton TIF Fund:

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

Balfour Green TIF Fund:

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

Straits Farm TIF Fund:

The Straits Farm TIF fund was established with Ordinance 31-2013 to account for PILOT payments in the TIF district. The term of the TIF is 30 years and begins for all parcels in the district the year of the first improvement.

Oxford TIF Fund:

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

Schleppi Residential TIF Fund:

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

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - TIF - Residential

| Capital & Development - Tax Increment Financing (TIF) - Residential | | | | | | | | | |
|--|---------------------|---------------------|-------------------|------------------|-------------------|-------------------|-------------------|--|-----------------|
| | Wentworth | | | | | Richmond Square | | | |
| | Windsor TIF | Crossing TIF | Hawksmoor TIF | Enclave TIF | Saunton TIF | TIF | | | Tidewater I TIF |
| Payments in Lieu of Taxes | \$ 3,650,000 | \$ 390,000 | \$ 210,000 | \$ 75,000 | \$ 170,000 | \$ 220,000 | \$ 425,000 | | |
| Rollback & Homestead | 295,000 | 37,000 | 16,000 | 6,750 | 15,000 | 19,500 | 37,000 | | |
| Total Operating Revenue | 3,945,000 | 427,000 | 226,000 | 81,750 | 185,000 | 239,500 | 462,000 | | |
| Total Revenues | 3,945,000 | 427,000 | 226,000 | 81,750 | 185,000 | 239,500 | 462,000 | | |
| General Administration | 955,000 | 158,000 | 82,000 | 29,000 | 72,000 | 94,000 | 205,000 | | |
| Total Operating Expenditures | 955,000 | 158,000 | 82,000 | 29,000 | 72,000 | 94,000 | 205,000 | | |
| <i>Net operating rev over/(under) operating exp</i> | 2,990,000 | 269,000 | 144,000 | 52,750 | 113,000 | 145,500 | 257,000 | | |
| Transfer to Debt Service | 5,995,180 | 160,000 | 129,651 | 30,000 | 120,000 | 88,382 | 300,000 | | |
| Advances Out | - | - | - | - | - | - | - | | |
| Total Transfers/Advances to Other Funds | 5,995,180 | 160,000 | 129,651 | 30,000 | 120,000 | 88,382 | 300,000 | | |
| Total Expenditures | 6,950,180 | 318,000 | 211,651 | 59,000 | 192,000 | 182,382 | 505,000 | | |
| <i>Excess (def) of revenues over expenditures</i> | (3,005,180) | 109,000 | 14,349 | 22,750 | (7,000) | 57,118 | (43,000) | | |
| Fund balances at beginning of year | 12,314,619 | 954,775 | 324,005 | 51,057 | 167,487 | 254,737 | 264,233 | | |
| Lapsed Encumbrances/Est. Appropriations | | | | | | | | | |
| Fund balances at end of year | \$ 9,309,439 | \$ 1,063,775 | \$ 338,354 | \$ 73,807 | \$ 160,487 | \$ 311,855 | \$ 221,233 | | |

City of New Albany, Ohio

2026 Annual Budget

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

| Capital & Development - Tax Increment Financing (TIF) - Residential (continued) | | | | | | | | | | |
|--|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|--|--|--|----------------------|
| | Upper Clarendon | | | | | | | | | Total |
| | Ealy Crossing TIF | TIF | Balfour Green TIF | Straits Farm TIF | Oxford TIF | Schleppi (Res.) TIF | | | | |
| Payments in Lieu of Taxes | \$ 475,000 | \$ 620,000 | \$ 30,000 | \$ 420,000 | \$ 165,000 | \$ 420,000 | | | | 7,270,000 |
| Rollback & Homestead | 42,000 | 58,000 | 2,800 | 40,000 | 17,000 | 40,000 | | | | 626,050 |
| Total Operating Revenue | 517,000 | 678,000 | 32,800 | 460,000 | 182,000 | 460,000 | | | | 7,896,050 |
| Total Revenues | 517,000 | 678,000 | 32,800 | 460,000 | 182,000 | 460,000 | | | | 7,896,050 |
| General Administration | 182,500 | 268,000 | 14,000 | 216,000 | 33,000 | 160,000 | | | | 2,468,500 |
| Total Operating Expenditures | 182,500 | 268,000 | 14,000 | 216,000 | 33,000 | 160,000 | | | | 2,468,500 |
| <i>Net operating rev over(under) operating exp</i> | <i>334,500</i> | <i>410,000</i> | <i>18,800</i> | <i>244,000</i> | <i>149,000</i> | <i>300,000</i> | | | | <i>5,427,550</i> |
| Transfer to Debt Service | 225,000 | 317,100 | 24,130 | - | - | - | | | | 7,389,443 |
| Advances Out | - | - | - | - | 22,197 | 300,000 | | | | 322,197 |
| Total Transfers/Advances to Other Funds | 225,000 | 317,100 | 24,130 | - | 22,197 | 300,000 | | | | 7,711,640 |
| Total Expenditures | 407,500 | 585,100 | 38,130 | 216,000 | 55,197 | 460,000 | | | | 10,180,140 |
| <i>Excess (def) of revenues over expenditures</i> | <i>109,500</i> | <i>92,900</i> | <i>(5,330)</i> | <i>244,000</i> | <i>126,803</i> | <i>-</i> | | | | <i>(2,284,090)</i> |
| Fund balances at beginning of year | 336,959 | 1,450,832 | 89,065 | (0) | (0) | (0) | | | | 16,207,770 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | | | | - |
| Fund balances at end of year | \$ 446,459 | \$ 1,543,732 | \$ 83,735 | \$ 244,000 | \$ 126,803 | \$ (0) | | | | \$ 13,923,679 |

City of New Albany, Ohio

2026 Annual Budget

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

| Windsor Tax Increment Financing Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 2,723,561 | \$ 2,911,116 | \$ 3,361,038 | \$ 3,555,171 | \$ 3,390,000 | \$ 3,650,000 | \$ 3,759,500 | \$ 3,797,095 | \$ 3,835,066 | |
| Rollback & Homestead | 271,294 | 252,177 | 260,092 | 280,842 | 295,000 | 295,000 | 303,850 | 306,889 | 309,957 | |
| Other Revenue | - | - | 550,000 | - | - | - | - | - | - | |
| Total Operating Revenue | 2,994,855 | 3,163,293 | 4,171,130 | 3,836,013 | 3,685,000 | 3,945,000 | 4,063,350 | 4,103,984 | 4,145,023 | |
| Total Revenues | 2,994,855 | 3,163,293 | 4,171,130 | 3,836,013 | 3,685,000 | 3,945,000 | 4,063,350 | 4,103,984 | 4,145,023 | |
| General Administration | 647,889 | 1,967,099 | 810,507 | 812,796 | 955,000 | 955,000 | 964,550 | 974,196 | 983,937 | |
| Total Operating Expenditures | 647,889 | 1,967,099 | 810,507 | 812,796 | 955,000 | 955,000 | 964,550 | 974,196 | 983,937 | |
| <i>Net operating rev over(under) operating exp</i> | <i>2,346,967</i> | <i>1,196,193</i> | <i>3,360,623</i> | <i>3,023,217</i> | <i>2,730,000</i> | <i>2,990,000</i> | <i>3,098,800</i> | <i>3,129,788</i> | <i>3,161,086</i> | |
| Land & Buildings | - | 4,000,000 | 1,900,000 | 919,917 | - | - | - | - | - | |
| Total Capital Expenditures | - | 4,000,000 | 1,900,000 | 919,917 | - | - | - | - | - | |
| Transfer to Debt Service | 725,115 | 726,015 | 726,555 | 721,737 | 736,680 | 5,995,180 | 724,773 | 28,521 | 28,521 | |
| Total Transfers/Advances to Other Funds | 725,115 | 726,015 | 726,555 | 721,737 | 736,680 | 5,995,180 | 724,773 | 28,521 | 28,521 | |
| Total Expenditures | 1,373,004 | 6,693,114 | 3,437,062 | 2,454,449 | 1,691,680 | 6,950,180 | 1,689,323 | 1,002,717 | 1,012,459 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,621,851</i> | <i>(3,529,822)</i> | <i>734,068</i> | <i>1,381,563</i> | <i>1,993,320</i> | <i>(3,005,180)</i> | <i>2,374,027</i> | <i>3,101,267</i> | <i>3,132,565</i> | |
| Fund balances at beginning of year | 5,113,639 | 6,735,490 | 3,205,668 | 3,939,736 | 5,321,299 | 12,314,619 | 9,309,439 | 11,683,466 | 14,784,733 | |
| Lapsed Encumbrances/Est. Appropriations | - | (0) | (0) | - | 5,000,000 | - | - | - | - | |
| Fund balances at end of year | \$ 6,735,490 | \$ 3,205,668 | \$ 3,939,736 | \$ 5,321,299 | \$ 12,314,619 | \$ 9,309,439 | \$ 11,683,466 | \$ 14,784,733 | \$ 17,917,298 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Residential**

| Wentworth Crossing Tax Increment Financing Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 298,389 | \$ 303,692 | \$ 332,183 | \$ 339,883 | \$ 380,000 | \$ 390,000 | \$ 401,700 | \$ 405,717 | \$ 409,774 | |
| Rollback & Homestead | 38,364 | 35,191 | 35,046 | 34,489 | 37,000 | 37,000 | 38,110 | 38,491 | 38,876 | |
| Total Operating Revenue | 336,753 | 338,883 | 367,229 | 374,372 | 417,000 | 427,000 | 439,810 | 444,208 | 448,650 | |
| Total Revenues | 336,753 | 338,883 | 367,229 | 374,372 | 417,000 | 427,000 | 439,810 | 444,208 | 448,650 | |
| General Administration | 98,181 | 137,845 | 143,766 | 146,700 | 158,000 | 158,000 | 162,740 | 167,622 | 172,651 | |
| Total Operating Expenditures | 98,181 | 137,845 | 143,766 | 146,700 | 158,000 | 158,000 | 162,740 | 167,622 | 172,651 | |
| <i>Net operating rev over(under) operating exp</i> | <i>238,572</i> | <i>201,038</i> | <i>223,463</i> | <i>227,672</i> | <i>259,000</i> | <i>269,000</i> | <i>277,070</i> | <i>276,586</i> | <i>275,999</i> | |
| Transfer to Debt Service | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | |
| Total Transfers/Advances to Other Funds | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | 160,000 | |
| Total Expenditures | 258,181 | 297,845 | 303,766 | 306,700 | 318,000 | 318,000 | 322,740 | 327,622 | 332,651 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>78,572</i> | <i>41,038</i> | <i>63,463</i> | <i>67,672</i> | <i>99,000</i> | <i>109,000</i> | <i>117,070</i> | <i>116,586</i> | <i>115,999</i> | |
| Fund balances at beginning of year | 605,030 | 683,602 | 724,640 | 788,103 | 855,775 | 954,775 | 1,063,775 | 1,180,845 | 1,297,431 | |
| Lapsed Encumbrances/Est. Appropriations | (0) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 683,602 | \$ 724,640 | \$ 788,103 | \$ 855,775 | \$ 954,775 | \$ 1,063,775 | \$ 1,180,845 | \$ 1,297,431 | \$ 1,413,430 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Hawksmoor Tax Increment Financing Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 149,898 | \$ 136,098 | \$ 178,042 | \$ 151,747 | \$ 191,000 | \$ 210,000 | \$ 216,300 | \$ 218,463 | \$ 220,648 | |
| Rollback & Homestead | 17,814 | 16,299 | 16,342 | 15,146 | 16,000 | 16,000 | 16,480 | 16,645 | 16,811 | |
| Total Operating Revenue | 167,711 | 152,397 | 194,384 | 166,893 | 207,000 | 226,000 | 232,780 | 235,108 | 237,459 | |
| Total Revenues | 167,711 | 152,397 | 194,384 | 166,893 | 207,000 | 226,000 | 232,780 | 235,108 | 237,459 | |
| General Administration | 49,458 | 62,001 | 77,619 | 65,287 | 82,000 | 82,000 | 84,460 | 86,994 | 89,604 | |
| Total Operating Expenditures | 49,458 | 62,001 | 77,619 | 65,287 | 82,000 | 82,000 | 84,460 | 86,994 | 89,604 | |
| <i>Net operating rev over(under) operating exp</i> | <i>118,253</i> | <i>90,396</i> | <i>116,765</i> | <i>101,606</i> | <i>125,000</i> | <i>144,000</i> | <i>148,320</i> | <i>148,114</i> | <i>147,855</i> | |
| Transfer to Debt Service | 96,201 | 96,201 | 102,101 | 132,101 | 132,101 | 129,651 | 127,201 | 127,201 | 127,201 | |
| Total Transfers/Advances to Other Funds | 96,201 | 96,201 | 102,101 | 132,101 | 132,101 | 129,651 | 127,201 | 127,201 | 127,201 | |
| Total Expenditures | 145,659 | 158,202 | 179,720 | 197,388 | 214,101 | 211,651 | 211,661 | 214,195 | 216,804 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>22,052</i> | <i>(5,805)</i> | <i>14,664</i> | <i>(30,495)</i> | <i>(7,101)</i> | <i>14,349</i> | <i>21,119</i> | <i>20,913</i> | <i>20,654</i> | |
| Fund balances at beginning of year | 330,691 | 352,742 | 346,936 | 361,601 | 331,106 | 324,005 | 338,354 | 359,473 | 380,387 | |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 352,742 | \$ 346,936 | \$ 361,601 | \$ 331,106 | \$ 324,005 | \$ 338,354 | \$ 359,473 | \$ 380,387 | \$ 401,041 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Residential**

| Enclave Tax Increment Financing Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 53,481 | \$ 55,017 | \$ 55,784 | \$ 60,379 | \$ 69,000 | \$ 75,000 | \$ 77,250 | \$ 78,023 | \$ 78,803 | |
| Rollback & Homestead | 6,988 | 6,358 | 6,596 | 6,410 | 6,750 | 6,750 | 6,953 | 7,022 | 7,092 | |
| Total Operating Revenue | 60,469 | 61,375 | 62,380 | 66,790 | 75,750 | 81,750 | 84,203 | 85,045 | 85,895 | |
| Total Revenues | 60,469 | 61,375 | 62,380 | 66,790 | 75,750 | 81,750 | 84,203 | 85,045 | 85,895 | |
| General Administration | 17,509 | 24,956 | 24,322 | 26,439 | 29,000 | 29,000 | 29,870 | 30,766 | 31,689 | |
| Total Operating Expenditures | 17,509 | 24,956 | 24,322 | 26,439 | 29,000 | 29,000 | 29,870 | 30,766 | 31,689 | |
| <i>Net operating rev over(under) operating exp</i> | 42,960 | 36,419 | 38,058 | 40,351 | 46,750 | 52,750 | 54,333 | 54,278 | 54,206 | |
| Transfer to Debt Service | 60,000 | 60,000 | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| Total Transfers/Advances to Other Funds | 60,000 | 60,000 | 60,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | |
| Total Expenditures | 77,509 | 84,956 | 84,322 | 56,439 | 59,000 | 59,000 | 59,870 | 60,766 | 61,689 | |
| <i>Excess (def) of revenues over expenditures</i> | (17,040) | (23,581) | (21,942) | 10,351 | 16,750 | 22,750 | 24,333 | 24,278 | 24,206 | |
| Fund balances at beginning of year | 86,520 | 69,479 | 45,898 | 23,956 | 34,307 | 51,057 | 73,807 | 98,139 | 122,418 | |
| Lapsed Encumbrances/Est. Appropriations | (0) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 69,479 | \$ 45,898 | \$ 23,956 | \$ 34,307 | \$ 51,057 | \$ 73,807 | \$ 98,139 | \$ 122,418 | \$ 146,624 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Saunton Tax Increment Financing Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 122,588 | \$ 125,080 | \$ 146,137 | \$ 143,362 | \$ 162,000 | \$ 170,000 | \$ 175,100 | \$ 176,851 | \$ 178,620 | |
| Rollback & Homestead | 16,010 | 14,512 | 14,617 | 14,509 | 15,000 | 15,000 | 15,450 | 15,605 | 15,761 | |
| Total Operating Revenue | 138,598 | 139,591 | 160,754 | 157,872 | 177,000 | 185,000 | 190,550 | 192,456 | 194,380 | |
| Total Revenues | 138,598 | 139,591 | 160,754 | 157,872 | 177,000 | 185,000 | 190,550 | 192,456 | 194,380 | |
| General Administration | 40,481 | 56,893 | 63,266 | 61,866 | 72,000 | 72,000 | 74,160 | 76,385 | 78,676 | |
| Total Operating Expenditures | 40,481 | 56,893 | 63,266 | 61,866 | 72,000 | 72,000 | 74,160 | 76,385 | 78,676 | |
| <i>Net operating rev over(under) operating exp</i> | <i>98,117</i> | <i>82,698</i> | <i>97,488</i> | <i>96,005</i> | <i>105,000</i> | <i>113,000</i> | <i>116,390</i> | <i>116,071</i> | <i>115,704</i> | |
| Transfer to Debt Service | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | 120,000 | |
| Total Transfers/Advances to Other Funds | 120,000 | |
| Total Expenditures | 160,481 | 176,893 | 183,266 | 181,866 | 192,000 | 192,000 | 194,160 | 196,385 | 198,676 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(21,883)</i> | <i>(37,302)</i> | <i>(22,512)</i> | <i>(23,995)</i> | <i>(15,000)</i> | <i>(7,000)</i> | <i>(3,610)</i> | <i>(3,929)</i> | <i>(4,296)</i> | |
| Fund balances at beginning of year | 288,176 | 266,296 | 228,994 | 206,482 | 182,487 | 167,487 | 160,487 | 156,877 | 152,948 | |
| Lapsed Encumbrances/Est. Appropriations | 2 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 266,296 | \$ 228,994 | \$ 206,482 | \$ 182,487 | \$ 167,487 | \$ 160,487 | \$ 156,877 | \$ 152,948 | \$ 148,652 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Residential**

| Richmond Square Tax Increment Financing Fund | | | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 162,223 | \$ 164,692 | \$ 186,180 | \$ 184,864 | \$ 213,000 | \$ 220,000 | \$ 226,600 | \$ 228,866 | \$ 231,155 | |
| Rollback & Homestead | 20,823 | 18,667 | 18,743 | 18,711 | 19,500 | 19,500 | 20,085 | 20,286 | 20,489 | |
| Total Operating Revenue | 183,045 | 183,360 | 204,923 | 203,575 | 232,500 | 239,500 | 246,685 | 249,152 | 251,643 | |
| Total Revenues | 183,045 | 183,360 | 204,923 | 203,575 | 232,500 | 239,500 | 246,685 | 249,152 | 251,643 | |
| General Administration | 53,600 | 75,028 | 80,709 | 79,992 | 94,000 | 94,000 | 96,820 | 99,725 | 102,716 | |
| Total Operating Expenditures | 53,600 | 75,028 | 80,709 | 79,992 | 94,000 | 94,000 | 96,820 | 99,725 | 102,716 | |
| <i>Net operating rev over(under) operating exp</i> | <i>129,445</i> | <i>108,332</i> | <i>124,214</i> | <i>123,583</i> | <i>138,500</i> | <i>145,500</i> | <i>149,865</i> | <i>149,427</i> | <i>148,927</i> | |
| Transfer to Debt Service | 105,281 | 105,283 | 105,283 | 105,281 | 88,382 | 88,382 | 88,381 | 88,381 | 88,381 | |
| Total Transfers/Advances to Other Funds | 105,281 | 105,283 | 105,283 | 105,281 | 88,382 | 88,382 | 88,381 | 88,381 | 88,381 | |
| Total Expenditures | 158,882 | 180,311 | 185,992 | 185,273 | 182,382 | 182,382 | 185,201 | 188,106 | 191,097 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>24,163</i> | <i>3,049</i> | <i>18,931</i> | <i>18,301</i> | <i>50,118</i> | <i>57,118</i> | <i>61,484</i> | <i>61,046</i> | <i>60,546</i> | |
| Fund balances at beginning of year | 140,174 | 164,338 | 167,387 | 186,317 | 204,619 | 254,737 | 311,855 | 373,339 | 434,385 | |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 164,338 | \$ 167,387 | \$ 186,317 | \$ 204,619 | \$ 254,737 | \$ 311,855 | \$ 373,339 | \$ 434,385 | \$ 494,931 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Tidewater I Tax Increment Financing Fund | | | | | | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 303,865 | \$ 318,887 | \$ 349,294 | \$ 355,865 | \$ 406,000 | \$ 425,000 | \$ 437,750 | \$ 442,128 | \$ 446,549 | |
| Rollback & Homestead | 39,779 | 36,229 | 35,866 | 36,178 | 37,000 | 37,000 | 38,110 | 38,491 | 38,876 | |
| Other Revenue | - | 157,199 | - | - | - | - | - | - | - | |
| Total Operating Revenue | 343,644 | 512,314 | 385,160 | 392,043 | 443,000 | 462,000 | 475,860 | 480,619 | 485,425 | |
| Total Revenues | 343,644 | 512,314 | 385,160 | 392,043 | 443,000 | 462,000 | 475,860 | 480,619 | 485,425 | |
| General Administration | 99,113 | 144,916 | 151,099 | 153,614 | 205,000 | 205,000 | 211,150 | 217,485 | 224,009 | |
| Total Operating Expenditures | 99,113 | 144,916 | 151,099 | 153,614 | 205,000 | 205,000 | 211,150 | 217,485 | 224,009 | |
| <i>Net operating rev over(under) operating exp</i> | <i>244,531</i> | <i>367,398</i> | <i>234,061</i> | <i>238,429</i> | <i>238,000</i> | <i>257,000</i> | <i>264,710</i> | <i>263,134</i> | <i>261,416</i> | |
| Transfer to Debt Service | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | |
| Total Transfers/Advances to Other Funds | 300,000 | |
| Total Expenditures | 399,113 | 444,916 | 451,099 | 453,614 | 505,000 | 505,000 | 511,150 | 517,485 | 524,009 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(55,469)</i> | <i>67,398</i> | <i>(65,939)</i> | <i>(61,571)</i> | <i>(62,000)</i> | <i>(43,000)</i> | <i>(35,290)</i> | <i>(36,866)</i> | <i>(38,584)</i> | |
| Fund balances at beginning of year | 441,816 | 386,345 | 453,743 | 387,804 | 326,233 | 264,233 | 221,233 | 185,943 | 149,077 | |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 386,345 | \$ 453,743 | \$ 387,804 | \$ 326,233 | \$ 264,233 | \$ 221,233 | \$ 185,943 | \$ 149,077 | \$ 110,493 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Residential**

| Ealy Crossing Tax Increment Financing Fund | | | | | | | | | | |
|--|-----------------|----------------|-----------------|----------------|----------------|-----------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 306,847 | \$ 316,658 | \$ 349,592 | \$ 408,807 | \$ 462,000 | \$ 475,000 | \$ 489,250 | \$ 494,143 | \$ 499,084 | |
| Rollback & Homestead | 37,373 | 35,414 | 36,234 | 38,993 | 42,000 | 42,000 | 43,260 | 43,693 | 44,130 | |
| Other Revenue | - | 157,199 | - | - | - | - | - | - | - | |
| Total Operating Revenue | 344,219 | 509,271 | 385,825 | 447,800 | 504,000 | 517,000 | 532,510 | 537,835 | 543,213 | |
| Total Revenues | 344,219 | 509,271 | 385,825 | 447,800 | 504,000 | 517,000 | 532,510 | 537,835 | 543,213 | |
| General Administration | 101,399 | 144,305 | 151,908 | 177,261 | 182,500 | 182,500 | 187,975 | 193,614 | 199,423 | |
| Total Operating Expenditures | 101,399 | 144,305 | 151,908 | 177,261 | 182,500 | 182,500 | 187,975 | 193,614 | 199,423 | |
| <i>Net operating rev over(under) operating exp</i> | <i>242,820</i> | <i>364,967</i> | <i>233,917</i> | <i>270,538</i> | <i>321,500</i> | <i>334,500</i> | <i>344,535</i> | <i>344,221</i> | <i>343,791</i> | |
| Transfer to Debt Service | 300,000 | 300,000 | 300,000 | 250,000 | 250,000 | 225,000 | 225,000 | 225,000 | 225,000 | |
| Total Transfers/Advances to Other Funds | 300,000 | 300,000 | 300,000 | 250,000 | 250,000 | 225,000 | 225,000 | 225,000 | 225,000 | |
| Total Expenditures | 401,399 | 444,305 | 451,908 | 427,261 | 432,500 | 407,500 | 412,975 | 418,614 | 424,423 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(57,180)</i> | <i>64,967</i> | <i>(66,083)</i> | <i>20,538</i> | <i>71,500</i> | <i>109,500</i> | <i>119,535</i> | <i>119,221</i> | <i>118,791</i> | |
| Fund balances at beginning of year | 303,216 | 246,037 | 311,004 | 244,921 | 265,459 | 336,959 | 446,459 | 565,994 | 685,215 | |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 246,037 | \$ 311,004 | \$ 244,921 | \$ 265,459 | \$ 336,959 | \$ 446,459 | \$ 565,994 | \$ 685,215 | \$ 804,006 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Upper Clarenton Tax Increment Financing Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 464,386 | \$ 481,483 | \$ 536,832 | \$ 538,801 | \$ 605,000 | \$ 620,000 | \$ 638,600 | \$ 644,986 | \$ 651,436 | |
| Rollback & Homestead | 61,582 | 56,084 | 56,075 | 54,922 | 58,000 | 58,000 | 59,740 | 60,337 | 60,941 | |
| Total Operating Revenue | 525,969 | 537,567 | 592,907 | 593,723 | 663,000 | 678,000 | 698,340 | 705,323 | 712,377 | |
| Total Revenues | 525,969 | 537,567 | 592,907 | 593,723 | 663,000 | 678,000 | 698,340 | 705,323 | 712,377 | |
| General Administration | 152,511 | 219,225 | 233,047 | 232,977 | 268,000 | 268,000 | 276,040 | 284,321 | 292,851 | |
| Total Operating Expenditures | 152,511 | 219,225 | 233,047 | 232,977 | 268,000 | 268,000 | 276,040 | 284,321 | 292,851 | |
| <i>Net operating rev over(under) operating exp</i> | <i>373,458</i> | <i>318,342</i> | <i>359,860</i> | <i>360,746</i> | <i>395,000</i> | <i>410,000</i> | <i>422,300</i> | <i>421,002</i> | <i>419,526</i> | |
| Transfer to Debt Service | 249,475 | 235,225 | 235,225 | 292,100 | 292,100 | 317,100 | 297,350 | 297,350 | 291,600 | |
| Total Transfers/Advances to Other Funds | 249,475 | 235,225 | 235,225 | 292,100 | 292,100 | 317,100 | 297,350 | 297,350 | 291,600 | |
| Total Expenditures | 401,986 | 454,450 | 468,272 | 525,077 | 560,100 | 585,100 | 573,390 | 581,671 | 584,451 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>123,983</i> | <i>83,117</i> | <i>124,635</i> | <i>68,646</i> | <i>102,900</i> | <i>92,900</i> | <i>124,950</i> | <i>123,652</i> | <i>127,926</i> | |
| Fund balances at beginning of year | 947,550 | 1,071,534 | 1,154,651 | 1,279,286 | 1,347,932 | 1,450,832 | 1,543,732 | 1,668,682 | 1,792,335 | |
| Lapsed Encumbrances/Est. Appropriations | 1 | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,071,534 | \$ 1,154,651 | \$ 1,279,286 | \$ 1,347,932 | \$ 1,450,832 | \$ 1,543,732 | \$ 1,668,682 | \$ 1,792,335 | \$ 1,920,260 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Residential**

| Balfour Green Tax Increment Financing Fund | | | | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 22,562 | \$ 23,260 | \$ 25,629 | \$ 23,897 | \$ 28,000 | \$ 30,000 | \$ 30,900 | \$ 31,209 | \$ 31,521 | |
| Rollback & Homestead | 2,917 | 2,654 | 2,650 | 2,376 | 2,800 | 2,800 | 2,884 | 2,913 | 2,942 | |
| Total Operating Revenue | 25,480 | 25,915 | 28,279 | 26,273 | 30,800 | 32,800 | 33,784 | 34,122 | 34,463 | |
| Total Revenues | 25,480 | 25,915 | 28,279 | 26,273 | 30,800 | 32,800 | 33,784 | 34,122 | 34,463 | |
| General Administration | 7,296 | 10,538 | 11,071 | 10,137 | 14,000 | 14,000 | 14,420 | 14,853 | 15,298 | |
| Total Operating Expenditures | 7,296 | 10,538 | 11,071 | 10,137 | 14,000 | 14,000 | 14,420 | 14,853 | 15,298 | |
| <i>Net operating rev over(under) operating exp</i> | <i>18,184</i> | <i>15,377</i> | <i>17,208</i> | <i>16,136</i> | <i>16,800</i> | <i>18,800</i> | <i>19,364</i> | <i>19,269</i> | <i>19,165</i> | |
| Transfer to Debt Service | 17,130 | 17,130 | 17,130 | 17,130 | 18,380 | 24,130 | 24,130 | 8,380 | 7,130 | |
| Total Transfers/Advances to Other Funds | 17,130 | 17,130 | 17,130 | 17,130 | 18,380 | 24,130 | 24,130 | 8,380 | 7,130 | |
| Total Expenditures | 24,425 | 27,668 | 28,201 | 27,267 | 32,380 | 38,130 | 38,550 | 23,233 | 22,428 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,054</i> | <i>(1,753)</i> | <i>78</i> | <i>(993)</i> | <i>(1,580)</i> | <i>(5,330)</i> | <i>(4,766)</i> | <i>10,889</i> | <i>12,035</i> | |
| Fund balances at beginning of year | 92,260 | 93,313 | 91,560 | 91,638 | 90,645 | 89,065 | 83,735 | 78,969 | 89,858 | |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 93,313 | \$ 91,560 | \$ 91,638 | \$ 90,645 | \$ 89,065 | \$ 83,735 | \$ 78,969 | \$ 89,858 | \$ 101,893 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Straits Farm Tax Increment Financing Fund | | | | | | | | | | |
|--|-----------------|-----------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 265,933 | \$ 289,852 | \$ 315,927 | \$ 361,114 | \$ 405,935 | \$ 420,000 | \$ 432,600 | \$ 436,926 | \$ 441,295 | |
| Rollback & Homestead | 35,798 | 32,737 | 32,697 | 36,712 | 35,893 | 40,000 | 41,200 | 41,612 | 42,028 | |
| Total Operating Revenue | 301,731 | 322,588 | 348,624 | 397,826 | 441,828 | 460,000 | 473,800 | 478,538 | 483,323 | |
| Total Revenues | 301,731 | 322,588 | 348,624 | 397,826 | 441,828 | 460,000 | 473,800 | 478,538 | 483,323 | |
| General Administration | 300,395 | 322,246 | 350,303 | 397,826 | 441,828 | 216,000 | 166,000 | 170,980 | 176,109 | |
| Total Operating Expenditures | 300,395 | 322,246 | 350,303 | 397,826 | 441,828 | 216,000 | 166,000 | 170,980 | 176,109 | |
| <i>Net operating rev over(under) operating exp</i> | <i>1,336</i> | <i>342</i> | <i>(1,678)</i> | <i>-</i> | <i>-</i> | <i>244,000</i> | <i>307,800</i> | <i>307,558</i> | <i>307,214</i> | |
| Total Expenditures | 300,395 | 322,246 | 350,303 | 397,826 | 441,828 | 216,000 | 166,000 | 170,980 | 176,109 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,336</i> | <i>342</i> | <i>(1,678)</i> | <i>-</i> | <i>-</i> | <i>244,000</i> | <i>307,800</i> | <i>307,558</i> | <i>307,214</i> | |
| Fund balances at beginning of year | - | 1,336 | 1,678 | (0) | (0) | (0) | 244,000 | 551,800 | 859,358 | |
| Lapsed Encumbrances/Est. Appropriations | - | (0) | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,336 | \$ 1,678 | \$ (0) | \$ (0) | \$ (0) | \$ 244,000 | \$ 551,800 | \$ 859,358 | \$ 1,166,572 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Commercial**

| Oxford Increment Financing Fund | | | | | | | | | |
|--|----------------|----------------|----------------|----------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 Amended | 2026 Proposed | 2027 Projected | 2028 Projected | 2029 Projected |
| Payments in Lieu of Taxes | 96,628 | 90,160 | 100,086 | 147,764 | 159,313 | 165,000 | 169,950 | 175,049 | 180,300 |
| Rollback & Homestead | 11,072 | 10,367 | 10,675 | 14,149 | 13,574 | 17,000 | 17,510 | 18,035 | 18,576 |
| Total Operating Revenue | 107,700 | 100,528 | 110,760 | 161,913 | 172,887 | 182,000 | 187,460 | 193,084 | 198,876 |
| Advance In | 444,011 | - | - | - | - | - | - | - | - |
| Total Other Resources | 444,011 | - | - | - | - | - | - | - | - |
| Total Revenues | 551,711 | 100,528 | 110,760 | 161,913 | 172,887 | 182,000 | 187,460 | 193,084 | 198,876 |
| General Administration | 551,633 | 36,935 | 24,469 | 33,669 | 33,000 | 33,000 | 33,990 | 35,010 | 36,060 |
| Total Operating Expenditures | 551,633 | 36,935 | 24,469 | 33,669 | 33,000 | 33,000 | 33,990 | 35,010 | 36,060 |
| <i>Net operating rev over(under) operating exp</i> | <i>78</i> | <i>63,592</i> | <i>86,291</i> | <i>128,244</i> | <i>139,887</i> | <i>149,000</i> | <i>153,470</i> | <i>158,074</i> | <i>162,816</i> |
| Advances Out | - | 63,670 | 86,292 | 128,244 | 143,644 | 22,197 | - | - | - |
| Total Transfers/Advances to Other Funds | - | 63,670 | 86,292 | 128,244 | 143,644 | 22,197 | - | - | - |
| Total Expenditures | 551,633 | 100,605 | 110,761 | 161,913 | 176,644 | 55,197 | 33,990 | 35,010 | 36,060 |
| <i>Excess (def) of revenues over expenditures</i> | <i>78</i> | <i>(77)</i> | <i>(0)</i> | <i>-</i> | <i>(3,757)</i> | <i>126,803</i> | <i>153,470</i> | <i>158,074</i> | <i>162,816</i> |
| Fund balances at beginning of year | - | 78 | 0 | (0) | (0) | (0) | 126,803 | 280,273 | 438,347 |
| Lapsed Encumbrances/Est. Appropriations | 0 | - | - | - | 3,757 | - | - | - | - |
| Fund balances at end of year | \$ 78 | \$ 0 | \$ (0) | \$ (0) | \$ (0) | \$ 126,803 | \$ 280,273 | \$ 438,347 | \$ 601,163 |

City of New Albany, Ohio

2026 Annual Budget

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

| Schleppi (Residential) Tax Increment Financing Fund | | | | | | | | | | |
|---|------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 133,421 | \$ 122,908 | \$ 202,588 | \$ 331,661 | \$ 411,252 | \$ 420,000 | \$ 432,600 | \$ 445,578 | \$ 458,945 | |
| Rollback & Homestead | - | 14,226 | 22,733 | 32,840 | 38,947 | 40,000 | 41,200 | 42,436 | 43,709 | |
| Other Revenue | - | 15,001 | - | - | - | - | - | - | - | |
| Total Operating Revenue | 133,421 | 152,135 | 225,320 | 364,501 | 450,199 | 460,000 | 473,800 | 488,014 | 502,654 | |
| Advance In | 2,571,828 | - | - | - | - | - | - | - | - | |
| Total Other Resources | 2,571,828 | - | |
| Total Revenues | 2,705,249 | 152,135 | 225,320 | 364,501 | 450,199 | 460,000 | 473,800 | 488,014 | 502,654 | |
| General Administration | 2,618,176 | 56,622 | 90,097 | 146,303 | 160,000 | 160,000 | 164,800 | 169,744 | 174,836 | |
| Total Operating Expenditures | 2,618,176 | 56,622 | 90,097 | 146,303 | 160,000 | 160,000 | 164,800 | 169,744 | 174,836 | |
| <i>Net operating rev over(under) operating exp</i> | <i>87,073</i> | <i>95,513</i> | <i>135,224</i> | <i>218,198</i> | <i>290,199</i> | <i>300,000</i> | <i>309,000</i> | <i>318,270</i> | <i>327,818</i> | |
| Advances Out | 85,597 | 96,989 | 135,224 | 218,198 | 290,199 | 300,000 | 309,000 | 318,270 | 327,818 | |
| Total Transfers/Advances to Other Funds | 85,597 | 96,989 | 135,224 | 218,198 | 290,199 | 300,000 | 309,000 | 318,270 | 327,818 | |
| Total Expenditures | 2,703,773 | 153,611 | 225,320 | 364,501 | 450,199 | 460,000 | 473,800 | 488,014 | 502,654 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,476</i> | <i>(1,476)</i> | - | - | - | - | - | - | - | |
| Fund balances at beginning of year | - | 1,476 | 0 | - | (0) | (0) | (0) | (0) | (0) | (0) |
| Lapsed Encumbrances/Est. Appropriations | 0 | 0 | (0) | (0) | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,476 | \$ 0 | \$ - | \$ (0) | |

NEW ALBANY

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

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

Blacklick TIF Fund:

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

Oak Grove II TIF Fund:

The Oak Grove II TIF fund was established with Ordinance 04-2009 and 24-2010 to account for PILOT payments in the TIF district. The term of the TIF is 30 years. The Oak Grove II TIF fund is a “non-school” TIF; meaning the school districts are made whole. In addition, revenue is shared with the township primarily for fire and EMS, according to various separate agreements entered into as land is annexed to New Albany and added to the TIF area.

Village Center II TIF Fund:

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

Schleppi Commercial TIF Fund:

The Schleppi Commercial 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”, meaning the school district is made whole. No TIF revenue has been received for this fund as the development has not been completed.



Honor Ride, June 2025

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - TIF - Commercial

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

| | Blacklick TIF | Blacklick II TIF | Village Center TIF | Research Tech District TIF | Oak Grove II TIF | Village Center II TIF | Total |
|--|---------------------|-------------------|--------------------|----------------------------|---------------------|-----------------------|---------------------|
| Payments in Lieu of Taxes | \$ 3,450,000 | \$ 57,000 | \$ 1,450,000 | \$ 280,000 | \$ 2,000,000 | \$ 550,000 | \$ 7,787,000 |
| Rollback & Homestead | - | - | 5,500 | - | - | - | 5,500 |
| Total Operating Revenue | 3,450,000 | 57,000 | 1,455,500 | 280,000 | 2,000,000 | 550,000 | 7,792,500 |
| Total Revenues | 3,450,000 | 57,000 | 1,455,500 | 280,000 | 2,000,000 | 550,000 | 7,792,500 |
| General Administration | 2,238,000 | 15,700 | 715,000 | 55,000 | 202,500 | 7,500 | 3,233,700 |
| Total Operating Expenditures | 2,238,000 | 15,700 | 715,000 | 55,000 | 202,500 | 7,500 | 3,233,700 |
| <i>Net operating rev over(under) operating exp</i> | <i>1,212,000</i> | <i>41,300</i> | <i>740,500</i> | <i>225,000</i> | <i>1,797,500</i> | <i>542,500</i> | <i>4,558,800</i> |
| Infrastructure | - | - | - | 2,000,000 | 3,000,000 | - | 5,000,000 |
| Total Capital Expenditures | - | - | - | 2,000,000 | 3,000,000 | - | 5,000,000 |
| Transfer to Debt Service | 272,428 | - | 450,000 | - | - | - | 722,428 |
| Advances Out | - | - | - | - | - | 542,500 | 542,500 |
| Total Transfers/Advances to Other Funds | 272,428 | - | 450,000 | - | - | 542,500 | 1,264,928 |
| Total Expenditures | 2,510,428 | 15,700 | 1,165,000 | 2,055,000 | 3,202,500 | 550,000 | 9,498,628 |
| <i>Excess (def) of revenues over expenditures</i> | <i>939,572</i> | <i>41,300</i> | <i>290,500</i> | <i>(1,775,000)</i> | <i>(1,202,500)</i> | <i>-</i> | <i>(1,706,128)</i> |
| Fund balances at beginning of year | 962,361 | 303,127 | 349,769 | 2,103,139 | 2,368,768 | 0 | 6,087,164 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 1,901,933 | \$ 344,427 | \$ 640,269 | \$ 328,139 | \$ 1,166,268 | \$ 0 | \$ 4,381,036 |

City of New Albany, Ohio

2026 Annual Budget

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

| Blacklick Tax Increment Financing Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 1,871,964 | \$ 2,063,882 | \$ 3,028,157 | \$ 3,208,498 | \$ 3,427,000 | \$ 3,450,000 | \$ 3,553,500 | \$ 3,589,035 | \$ 3,624,925 | |
| Total Operating Revenue | 1,871,964 | 2,063,882 | 3,028,157 | 3,208,498 | 3,427,000 | 3,450,000 | 3,553,500 | 3,589,035 | 3,624,925 | |
| Advance In | - | 469,278 | - | - | - | - | - | - | - | |
| Total Other Resources | - | 469,278 | - | - | - | - | - | - | - | |
| Total Revenues | 1,871,964 | 2,533,160 | 3,028,157 | 3,208,498 | 3,427,000 | 3,450,000 | 3,553,500 | 3,589,035 | 3,624,925 | |
| General Administration | 1,166,210 | 1,131,099 | 1,761,997 | 1,738,154 | 2,238,000 | 2,238,000 | 2,305,140 | 2,374,294 | 2,445,523 | |
| Total Operating Expenditures | 1,166,210 | 1,131,099 | 1,761,997 | 1,738,154 | 2,238,000 | 2,238,000 | 2,305,140 | 2,374,294 | 2,445,523 | |
| <i>Net operating rev over(under) operating exp</i> | <i>705,754</i> | <i>1,402,061</i> | <i>1,266,160</i> | <i>1,470,344</i> | <i>1,189,000</i> | <i>1,212,000</i> | <i>1,248,360</i> | <i>1,214,741</i> | <i>1,179,402</i> | |
| Infrastructure | - | - | - | 317,367 | 3,500,000 | - | - | - | - | |
| Total Capital Expenditures | - | - | - | 317,367 | 3,500,000 | - | - | - | - | |
| Transfer to Debt Service | 265,386 | 734,664 | 195,144 | 233,653 | 270,812 | 272,428 | 271,411 | 271,576 | 270,391 | |
| Advances Out | - | 469,278 | - | - | - | - | - | - | - | |
| Total Transfers/Advances to Other Funds | 265,386 | 1,203,942 | 195,144 | 233,653 | 270,812 | 272,428 | 271,411 | 271,576 | 270,391 | |
| Total Expenditures | 1,431,596 | 2,335,041 | 1,957,141 | 2,289,174 | 6,008,812 | 2,510,428 | 2,576,551 | 2,645,870 | 2,715,914 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>440,368</i> | <i>198,119</i> | <i>1,071,016</i> | <i>919,324</i> | <i>(2,581,812)</i> | <i>939,572</i> | <i>976,949</i> | <i>943,165</i> | <i>909,011</i> | |
| Fund balances at beginning of year | 850,696 | 1,291,064 | 1,489,183 | 2,560,200 | 3,544,173 | 962,361 | 1,901,933 | 2,878,882 | 3,822,047 | |
| Lapsed Encumbrances/Est. Appropriations | (0) | - | - | 64,650 | - | - | - | - | - | |
| Fund balances at end of year | \$ 1,291,064 | \$ 1,489,183 | \$ 2,560,200 | \$ 3,544,173 | \$ 962,361 | \$ 1,901,933 | \$ 2,878,882 | \$ 3,822,047 | \$ 4,731,059 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Commercial**

| Blacklick II Tax Increment Financing Fund | | | | | | | | | | |
|--|---------------|---------------|---------------|-----------------|----------------|-----------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 41,895 | \$ 42,914 | \$ 46,751 | \$ 50,573 | \$ 57,000 | \$ 57,000 | \$ 58,710 | \$ 59,297 | \$ 59,890 | |
| Total Operating Revenue | 41,895 | 42,914 | 46,751 | 50,573 | 57,000 | 57,000 | 58,710 | 59,297 | 59,890 | |
| Total Revenues | 41,895 | 42,914 | 46,751 | 50,573 | 57,000 | 57,000 | 58,710 | 59,297 | 59,890 | |
| General Administration | 453 | 472 | 515 | 76,469 | 15,700 | 15,700 | 53,000 | 54,590 | 56,228 | |
| Total Operating Expenditures | 453 | 472 | 515 | 76,469 | 15,700 | 15,700 | 53,000 | 54,590 | 56,228 | |
| <i>Net operating rev over(under) operating exp</i> | 41,443 | 42,442 | 46,237 | (25,895) | 41,300 | 41,300 | 5,710 | 4,707 | 3,662 | |
| Total Expenditures | 453 | 472 | 515 | 76,469 | 15,700 | 15,700 | 53,000 | 54,590 | 56,228 | |
| <i>Excess (def) of revenues over expenditures</i> | 41,443 | 42,442 | 46,237 | (25,895) | 41,300 | 41,300 | 5,710 | 4,707 | 3,662 | |
| Fund balances at beginning of year | 157,602 | 199,044 | 241,486 | 287,723 | 261,827 | 303,127 | 344,427 | 350,137 | 354,844 | |
| Lapsed Encumbrances/Est. Appropriations | (0) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 199,044 | \$ 241,486 | \$ 287,723 | \$ 261,827 | \$ 303,127 | \$ 344,427 | \$ 350,137 | \$ 354,844 | \$ 358,507 | |

| Village Center Tax Increment Financing Fund | | | | | | | | | | |
|--|----------------|----------------|----------------|-----------------|----------------|-----------------|------------------|------------------|------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Payments in Lieu of Taxes | \$ 987,976 | \$ 1,157,921 | \$ 1,169,056 | \$ 1,312,260 | \$ 1,400,000 | \$ 1,450,000 | \$ 1,493,500 | \$ 1,508,435 | \$ 1,523,519 | |
| Rollback & Homestead | 5,786 | 5,049 | 5,614 | 4,720 | 4,459 | 5,500 | 5,665 | 5,722 | 5,779 | |
| Total Operating Revenue | 993,762 | 1,162,970 | 1,174,670 | 1,316,981 | 1,404,459 | 1,455,500 | 1,499,165 | 1,514,157 | 1,529,298 | |
| Total Revenues | 993,762 | 1,162,970 | 1,174,670 | 1,316,981 | 1,404,459 | 1,455,500 | 1,499,165 | 1,514,157 | 1,529,298 | |
| General Administration | 601,220 | 707,592 | 709,882 | 795,796 | 715,000 | 715,000 | 736,450 | 758,544 | 781,300 | |
| Total Operating Expenditures | 601,220 | 707,592 | 709,882 | 795,796 | 715,000 | 715,000 | 736,450 | 758,544 | 781,300 | |
| <i>Net operating rev over(under) operating exp</i> | 392,542 | 455,378 | 464,788 | 521,185 | 689,459 | 740,500 | 762,715 | 755,613 | 747,998 | |
| Transfer to Debt Service | 350,000 | 360,000 | 420,000 | 559,500 | 500,000 | 450,000 | 450,000 | 450,000 | 450,000 | |
| Total Transfers/Advances to Other Funds | 350,000 | 360,000 | 420,000 | 559,500 | 500,000 | 450,000 | 450,000 | 450,000 | 450,000 | |
| Total Expenditures | 951,220 | 1,067,592 | 1,129,882 | 1,355,296 | 1,215,000 | 1,165,000 | 1,186,450 | 1,208,544 | 1,231,300 | |
| <i>Excess (def) of revenues over expenditures</i> | 42,542 | 95,378 | 44,788 | (38,315) | 189,459 | 290,500 | 312,715 | 305,613 | 297,998 | |
| Fund balances at beginning of year | 15,917 | 58,459 | 153,837 | 198,625 | 160,310 | 349,769 | 640,269 | 952,984 | 1,258,597 | |
| Lapsed Encumbrances/Est. Appropriations | (0) | - | - | - | - | - | - | - | - | |
| Fund balances at end of year | \$ 58,459 | \$ 153,837 | \$ 198,625 | \$ 160,310 | \$ 349,769 | \$ 640,269 | \$ 952,984 | \$ 1,258,597 | \$ 1,556,595 | |

City of New Albany, Ohio

2026 Annual Budget

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

| Research & Technology District Tax Increment Financing Fund | | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|--------------------|-------------------|-------------------|---------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Payments in Lieu of Taxes | \$ 293,527 | \$ 300,672 | \$ 199,169 | \$ 375,653 | \$ 280,000 | \$ 280,000 | \$ 288,400 | \$ 291,284 | \$ 294,197 |
| Total Operating Revenue | 293,527 | 300,672 | 199,169 | 375,653 | 280,000 | 280,000 | 288,400 | 291,284 | 294,197 |
| Total Revenues | 293,527 | 300,672 | 199,169 | 375,653 | 280,000 | 280,000 | 288,400 | 291,284 | 294,197 |
| General Administration | 3,170 | 3,306 | 2,883 | 443,382 | 55,000 | 55,000 | 56,650 | 58,350 | 60,100 |
| Total Operating Expenditures | 3,170 | 3,306 | 2,883 | 443,382 | 55,000 | 55,000 | 56,650 | 58,350 | 60,100 |
| <i>Net operating rev over(under) operating exp</i> | 290,357 | 297,366 | 196,286 | (67,729) | 225,000 | 225,000 | 231,750 | 232,935 | 234,097 |
| Infrastructure | - | - | - | - | - | - | 2,000,000 | - | - |
| Total Capital Expenditures | - | - | - | - | - | - | 2,000,000 | - | - |
| Total Expenditures | 3,170 | 3,306 | 2,883 | 443,382 | 55,000 | 2,055,000 | 56,650 | 58,350 | 60,100 |
| <i>Excess (def) of revenues over expenditures</i> | 290,357 | 297,366 | 196,286 | (67,729) | 225,000 | (1,775,000) | 231,750 | 232,935 | 234,097 |
| Fund balances at beginning of year | 1,161,861 | 1,452,217 | 1,749,583 | 1,945,868 | 1,878,139 | 2,103,139 | 328,139 | 559,889 | 792,824 |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | - | - | - | - | - | - | - |
| Fund balances at end of year | \$ 1,452,217 | \$ 1,749,583 | \$ 1,945,868 | \$ 1,878,139 | \$ 2,103,139 | \$ 328,139 | \$ 559,889 | \$ 792,824 | \$ 1,026,920 |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Tax Increment Financing - Commercial**

| Oak Grove II Tax Increment Financing Fund | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Payments in Lieu of Taxes | \$ 1,679,246 | \$ 2,091,731 | \$ 1,595,675 | \$ 2,067,778 | \$ 1,968,000 | \$ 2,000,000 | \$ 2,060,000 | \$ 2,080,600 | \$ 2,101,406 |
| Total Operating Revenue | 1,679,246 | 2,091,731 | 1,595,675 | 2,067,778 | 1,968,000 | 2,000,000 | 2,060,000 | 2,080,600 | 2,101,406 |
| Total Revenues | 1,679,246 | 2,091,731 | 1,595,675 | 2,067,778 | 1,968,000 | 2,000,000 | 2,060,000 | 2,080,600 | 2,101,406 |
| General Administration | 23,885 | 32,547 | 813,020 | 233,500 | 182,500 | 202,500 | 230,000 | 260,000 | 295,000 |
| Total Operating Expenditures | 23,885 | 32,547 | 813,020 | 233,500 | 182,500 | 202,500 | 230,000 | 260,000 | 295,000 |
| <i>Net operating rev over(under) operating exp</i> | <i>1,655,361</i> | <i>2,059,183</i> | <i>782,654</i> | <i>1,834,278</i> | <i>1,785,500</i> | <i>1,797,500</i> | <i>1,830,000</i> | <i>1,820,600</i> | <i>1,806,406</i> |
| Infrastructure | 1,700,000 | - | - | - | 6,500,000 | 3,000,000 | 1,500,000 | - | - |
| Total Capital Expenditures | 1,700,000 | - | - | - | 6,500,000 | 3,000,000 | 1,500,000 | - | - |
| Total Expenditures | 1,723,885 | 32,547 | 813,020 | 233,500 | 6,682,500 | 3,202,500 | 1,730,000 | 260,000 | 295,000 |
| <i>Excess (def) of revenues over expenditures</i> | <i>(44,639)</i> | <i>2,059,183</i> | <i>782,654</i> | <i>1,834,278</i> | <i>(4,714,500)</i> | <i>(1,202,500)</i> | <i>330,000</i> | <i>1,820,600</i> | <i>1,806,406</i> |
| Fund balances at beginning of year | 1,808,240 | 1,763,612 | 3,822,795 | 4,605,450 | 7,083,268 | 2,368,768 | 1,166,268 | 1,496,268 | 3,316,868 |
| Lapsed Encumbrances/Est. Appropriations | 11 | - | - | 643,540 | - | - | - | - | - |
| Fund balances at end of year | \$ 1,763,612 | \$ 3,822,795 | \$ 4,605,450 | \$ 7,083,268 | \$ 2,368,768 | \$ 1,166,268 | \$ 1,496,268 | \$ 3,316,868 | \$ 5,123,274 |

City of New Albany, Ohio

2026 Annual Budget

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

| Village Center II Tax Increment Financing Fund | | | | | | | | | |
|--|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-------------------|---------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Payments in Lieu of Taxes | \$ 443,565 | \$ 543,920 | \$ 416,956 | \$ 482,649 | \$ 537,139 | \$ 550,000 | \$ 566,500 | \$ 572,165 | \$ 577,887 |
| Total Operating Revenue | 443,565 | 543,920 | 416,956 | 482,649 | 537,139 | 550,000 | 566,500 | 572,165 | 577,887 |
| Advance In | 984,162 | - | - | - | - | - | - | - | - |
| Total Other Resources | 984,162 | - | - | - | - | - | - | - | - |
| Total Revenues | 1,427,726 | 543,920 | 416,956 | 482,649 | 537,139 | 550,000 | 566,500 | 572,165 | 577,887 |
| General Administration | 1,427,726 | 666,796 | 417,062 | 482,649 | 307,214 | 7,500 | 10,000 | 10,300 | 10,609 |
| Total Operating Expenditures | 1,427,726 | 666,796 | 417,062 | 482,649 | 307,214 | 7,500 | 10,000 | 10,300 | 10,609 |
| <i>Net operating rev over(under) operating exp</i> | - | (122,876) | (106) | - | 229,925 | 542,500 | 556,500 | 561,865 | 567,278 |
| Advances Out | - | - | - | - | 229,925 | 542,500 | 211,737 | - | - |
| Total Transfers/Advances to Other Funds | - | - | - | - | 229,925 | 542,500 | 211,737 | - | - |
| Total Expenditures | 1,427,726 | 666,796 | 417,062 | 482,649 | 537,139 | 550,000 | 221,737 | 10,300 | 10,609 |
| <i>Excess (def) of revenues over expenditures</i> | - | (122,876) | (106) | - | - | - | 344,763 | 561,865 | 567,278 |
| Fund balances at beginning of year | - | - | 106 | - | 0 | 0 | 0 | 344,763 | 906,628 |
| Lapsed Encumbrances/Est. Appropriations | - | 122,982 | 0 | 0 | - | - | - | - | - |
| Fund balances at end of year | \$ - | \$ 106 | \$ - | \$ 0 | \$ 0 | \$ 0 | \$ 344,763 | \$ 906,628 | \$ 1,473,906 |

City of New Albany, Ohio

2026 Annual Budget

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

Fund Summaries – Capital & Development – Other Capital & Related

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

Debt Service Fund:

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

Bond Improvement Fund:

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

Capital Equipment Replacement Fund:

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

Oak Grove II Infrastructure Fund:

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

Economic Development Capital Fund:

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

Ohio Public Works Commission Grants (OPWC) Funds:

The OPWC funds account for capital projects funded through OPWC loans and grants. The Greensward Roundabout Fund is the only active fund through 2018. Previous OPWC Projects included the Beech Road Widening, High Street, Main Street, US62/Central College, Smiths Mill/CC, and 62/605 Improvements projects. Future OPWC projects will be accounted for in the Capital Improvement fund and tracked through project accounting. This fund is no longer presented in the summaries.

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

Capital & Development - Other Capital & Related

| | Debt Service | Bond Improvement | Capital Equipment Replacement | Oak Grove II Infrastructure | Economic Development Capital | Total |
|--|-------------------|-------------------|-------------------------------|-----------------------------|------------------------------|----------------------|
| Income Tax | \$ - | \$ - | \$ - | \$ 5,156,928 | \$ - | \$ 5,156,928 |
| Funds from NACA/NAECA | - | - | - | - | 19,500,000 | 19,500,000 |
| Federal & State Grants | - | - | - | - | 33,557,446 | 33,557,446 |
| Interest Income | - | 300,000 | 390,000 | - | 1,200,000 | 1,890,000 |
| Total Operating Revenue | - | 300,000 | 390,000 | 5,156,928 | 54,257,446 | 60,104,374 |
| Debt Proceeds | - | 53,000,000 | - | - | - | 53,000,000 |
| Transfer In | 21,161,866 | - | 138,996 | - | - | 21,300,862 |
| Total Other Resources | 21,161,866 | 53,000,000 | 138,996 | - | - | 74,300,862 |
| Total Revenues | 21,161,866 | 53,300,000 | 528,996 | 5,156,928 | 54,257,446 | 134,405,237 |
| Finance | - | - | - | 210,000 | - | 210,000 |
| General Administration | - | - | - | - | 55,000 | 55,000 |
| Total Operating Expenditures | - | - | - | 210,000 | 55,000 | 265,000 |
| <i>Net operating rev over(under) operating exp</i> | 21,161,866 | 53,300,000 | 528,996 | 4,946,928 | 54,202,446 | 134,140,237 |
| Vehicles, Machinery & Equipment | - | - | 1,254,007 | - | - | 1,254,007 |
| Land & Buildings | - | 50,000,000 | - | - | - | 50,000,000 |
| Infrastructure | - | - | - | 400,000 | 57,866,773 | 58,266,773 |
| Total Capital Expenditures | - | 50,000,000 | 1,254,007 | 400,000 | 57,866,773 | 109,520,780 |
| Principal & Interest Payments | 21,280,687 | - | - | - | - | 21,280,687 |
| Cost of Issuance & Other Debt Service | - | 300,000 | - | - | - | 300,000 |
| Total Debt Service Expenditures | 21,280,687 | 300,000 | - | - | - | 21,580,687 |
| Advances Out | - | 3,250,000 | - | 4,000,000 | - | 7,250,000 |
| Total Transfers/Advances to Other Funds | - | 3,250,000 | - | 4,000,000 | - | 7,250,000 |
| Total Expenditures | 21,280,687 | 53,550,000 | 1,254,007 | 4,610,000 | 57,921,773 | 138,616,467 |
| <i>Excess (def) of revenues over expenditures</i> | (118,820) | (250,000) | (725,011) | 546,928 | (3,664,327) | (4,211,230) |
| Fund balances at beginning of year | 1,048,199 | 250,000 | 6,449,507 | 2,114,168 | 5,835,963 | 15,697,837 |
| Lapsed Encumbrances/Est. Appropriations | - | - | - | - | - | - |
| Fund balances at end of year | \$ 929,378 | \$ 0 | \$ 5,724,496 | \$ 2,661,096 | \$ 2,171,637 | \$ 11,486,607 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

| Debt Service Fund | | | | | | | | | |
|--|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected |
| Debt Proceeds | \$ - | \$ 4,170,000 | \$ - | \$ 173,925 | \$ 118,822 | \$ - | \$ - | \$ - | \$ - |
| Transfer In | 6,527,102 | 8,881,929 | 5,793,706 | 5,842,012 | 14,217,778 | 21,161,866 | 10,366,177 | 9,663,648 | 9,658,383 |
| Total Other Resources | 6,527,102 | 13,051,929 | 5,793,706 | 6,015,937 | 14,336,600 | 21,161,866 | 10,366,177 | 9,663,648 | 9,658,383 |
| Total Revenues | 6,527,102 | 13,051,929 | 5,793,706 | 6,015,937 | 14,336,600 | 21,161,866 | 10,366,177 | 9,663,648 | 9,658,383 |
| <i>Net operating rev over(under) operating exp</i> | <i>6,527,102</i> | <i>13,051,929</i> | <i>5,793,706</i> | <i>6,015,937</i> | <i>14,336,600</i> | <i>21,161,866</i> | <i>10,366,177</i> | <i>9,663,648</i> | <i>9,658,383</i> |
| Principal & Interest Payments | 6,527,102 | 12,796,935 | 5,793,704 | 5,842,012 | 14,391,703 | 21,280,687 | 10,366,177 | 9,663,648 | 9,658,383 |
| Total Debt Service Expenditures | 6,527,102 | 12,796,935 | 5,793,704 | 5,842,012 | 14,391,703 | 21,280,687 | 10,366,177 | 9,663,648 | 9,658,383 |
| Total Expenditures | 6,527,102 | 12,796,935 | 5,793,704 | 5,842,012 | 14,391,703 | 21,280,687 | 10,366,177 | 9,663,648 | 9,658,383 |
| <i>Excess (def) of revenues over expenditures</i> | <i>0</i> | <i>254,994</i> | <i>3</i> | <i>173,925</i> | <i>(55,103)</i> | <i>(118,820)</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | 674,381 | 674,380 | 929,374 | 929,377 | 1,103,302 | 1,048,199 | 929,378 | 929,378 | 929,378 |
| Lapsed Encumbrances/Est. Appropriations | (1) | - | 0 | 0 | - | - | - | - | - |
| Fund balances at end of year | \$ 674,380 | \$ 929,374 | \$ 929,377 | \$ 1,103,302 | \$ 1,048,199 | \$ 929,378 | \$ 929,378 | \$ 929,378 | \$ 929,378 |
| <i>Capitalized Interest Remaining - Rose Run</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ 173,925</i> | <i>\$ 118,822</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> |
| <i>Total Balance Reserved</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ 173,925</i> | <i>\$ 118,822</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> | <i>\$ -</i> |
| Excess Balance | \$ 674,380 | \$ 929,374 | \$ 929,377 | \$ 929,377 | \$ 929,377 | \$ 929,378 | \$ 929,378 | \$ 929,378 | \$ 929,378 |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Other Capital & Related**

| Bond Improvement Fund | | | | | | | | | | |
|---|-------------------|------------------|------------------|-----------------------|-------------------|-------------------|------------------|------------------|------------------|-------------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Interest Income | \$ 784 | \$ 16,385 | \$ 12,789 | \$ 344,072 | \$ 800,000 | \$ 300,000 | - | - | - | \$ - |
| Other Revenue | - | - | - | - | 1,750,000 | - | - | - | - | - |
| Total Operating Revenue | 784 | 16,385 | 12,789 | 344,072 | 2,550,000 | 300,000 | - | - | - | - |
| Debt Proceeds | - | - | - | 22,500,000 | 14,965,000 | 53,000,000 | - | - | - | - |
| Advance In | - | - | 3,037,827 | - | 3,250,000 | - | - | - | - | - |
| Total Other Resources | - | - | 3,037,827 | 22,500,000 | 18,215,000 | 53,000,000 | - | - | - | - |
| Total Revenues | 784 | 16,385 | 3,050,616 | 22,844,072 | 20,765,000 | 53,300,000 | - | - | - | - |
| Finance | - | 314,397 | - | - | - | - | - | - | - | - |
| Total Operating Expenditures | - | 314,397 | - | - | - | - | - | - | - | - |
| <i>Net operating rev over/(under) operating exp</i> | <i>784</i> | <i>(298,013)</i> | <i>3,050,616</i> | <i>22,844,072</i> | <i>20,765,000</i> | <i>53,300,000</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Land & Buildings | - | 174,956 | - | 50,000 | 4,700,000 | 50,000,000 | - | - | - | - |
| Infrastructure | - | - | - | 23,795,114 | - | - | - | - | - | - |
| Total Capital Expenditures | - | 174,956 | - | 23,845,114 | 4,700,000 | 50,000,000 | - | - | - | - |
| Cost of Issuance & Other Debt Service | - | - | - | 90,333 | 14,965,000 | 300,000 | - | - | - | - |
| Total Debt Service Expenditures | - | - | - | 90,333 | 14,965,000 | 300,000 | - | - | - | - |
| Advances Out | - | - | 3,037,827 | - | - | 3,250,000 | - | - | - | - |
| Total Transfers/Advances to Other Funds | - | - | 3,037,827 | - | - | 3,250,000 | - | - | - | - |
| Total Expenditures | - | 489,353 | 3,037,827 | 23,935,447 | 19,665,000 | 53,550,000 | - | - | - | - |
| <i>Excess (def) of revenues over expenditures</i> | <i>784</i> | <i>(472,968)</i> | <i>12,789</i> | <i>(1,091,376)</i> | <i>1,100,000</i> | <i>(250,000)</i> | <i>-</i> | <i>-</i> | <i>-</i> | <i>-</i> |
| Fund balances at beginning of year | 223,878 | 305,732 | 3,463 | 16,252 | (1,075,124) | 250,000 | 0 | 0 | 0 | 0 |
| Lapsed Encumbrances/Est. Appropriations | 81,070 | 170,699 | (0) | (0) | 225,124 | - | - | - | - | - |
| Fund balances at end of year | \$ 305,732 | \$ 3,463 | \$ 16,252 | \$ (1,075,124) | \$ 250,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

| Capital Equipment Replacement Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Interest Income | \$ 30,780 | \$ 84,688 | \$ 275,642 | \$ 454,595 | \$ 475,000 | \$ 390,000 | \$ 401,700 | \$ 413,751 | \$ 426,164 | |
| Other Revenue | \$ 150,000 | \$ 20,000 | - | - | - | - | - | - | - | |
| Total Operating Revenue | 180,780 | 104,688 | 275,642 | 454,595 | 475,000 | 390,000 | 401,700 | 413,751 | 426,164 | |
| Transfer In | 1,282,986 | 1,383,716 | 3,348,271 | 3,201,316 | 3,482,025 | 138,996 | 1,798,104 | 1,525,845 | 1,930,697 | |
| Total Other Resources | 1,282,986 | 1,383,716 | 3,348,271 | 3,201,316 | 3,482,025 | 138,996 | 1,798,104 | 1,525,845 | 1,930,697 | |
| Total Revenues | 1,463,766 | 1,488,404 | 3,623,913 | 3,655,910 | 3,957,025 | 528,996 | 2,199,804 | 1,939,596 | 2,356,861 | |
| <i>Net operating rev over(under) operating exp</i> | <i>1,463,766</i> | <i>1,488,404</i> | <i>3,623,913</i> | <i>3,655,910</i> | <i>3,957,025</i> | <i>528,996</i> | <i>2,199,804</i> | <i>1,939,596</i> | <i>2,356,861</i> | |
| Vehicles, Machinery & Equipment | 972,475 | 1,054,280 | 2,641,702 | 2,795,089 | 3,853,300 | 1,254,007 | 1,802,995 | 1,752,800 | 1,558,584 | |
| Total Capital Expenditures | 972,475 | 1,054,280 | 2,641,702 | 2,795,089 | 3,853,300 | 1,254,007 | 1,802,995 | 1,752,800 | 1,558,584 | |
| Total Expenditures | 972,475 | 1,054,280 | 2,641,702 | 2,795,089 | 3,853,300 | 1,254,007 | 1,802,995 | 1,752,800 | 1,558,584 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>491,291</i> | <i>434,123</i> | <i>982,211</i> | <i>860,821</i> | <i>103,725</i> | <i>(725,011)</i> | <i>396,809</i> | <i>186,797</i> | <i>798,277</i> | |
| Fund balances at beginning of year | 3,354,125 | 3,848,486 | 4,319,765 | 5,302,043 | 6,245,782 | 6,449,507 | 5,724,496 | 6,121,305 | 6,308,102 | |
| Lapsed Encumbrances/Est. Appropriations | 3,070 | 37,156 | 68 | 82,917 | 100,000 | - | - | - | - | |
| Fund balances at end of year | \$ 3,848,486 | \$ 4,319,765 | \$ 5,302,043 | \$ 6,245,782 | \$ 6,449,507 | \$ 5,724,496 | \$ 6,121,305 | \$ 6,308,102 | \$ 7,106,378 | |

City of New Albany, Ohio**2026 Annual Budget****Fund Summaries - Capital & Development - Other Capital & Related**

| Oak Grove II Infrastructure Fund | | | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Income Tax | \$ 2,066,678 | \$ 2,571,786 | \$ 2,841,506 | \$ 3,595,487 | \$ 4,704,587 | \$ 5,156,928 | \$ 5,887,457 | \$ 6,259,129 | \$ 6,374,686 | |
| Total Operating Revenue | 2,066,678 | 2,571,786 | 2,841,506 | 3,595,487 | 4,704,587 | 5,156,928 | 5,887,457 | 6,259,129 | 6,374,686 | |
| Advance In | - | - | - | - | 4,000,000 | - | - | - | - | |
| Total Other Resources | - | - | - | - | 4,000,000 | - | - | - | - | |
| Total Revenues | 2,066,678 | 2,571,786 | 2,841,506 | 3,595,487 | 8,704,587 | 5,156,928 | 5,887,457 | 6,259,129 | 6,374,686 | |
| Finance | 37,407 | 49,156 | 56,645 | 71,017 | 75,000 | 210,000 | 117,749 | 125,183 | 127,494 | |
| Total Operating Expenditures | 37,407 | 49,156 | 56,645 | 71,017 | 75,000 | 210,000 | 117,749 | 125,183 | 127,494 | |
| <i>Net operating rev over(under) operating exp</i> | <i>2,029,271</i> | <i>2,522,630</i> | <i>2,784,861</i> | <i>3,524,470</i> | <i>8,629,587</i> | <i>4,946,928</i> | <i>5,769,708</i> | <i>6,133,946</i> | <i>6,247,192</i> | |
| Infrastructure | 779,735 | 5,000,000 | - | 7,831,398 | 730,000 | 400,000 | - | - | - | |
| Total Capital Expenditures | 779,735 | 5,000,000 | - | 7,831,398 | 730,000 | 400,000 | - | - | - | |
| Transfer to Debt Service | - | - | - | - | 7,174,281 | - | - | - | - | |
| Advances Out | - | - | - | - | - | 4,000,000 | - | - | - | |
| Total Transfers/Advances to Other Funds | - | - | - | - | 7,174,281 | 4,000,000 | - | - | - | |
| Total Expenditures | 817,142 | 5,049,156 | 56,645 | 7,902,415 | 7,979,281 | 4,610,000 | 117,749 | 125,183 | 127,494 | |
| <i>Excess (def) of revenues over expenditures</i> | <i>1,249,535</i> | <i>(2,477,370)</i> | <i>2,784,861</i> | <i>(4,306,929)</i> | <i>725,306</i> | <i>546,928</i> | <i>5,769,708</i> | <i>6,133,946</i> | <i>6,247,192</i> | |
| Fund balances at beginning of year | 3,823,141 | 5,124,046 | 2,646,676 | 5,441,513 | 1,138,861 | 2,114,168 | 2,661,096 | 8,430,804 | 14,564,750 | |
| Lapsed Encumbrances/Est. Appropriations | 51,369 | (0) | 9,976 | 4,278 | 250,000 | - | - | - | - | |
| Fund balances at end of year | \$ 5,124,046 | \$ 2,646,676 | \$ 5,441,513 | \$ 1,138,861 | \$ 2,114,168 | \$ 2,661,096 | \$ 8,430,804 | \$ 14,564,750 | \$ 20,811,942 | |

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Capital & Development - Other Capital & Related

| Economic Development Capital Fund | | | | | | | | | | |
|--|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------|
| | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | |
| | Actual | Actual | Actual | Actual | Amended | Proposed | Projected | Projected | Projected | |
| Funds from NACA/NAECA | \$ - | \$ 7,400,000 | \$ - | \$ 1,000,000 | \$ 14,000,000 | \$ 19,500,000 | \$ 17,500,000 | \$ - | \$ - | \$ - |
| Federal & State Grants | - | 105,100,000 | 39,324,554 | 2,018,000 | 1,000,000 | 33,557,446 | - | - | - | - |
| Interest Income | - | 573,672 | 3,524,554 | 4,126,789 | 3,500,000 | 1,200,000 | 1,014,553 | 1,044,989 | 1,076,339 | |
| Other Revenue | 1,038,090 | - | 10,584,821 | 1,200,000 | - | - | - | - | - | - |
| Total Operating Revenue | 1,038,090 | 113,073,672 | 53,433,929 | 8,344,789 | 18,500,000 | 54,257,446 | 18,514,553 | 1,044,989 | 1,076,339 | |
| Total Revenues | 1,038,090 | 113,073,672 | 53,433,929 | 8,344,789 | 18,500,000 | 54,257,446 | 18,514,553 | 1,044,989 | 1,076,339 | |
| General Administration | - | 12,428 | 64,176 | 58,400 | 47,600 | 55,000 | - | - | - | - |
| Total Operating Expenditures | - | 12,428 | 64,176 | 58,400 | 47,600 | 55,000 | - | - | - | - |
| <i>Net operating rev over(under) operating exp</i> | <i>1,038,090</i> | <i>113,061,245</i> | <i>53,369,753</i> | <i>8,286,389</i> | <i>18,452,400</i> | <i>54,202,446</i> | <i>18,514,553</i> | <i>1,044,989</i> | <i>1,076,339</i> | |
| Land & Buildings | - | 6,724,910 | 11,693,015 | 673,806 | - | - | - | - | - | - |
| Infrastructure | 8,452,540 | 84,195,846 | 79,976,535 | 8,846,653 | 52,319,173 | 57,866,773 | 17,500,000 | - | - | - |
| Total Capital Expenditures | 8,452,540 | 90,920,756 | 91,669,551 | 9,520,459 | 52,319,173 | 57,866,773 | 17,500,000 | - | - | - |
| Total Expenditures | 8,452,540 | 90,933,183 | 91,733,726 | 9,578,859 | 52,366,773 | 57,921,773 | 17,500,000 | - | - | |
| <i>Excess (def) of revenues over expenditures</i> | <i>(7,414,450)</i> | <i>22,140,489</i> | <i>(38,299,798)</i> | <i>(1,234,070)</i> | <i>(33,866,773)</i> | <i>(3,664,327)</i> | <i>1,014,553</i> | <i>1,044,989</i> | <i>1,076,339</i> | |
| Fund balances at beginning of year | 8,771,621 | 1,435,475 | 23,558,448 | 9,720,644 | 9,702,736 | 5,835,963 | 2,171,637 | 3,186,189 | 4,231,178 | |
| Lapsed Encumbrances/Est. Appropriations | 78,303 | (17,516) | 24,461,994 | 1,216,162 | 30,000,000 | - | - | - | - | |
| Fund balances at end of year | \$ 1,435,475 | \$ 23,558,448 | \$ 9,720,644 | \$ 9,702,736 | \$ 5,835,963 | \$ 2,171,637 | \$ 3,186,189 | \$ 4,231,178 | \$ 5,307,517 | |

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NEW ALBANY

COMMUNITY CONNECTS US

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NEW ALBANY

City Council is the legislative branch of government consisting of the mayor and six council members. This council has been granted powers by the Ohio constitution, state laws, and the 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

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 on the right.

Note: Details on the Administrative Services department's contribution to New Albany's organizational goals, goal driven strategies, and related performance measures are further detailed in the Administrative Services department pages.

City Council

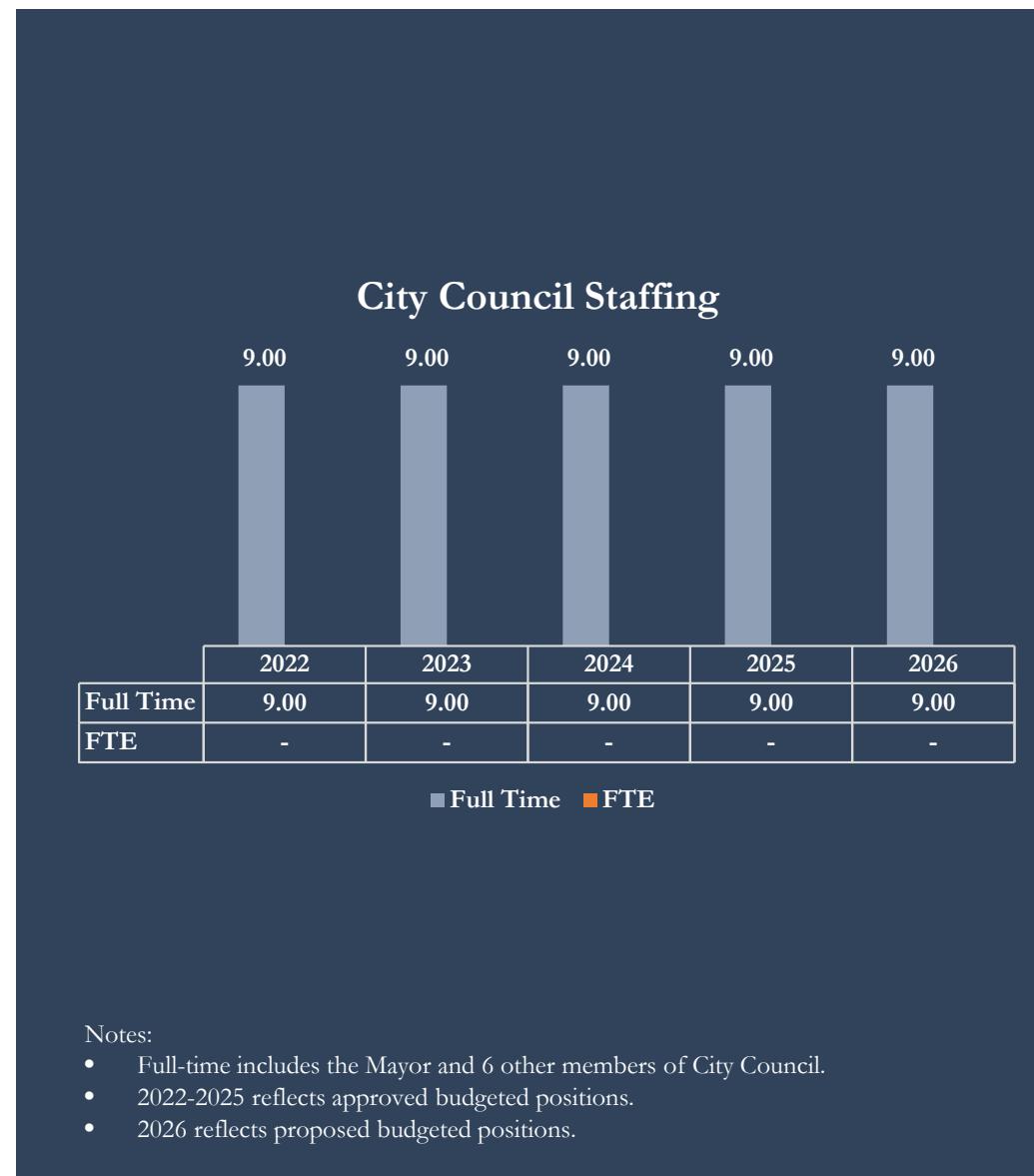
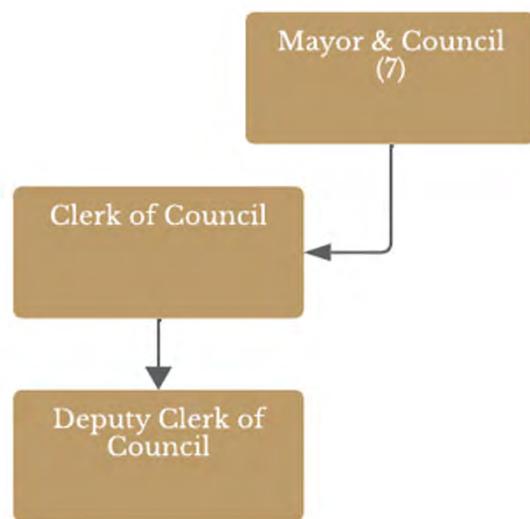


Annual Trends

| | 2022 | 2023 | 2024 | 2025 YTD* |
|---------------------------------|---------|------------|------------|-----------|
| Regular Council Meetings | 22 | 24 | 23 | 16 |
| Special Council Meetings | 4 | 2 | 2 | 3 |
| Resolutions Passed | 46 | 54 | 58 | 37 |
| Ordinances Passed | 44 | 109 | 49 | 39 |
| Proclamations | 29 | 19 | 23 | 17 |
| Community Grants \$ | 217,253 | \$ 195,243 | \$ 103,000 | \$ 95,000 |

**As of September 30, 2025*

≡ NEW ALBANY ≡



City of New Albany, Ohio

2026 Annual Budget

City Council Summary

| City Council Summary - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | |
|--|---------------|---------------------------|-------------|-------------|--------------------------|--------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| City Council (7000) | \$ 232,590 | \$ 248,662 | \$ 365,145 | \$ 399,606 | \$ 397,726 | \$ 567,816 |
| Total Personal Services | 232,590 | 248,662 | 365,145 | 399,606 | 397,726 | 567,816 |
| City Council (7000) | 433,481 | 29,870 | 19,642 | 16,833 | 19,064 | 39,400 |
| Total Operating & Contractual Services | 433,481 | 29,870 | 19,642 | 16,833 | 19,064 | 39,400 |
| <i>Information Technology General Fund</i> | | | 36,906 | 42,000 | 41,663 | 43,000 |
| Total Expenditures | \$ 666,071 | \$ 278,532 | \$ 421,693 | \$ 458,438 | \$ 458,454 | \$ 650,216 |
| | \$ 589,485 | 3.82% | | | | |
| | 589,485 | 3.82% | | | | |
| | 42,300 | 7.36% | | | | |
| | 42,300 | 7.36% | | | | |
| | 151,000 | 251.16% | | | | |
| | \$ 782,785 | 20.39% | | | | |

NOTE: Department information related to Information Technology and Capital Equipment expenses for 2020-2022 is not available.

City of New Albany, Ohio

2026 Annual Budget

City Council

| City Council - Total All Funds | | | | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 176,898 | \$ 192,876 | \$ 266,255 | \$ 289,557 | \$ 215,775 | \$ 300,405 | \$ 304,871 | 1.49% |
| Pensions | 22,872 | 25,049 | 35,518 | 38,727 | 28,880 | 40,182 | 42,682 | 6.22% |
| Benefits | 26,064 | 23,046 | 53,922 | 58,631 | 148,906 | 212,964 | 226,562 | 6.39% |
| Professional Development | 6,757 | 7,692 | 9,449 | 12,691 | 4,166 | 14,265 | 15,370 | 7.75% |
| Total Personal Services | 232,590 | 248,662 | 365,145 | 399,606 | 397,726 | 567,816 | 589,485 | 3.82% |
| Materials & Supplies | 305 | 1,077 | 1,432 | 643 | 710 | 750 | 213,750 | 28400.00% |
| Maintenance & Repairs | - | - | - | - | 83,326 | 86,000 | 90,000 | 4.65% |
| Consulting & Contract Services | 7,000 | 10,000 | 3,213 | 3,030 | 6,000 | 10,000 | 8,000 | -20.00% |
| Payment for Services | 24,694 | 3,550 | 2,805 | 211 | 2,096 | 12,650 | 12,550 | -0.79% |
| Miscellaneous | 401,483 | 15,243 | 12,192 | 12,948 | 10,258 | 16,000 | 20,000 | 25.00% |
| Total Operating & Contractual Services | 433,481 | 29,870 | 19,642 | 16,833 | 102,390 | 125,400 | 344,300 | 174.56% |
| Total Expenditures | \$ 666,071 | \$ 278,532 | \$ 384,787 | \$ 416,438 | \$ 500,117 | \$ 693,216 | \$ 933,785 | 34.70% |

Note: "Total All Funds" includes the General Fund and the Information Technology General Fund.

City of New Albany, Ohio

2026 Annual Budget

City Council - Continued

City Council - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ 176,898 | \$ 192,876 | \$ 266,255 | \$ 289,557 | \$ 215,775 | \$ 300,405 | \$ 304,871 | 1.49% |
| Pensions | 22,872 | 25,049 | 35,518 | 38,727 | 28,880 | 40,182 | 42,682 | 6.22% |
| Benefits | 26,064 | 23,046 | 53,922 | 58,631 | 148,906 | 212,964 | 226,562 | 6.39% |
| Professional Development | 6,757 | 7,692 | 9,449 | 12,691 | 4,166 | 14,265 | 15,370 | 7.75% |
| Total Personal Services | 232,590 | 248,662 | 365,145 | 399,606 | 397,726 | 567,816 | 589,485 | 3.82% |
| Materials & Supplies | 305 | 1,077 | 1,432 | 643 | 710 | 750 | 107,750 | 14266.67% |
| Maintenance & Repairs | - | - | - | - | 41,663 | 43,000 | 45,000 | 4.65% |
| Consulting & Contract Services | 7,000 | 10,000 | 3,213 | 3,030 | 6,000 | 10,000 | 8,000 | -20.00% |
| Payment for Services | 24,694 | 3,550 | 2,805 | 211 | 2,096 | 12,650 | 12,550 | -0.79% |
| Miscellaneous | 401,483 | 15,243 | 12,192 | 12,948 | 10,258 | 16,000 | 20,000 | 25.00% |
| Total Operating & Contractual Services | 433,481 | 29,870 | 19,642 | 16,833 | 60,727 | 82,400 | 193,300 | 134.59% |
| Total Expenditures | \$ 666,071 | \$ 278,532 | \$ 384,787 | \$ 416,438 | \$ 458,454 | \$ 650,216 | \$ 782,785 | 20.39% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the City Council budgetary department.

City of New Albany, Ohio

2026 Annual Budget

City Council - Continued

City Council - General Fund

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ 176,898 | \$ 192,876 | \$ 266,255 | \$ 289,557 | \$ 215,775 | \$ 300,405 | \$ 304,871 | 1.49% |
| Pensions | 22,872 | 25,049 | 35,518 | 38,727 | 28,880 | 40,182 | 42,682 | 6.22% |
| Benefits | 26,064 | 23,046 | 53,922 | 58,631 | 148,906 | 212,964 | 226,562 | 6.39% |
| Professional Development | 6,757 | 7,692 | 9,449 | 12,691 | 4,166 | 14,265 | 15,370 | 7.75% |
| Total Personal Services | 232,590 | 248,662 | 365,145 | 399,606 | 397,726 | 567,816 | 589,485 | 3.82% |
| Materials & Supplies | 305 | 1,077 | 1,432 | 643 | 710 | 750 | 1,750 | 133.33% |
| Clothing & Uniforms | - | - | - | - | - | - | - | 0.00% |
| Utilities & Communications | - | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | - | 0.00% |
| Consulting & Contract Services | 7,000 | 10,000 | 3,213 | 3,030 | 6,000 | 10,000 | 8,000 | -20.00% |
| Payment for Services | 24,694 | 3,550 | 2,805 | 211 | 2,096 | 12,650 | 12,550 | -0.79% |
| Miscellaneous | 401,483 | 15,243 | 12,192 | 12,948 | 10,258 | 16,000 | 20,000 | 25.00% |
| Total Operating & Contractual Services | 433,481 | 29,870 | 19,642 | 16,833 | 19,064 | 39,400 | 42,300 | 7.36% |
| Total Expenditures | \$ 666,071 | \$ 278,532 | \$ 384,787 | \$ 416,438 | \$ 416,791 | \$ 607,216 | \$ 631,785 | 4.05% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% 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.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Professional Development - The 2026 budget includes conferences/training for staff and the Mayor/Council and has increased as a result of adding MAPS courses for City Clerk and Deputy Clerk.

Payment for Services - The decrease is due to reduced Secretary of State fees.

Miscellaneous - The 2026 budget includes increases estimated for parade entries (golf carts, esp.) and additional workshops w/ meals.

City of New Albany, Ohio

2026 Annual Budget

City Council - Continued

City Council - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | - | - | 106,000 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 41,663 | 43,000 | 45,000 | 4.65% |
| Total Operating & Contractual Services | - | - | - | - | 41,663 | 43,000 | 151,000 | 251.16% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 41,663 | \$ 43,000 | \$ 151,000 | 251.16% |

Rationale:

Materials & Supplies - The 2026 increase relates to upgrading/replacing AV equipment in Council Chambers and the Council Conference Room.

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NEW ALBANY

New Albany is one of Ohio's safest communities, and a key reason is the strong interaction between our officers, residents, and businesses. Whether performing vacation house checks, offering women's self-defense classes, working with businesses, patrolling neighborhoods, or maintaining a strong 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 conducts human trafficking operations, uses bait vehicles to apprehend criminals, and conducts proactive patrols and investigations to promote, preserve, and maintain a feeling of safety and security for all citizens and visitors. The department was nationally accredited in 2019 and reaccredited in 2023. The department is also a certified law enforcement agency through the Ohio Collaborative Community-Police Advisory Board.

KEY FUNCTIONS

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

Police



Annual Trends

| | 2022 | 2023 | 2024 | 2025 YTD* |
|----------------------------|-------|-------|-------|-----------|
| Calls | 3,730 | 3,746 | 4,334 | 4,302 |
| Incident Reports | 1,412 | 1,712 | 1,234 | 974 |
| Accident Reports | 279 | 272 | 361 | 335 |
| Citations Issued | 1,639 | 1,556 | 1,562 | 1,207 |
| New Detective Cases | 159 | 120 | 136 | 98 |
| Arrests (Misd.) | 221 | 254 | 240 | 213 |
| Arrests (Felony) | 60 | 59 | 54 | 40 |

**As of September 30, 2025*

≡ NEW ALBANY ≡

Organizational Goals & Goal Driven Strategies:

The Police Department's core values of **Professionalism, Integrity, Respect, and Compassion**, along with its **Mission**, are key elements to fulfilling its responsibility to the city and the community.

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

New Albany values and invests in Police Department personnel by emphasizing character, training, and support.

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, mentorship of the students, and help build positive interactions between police officers and 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 on 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, ice cream coupons for children wearing bike helmets, 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.

2025 Accomplishments:

- Effectively responded to mass shooting incident
- Polygraph Examiner- 10 polygraphs completed
- Inaugural Department Awards Banquet
- Received approval to become Primary Public Safety Answering Point for 911
- Technological Advances
 - Facial Recognition software
 - Additional Flock Cameras & Drones
- Safety Town Program- 362 graduates
- Community Outreach
 - Citizen Police Academy
 - Bike/Helmet Ice Cream Coupons (*in partnership with Johnson's Ice Cream*)
 - Cops & Bobbers
 - Toy Drive

Looking Forward:

- PD Building Renovation + Training Facility
- Mobile Command Vehicle
- Hiring/Onboarding of new officers + dispatchers
- Primary Public Safety Answering Point for 911
- Training

NEW ALBANY

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 2022-2025.

| | 2022 | 2023 | 2024 | 2025 YTD* |
|--|------|------|------|-----------|
| DARE Participants | 400 | 395 | 380 | 372 |
| Safety Town Registrants | 402 | 365 | 310 | 362 |
| School Resource Officers | 3 | 3 | 3 | 3 |
| ALiCE Training Staff Participants | 9** | 9** | 406 | 500 |
| Driving Simulator Deployment for Training | 150+ | 150+ | 200+ | 200+ |
| RAD (Rape Aggression Defense) Classes/Participants | 2/16 | 4/53 | 1/7 | 3 / 39 |
| Citizens Police Academy Participants | 25 | 25 | 25 | 22 |

*As of September 30, 2025

** # of courses/ deployments (participants unavailable)

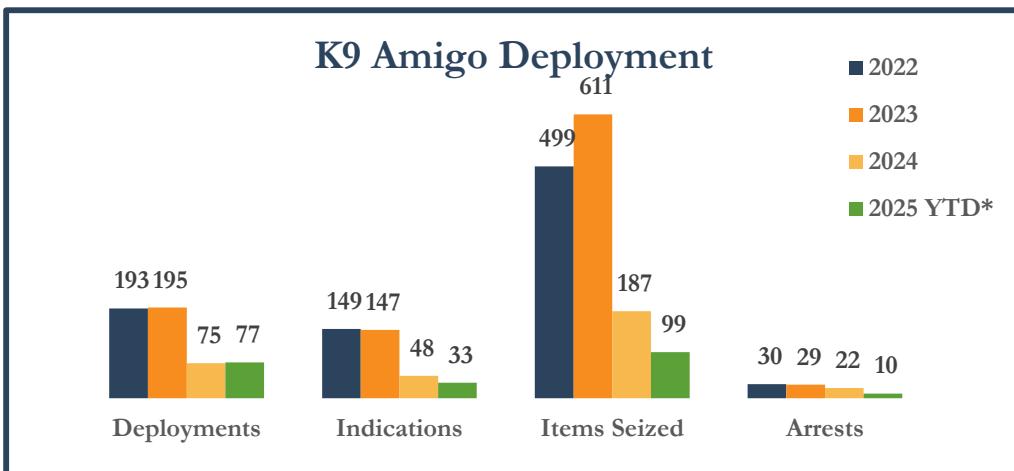
2. Service & Assistance (Goal #4)

| | 2022 | 2023 | 2024 | 2025 YTD* |
|------------------------------|----------|-----------|-------|-----------|
| Drug Drop Box Meds Collected | 85.6 lbs | 254.2 lbs | 143 | 126 |
| Vacation House Checks | 1,437 | 2,180 | 2,098 | 1,466 |
| Motor Vehicle Assists | 66 | 60 | 83 | 116 |

*As of September 30, 2025

3. K9 Amigo Deployment (Goal #4)

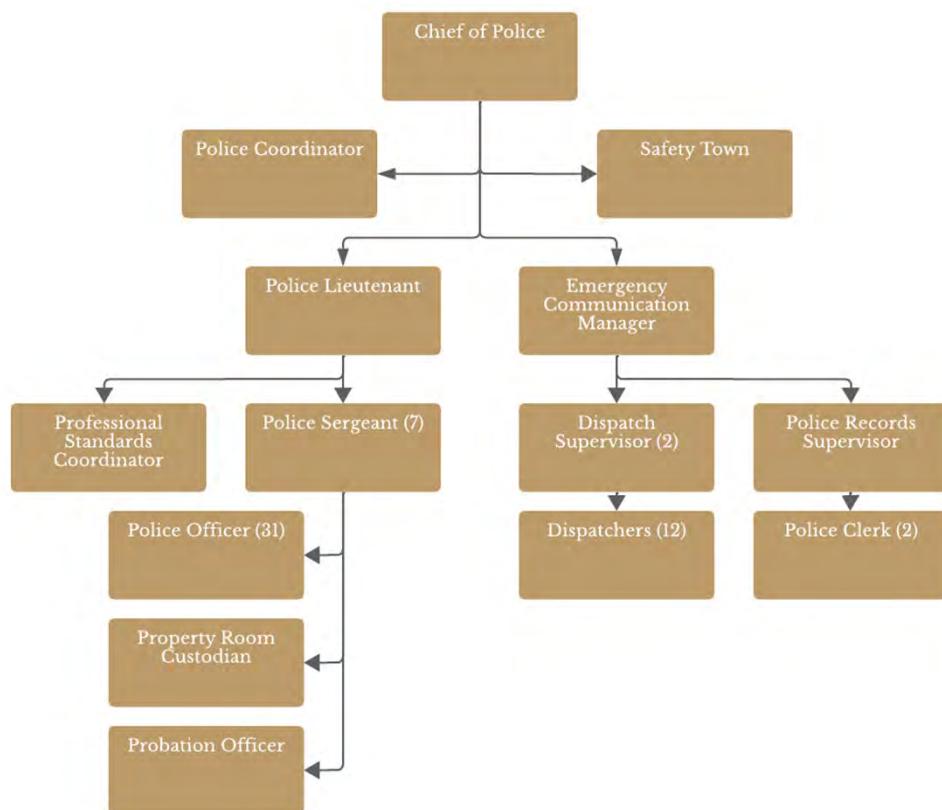
The City's K9 and his handler are regularly deployed by the New Albany Police Department when detection assistance is needed. The team also assists other local agencies when available. In Ohio, K9 teams must be certified annually by an Ohio Peace Officer Commission examiner. K9 Amigo is a "special purpose" 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, but it also helps to locate missing children or other individuals. *Please note: The 2024 legalization of marijuana in Ohio significantly impacted K9 utilization and statistics.*



| | 2022 | 2023 | 2024 | 2025 YTD* |
|--------------|------|------|------|-----------|
| Deployments | 193 | 195 | 75 | 77 |
| Indications | 149 | 147 | 48 | 33 |
| Items Seized | 499 | 611 | 187 | 99 |
| Arrests | 30 | 29 | 22 | 10 |

*As of September 30, 2025

NEW ALBANY



Notes:

- Police Officer includes 25 patrol and 6 specialty officers [DARE, SRO (2), Emergency Preparedness, Detectives (2)]
- The structure above reflects the addition of 2 police officers in comparison to the 2025 budget.
- The structure above is tentative pending implementation of the operational organizational structure proposal.

Police Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions (Safety Town).
- 2021-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

City of New Albany, Ohio

2026 Annual Budget

Police Department Summary

| Police Summary - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|----------------------|----------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Police Patrol (1010) | \$ 2,919,074 | \$ 3,227,337 | \$ 3,323,037 | \$ 3,753,960 | \$ 2,989,585 | \$ 4,635,204 | \$ 5,364,940 | 15.74% |
| Police Communications (1020) | 716,291 | 728,410 | 936,829 | 1,121,591 | 957,901 | 1,614,275 | 1,838,358 | 13.88% |
| Police Administration (1030) | 1,479,822 | 1,898,114 | 2,317,006 | 2,415,896 | 1,921,371 | 2,820,501 | 3,209,378 | 13.79% |
| Police Safety Town (1040) | 74,685 | 69,179 | 73,584 | 54,000 | 55,709 | 75,475 | 78,856 | 4.48% |
| Police Probation (1050) | 31,621 | 118,361 | 128,610 | 128,756 | 95,262 | 134,557 | 149,485 | 11.09% |
| Mayors Court (7040)* | 89,788 | 200 | - | 200 | 200 | 700 | 700 | 0.00% |
| Total Personal Services | 5,221,494 | 6,041,401 | 6,779,066 | 7,474,204 | 6,019,828 | 9,280,012 | 10,641,018 | 14.67% |
| Police Patrol (1010) | 128,308 | 147,265 | 167,297 | 184,928 | 168,012 | 215,751 | 225,850 | 4.68% |
| Police Communications (1020) | 62,850 | 81,883 | 74,931 | 45,261 | 49,544 | 52,595 | 48,500 | -7.79% |
| Police Administration (1030) | 101,909 | 102,897 | 69,605 | 62,862 | 86,009 | 109,500 | 97,400 | -11.05% |
| Police Safety Town (1040) | - | - | - | - | - | - | - | 0.00% |
| Police Probation (1050) | 268 | 1,178 | 2,058 | 1,348 | 515 | 6,100 | 2,900 | -52.46% |
| Mayors Court (7040)* | 100,578 | 284,753 | 233,744 | 255,155 | 254,580 | 308,350 | 313,040 | 1.52% |
| Total Operating & Contractual Services | 293,335 | 333,224 | 313,890 | 294,399 | 304,080 | 383,946 | 374,650 | -2.42% |
| <i>Facilities - Police Building (6020)</i> | 116,028 | 282,321 | 245,646 | 269,964 | 197,751 | 315,000 | 302,700 | -3.90% |
| <i>Information Technology General Fund</i> | | | 150,549 | 214,064 | 470,876 | 502,200 | 1,626,264 | 223.83% |
| <i>Capital Equipment Fund</i> | | | 596,886 | 860,449 | 1,914,849 | 1,930,800 | 368,507 | -80.91% |
| Total Expenditures | \$ 5,630,858 | \$ 6,656,945 | \$ 8,086,037 | \$ 9,113,081 | \$ 8,907,384 | \$ 12,411,958 | \$ 13,313,139 | 7.26% |

NOTE: Department information related to Information Technology and Capital Equipment expenses for 2021-2022 is not available.

*In 2022, the City's mayors court function moved to the City of Gahanna as a result of entering into a "shared services" agreement. In addition, the City's probationary activity was moved from the Administrative Services Department to the Police Department to align the services better provided and connection with the police department. In 2025, the City made the final related transition of the management of the mayors court pertaining to activity and contracts to the police department due to the department's close relation to mayors court activities and the operation of mayors court. In 2026, the budget reflects moving the Mayors Court Division from the Administrative Services Department to the Police Department. It is included as a separate "Department" for accounting purposes in the Annual Budget Program. For purposes of historical comparison, the historical financial data is presented within the Police Department.

City of New Albany, Ohio**2026 Annual Budget****Police Department**

| Police - Total All Funds | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|----------------------|----------------------|-----------------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| Salaries & Wages | \$ 3,579,618 | \$ 4,178,983 | \$ 4,697,285 | \$ 5,245,801 | \$ 4,182,927 | \$ 6,516,049 | \$ 7,036,283 | 7.98% |
| Pensions | 643,255 | 757,472 | 833,616 | 950,343 | 740,170 | 1,160,216 | 1,322,852 | 14.02% |
| Benefits | 940,490 | 1,030,269 | 1,179,573 | 1,200,659 | 999,910 | 1,469,200 | 2,139,235 | 45.61% |
| Professional Development | 79,514 | 94,339 | 95,359 | 98,774 | 113,545 | 178,247 | 186,347 | 4.54% |
| Total Personal Services | 5,242,876 | 6,061,062 | 6,805,833 | 7,495,577 | 6,036,552 | 9,323,712 | 10,684,718 | 14.60% |
| Materials & Supplies | 87,925 | 88,283 | 109,331 | 118,544 | 115,864 | 166,750 | 483,904 | 190.20% |
| Clothing & Uniforms | 41,695 | 53,481 | 51,064 | 46,788 | 49,382 | 62,200 | 67,000 | 7.72% |
| Utilities & Communications | 17,413 | 21,448 | 22,213 | 23,865 | 37,077 | 43,200 | 53,200 | 23.15% |
| Maintenance & Repairs | - | 16,491 | 3,387 | 8,498 | 223,609 | 242,900 | 322,375 | 32.72% |
| Consulting & Contract Services | 168,642 | 192,694 | 159,229 | 135,080 | 151,791 | 175,446 | 153,850 | -12.31% |
| Payment for Services | - | 276 | - | - | - | - | - | 0.00% |
| Miscellaneous | - | - | 1,879 | 1,888 | 6,733 | 19,115 | 164,903 | 762.69% |
| Total Operating & Contractual Services | 315,675 | 372,672 | 347,102 | 334,663 | 584,456 | 709,611 | 1,245,232 | 75.48% |
| Total Expenditures | \$ 5,558,551 | \$ 6,433,735 | \$ 7,152,934 | \$ 7,830,240 | \$ 6,621,008 | \$ 10,033,323 | \$ 11,929,950 | 18.90% |

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

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 3,560,709 | \$ 4,161,937 | \$ 4,673,244 | \$ 5,227,218 | \$ 4,168,345 | \$ 6,476,549 | \$ 6,996,783 | 8.03% |
| Pensions | 640,949 | 755,034 | 831,078 | 947,745 | 738,175 | 1,157,416 | 1,320,052 | 14.05% |
| Benefits | 940,322 | 1,030,091 | 1,179,385 | 1,200,467 | 999,762 | 1,469,000 | 2,139,035 | 45.61% |
| Professional Development | 79,514 | 94,339 | 95,359 | 98,774 | 113,545 | 177,047 | 185,147 | 4.58% |
| Total Personal Services | 5,221,494 | 6,041,401 | 6,779,066 | 7,474,204 | 6,019,828 | 9,280,012 | 10,641,018 | 14.67% |
| Materials & Supplies | 69,216 | 67,252 | 81,776 | 89,120 | 82,193 | 123,100 | 445,704 | 262.07% |
| Clothing & Uniforms | 41,695 | 53,481 | 51,064 | 46,788 | 49,382 | 62,200 | 67,000 | 7.72% |
| Utilities & Communications | 16,964 | 21,114 | 21,821 | 23,412 | 36,713 | 41,200 | 51,200 | 24.27% |
| Maintenance & Repairs | - | - | - | - | 219,438 | 235,100 | 314,075 | 33.59% |
| Consulting & Contract Services | 165,460 | 191,101 | 159,229 | 135,080 | 151,791 | 173,446 | 151,850 | -12.45% |
| Payment for Services | - | 276 | - | - | - | - | - | 0.00% |
| Miscellaneous | - | - | - | - | 4,983 | 5,115 | 146,903 | 2772.00% |
| Total Operating & Contractual Services | 293,335 | 333,224 | 313,890 | 294,399 | 544,501 | 640,161 | 1,176,732 | 83.82% |
| Total Expenditures | \$ 5,514,829 | \$ 6,374,625 | \$ 7,092,956 | \$ 7,768,603 | \$ 6,564,328 | \$ 9,920,173 | \$ 11,817,750 | 19.13% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Police budgetary department.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - General Fund (All Divisions)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 3,560,709 | \$ 4,161,937 | \$ 4,673,244 | \$ 5,227,218 | \$ 4,168,345 | \$ 6,476,549 | \$ 6,996,783 | 8.03% |
| Pensions | 640,949 | 755,034 | 831,078 | 947,745 | 738,175 | 1,157,416 | 1,320,052 | 14.05% |
| Benefits | 940,322 | 1,030,091 | 1,179,385 | 1,200,467 | 999,762 | 1,469,000 | 2,139,035 | 45.61% |
| Professional Development | 79,514 | 94,339 | 95,359 | 98,774 | 113,545 | 177,047 | 185,147 | 4.58% |
| Total Personal Services | 5,221,494 | 6,041,401 | 6,779,066 | 7,474,204 | 6,019,828 | 9,280,012 | 10,641,018 | 14.67% |
| Materials & Supplies | 69,216 | 67,252 | 81,776 | 89,120 | 82,193 | 123,100 | 120,600 | -2.03% |
| Clothing & Uniforms | 41,695 | 53,481 | 51,064 | 46,788 | 49,382 | 62,200 | 67,000 | 7.72% |
| Utilities & Communications | 16,964 | 21,114 | 21,821 | 23,412 | 20,713 | 25,200 | 35,200 | 39.68% |
| Consulting & Contract Services | 165,460 | 191,101 | 159,229 | 135,080 | 151,791 | 173,446 | 151,850 | -12.45% |
| Payment for Services | - | 276 | - | - | - | - | - | 0.00% |
| Miscellaneous | - | - | - | - | 4,983 | 5,115 | - | -100.00% |
| Total Operating & Contractual Services | 293,335 | 333,224 | 313,890 | 294,399 | 309,063 | 389,061 | 374,650 | -3.70% |
| Total Expenditures | \$ 5,514,829 | \$ 6,374,625 | \$ 7,092,956 | \$ 7,768,603 | \$ 6,328,890 | \$ 9,669,073 | \$ 11,015,668 | 13.93% |

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - General Fund - Police Patrol Division (1010)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 2,006,057 | \$ 2,231,615 | \$ 2,268,750 | \$ 2,608,215 | \$ 2,040,509 | \$ 3,217,938 | \$ 3,486,515 | 8.35% |
| Pensions | 382,925 | 429,079 | 436,153 | 521,165 | 394,737 | 630,178 | 728,932 | 15.67% |
| Benefits | 479,018 | 508,653 | 565,559 | 571,539 | 476,022 | 690,541 | 1,051,946 | 52.34% |
| Professional Development | 51,075 | 57,989 | 52,575 | 53,041 | 78,316 | 96,547 | 97,547 | 1.04% |
| Total Personal Services | 2,919,074 | 3,227,337 | 3,323,037 | 3,753,960 | 2,989,585 | 4,635,204 | 5,364,940 | 15.74% |
| Materials & Supplies | 61,595 | 53,727 | 72,601 | 80,618 | 75,310 | 106,000 | 106,000 | 0.00% |
| Clothing & Uniforms | 34,000 | 41,000 | 38,391 | 35,641 | 37,175 | 48,000 | 52,000 | 8.33% |
| Utilities & Communications | 14,696 | 18,511 | 19,121 | 21,298 | 19,441 | 20,000 | 30,000 | 50.00% |
| Consulting & Contract Services | 18,017 | 34,028 | 37,184 | 47,371 | 36,086 | 41,751 | 37,850 | -9.34% |
| Miscellaneous | - | - | - | - | 4,983 | 5,115 | - | -100.00% |
| Total Operating & Contractual Services | 128,308 | 147,265 | 167,297 | 167,297 | 172,995 | 220,866 | 225,850 | 2.26% |
| Total Expenditures | \$ 3,047,382 | \$ 3,374,602 | \$ 3,490,334 | \$ 3,921,256 | \$ 3,162,580 | \$ 4,856,070 | \$ 5,590,790 | 15.13% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and police officers (FOP collective bargaining unit) in addition to increases for staff not currently at the highest step or salary within their applicable grade. The 2026 budget also proposes the addition of two officers.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program. The 2026 budget also proposes the addition of two officers.

Clothing & Uniforms - The increase is related to the proposed addition of 2 new officers and changes to the availability of uniform items within the quartermaster system.

Utilities & Communications - The increase is related to the addition of officers and cruisers. Each cruiser is equipped with wireless cell service.

Consulting & Contract Services - The decrease in 2026 is primarily due to relocating software costs to the Information Technology General Fund.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - General Fund - Communications Division (1020)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 470,585 | \$ 483,214 | \$ 645,994 | \$ 777,987 | \$ 675,985 | \$ 1,093,534 | \$ 1,185,294 | 8.39% |
| Pensions | 66,424 | 68,880 | 89,753 | 108,717 | 94,861 | 152,423 | 165,213 | 8.39% |
| Benefits | 167,766 | 167,365 | 190,058 | 222,640 | 175,266 | 346,818 | 457,401 | 31.88% |
| Professional Development | 11,517 | 8,950 | 11,024 | 12,247 | 11,789 | 21,500 | 30,450 | 41.63% |
| Total Personal Services | 716,291 | 728,410 | 936,829 | 1,121,591 | 957,901 | 1,614,275 | 1,838,358 | 13.88% |
| Materials & Supplies | - | 4,320 | - | - | - | - | - | 0.00% |
| Clothing & Uniforms | 2,375 | 2,281 | 2,473 | 3,500 | 4,000 | 4,000 | 4,500 | 12.50% |
| Consulting & Contract Services | 60,475 | 75,282 | 72,458 | 41,761 | 45,544 | 48,595 | 44,000 | -9.46% |
| Total Operating & Contractual Services | 62,850 | 81,883 | 74,931 | 45,261 | 49,544 | 52,595 | 48,500 | -7.79% |
| Total Expenditures | \$ 779,141 | \$ 810,292 | \$ 1,011,760 | \$ 1,166,852 | \$ 1,007,444 | \$ 1,666,870 | \$ 1,886,858 | 13.20% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Professional Development - The increase in 2026 is attributed to the department's overall emphasis on professional development and training. 2026 includes additional training for new dispatchers and dispatch manager.

Consulting & Contract Services - The decrease in 2026 is primarily due to relocating software costs to the Information Technology General Fund.

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - General Fund - Police Administration Division (1030)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 1,001,474 | \$ 1,311,035 | \$ 1,609,198 | \$ 1,703,063 | \$ 1,337,206 | \$ 2,006,772 | \$ 2,157,162 | 7.49% |
| Pensions | 180,036 | 238,095 | 285,354 | 299,215 | 233,163 | 353,493 | 403,043 | 14.02% |
| Benefits | 281,390 | 323,193 | 394,145 | 381,450 | 327,623 | 405,236 | 596,024 | 47.08% |
| Professional Development | 16,922 | 25,792 | 28,309 | 32,168 | 23,379 | 55,000 | 53,150 | -3.36% |
| Total Personal Services | 1,479,822 | 1,898,114 | 2,317,006 | 2,415,896 | 1,921,371 | 2,820,501 | 3,209,378 | 13.79% |
| Materials & Supplies | 7,620 | 8,895 | 7,446 | 7,920 | 6,729 | 12,100 | 13,100 | 8.26% |
| Clothing & Uniforms | 5,100 | 10,200 | 10,200 | 7,647 | 8,208 | 10,200 | 10,200 | 0.00% |
| Utilities & Communications | 2,220 | 2,050 | 2,372 | 1,673 | 911 | 4,700 | 4,700 | 0.00% |
| Consulting & Contract Services | 86,969 | 81,477 | 49,587 | 45,623 | 70,162 | 82,500 | 69,400 | -15.88% |
| Payment for Services | - | 276 | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 101,909 | 102,897 | 69,605 | 62,862 | 86,009 | 109,500 | 97,400 | -11.05% |
| Total Expenditures | \$ 1,581,731 | \$ 2,001,012 | \$ 2,386,611 | \$ 2,478,759 | \$ 2,007,381 | \$ 2,930,001 | \$ 3,306,778 | 12.86% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Materials & Supplies - The 2026 increase relates the increase in staff approved in 2025.

Consulting & Contract Services - The decrease in 2026 is primarily due to relocating software costs to the Information Technology General Fund.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued**

| Police - General Fund - Safety Town Division (1040) | | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|----------------------------------|---------------------|----------------------|-----------------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 64,690 | \$ 59,921 | \$ 64,555 | \$ 47,350 | \$ 48,726 | \$ 66,103 | \$ 68,849 | 4.15% |
| Pensions | 9,057 | 8,389 | 8,093 | 5,964 | 6,276 | 8,414 | 9,009 | 7.07% |
| Benefits | 938 | 869 | 936 | 687 | 707 | 958 | 998 | 4.21% |
| Total Personal Services | 74,685 | 69,179 | 73,584 | 54,000 | 55,709 | 75,475 | 78,856 | 4.48% |
| Total Operating & Contractual Services | - | - | - | - | - | - | - | 0.00% |
| Total Expenditures | \$ 74,685 | \$ 69,179 | \$ 73,584 | \$ 54,000 | \$ 55,709 | \$ 75,475 | \$ 78,856 | 4.48% |

Rationale:

Salaries & Wages, Pensions, and Benefits - The change in budget in 2026 is primarily attributed to the City utilizing workforce planning software to "fine tune" personnel costs and accounting for current incumbents placement in the wage schedule.

Benefits - The increase in 2026 is primarily attributed to the City utilizing a new software to "fine tune" workforce personnel costs throughout the budget.

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - General Fund - Probation Division (1050)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ 17,903 | \$ 76,152 | \$ 84,748 | \$ 90,603 | \$ 65,919 | \$ 92,202 | \$ 98,963 | 7.33% |
| Pensions | 2,506 | 10,591 | 11,725 | 12,684 | 9,138 | 12,908 | 13,855 | 7.34% |
| Benefits | 11,211 | 30,010 | 28,688 | 24,151 | 20,145 | 25,447 | 32,667 | 28.37% |
| Professional Development | - | 1,608 | 3,450 | 1,318 | 60 | 4,000 | 4,000 | 0.00% |
| Total Personal Services | 31,621 | 118,361 | 128,610 | 128,756 | 95,262 | 134,557 | 149,485 | 11.09% |
| Materials & Supplies | - | 311 | 1,730 | 583 | 154 | 5,000 | 1,500 | -70.00% |
| Clothing & Uniforms | 220 | - | - | - | - | - | 300 | 0.00% |
| Utilities & Communications | 48 | 553 | 329 | 441 | 361 | 500 | 500 | 0.00% |
| Consulting & Contract Services | - | 314 | - | 324 | - | 600 | 600 | 0.00% |
| Total Operating & Contractual Services | 268 | 1,178 | 2,058 | 1,348 | 515 | 6,100 | 2,900 | -52.46% |
| Total Expenditures | \$ 31,889 | \$ 119,539 | \$ 130,668 | \$ 130,104 | \$ 95,777 | \$ 140,657 | \$ 152,385 | 8.34% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Materials & Supplies - The 2026 budget decreased to align with historical actual costs.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - Information Technology General Fund (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | - | - | 325,104 | 0.00% |
| Utilities & Communications | - | - | - | - | 16,000 | 16,000 | 16,000 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 219,438 | 235,100 | 314,075 | 33.59% |
| Miscellaneous | - | - | - | - | - | - | 146,903 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | 235,438 | 251,100 | 802,082 | 219.43% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 235,438 | \$ 251,100 | \$ 802,082 | 219.43% |

Rationale:

Materials & Supplies and Maintenance & Repairs - The 2026 budget continues to migrate certain IT costs to the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Prior to 2025, most City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund tracks it separately, within the appropriate departments, and is funded by intra-fund transfers from the General Fund. New in 2026, IT capital costs, previously recorded within the Capital Equipment Replacement Fund, are also included within the Information Technology General Fund by each department. Similar to the Capital Equipment Replacement Fund, the Information Technology General Fund is funded by the General Fund for new and annual costs and to maintain a reserve for future costs according to the amortization of the historical cost, plus an estimated 3.25% inflation factor, of capitalized IT-related costs. These assets are included in the "Capital Equipment Replacement" asset database in the Capital section of the 2026 Annual Budget Program.

Materials & Supplies and Maintenance & Repairs - The 2026 budget includes costs related to leased equipment (radios, body warn cameras, cruiser cameras, flock safety license readers, etc.) previously recorded in the Capital Equipment Replacement Fund.

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - Alcohol Education Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------|-------------|-------------|-------------|--------------------------|-----------------|-----------------|---------------------------|
| Fines & Forfeitures | \$ 2,630 | \$ 958 | \$ 905 | \$ 500 | \$ 475 | \$ 1,000 | \$ 1,000 | 0.00% |
| Total Revenues | 2,630 | 958 | 905 | 500 | 475 | 1,000 | 1,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Consulting & Contract Services | 337 | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Total Operating & Contractual Services | 337 | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Total Expenditures | \$ 337 | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | 0.00% |

Rationale:

N/A

Police - Drug Use Prevention Grant Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------|---------------|-----------------|-----------------|--------------------------|------------------|------------------|---------------------------|
| Federal & State Grants | \$ 10,298 | \$ 10,298 | \$ 3,487 | \$ 3,487 | \$ 9,765 | \$ 20,000 | \$ 20,000 | 0.00% |
| Total Revenues | 10,298 | 10,298 | 3,487 | 3,487 | 9,765 | 20,000 | 20,000 | 0.00% |
| Salaries & Wages | - | - | - | - | - | 15,000 | 15,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | 15,000 | 15,000 | 0.00% |
| Materials & Supplies | - | - | 4,462 | 4,579 | 4,581 | 10,000 | - | -100.00% |
| Miscellaneous | - | - | - | - | - | - | 10,000 | 0.00% |
| Total Operating & Contractual Services | - | - | 4,462 | 4,579 | 4,581 | 10,000 | 10,000 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ 4,462 | \$ 4,579 | \$ 4,581 | \$ 25,000 | \$ 25,000 | 0.00% |

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 (12/31/25) to reimburse the General fund for previous year's personnel costs which were reimbursed by the grant funds received by the State.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - Mandatory Drug Fines Fund (Restricted)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Fines & Forfeitures | \$ - | \$ - | \$ - | \$ - | \$ 35 | \$ 500 | \$ 500 | 0.00% |
| Total Revenues | - | - | - | - | 35 | 500 | 500 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | - | 0.00% |
| 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 (12/31/2025) and monies will be reimbursed to this fund from the Alcohol Education fund. No expenditures are planned for 2026 at this time.

Police - Law Enforcement & Education Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-----------------|-------------|-----------------|--------------------------|-----------------|-----------------|---------------------------|
| Fines & Forfeitures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | 0.00% |
| Total Revenues | - | - | - | - | - | - | 1,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | 1,000 | - | 1,000 | - | 1,250 | 1,250 | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Total Operating & Contractual Services | - | 1,000 | - | 1,000 | - | 2,250 | 2,250 | 0.00% |
| Total Expenditures | \$ - | \$ 1,000 | \$ - | \$ 1,000 | \$ - | \$ 2,250 | \$ 2,250 | 0.00% |

Rationale:

N/A

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - OneOhio Opioid Settlement Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-----------------|-----------------|--------------------------|------------------|-----------------|---------------------------|
| Federal & State Grants | \$ - | \$ - | \$ 3,077 | \$ 3,077 | \$ 23,381 | \$ 25,000 | \$ 25,000 | 0.00% |
| Total Revenues | - | - | 3,077 | 3,077 | 23,381 | 25,000 | 25,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Miscellaneous | - | - | 1,879 | 1,888 | 1,750 | 12,000 | 6,000 | -50.00% |
| Total Operating & Contractual Services | - | - | 1,879 | 1,888 | 1,750 | 12,000 | 6,000 | -50.00% |
| Total Expenditures | \$ - | \$ - | \$ 1,879 | \$ 1,888 | \$ 1,750 | \$ 12,000 | \$ 6,000 | -50.00% |

Rationale:

Federal & State Grants and Miscellaneous - This fund accounts for an annual amount received from the State of Ohio as a result of a settlement in a lawsuit against pharmaceutical companies for their role in the Opioid crisis. The City will receive an annual amount for the next several years, previously estimated at approximately \$3,100. In 2024, the City received several additional notifications of settlements with companies, resulting in increased revenue. Funds may only be spent on programming related to the fight against opioid abuse and eligible expenses and programs are currently being evaluated for 2026.

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - K-9 Patrol Fund (Restricted)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Transfer In | \$ 14,600 | \$ 19,000 | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | \$ 20,500 | 0.00% |
| Total Revenues | 14,600 | 19,000 | 20,500 | 20,500 | 20,500 | 20,500 | 20,500 | 0.00% |
| Salaries & Wages | 11,828 | 12,498 | 13,017 | 13,324 | 10,231 | 14,500 | 14,500 | 0.00% |
| Pensions | 2,306 | 2,437 | 2,538 | 2,598 | 1,995 | 2,800 | 2,800 | 0.00% |
| Benefits | 168 | 178 | 187 | 192 | 147 | 200 | 200 | 0.00% |
| Total Personal Services | 14,302 | 15,114 | 15,743 | 16,114 | 12,373 | 17,500 | 17,500 | 0.00% |
| Materials & Supplies | 2,382 | 2,801 | 2,392 | 1,905 | 2,282 | 3,000 | 5,000 | 66.67% |
| Total Operating & Contractual Services | 2,382 | 2,801 | 2,392 | 1,905 | 2,282 | 3,000 | 5,000 | 66.67% |
| Total Expenditures | \$ 16,684 | \$ 17,914 | \$ 18,135 | \$ 18,018 | \$ 14,655 | \$ 20,500 | \$ 22,500 | 9.76% |

Rationale:

Materials and Supplies - The increase in 2026 is related to increased operational costs for the K-9 unit including vet services, food, treats, materials, care items, and other related costs.

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - Safety Town Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Charges for Services | \$ 43,648 | \$ 41,718 | \$ 35,691 | \$ 35,456 | \$ 41,788 | \$ 40,000 | \$ 40,000 | 0.00% |
| Other Revenue | - | - | 5,000 | - | - | 10,000 | 10,000 | 0.00% |
| Total Revenues | 43,648 | 41,718 | 40,691 | 35,456 | 41,788 | 50,000 | 50,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 16,328 | 17,230 | 20,701 | 21,940 | 26,807 | 29,400 | 31,950 | 8.67% |
| Utilities & Communications | 449 | 334 | 391 | 453 | 364 | 2,000 | 2,000 | 0.00% |
| Maintenance & Repairs | - | 16,491 | 3,387 | 8,498 | 4,171 | 7,800 | 8,300 | 6.41% |
| Consulting & Contract Services | 2,845 | 1,593 | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 19,621 | 35,648 | 24,478 | 30,891 | 31,342 | 39,200 | 42,250 | 7.78% |
| Total Expenditures | \$ 19,621 | \$ 35,648 | \$ 24,478 | \$ 30,891 | \$ 31,342 | \$ 39,200 | \$ 42,250 | 7.78% |

Rationale:

Materials & Supplies - The increase in 2026 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 2026 funds to utilize for maintenance once the site condition is assessed after winter.

Police - DUI Grant Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-----------------|-----------------|------------------|-----------------|--------------------------|------------------|------------------|---------------------------|
| Federal & State Grants | \$ 3,092 | \$ 7,080 | \$ 4,548 | \$ 4,548 | \$ 3,050 | \$ 10,000 | \$ 10,000 | 0.00% |
| Total Revenues | 3,092 | 7,080 | 4,548 | 4,548 | 3,050 | 10,000 | 10,000 | 0.00% |
| Salaries & Wages | 7,080 | 4,548 | 11,024 | 5,260 | 4,351 | 10,000 | 10,000 | 0.00% |
| Total Personal Services | 7,080 | 4,548 | 11,024 | 5,260 | 4,351 | 10,000 | 10,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | 2,000 | 2,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | 2,000 | 2,000 | 0.00% |
| Total Expenditures | \$ 7,080 | \$ 4,548 | \$ 11,024 | \$ 5,260 | \$ 4,351 | \$ 12,000 | \$ 12,000 | 0.00% |

Rationale:

N/A

City of New Albany, Ohio**2026 Annual Budget****Police Department - Continued****Police - Law Enforcement Assistance Fund (Restricted)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|-----------------|-----------------|---------------------------|
| Other Revenue | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ 2,000 | 0.00% |
| Total Revenues | - | - | - | - | - | 2,000 | 2,000 | 0.00% |
| Professional Development | - | - | - | - | - | 1,200 | 1,200 | 0.00% |
| Total Personal Services | - | - | - | - | - | 1,200 | 1,200 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | - | 0.00% |
| Total Expenditures | \$ - | \$ 1,200 | \$ 1,200 | 0.00% |

Rationale:

N/A

City of New Albany, Ohio

2026 Annual Budget

Mayors Court Department

Mayors Court - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ 52,936 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Pensions | 7,341 | - | - | - | - | - | - | 0.00% |
| Benefits | 29,151 | - | - | - | - | - | - | 0.00% |
| Professional Development | 360 | 200 | - | 200 | 200 | 700 | 700 | 0.00% |
| Total Personal Services | 89,788 | 200 | - | 200 | 200 | 700 | 700 | 0.00% |
| Materials & Supplies | 4,074 | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Utilities & Communications | 443 | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | 22,100 | 0.00% |
| Consulting & Contract Services | 95,758 | 283,562 | 232,742 | 253,000 | 252,580 | 309,350 | 309,840 | 0.16% |
| Payment for Services | 302 | 1,191 | 1,002 | 2,155 | 2,000 | 2,000 | 2,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 4,200 | 0.00% |
| Total Operating & Contractual Services | 100,578 | 284,753 | 233,744 | 255,155 | 254,580 | 312,350 | 339,140 | 8.58% |
| Total Expenditures | \$ 190,366 | \$ 284,953 | \$ 233,744 | \$ 255,355 | \$ 254,780 | \$ 313,050 | \$ 339,840 | 8.56% |

Note: "Total All Funds" includes the General Fund, the Mayor's Court Computer Fund, the Alcohol Indigent Fund, the Court Special Projects Fund, the Clerk's Office Computer Fund and the Information Technology General Fund.

*In 2022, the City's mayors court function moved to the City of Gahanna as a result of entering into a "shared services" agreement. In addition, the City's probationary activity was moved from the Administrative Services Department to the Police Department to align the services better provided and connection with the police department. In 2025, the City made the final related transition of the management of the mayors court pertaining to activity and contracts to the police department due to the department's close relation to mayors court activities and the operation of mayors court. In 2026, the budget reflects moving the Mayors Court Division from the Administrative Services Department to the Police Department. It is included as a separate "Department" for accounting purposes in the Annual Budget Program. For purposes of historical comparison, the historical financial data is presented within the Police Department.

City of New Albany, Ohio**2026 Annual Budget****Mayors Court Department - Continued****Mayors Court - All General Funds (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ 52,936 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Pensions | 7,341 | - | - | - | - | - | - | 0.00% |
| Benefits | 29,151 | - | - | - | - | - | - | 0.00% |
| Professional Development | 360 | 200 | - | 200 | 200 | 700 | 700 | 0.00% |
| Total Personal Services | 89,788 | 200 | - | 200 | 200 | 700 | 700 | 0.00% |
| Materials & Supplies | 4,074 | - | - | - | - | - | - | 0.00% |
| Utilities & Communications | 443 | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | 22,100 | 0.00% |
| Consulting & Contract Services | 95,758 | 283,562 | 232,742 | 253,000 | 252,580 | 306,350 | 306,840 | 0.16% |
| Payment for Services | 302 | 1,191 | 1,002 | 2,155 | 2,000 | 2,000 | 2,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 4,200 | 0.00% |
| Total Operating & Contractual Services | 100,578 | 284,753 | 233,744 | 255,155 | 254,580 | 308,350 | 335,140 | 8.69% |
| Total Expenditures | \$ 190,366 | \$ 284,953 | \$ 233,744 | \$ 255,355 | \$ 254,780 | \$ 309,050 | \$ 335,840 | 8.67% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Mayors Court budgetary department.

City of New Albany, Ohio

2026 Annual Budget

Mayors Court Department - Continued

| Mayors Court - General Fund | | | | | | |
|---|-------------------|---------------------------|-------------------|-------------------|--------------------------|-------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| Salaries & Wages | \$ 52,936 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Pensions | 7,341 | - | - | - | - | - |
| Benefits | 29,151 | - | - | - | - | - |
| Professional Development | 360 | 200 | - | 200 | 200 | 700 |
| Total Personal Services | 89,788 | 200 | - | 200 | 200 | 700 |
| Materials & Supplies | 4,074 | - | - | - | - | - |
| Utilities & Communications | 443 | - | - | - | - | - |
| Consulting & Contract Services | 95,758 | 283,562 | 232,742 | 253,000 | 252,580 | 306,350 |
| Payment for Services | 302 | 1,191 | 1,002 | 2,155 | 2,000 | 2,000 |
| Miscellaneous | - | - | - | - | - | - |
| Total Operating & Contractual Services | 100,578 | 284,753 | 233,744 | 255,155 | 254,580 | 308,350 |
| Total Expenditures | \$ 190,366 | \$ 284,953 | \$ 233,744 | \$ 255,355 | \$ 254,780 | \$ 309,050 |
| Rationale: | | | | | | |
| N/A | | | | | | |

City of New Albany, Ohio**2026 Annual Budget****Mayors Court Department - Continued****Mayors Court - Information Technology General Fund (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | 22,100 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | 22,100 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 22,100 | 0.00% |

Rationale:

Total Expenditures - The 2026 budget includes software costs previously included within the Administrative Services Department.

City of New Albany, Ohio

2026 Annual Budget

Mayors Court Department - Continued

Mayors Court - Mayor's Court Computer Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|--------------|--------------|--------------|--------------|--------------------------|-----------------|-----------------|---------------------------|
| Fines & Forfeitures | \$ 4,579 | \$ 2,895 | \$ 3,033 | \$ 2,775 | \$ 2,094 | \$ 4,000 | \$ 4,000 | 0.00% |
| Total Revenues | 4,579 | 2,895 | 3,033 | 2,775 | 2,094 | 4,000 | 4,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 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

Mayors Court - Alcohol Indigent Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|-----------------|-----------------|---------------------------|
| Fines & Forfeitures | \$ 953 | \$ - | \$ - | \$ - | \$ - | \$ 1,000 | \$ 1,000 | 0.00% |
| Total Revenues | 953 | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 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

City of New Albany, Ohio**2026 Annual Budget****Mayors Court Department - Continued****Mayors Court - Court Special Projects Fund (Restricted)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|--------------|--------------|--------------|--------------|-----------------|-----------------|---------------------------|
| | | | | | (09/30/2025) | | | |
| Fines & Forfeitures | \$ 728 | \$ 7,715 | \$ 8,045 | \$ 7,441 | \$ 5,584 | \$ 8,000 | \$ 8,000 | 0.00% |
| Total Revenues | 728 | 7,715 | 8,045 | 7,441 | 5,584 | 8,000 | 8,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 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

Mayors Court - Clerk's Office Computer Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|--------------|--------------|--------------|--------------|-----------------|-----------------|---------------------------|
| | | | | | (09/30/2025) | | | |
| Fines & Forfeitures | \$ 460 | \$ 4,827 | \$ 5,055 | \$ 4,625 | \$ 3,490 | \$ 5,000 | \$ 5,000 | 0.00% |
| Total Revenues | 460 | 4,827 | 5,055 | 4,625 | 3,490 | 5,000 | 5,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 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

NEW ALBANY

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** – Facilitates the review of private site development plans and construction.
- **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



| | <i>Annual Trends</i> | | | | |
|--|----------------------|-----------|-----------|-----------|--|
| | 2022 | 2023 | 2024 | 2025 YTD* | |
| Total Residential Plan Reviews | 828 | 780 | 734 | 619 | |
| Total Commercial Plan Reviews | 1,086 | 999 | 1261 | 1132 | |
| Acres Zoned | 2,478.82 | 882.00 | 150.94 | 361.07 | |
| Private Development Plan Review | 50 | 32 | 30 | 29 | |
| Total Inspections | 8,054 | 7,840 | 9,942 | 8,440 | |
| Comm Sq Ft Under Construction | | | | | |
| (Monthly Avg) | 3,819,185 | 6,343,534 | 6,760,727 | 9,235,732 | |

**As of September 30, 2025*

NEW ALBANY

Department Goals & Strategies:

The Community Development Department adopted 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 for processing development applications 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 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 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 introduced its new comprehensive business retention and expansion strategy. The department maintains strong relationships with its 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.

2025 Accomplishments:

- City Council adopted the US-62 Interchange Focus Area Plan. The plan was nominated for the "Resident Participation" award at the national City-County Communications & Marketing Association conference and received second place.
- Successfully onboarded four new team members in 2025, strengthening the department's capacity and ensuring continuity in service delivery.
- Relocated the community development and administrative services departments (39 employees) to a larger office space at 7815 Walton Parkway to accommodate staff growth, improve workspace efficiency, and enhance collaboration and customer service delivery.
- Grand opening of Brick House Blue at Innovate New Albany, creating a creative coworking environment with meeting space to support company growth in the city.
- Innovate New Albany exceeded its goal of hosting 36 programs this year providing innovators and start-ups with expert guidance and networking opportunities.
- Completed the modernization of the Environmental Criteria and Opportunities for Sustainability (ECOS) program.
- Exceeded last year's business retention and expansion (BRE) meeting total.
- Hosted second annual BizConnect all-business forum and resource fair.
- Multiple inspectors passed certification exams and obtained new certifications.
- Permitting staff redesigned the in-house plan storage strategy and increased the number of plans that could be sent to long term storage.

Looking Forward:

- Code updates
- Support capital budget initiatives
- Maintain a high level of customer service
- Online plan review and inspection requests
- Professional development and training initiatives
- Finalize a business retention & expansion plan
- Public outreach
- Community tours
- Strategic marketing
- Presentations



NEW ALBANY

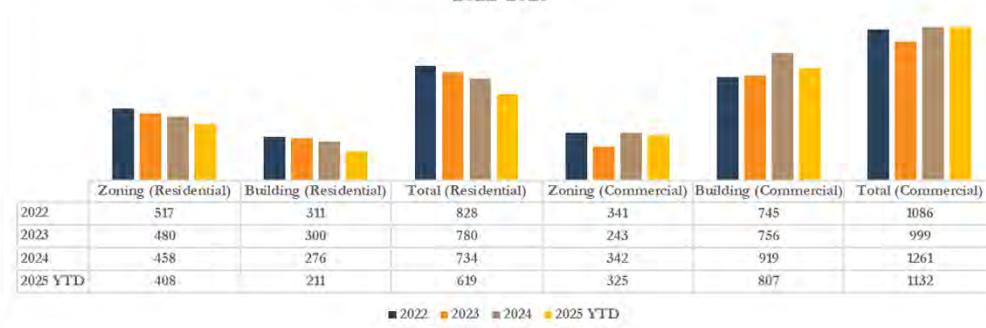
Performance Measures – Community Development Department

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 2021-2025
2. Total number of residential plan review meetings 2021-2025
3. Total number of commercial plan review meetings 2021-2025
4. Average days for plan review compared to the Ohio Building Code 2021-2025
5. Average days of plan review per discipline
6. Active civil construction projects and acres under development
7. Number of professional development and training sessions by division
8. Number of community engagements and marketing investments

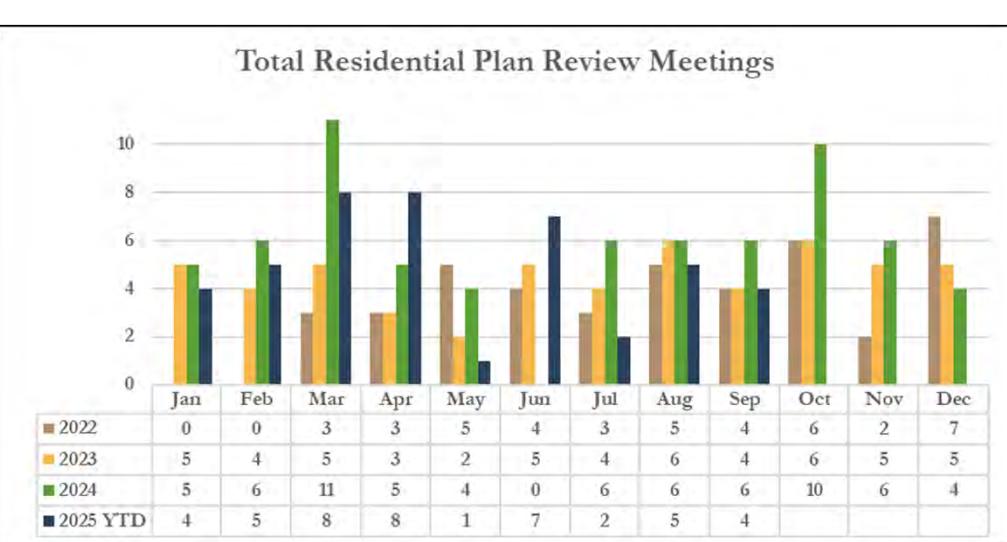
Total Residential & Commercial Plans Reviewed
2022-2025



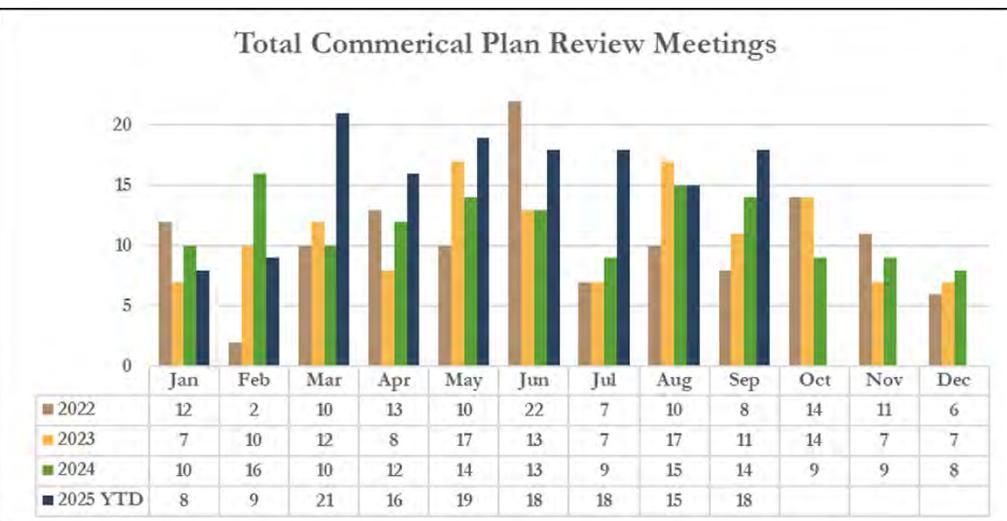
The graph above shows the total number of residential and commercial plans reviewed during each year. This includes new projects, responses to denials, and revisions to approved plans.

*YTD is as of September 30, 2025

Total Residential Plan Review Meetings



Total Commercial Plan Review Meetings



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.

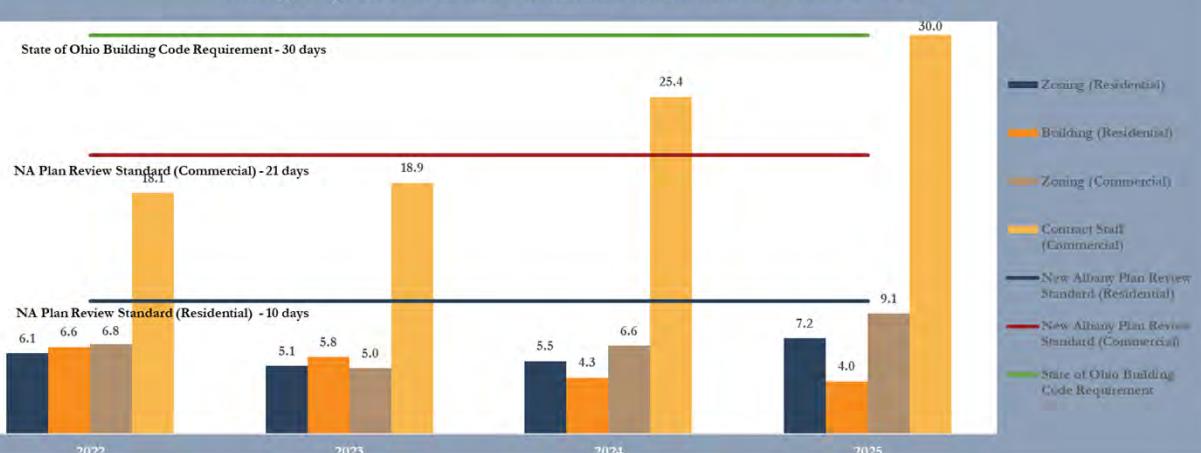
NEW ALBANY

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

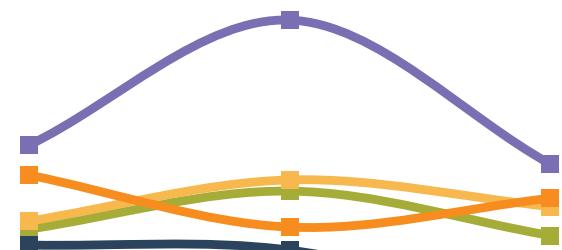
Over the past 3 years, the CDD has been working through a significant increase in not only permitting but also active construction management. Staff has consistently maintained permit review times of under 11 days on average. New plan review and record retention software will be active by Q2 of 2026.

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 graphs to the right show the active civil construction projects and plan review time frames by division.

Average Days for Plan Review - Residential & Commercial - 2022-2025 YTD



Plan Review Averages
(in Days)



| | 2023 | 2024 | 2025 YTD |
|----------------|-------|-------|----------|
| Eng staff | 7.72 | 10 | 7.33 |
| Planning staff | 8.2 | 10.67 | 9.07 |
| Fire Staff | 10.96 | 7.83 | 9.56 |
| Clerks | 6.75 | 6.45 | 2.74 |
| Applicant | 12.77 | 20.29 | 11.63 |

Active Civil Construction
(in Acres)

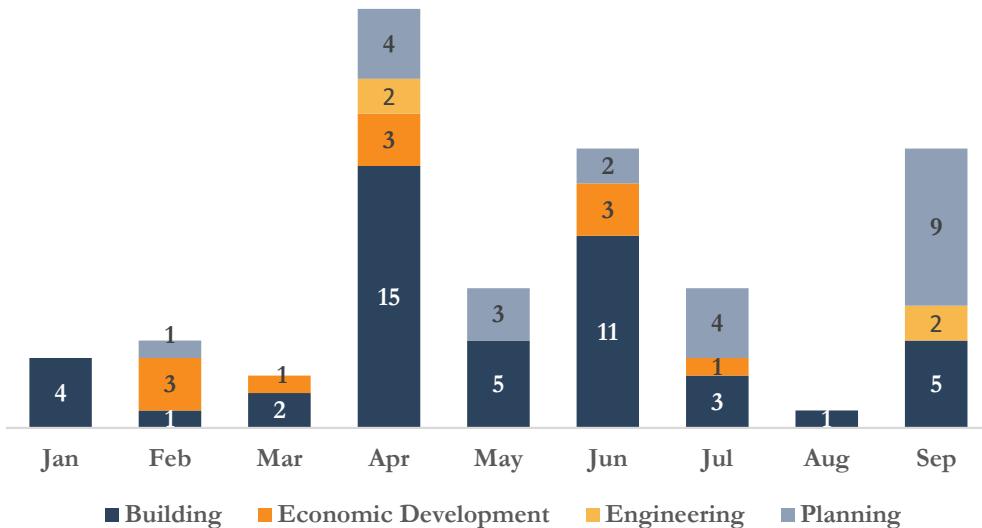


*YTD is as of September 30, 2025

NEW ALBANY

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

Training Sessions Attended per Division



The graph above indicates the number of training sessions attended in 2025 by each division. Training and professional development directly correlate to the department's ability to provide an exceptional level of customer service.

The department invests in community outreach through city tours, presentations, and strategic marketing. The information below details this information for 2025 and will continue to be measured annually moving forward:

- Number of tours: 18
- Number of presentations: 13
- Number of attendees: 831
- Money invested in marketing: \$200,000



■ NEW ALBANY ■

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

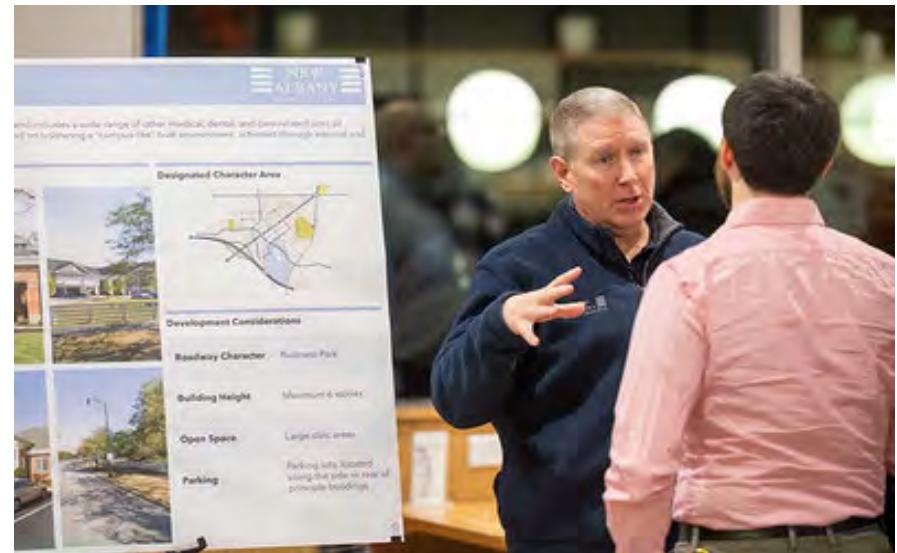
Explore, prioritize, and complete key 2026 planning projects, including:

- New Albany Public Realm Standards Plan
- Windsor to Hamlet Streetscape Design Plan
- Urban Center Code Update
- Planning and Zoning Code Updates
- Cedarbrook Subdivision Streetscape Plan

In 2026, the department will focus on advancing several major planning initiatives that guide the city's long-term design and development framework. These projects will strengthen the public realm, improve streetscape connectivity, and ensure that zoning and development standards remain consistent with New Albany's high-quality design principles.

Implement a new GIS-based code enforcement system to modernize case management, enhance coordination among departments, increase transparency, and reduce the time from complaint to compliance.

In 2026, the department will launch a new GIS-based tool that will modernize how we track and manage code enforcement cases. The system will improve efficiency, strengthen coordination across departments, and make case information more transparent—giving staff, leadership, and residents better visibility into enforcement activity and outcomes.



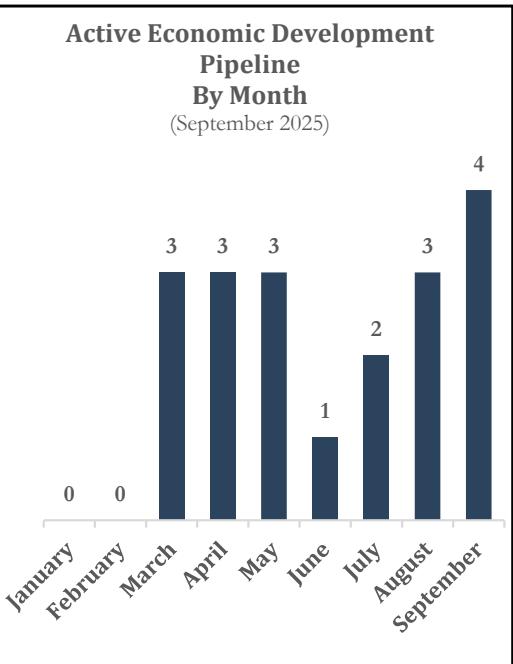
NEW ALBANY

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. Active economic development pipeline by month
2. Business Retention & Expansion (BRE) visits
3. Investment from announced projects

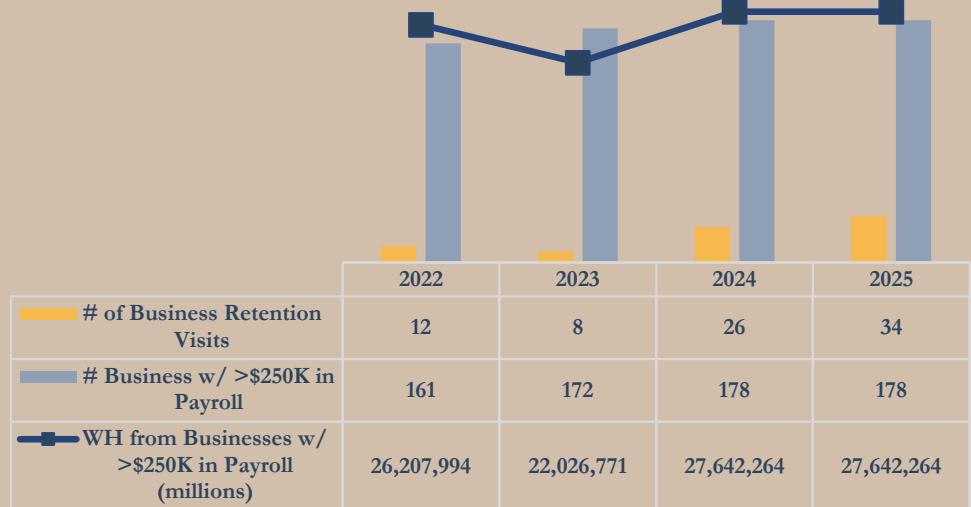
The graph below describes the department's active economic development portfolio. There are currently 35 projects within the pipeline with the top site requests representing the Health & Life Sciences industry.



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 BRE meetings for the years presented in comparison to the total number of businesses located within New Albany with a payroll greater than \$250,000. 2025's information reflects 2024's figures as the data is the most recent information available. This information will continue to assist city staff in determining appropriate goals to include regarding BRE meetings.

Business Retention Visits - 2022-2025



■ NEW ALBANY ■

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

The department announced over \$2 billion of new or expanded investment in 2025 including the following in three of seven established business clusters:

Health and Life Sciences Cluster:

- Amgen – Announced a \$900 million expansion on Ganton Parkway (more than doubling Amgen's original investment in New Albany) to support research and development and manufacturing of life-saving medications.
- Hims – Announced an expansion into 352,000 square feet on Innovation Campus Way to support additional pharmaceutical dispensing operations.

Information Technology & Mission Critical Operations Cluster:

- AWS – Approximately 600,000 square feet of expansion underway.
- Meta – Approximately 1.4 million square feet of expansion on Beech Road.
- Google – Approximately 316,000 square feet of expansion on Beech Road.
- EdgeConneX – Broke ground on a 120 MW natural gas fired AI data center project along Innovation Campus Way, the first of its kind in Ohio history.

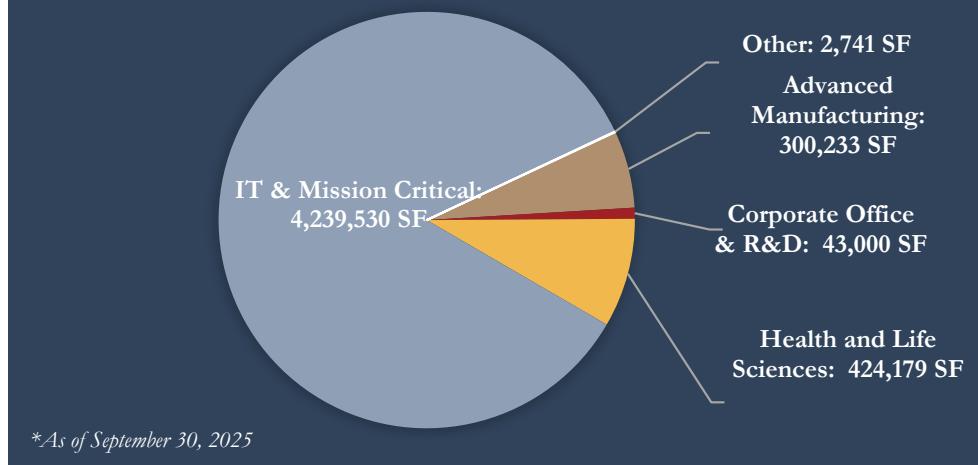
Corporate Office and Research and Development:

- EOG Industries – Announced the purchase of 175,000 square feet on Smith's Mill Road for its Columbus division.

Existing companies in New Albany continue to find value in reinvesting in the community and have expanded in existing facilities or new facilities representing billions of dollars in expansion growth.



Expansion Square Footage by Cluster



■ NEW ALBANY ■

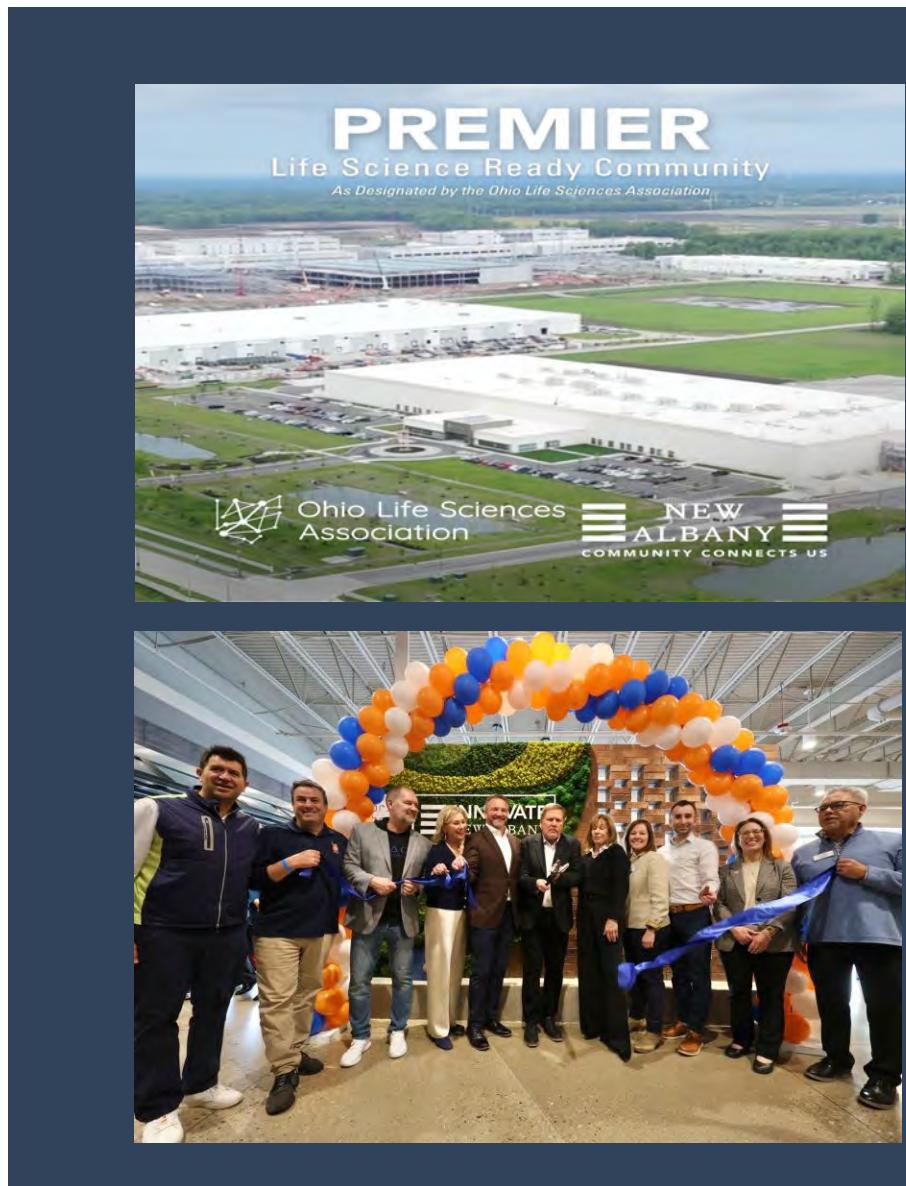
C. (Continued) Create a healthy business environment that protects the local tax base *City Goals #2 & #4

Ohio Life Science Ready Community Designation Program

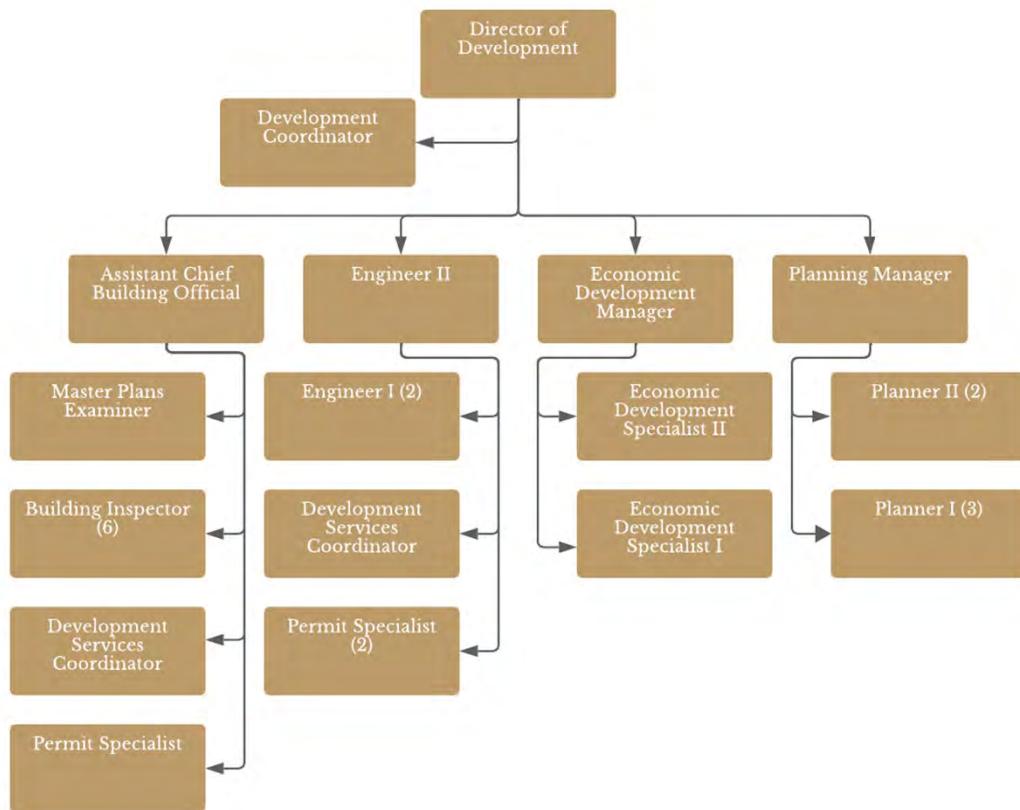
The city of New Albany has been designated as a premier community in the Ohio Life Sciences Association's new Life Science Ready Community Designation Program, which aims to strengthen Ohio's position as a national leader in the life sciences industry. As one of the key advisory cities shaping this initiative, New Albany demonstrated exceptional readiness through its robust infrastructure, skilled workforce, and strong innovation ecosystem. Its leadership in this effort reinforces the city's status as a top-tier destination for life sciences companies, helping attract high-paying jobs, cutting-edge research, and transformative healthcare solutions to the region.

Brick House Blue at Innovate New Albany

The city announced the opening of Brick House Blue at Innovate New Albany. The project involved the renovation of 22,000 square feet of office space located at 7775 Walton Parkway, in the New Albany International Business Park. The new space, managed by Brick House Blue, offers a creative coworking environment with furnished offices, 24-hour access, ample parking, huddle rooms, podcasting suites, a sports simulator, and private phone booths. It also features versatile meeting and event spaces for groups up to 100. Additionally, the city continues to support business growth through its free, in-house TIGER Talks program and Expert Office Hours, providing innovators and startups with expert guidance and networking opportunities. The lobby now hosts a Barry Bagels café for carry-out and catering options for the community to enjoy.



NEW ALBANY



Notes:

- The structure above reflects the addition of a Planner II position which is offset by the removal of the Planning Technician position for the 2026 budget.
- The structure above is tentative pending implementation of the operational organizational structure proposal.

Community Development Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2021-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

City of New Albany, Ohio

2026 Annual Budget

Community Development Department Summary

| Community Development - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | |
|---|---------------|---------------------------|--------------|--------------|--------------------------|--------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| Community Development (4010) | \$ 1,665,069 | \$ 2,056,095 | \$ 2,596,880 | \$ 2,885,700 | \$ 2,136,769 | \$ 3,640,391 |
| Engineering (4020) | - | - | - | - | - | - |
| Economic Development (4090) | - | - | - | - | - | - |
| Total Personal Services | 1,665,069 | 2,056,095 | 2,596,880 | 2,885,700 | 2,136,769 | 3,640,391 |
| Community Development (4010) | 797,389 | 1,179,817 | 1,585,833 | 1,824,929 | 1,722,406 | 1,932,300 |
| Engineering (4020) | 250,000 | 515,000 | 415,000 | 449,347 | 635,000 | 635,000 |
| Economic Development (4090) | 12,270 | 12,686 | 12,482 | 3,118 | - | 115,000 |
| Total Operating & Contractual Services | 1,059,658 | 1,707,503 | 2,013,315 | 2,277,393 | 2,357,406 | 2,682,300 |
| <i>Facilities - Intel Trailer (6045)*</i> | - | - | 3,805 | - | - | - |
| <i>Information Technology General Fund</i> | | | 162,046 | 252,186 | 729,845 | 781,400 |
| <i>Capital Equipment Fund</i> | | | 163,466 | 136,100 | 264,606 | 264,606 |
| Total Expenditures | \$ 2,724,727 | \$ 3,763,598 | \$ 4,939,512 | \$ 5,551,379 | \$ 5,488,626 | \$ 7,368,697 |
| | \$ 8,514,161 | 15.55% | | | | |

NOTE: Department information related to Information Technology and Capital Equipment expenses for 2020-2022 is not available.

City of New Albany, Ohio

2026 Annual Budget

Community Development Department

Community Development - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|----------------------|--------------------------|----------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 1,127,792 | \$ 1,409,304 | \$ 1,817,492 | \$ 2,083,362 | \$ 1,554,624 | \$ 2,580,241 | \$ 2,802,457 | 8.61% |
| Pensions | 156,291 | 191,872 | 249,918 | 289,763 | 216,762 | 356,839 | 392,285 | 9.93% |
| Benefits | 368,778 | 435,764 | 507,067 | 486,508 | 353,887 | 659,061 | 860,219 | 30.52% |
| Professional Development | 12,207 | 19,155 | 22,403 | 26,067 | 11,497 | 44,250 | 65,600 | 48.25% |
| Total Personal Services | 1,665,069 | 2,056,095 | 2,596,880 | 2,885,700 | 2,136,769 | 3,640,391 | 4,120,561 | 13.19% |
| Materials & Supplies | 19,616 | 22,054 | 14,715 | 11,189 | 16,842 | 27,000 | 19,500 | -27.78% |
| Clothing & Uniforms | 105 | 521 | 778 | 1,281 | 697 | 2,500 | 5,500 | 120.00% |
| Utilities & Communications | 5,543 | 5,433 | 5,576 | 8,115 | 6,288 | 11,800 | 12,200 | 3.39% |
| Maintenance & Repairs | - | - | - | - | 609,935 | 660,400 | 549,900 | -16.73% |
| Consulting & Contract Services | 1,884,725 | 2,768,092 | 2,680,536 | 3,009,419 | 2,972,200 | 3,278,000 | 3,810,000 | 16.23% |
| Payment for Services | 13,302 | 21,726 | 23,708 | 25,009 | 33,035 | 49,000 | 41,000 | -16.33% |
| Miscellaneous | 2,625,178 | 2,247,272 | 2,080,648 | 6,655,503 | 3,636,475 | 3,769,800 | 4,635,000 | 22.95% |
| Total Operating & Contractual Services | 4,548,470 | 5,065,098 | 4,805,962 | 9,710,517 | 7,275,472 | 7,798,500 | 9,073,100 | 16.34% |
| Total Expenditures | \$ 6,213,538 | \$ 7,121,193 | \$ 7,402,842 | \$ 12,596,216 | \$ 9,412,241 | \$ 11,438,891 | \$ 13,193,661 | 15.34% |

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

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

Community Development - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 1,127,792 | \$ 1,409,304 | \$ 1,817,492 | \$ 2,083,362 | \$ 1,554,624 | \$ 2,580,241 | \$ 2,802,457 | 8.61% |
| Pensions | 156,291 | 191,872 | 249,918 | 289,763 | 216,762 | 356,839 | 392,285 | 9.93% |
| Benefits | 368,778 | 435,764 | 507,067 | 486,508 | 353,887 | 659,061 | 860,219 | 30.52% |
| Professional Development | 12,207 | 19,155 | 22,403 | 26,067 | 11,497 | 44,250 | 65,600 | 48.25% |
| Total Personal Services | 1,665,069 | 2,056,095 | 2,596,880 | 2,885,700 | 2,136,769 | 3,640,391 | 4,120,561 | 13.19% |
| Materials & Supplies | 10,616 | 19,991 | 12,554 | 9,902 | 12,887 | 22,500 | 19,500 | -13.33% |
| Clothing & Uniforms | 105 | 521 | 778 | 1,281 | 697 | 2,500 | 5,500 | 120.00% |
| Utilities & Communications | 5,543 | 5,433 | 5,576 | 8,115 | 6,288 | 11,800 | 12,200 | 3.39% |
| Maintenance & Repairs | - | - | - | - | 304,967 | 330,200 | 274,950 | -16.73% |
| Consulting & Contract Services | 1,008,500 | 1,632,750 | 1,944,542 | 2,216,334 | 2,360,000 | 2,522,000 | 2,835,000 | 12.41% |
| Payment for Services | 13,302 | 21,726 | 23,326 | 25,009 | 33,035 | 49,000 | 41,000 | -16.33% |
| Miscellaneous | 21,592 | 27,081 | 26,539 | 16,752 | 4,455 | 135,000 | 35,000 | -74.07% |
| Total Operating & Contractual Services | 1,059,658 | 1,707,503 | 2,013,315 | 2,277,393 | 2,722,329 | 3,073,000 | 3,223,150 | 4.89% |
| Total Expenditures | \$ 2,724,727 | \$ 3,763,598 | \$ 4,610,195 | \$ 5,163,093 | \$ 4,859,098 | \$ 6,713,391 | \$ 7,343,711 | 9.39% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Community Development budgetary department.

Community Development - General Fund (All Divisions)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 0 | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 1,127,792 | \$ 1,409,304 | \$ 1,817,492 | \$ 2,083,362 | \$ 1,554,624 | \$ 2,580,241 | \$ 2,802,457 | 8.61% |
| Pensions | 156,291 | 191,872 | 249,918 | 289,763 | 216,762 | 356,839 | 392,285 | 9.93% |
| Benefits | 368,778 | 435,764 | 507,067 | 486,508 | 353,887 | 659,061 | 860,219 | 30.52% |
| Professional Development | 12,207 | 19,155 | 22,403 | 26,067 | 11,497 | 44,250 | 65,600 | 48.25% |
| Total Personal Services | 1,665,069 | 2,056,095 | 2,596,880 | 2,885,700 | 2,136,769 | 3,640,391 | 4,120,561 | 13.19% |
| Materials & Supplies | 10,616 | 19,991 | 12,554 | 9,902 | 8,932 | 18,000 | 19,500 | 8.33% |
| Clothing & Uniforms | 105 | 521 | 778 | 1,281 | 697 | 2,500 | 5,500 | 120.00% |
| Utilities & Communications | 5,543 | 5,433 | 5,576 | 8,115 | 6,288 | 11,800 | 12,200 | 3.39% |
| Consulting & Contract Services | 1,008,500 | 1,632,750 | 1,944,542 | 2,216,334 | 2,304,000 | 2,466,000 | 2,585,000 | 4.83% |
| Payment for Services | 13,302 | 21,726 | 23,326 | 25,009 | 33,035 | 49,000 | 41,000 | -16.33% |
| Miscellaneous | 21,592 | 27,081 | 26,539 | 16,752 | 4,455 | 135,000 | 35,000 | -74.07% |
| Total Operating & Contractual Services | 1,059,658 | 1,707,503 | 2,013,315 | 2,277,393 | 2,357,406 | 2,682,300 | 2,698,200 | 0.59% |
| Total Expenditures | \$ 2,724,727 | \$ 3,763,598 | \$ 4,610,195 | \$ 5,163,093 | \$ 4,494,176 | \$ 6,322,691 | \$ 6,818,761 | 7.85% |

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

Community Development - General Fund - Community Development Division (4010)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 1,127,792 | \$ 1,409,304 | \$ 1,817,492 | \$ 2,083,362 | \$ 1,554,624 | \$ 2,580,241 | \$ 2,802,457 | 8.61% |
| Pensions | 156,291 | 191,872 | 249,918 | 289,763 | 216,762 | 356,839 | 392,285 | 9.93% |
| Benefits | 368,778 | 435,764 | 507,067 | 486,508 | 353,887 | 659,061 | 860,219 | 30.52% |
| Professional Development | 12,207 | 19,155 | 22,403 | 26,067 | 11,497 | 44,250 | 65,600 | 48.25% |
| Total Personal Services | 1,665,069 | 2,056,095 | 2,596,880 | 2,885,700 | 2,136,769 | 3,640,391 | 4,120,561 | 13.19% |
| Materials & Supplies | 10,616 | 19,991 | 12,554 | 9,902 | 8,932 | 18,000 | 19,500 | 8.33% |
| Clothing & Uniforms | 105 | 521 | 778 | 1,281 | 697 | 2,500 | 5,500 | 120.00% |
| Utilities & Communications | 5,543 | 5,433 | 5,576 | 8,115 | 6,288 | 11,800 | 12,200 | 3.39% |
| Consulting & Contract Services | 758,500 | 1,117,750 | 1,529,542 | 1,766,987 | 1,669,000 | 1,831,000 | 2,120,000 | 15.78% |
| Payment for Services | 13,302 | 21,726 | 23,326 | 25,009 | 33,035 | 49,000 | 41,000 | -16.33% |
| Miscellaneous | 9,322 | 14,394 | 14,057 | 13,634 | 4,455 | 20,000 | 20,000 | 0.00% |
| Total Operating & Contractual Services | 797,389 | 1,179,817 | 1,585,833 | 1,824,929 | 1,722,406 | 1,932,300 | 2,218,200 | 14.80% |
| Total Expenditures | \$ 2,462,457 | \$ 3,235,912 | \$ 4,182,713 | \$ 4,710,628 | \$ 3,859,176 | \$ 5,572,691 | \$ 6,338,761 | 13.75% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Professional Development - The 2026 budget reflects a 48% increase in the professional development category. The increase aligns with the organizational goal that encourages each department to pursue continuous service and operational improvements, as well as 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 higher annual professional dues and membership fees for the city. Other increases include registration for professional training and conferences, as well as economic development site visits and the related travel expenses.

Consulting & Contract Services - The 2026 budget includes a 16% 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). The primary increase includes a new Village Center placemaking/beautification study. 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.

Payment for Services - The 2026 budget represents a 16% decrease from the amended 2025 budget, which was increased to cover metro services expenses. These expenses are expected to return to the amount initially budgeted in 2025, with the final implementation of the electronic plan review software scheduled for early 2026.

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

Community Development - General Fund - Engineering Division (4020)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Consulting & Contract Services | 250,000 | 515,000 | 415,000 | 449,347 | 635,000 | 635,000 | 465,000 | -26.77% |
| Total Operating & Contractual Services | 250,000 | 515,000 | 415,000 | 449,347 | 635,000 | 635,000 | 465,000 | -26.77% |
| Total Expenditures | \$ 250,000 | \$ 515,000 | \$ 415,000 | \$ 449,347 | \$ 635,000 | \$ 635,000 | \$ 465,000 | -26.77% |

Rationale:

N/A

Consulting & Contract Services - The 2026 budget reflects a 27% decrease in the Consulting & Contract Services category. The decrease aligns with the transfer of the Development Engineer and related contract services budget to the Public Service department.

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Miscellaneous | 12,270 | 12,686 | 12,482 | 3,118 | - | 115,000 | 15,000 | -86.96% |
| Total Operating & Contractual Services | 12,270 | 12,686 | 12,482 | 3,118 | - | 115,000 | 15,000 | -86.96% |
| Total Expenditures | \$ 12,270 | \$ 12,686 | \$ 12,482 | \$ 3,118 | \$ - | \$ 115,000 | \$ 15,000 | -86.96% |

Rationale:

Miscellaneous - This division was created to track economic development activity and incentive payments not housed in the Economic Development special revenue funds. The City does not have any current incentive payments that the Economic Development special revenue funds do not fund. The 2026 budget reflects a substantial decrease, accordingly.

City of New Albany, Ohio**2026 Annual Budget****Community Development Department - Continued**

| Community Development - Information Technology General Fund (Operations - General) | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|----------------------------------|-----------------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Total Personal Services | - | - | - | - | - | - |
| Materials & Supplies | - | - | - | - | 3,955 | 4,500 |
| Maintenance & Repairs | - | - | - | - | 304,967 | 330,200 |
| Consulting & Contract Services | - | - | - | - | 56,000 | 56,000 |
| Total Operating & Contractual Services | - | - | - | - | 364,922 | 390,700 |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 364,922 | \$ 390,700 |

Rationale:

Total Expenditures - The 2026 budget continues to migrate certain IT costs to the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Prior to 2025, most City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund tracks it separately, within the appropriate departments, and is funded by intra-fund transfers from the General Fund. New in 2026, IT capital costs, previously recorded within the Capital Equipment Replacement Fund, are also included within the Information Technology General Fund by each department. Similar to the Capital Equipment Replacement Fund, the Information Technology General Fund is funded by the General Fund for new and annual costs and to maintain a reserve for future costs according to the amortization of the historical cost, plus an estimated 3.25% inflation factor, of capitalized IT-related costs. These assets are included in the "Capital Equipment Replacement" asset database in the Capital section of the 2026 Annual Budget Program.

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

| Community Development - Economic Development (NAECA) Fund (Restricted) | | | | | | |
|--|--|---------------------------|------------------|------------------|--------------------------|------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| Funds from NACA/NAECA | \$ 2,108,018 | \$ 1,997,676 | \$ 2,149,378 | \$ 2,149,378 | \$ 1,074,689 | \$ 3,307,424 |
| Total Revenues | 2,108,018 | 1,997,676 | 2,149,378 | 2,149,378 | 1,074,689 | 3,307,424 |
| Total Personal Services | - | - | - | - | - | - |
| Total Operating & Contractual Services | - | - | - | - | - | - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 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 addition to the distribution for OWDA debt repayment, the city will receive approximately \$10 million in 2025 to apply toward the repayment of a portion of the city's Bond Anticipation Notes issued in 2024 related to the Market St. Extension 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). | | | | | |

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Funds from NACA/NAECA Advance In | \$ 3,012,895 | \$ 4,152,800 | \$ 4,500,000 | \$ 8,000,000 | \$ 3,475,000 | \$ 3,500,000 | \$ 5,000,000 | 42.86% 0.00% |
| Total Revenues | 3,012,895 | 5,275,687 | 4,500,000 | 8,000,000 | 3,475,000 | 3,500,000 | 5,000,000 | 42.86% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 9,000 | 2,063 | 2,161 | 1,287 | - | - | - | 0.00% |
| Consulting & Contract Services | 876,225 | 1,135,342 | 735,994 | 793,085 | 556,200 | 700,000 | 725,000 | 3.57% |
| Payment for Services | - | - | 382 | - | - | - | - | 0.00% |
| Miscellaneous | 2,603,586 | 2,220,191 | 2,054,109 | 6,638,751 | 3,632,021 | 3,634,800 | 4,600,000 | 26.55% |
| Total Operating & Contractual Services | 3,488,811 | 3,357,596 | 2,792,647 | 7,433,123 | 4,188,221 | 4,334,800 | 5,325,000 | 22.84% |
| Total Expenditures | \$ 3,488,811 | \$ 3,357,596 | \$ 2,792,647 | \$ 7,433,123 | \$ 4,188,221 | \$ 4,334,800 | \$ 5,325,000 | 22.84% |

☰NEW ALBANY☰

The City Manager serves as the CEO of the city under the direction of the City Council. In addition to the City Manager, the Director of Administrative Services 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), information technology, community programming, 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



Free community concerts in the Hinson Amphitheater drew large crowds throughout the summer.

Annual Trends

| | 2022 | 2023 | 2024 | 2025 YTD* |
|---------------------------|------|------|------|-----------|
| New Hire Processes | 37 | 41 | 41 | 41 |
| Events | 17 | 17 | 17 | 15 |
| Help Desk Tickets | ** | ** | ** | 419 |

**As of September 30, 2025*

***Information not available.*

■ NEW ALBANY ■

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.

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 investing in current staff to promote retention and a positive environment.

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 Phase Two and a new Veteran's Memorial, Village Center amenities, and investment in future dedicated park space with community partners guided by the City's strategic plan.

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, signature community events such as July 4th and Octoberfest and DORA (Designated Outdoor Refreshment Area) are a few examples of programming this division facilitates. Specific IDEA Panel programs in 2025 included the NA 101 series (business park bus tours and Souper Supper), A Train Near Magdeburg Panel Discussion 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.

2025 Accomplishments:

Human Resources:

- Paper-free PAF implemented through MUNIS
- Offered on-site training for Generations in the Workplace, Safety and Safety Champion Training, and Discrimination Compliance
- Training to comply with the new state cybersecurity awareness

IT Services & GIS:

- Implemented new help desk system with 419 tickets addressed in first six month.
- Facilitated several city department moves to new facilities and upgraded conference room technology in new spaces.
- Upgraded ArcGIS Server software to version 11.3 that has long term support to 2030.
- Created an internal street maintenance scenario planning tool to create efficiencies for the program.

Community Programming:

- Managed Senior Connections, which included 257 members.
- Produced 15 special events with over 18,000 attendees and permitted 9 events.
- Launched the Community Connectors program, onboarding 15 Connectors in 13 neighborhoods.
- Launched volunteer program with 172 registered volunteers and over 155 volunteer jobs filled.
- Ohio Parks & Recreation Association first place award for Diwali, one of three finalists in the state for the Governor's Award.
- Secured \$24,000 in sponsorships

City Council Initiatives:

- SAB - Implemented curbside composting pilot project in the Windsor subdivision

Looking Forward:

Human Resources:

- Successfully establish the city's self-insurance program
- Identify skills gaps and create plan to remedy
- Continue modernizing HR processes
- Maintain turnover <10%

IT Services & GIS:

- Evaluate software available with new MS licensing for redundancy with existing programs and applications
- Ensure compliance with the requirements of HB96
- Deploy a new GIS viewer/application for internal staff that utilized ESRI's newest technology and provided additional functionality.
- Set up a Code Enforcement tracking solution using GIS.

Community Programming:

- Produce city-funded community events.
- Implement online event permitting software.
- Expand Community Connectors program and volunteer pool.

City Council Initiatives:

- Begin construction of Rose Run Phase 2/Vets Memorial design

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Performance Measures – Administrative Services Department

1. 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.



| | 2022 | 2023 | 2024 | 2025 YTD* |
|-------------------------------------|------|------|------|-----------|
| Budgeted Full Time Positions | 129 | 138 | 153 | 170 |
| New Positions (Net) | 26 | 9 | 15 | 12 |
| Full Time Employees @ 12/31 | 117 | 124 | 141 | 140 |
| Vacancies @ 12/31 | 12 | 14 | 12 | 30 |
| Annual Hiring Processes | 37 | 37 | 41 | 41 |
| New Employees | 28 | 34 | 46 | 33 |

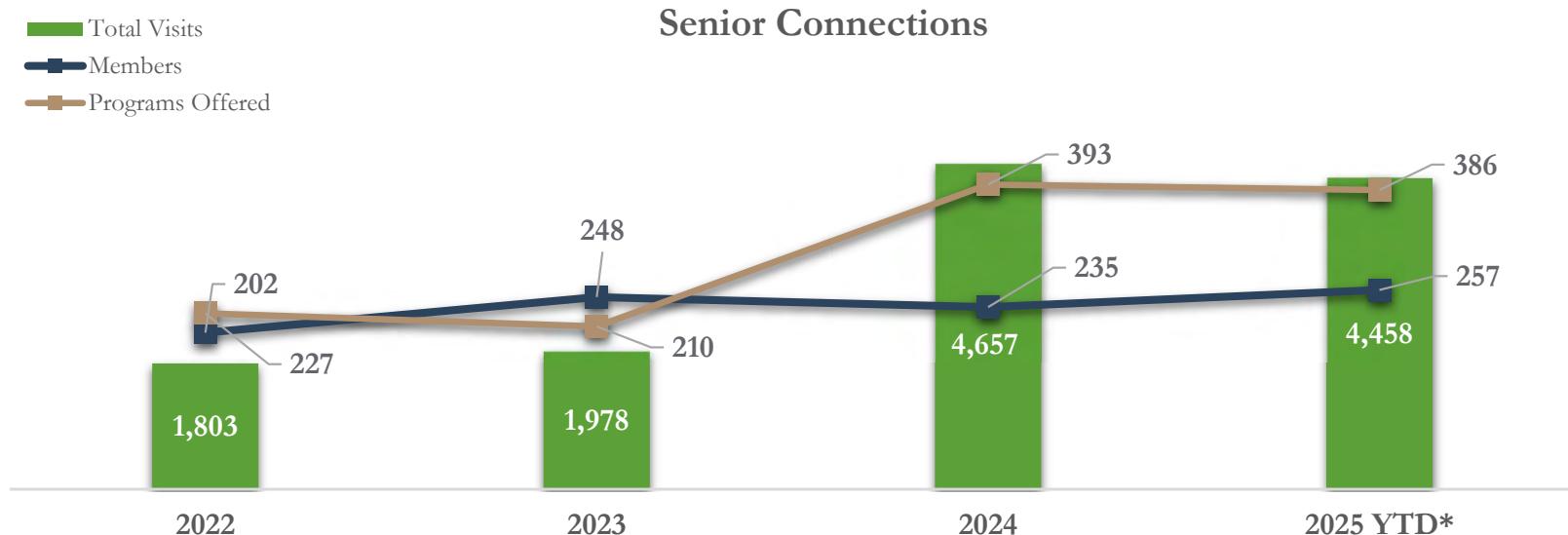
**As of September 30, 2025*

NEW ALBANY

Performance Measures – Administrative Services Department, continued

2. 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.



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≡NEW ALBANY≡

The City places significant importance on timely, effective, and transparent communications. The communications & marketing team, which currently consists of the chief communications & marketing officer, multimedia communications specialist, and two communications & marketing specialists, works together to find new, creative, and effective ways to communicate both externally and internally.

KEY FUNCTIONS:

- Social media
- Video
- Photography
- City website
- Electronic newsletters
- Guest columns
- Direct mailings
- Community surveys
- Crisis communications
- Media relations
- Branding

Communications & Marketing



Annual Trends

| | 2022 | 2023 | 2024 | 2025 YTD* |
|--|-----------|-----------|-----------|--------------|
| Social Media Impressions | 3,435,654 | 6,065,002 | 9,093,591 | 9,202,441 |
| Social Media Engagements | 209,333 | 338,940 | 489,972 | 469,380 |
| Social Media Impressions (Daily Avg). | 9,412 | 16,616 | 33,188 | 33,709 |
| Social Media Engagements (Daily Avg.) | 574 | 929 | 3,040 | 1,719 |
| Engagement Rate | 6.09% | 5.59% | 4.72% | 5.10% |
| Industry Average** | 1.00% | 1.40% | 2.95% | 3.00% |

**As of September 30, 2025*

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

NEW ALBANY

Organizational Goals & Goal Driven Strategies:

As a division of the Administrative Services department, the Communications & Marketing division 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 Communications & Marketing division. Communications & Marketing promotes 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.

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

Communications & Marketing is a division of the Administrative Services department. The City has historically placed significant importance on timely, effective and open communications with its residents and the media. The Chief Communications & Marketing Officer, Communications & Marketing Specialists, 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 regularly conducted to seek 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.

2025 Accomplishments:

- Successfully handled crisis communications during February business park shooting incident
- Increased communications and marketing efforts for community events and programming
- Launched refreshed CONNECTS e-newsletter
- Launched website chatbot
- Launched employee intranet
- Increased attendance at all-staff meetings with a record attendance of 110 employees in August
- Experienced continued growth and engagement in social media

Looking Forward:

- Implement digital enhancements
 - Improved website accessibility
 - Search engine and AI optimization
 - Partner with economic development to refresh NewAlbanyBusiness.org
- Successfully manage biennial community survey
- Integrate new team members and explore "business partner" approach to handling communications for City departments
- Produce annual report and experiment with new, creative ways to tell the annual report story on social media

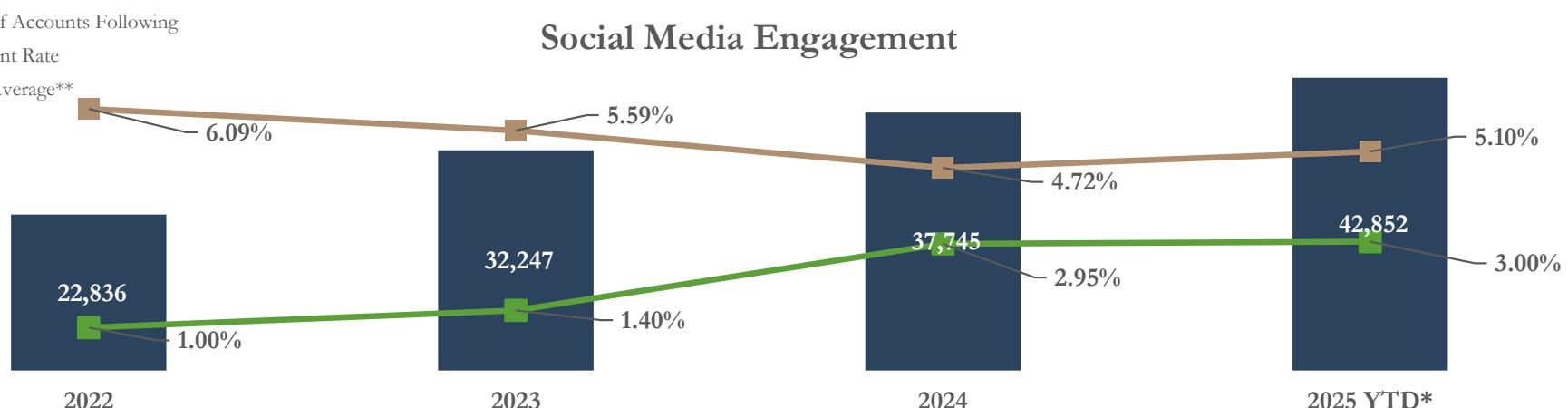
NEW ALBANY

Performance Measures – Communications & Marketing Division

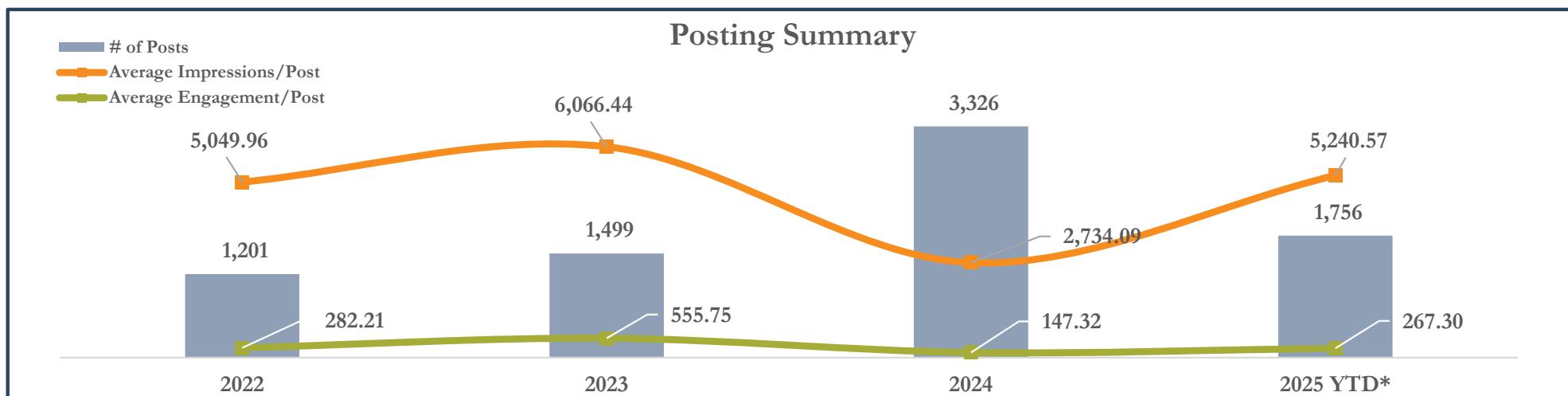
Communications and Social Media (Goal #4)

The City's Communications & Marketing team won four awards for communications efforts in 2024. The team has significantly diversified how information is shared over recent years to ensure it reaches the community effectively.

The city has significantly updated its website, distributes CONNECTS e-newsletters weekly, and regularly creates and shares videos that highlight city services, programming, staff, residents, and businesses that make New Albany special. The city has also made significant strides in utilizing social media across various platforms. Below is a table and chart showing the growth of social media participation as a result of these efforts.



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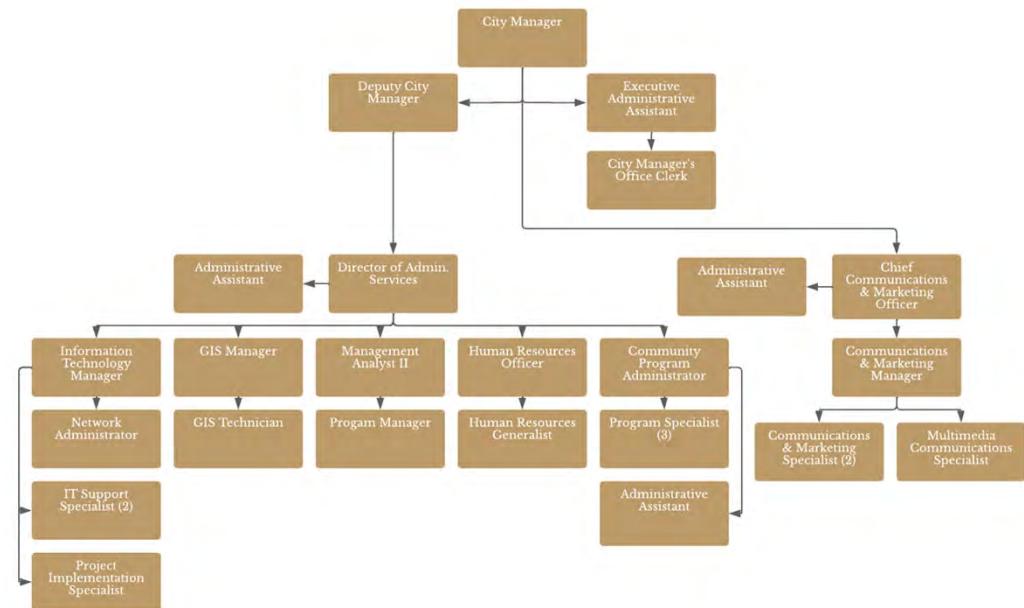


| | 2022 | 2023 | 2024 | 2025 YTD* |
|-------------------------|------|------|------|-----------|
| Guest Columns | 6 | 6 | 6 | 6 |
| Connects | 53 | 53 | 53 | 45 |
| Videos | 79 | 76 | 76 | 69 |
| Direct Mailings | 8 | 11 | 11 | 8 |
| Annual Report | 1 | 1 | 1 | 1 |
| Community Survey | - | 1 | 1 | - |



*YTD is as of September 30, 2025

NEW ALBANY



Administrative Services Staffing



Notes:

- The structure above reflects the addition of the following positions for the 2026 budget: Deputy City Manager, Communications & Marketing Manager, Communications & Marketing Specialist, Network Administrator, IT Support Specialist, Program Manager. This is offset by the elimination of the following positions for the 2026 budget: Planner II and Clerk. The structure above is tentative pending implementation of the operational organizational structure proposal.

Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2021-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

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City of New Albany, Ohio

2026 Annual Budget

Administrative Services Department Summary

| Administrative Services - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Administrative Services (7010) | \$ 1,219,822 | \$ 994,518 | \$ 1,073,216 | \$ 1,187,776 | \$ 943,878 | \$ 1,650,956 | \$ 2,011,361 | 21.83% |
| Information Technology (7012) | 145,779 | 270,583 | 387,598 | 539,999 | 480,077 | 721,101 | 1,180,245 | 63.67% |
| Communications & Marketing (7053)* | 4,362 | 324,598 | 320,478 | 386,361 | 362,078 | 503,382 | 1,127,595 | 124.00% |
| Community Investment & Programming (7054)* | - | 66,921 | 168,927 | 309,427 | 228,490 | 488,748 | 691,301 | 41.44% |
| City Attorney (7030) | 3,728 | 262 | - | - | - | 500 | 500 | 0.00% |
| General Administration (7090) | 105,521 | 155,124 | 190,975 | 219,924 | 220,441 | 273,197 | 269,697 | -1.28% |
| Total Personal Services | 1,479,212 | 1,812,005 | 2,141,194 | 2,643,488 | 2,234,964 | 3,637,884 | 5,280,699 | 45.16% |
| Administrative Services (7010) | 190,279 | 153,706 | 187,490 | 318,466 | 170,291 | 323,450 | 327,050 | 1.11% |
| Information Technology (7012)**** | - | - | - | 23,320 | 108,084 | 127,500 | 125,000 | -1.96% |
| Communications & Marketing (7053)* | 209,588 | 233,898 | 219,249 | 329,731 | 323,735 | 419,770 | 487,395 | 16.11% |
| Community Investment & Programming (7054)* | - | 468,284 | 611,545 | 637,689 | 263,225 | 425,000 | 240,000 | -43.53% |
| City Attorney (7030) | 211,930 | 166,610 | 210,524 | 201,867 | 231,500 | 383,500 | 409,500 | 6.78% |
| General Administration (7090) | 1,154,562 | 1,386,707 | 1,460,029 | 1,991,650 | 1,917,920 | 2,315,000 | 2,170,000 | -6.26% |
| Total Operating & Contractual Services | 1,766,359 | 2,409,205 | 2,688,837 | 3,502,723 | 3,014,755 | 3,994,220 | 3,758,945 | -5.89% |
| <i>Facilities - Administration Building (6010)</i> | 70,472 | 85,198 | 150,312 | 252,010 | 123,619 | 180,000 | 180,000 | 0.00% |
| <i>Facilities - 7815 Walton Pkwy - Offices (6046)</i> | - | - | - | 10,000 | 268,627 | 360,000 | 442,500 | 22.92% |
| <i>Information Technology General Fund</i> | 464,999 | 773,448 | 23,320 | 23,320 | 51,731 | 95,557 | 159,900 | 67.33% |
| <i>Capital Equipment Fund</i> | - | - | - | 174,290 | 185,135 | 260,000 | 200,000 | -23.08% |
| Total Expenditures | \$ 3,781,042 | \$ 5,079,856 | \$ 5,003,663 | \$ 6,595,830 | \$ 5,610,203 | \$ 8,167,661 | \$ 9,579,544 | 17.29% |

*The 2026 Annual Budget proposes the implementation of portions of a City-wide Organization Structure and Staffing Assessment completed by an outside firm in 2025. According to the assessment, the 2026 Annual Budget proposes the creation of the Strategic Initiatives Department, which will organize the Communications & Marketing and Community Investment & Programming Divisions. For purposes of the draft budget, these divisions remain within the Administrative Services Department Summary. Once the 2026 Annual Budget Program is adopted and the creation of the new department is approved, the Strategic Initiatives Department will be removed from the Administrative Services Summary and be included within its own summary within the Departments section of the final print of the adopted 2026 Annual Budget Program.

City of New Albany, Ohio

2026 Annual Budget

Administrative Services Department Summary - Continued

Calculation of Information Technology - Administrative Services

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|--|----------------|----------------|---------------|---------------|--------------------------|---------------|----------------|---------------------------|
| Information Technology (7012) | 464,999 | 773,448 | 847,540 | 1,078,181 | 51,731 | 95,557 | 86,500 | -9.48% |
| Communications & Marketing (7053)* | - | - | - | - | - | - | 24,500 | 0.00% |
| Community Investment & Programming (7054)* | - | - | - | - | - | - | 48,900 | 0.00% |
| Information Technology - Other Departments | | | (349,501) | (646,198) | - | - | - | 0.00% |
| Information Technology - City - Wide | | | (474,719) | (408,663) | - | - | - | 0.00% |
| Information Technology - Admin | 464,999 | 773,448 | 23,320 | 23,320 | 51,731 | 95,557 | 159,900 | 67.33% |

****Beginning with 2025, all departmental technology costs are included in the newly created Information Technology General Fund and are tracked by department.

For 2024 and prior years, technology costs were recorded in the Information Technology (7012) division within the Administrative Services Department General Fund budget, inflating to the actual operating costs of the Information Technology division within the department. For comparison purposes for the years 2020-2024, the Information Technology (7012) Operating and Contractual Services category has been excluded from the overall Administrative Services departmental cost due to the nature of the costs included in the budget. This category previously accounted for all non-capitalized information technology costs as listed on the "202X Information Technology Budget" included in the appendices in each year's budget document.

Information Technology costs (excluding Personal Services) specific to the Administrative Services Department are calculated by deducting costs related to the various departments and are included in the department summaries. Information technology costs are considered "city-wide" costs. Actual information for the years 2020-2022 for the breakdown between departmental and city-wide information technology costs is not available.

Beginning in 2025, the calculation of the breakdown of costs will no longer be necessary, as the expenses remaining within the Administrative Services Department's Information Technology division will be those related to the division's operations, rather than city-wide technology. City-wide technology costs will be included in the Information Technology General Fund moving forward.

NOTE: Department information related to Information Technology and Capital Equipment expenses for years 2020-2022 is not available.

City of New Albany, Ohio

2026 Annual Budget

Administrative Services Department

Administrative Services - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 927,718 | \$ 888,676 | \$ 1,019,729 | \$ 1,221,113 | \$ 999,889 | \$ 1,640,416 | \$ 2,073,448 | 26.40% |
| Pensions | 125,277 | 119,170 | 139,719 | 168,759 | 132,154 | 230,477 | 288,981 | 25.38% |
| Benefits | 302,100 | 239,281 | 281,375 | 323,471 | 276,706 | 461,654 | 790,352 | 71.20% |
| Professional Development | 10,506 | 17,973 | 19,990 | 14,433 | 15,206 | 39,510 | 38,825 | -1.73% |
| Total Personal Services | 1,365,602 | 1,265,100 | 1,460,814 | 1,727,776 | 1,423,955 | 2,372,057 | 3,191,606 | 34.55% |
| Materials & Supplies | 31,907 | 144,105 | 71,062 | 117,217 | 17,032 | 23,000 | 21,600 | -6.09% |
| Utilities & Communications | 9,376 | 8,532 | 8,242 | 22,686 | 7,815 | 9,500 | 10,000 | 5.26% |
| Maintenance & Repairs | 230,573 | 382,940 | 569,882 | 799,916 | 45,335 | 87,157 | 86,500 | -0.75% |
| Consulting & Contract Services | 293,247 | 328,837 | 335,828 | 350,024 | 218,070 | 315,250 | 308,850 | -2.03% |
| Payment for Services | 4,075 | 3,163 | 3,740 | 6,698 | 6,854 | 11,600 | 11,600 | 0.00% |
| Miscellaneous | 86,100 | 59,578 | 46,276 | 100,106 | 35,000 | 100,000 | 100,000 | 0.00% |
| Total Operating & Contractual Services | 655,278 | 927,154 | 1,035,030 | 1,396,647 | 330,106 | 546,507 | 538,550 | -1.46% |
| Total Expenditures | \$ 2,020,880 | \$ 2,192,255 | \$ 2,495,844 | \$ 3,124,423 | \$ 1,754,061 | \$ 2,918,564 | \$ 3,730,156 | 27.81% |

Note: "Total All Funds" includes the General Fund and the Information Technology General Fund.

City of New Albany, Ohio**2026 Annual Budget****Administrative Services Department - Continued**

| Administrative Services - All General Funds (Operations - General) | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|----------------------|-----------------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 927,718 | \$ 888,676 | \$ 1,019,729 | \$ 1,221,113 | \$ 999,889 | \$ 1,640,416 | \$ 2,073,448 | 26.40% |
| Pensions | 125,277 | 119,170 | 139,719 | 168,759 | 132,154 | 230,477 | 288,981 | 25.38% |
| Benefits | 302,100 | 239,281 | 281,375 | 323,471 | 276,706 | 461,654 | 790,352 | 71.20% |
| Professional Development | 10,506 | 17,973 | 19,990 | 14,433 | 15,206 | 39,510 | 38,825 | -1.73% |
| Total Personal Services | 1,365,602 | 1,265,100 | 1,460,814 | 1,727,776 | 1,423,955 | 2,372,057 | 3,191,606 | 34.55% |
| Materials & Supplies | 31,907 | 144,105 | 71,062 | 117,217 | 17,032 | 23,000 | 21,600 | -6.09% |
| Utilities & Communications | 9,376 | 8,532 | 8,242 | 22,686 | 7,815 | 9,500 | 10,000 | 5.26% |
| Maintenance & Repairs | 230,573 | 382,940 | 569,882 | 799,916 | 45,335 | 87,157 | 86,500 | -0.75% |
| Consulting & Contract Services | 293,247 | 328,837 | 335,828 | 350,024 | 218,070 | 315,250 | 308,850 | -2.03% |
| Payment for Services | 4,075 | 3,163 | 3,740 | 6,698 | 6,854 | 11,600 | 11,600 | 0.00% |
| Miscellaneous | 86,100 | 59,578 | 46,276 | 100,106 | 35,000 | 100,000 | 100,000 | 0.00% |
| Total Operating & Contractual Services | 655,278 | 927,154 | 1,035,030 | 1,396,647 | 330,106 | 546,507 | 538,550 | -1.46% |
| Total Expenditures | \$ 2,020,880 | \$ 2,192,255 | \$ 2,495,844 | \$ 3,124,423 | \$ 1,754,061 | \$ 2,918,564 | \$ 3,730,156 | 27.81% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General Fund for the Administrative Services budgetary department.

| Administrative Services - General Fund (All Divisions) | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|----------------------------------|---------------------|----------------------|-----------------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 927,718 | \$ 888,676 | \$ 1,019,729 | \$ 1,221,113 | \$ 999,889 | \$ 1,640,416 | \$ 2,073,448 | 26.40% |
| Pensions | 125,277 | 119,170 | 139,719 | 168,759 | 132,154 | 230,477 | 288,981 | 25.38% |
| Benefits | 302,100 | 239,281 | 281,375 | 323,471 | 276,706 | 461,654 | 790,352 | 71.20% |
| Professional Development | 10,506 | 17,973 | 19,990 | 14,433 | 15,206 | 39,510 | 38,825 | -1.73% |
| Total Personal Services | 1,365,602 | 1,265,100 | 1,460,814 | 1,727,776 | 1,423,955 | 2,372,057 | 3,191,606 | 34.55% |
| Materials & Supplies | 31,907 | 144,105 | 71,062 | 117,217 | 16,636 | 21,000 | 21,600 | 2.86% |
| Utilities & Communications | 9,376 | 8,532 | 8,242 | 22,686 | 7,815 | 9,500 | 10,000 | 5.26% |
| Maintenance & Repairs | 230,573 | 382,940 | 569,882 | 799,916 | - | - | - | 0.00% |
| Consulting & Contract Services | 293,247 | 328,837 | 335,828 | 350,024 | 212,070 | 308,850 | 308,850 | 0.00% |
| Payment for Services | 4,075 | 3,163 | 3,740 | 6,698 | 6,854 | 11,600 | 11,600 | 0.00% |
| Miscellaneous | 86,100 | 59,578 | 46,276 | 100,106 | 35,000 | 100,000 | 100,000 | 0.00% |
| Total Operating & Contractual Services | 655,278 | 927,154 | 1,035,030 | 1,396,647 | 278,375 | 450,950 | 452,050 | 0.24% |
| Total Expenditures | \$ 2,020,880 | \$ 2,192,255 | \$ 2,495,844 | \$ 3,124,423 | \$ 1,702,330 | \$ 2,823,007 | \$ 3,643,656 | 29.07% |

City of New Albany, Ohio

2026 Annual Budget

Administrative Services Department - Continued

Administrative Services - General Fund - Administration Division (7010)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 834,481 | \$ 709,593 | \$ 769,061 | \$ 855,365 | \$ 659,254 | \$ 1,141,726 | \$ 1,315,149 | 15.19% |
| Pensions | 112,353 | 94,332 | 105,143 | 118,626 | 90,701 | 160,837 | 182,995 | 13.78% |
| Benefits | 262,482 | 175,389 | 184,061 | 203,390 | 185,407 | 319,333 | 483,492 | 51.41% |
| Professional Development | 10,506 | 15,203 | 14,951 | 10,396 | 8,516 | 29,060 | 29,725 | 2.29% |
| Total Personal Services | 1,219,822 | 994,518 | 1,073,216 | 1,187,776 | 943,878 | 1,650,956 | 2,011,361 | 21.83% |
| Materials & Supplies | 7,882 | 9,850 | 12,315 | 16,308 | 14,908 | 19,000 | 21,600 | 13.68% |
| Utilities & Communications | 5,496 | 5,223 | 7,432 | 7,422 | 7,709 | 9,000 | 10,000 | 11.11% |
| Consulting & Contract Services | 126,726 | 115,893 | 158,419 | 183,024 | 105,820 | 183,850 | 183,850 | 0.00% |
| Payment for Services | 4,075 | 3,163 | 3,740 | 6,698 | 6,854 | 11,600 | 11,600 | 0.00% |
| Miscellaneous | 46,100 | 19,578 | 5,584 | 105,014 | 35,000 | 100,000 | 100,000 | 0.00% |
| Total Operating & Contractual Services | 190,279 | 153,706 | 187,490 | 318,466 | 170,291 | 323,450 | 327,050 | 1.11% |
| Total Expenditures | \$ 1,410,101 | \$ 1,148,224 | \$ 1,260,706 | \$ 1,506,242 | \$ 1,114,169 | \$ 1,974,406 | \$ 2,338,411 | 18.44% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2026, budget includes updates to personnel within the department as a result of the City-Wide Organization Structure and Staffing Assessment, including the addition of a Deputy City Manager and Program Manager, the removal of one City Clerk and Planner II, and the reclassification of the Management Analyst I position to Management Analyst II. The updates will continue to be analyzed and implemented as the results of the assessment are evaluated.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program. In addition, 2026 conservatively budgets for the highest insurance cost (family coverage) for new and vacant positions.

City of New Albany, Ohio**2026 Annual Budget****Administrative Services Department - Continued****Administrative Services - General Fund - IT Services Division (7012)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|---------------------|---------------------|---------------------|--------------------------|-------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 93,238 | \$ 179,083 | \$ 250,668 | \$ 365,748 | \$ 340,635 | \$ 498,690 | \$ 758,299 | 52.06% |
| Pensions | 12,924 | 24,838 | 34,576 | 50,133 | 41,453 | 69,640 | 105,985 | 52.19% |
| Benefits | 39,618 | 63,892 | 97,314 | 120,081 | 91,299 | 142,321 | 306,861 | 115.61% |
| Professional Development | - | 2,770 | 5,039 | 4,037 | 6,690 | 10,450 | 9,100 | -12.92% |
| Total Personal Services | 145,779 | 270,583 | 387,598 | 539,999 | 480,077 | 721,101 | 1,180,245 | 63.67% |
| Materials & Supplies | 24,025 | 134,255 | 58,747 | 100,909 | 1,728 | 2,000 | - | -100.00% |
| Utilities & Communications | 3,880 | 3,309 | 809 | 15,264 | 107 | 500 | - | -100.00% |
| Maintenance & Repairs | 230,573 | 382,940 | 569,882 | 799,916 | - | - | - | 0.00% |
| Consulting & Contract Services | 166,521 | 212,944 | 177,410 | 167,000 | 106,250 | 125,000 | 125,000 | 0.00% |
| Miscellaneous | 40,000 | 40,000 | 40,692 | (4,908) | - | - | - | 0.00% |
| Total Operating & Contractual Services | 464,999 | 773,448 | 847,540 | 1,078,181 | 108,084 | 127,500 | 125,000 | -1.96% |
| Total Expenditures | \$ 610,778 | \$ 1,044,031 | \$ 1,235,138 | \$ 1,618,180 | \$ 588,161 | \$ 848,601 | \$ 1,305,245 | 53.81% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2026, budget includes updates to personnel within the department as a result of the City-Wide Organization Structure and Staffing Assessment, including the addition of a Network Administrator and a second IT Support Specialist. The updates will continue to be analyzed and implemented as the results of the assessment are evaluated.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program. In addition, 2026 conservatively budgets for the highest insurance cost (family coverage) for new and vacant positions.

City of New Albany, Ohio

2026 Annual Budget

Administrative Services Department - Continued

Administrative Services - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | 396 | 2,000 | - | -100.00% |
| Maintenance & Repairs | - | - | - | - | 45,335 | 87,157 | 86,500 | -0.75% |
| Consulting & Contract Services | - | - | - | - | 6,000 | 6,400 | - | -100.00% |
| Total Operating & Contractual Services | - | - | - | - | 51,731 | 95,557 | 86,500 | -9.48% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 51,731 | \$ 95,557 | \$ 86,500 | -9.48% |

Rationale:

Total Expenditures - The 2025 budget included the creation of a sub-fund to the General Fund, the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Previously, all City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund will track it separately, within the appropriate departments, and will be funded by intra-fund transfers from the General Fund. The decrease in overall operating and contractual services category is a result of moving Communications & Marketing and Community Investment & Programming Divisions to the Strategic Initiatives proposed new department.

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City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department

Strategic Initiatives - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 277,837 | \$ 323,046 | \$ 499,587 | \$ 537,433 | \$ 961,989 | \$ 1,191,078 | 23.81% |
| Pensions | - | 38,278 | 44,452 | 69,942 | 75,158 | 130,619 | 166,692 | 27.62% |
| Benefits | - | 72,582 | 115,107 | 119,877 | 125,891 | 188,349 | 415,352 | 120.52% |
| Professional Development | 4,362 | 2,821 | 6,801 | 6,381 | 9,179 | 24,350 | 45,773 | 87.98% |
| Total Personal Services | 4,362 | 391,519 | 489,405 | 695,788 | 747,662 | 1,305,307 | 1,818,895 | 39.35% |
| Materials & Supplies | 3,939 | 3,723 | 28,090 | 31,570 | 22,914 | 47,600 | 41,800 | -12.18% |
| Utilities & Communications | 7,235 | 9,545 | 10,969 | 12,486 | 15,754 | 19,500 | 20,700 | 6.15% |
| Maintenance & Repairs | - | - | - | - | - | - | 50,500 | 0.00% |
| Consulting & Contract Services | 116,375 | 121,750 | 94,587 | 208,894 | 299,973 | 320,195 | 387,400 | 20.99% |
| Payment for Services | 82,039 | 98,880 | 105,709 | 115,962 | 144,226 | 220,670 | 210,495 | -4.61% |
| Miscellaneous | - | 468,284 | 591,439 | 598,507 | 717,862 | 1,198,125 | 1,203,495 | 0.45% |
| Total Operating & Contractual Services | 209,588 | 702,182 | 830,794 | 967,419 | 1,200,729 | 1,806,090 | 1,914,390 | 6.00% |
| Total Expenditures | \$ 213,949 | \$ 1,093,701 | \$ 1,320,200 | \$ 1,663,207 | \$ 1,948,391 | \$ 3,111,397 | \$ 3,733,285 | 19.99% |

Note: "Total All Funds" includes the General Fund, the Information Technology General Fund, the Community Events & Council Grants General Fund, the Senior Connections General Fund, the IDEA Implementation Board General Fund, and the Sustainability Advisory Board General Fund.

*The 2026 Annual Budget proposes the implementation of portions of a City-wide Organization Structure and Staffing Assessment completed by an outside firm in 2025. According to the assessment, the 2026 Annual Budget proposes the creation of the Strategic Initiatives Department, which will organize the Communications & Marketing and Community Investment & Programming Divisions. For purposes of the draft budget, these divisions remain within the Administrative Services Department Summary. Once the 2026 Annual Budget Program is adopted and the creation of the new department is approved, the Strategic Initiatives Department will be removed from the Administrative Services Summary and be included within its own summary within the Departments section of the final print of the adopted 2026 Annual Budget Program. The historical data for both the Communications & Marketing Division (7013) and Community Investment & Programming Division (7014) is included with the new divisions created within the new department as divisions 7053 and 7054.

City of New Albany, Ohio**2026 Annual Budget****Strategic Initiatives Department - Continued****Strategic Initiatives - All General Funds (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 277,837 | \$ 323,046 | \$ 499,587 | \$ 537,433 | \$ 961,989 | \$ 1,191,078 | 23.81% |
| Pensions | - | 38,278 | 44,452 | 69,942 | 75,158 | 130,619 | 166,692 | 27.62% |
| Benefits | - | 72,582 | 115,107 | 119,877 | 125,891 | 188,349 | 415,352 | 120.52% |
| Professional Development | 4,362 | 2,821 | 6,801 | 6,381 | 9,179 | 24,350 | 45,773 | 87.98% |
| Total Personal Services | 4,362 | 391,519 | 489,405 | 695,788 | 747,662 | 1,305,307 | 1,818,895 | 39.35% |
| Materials & Supplies | 3,939 | 3,723 | 28,090 | 31,570 | 22,914 | 47,600 | 41,800 | -12.18% |
| Clothing & Uniforms | - | - | - | - | - | - | - | 0.00% |
| Utilities & Communications | 7,235 | 9,545 | 10,969 | 12,486 | 15,754 | 19,500 | 20,700 | 6.15% |
| Maintenance & Repairs | - | - | - | - | - | - | 50,500 | 0.00% |
| Consulting & Contract Services | 116,375 | 121,750 | 94,587 | 208,894 | 299,973 | 320,195 | 387,400 | 20.99% |
| Payment for Services | 82,039 | 98,880 | 105,709 | 115,962 | 144,226 | 220,670 | 210,495 | -4.61% |
| Miscellaneous | - | 468,284 | 591,439 | 598,507 | 717,862 | 1,198,125 | 1,203,495 | 0.45% |
| Total Operating & Contractual Services | 209,588 | 702,182 | 830,794 | 967,419 | 1,200,729 | 1,806,090 | 1,914,390 | 6.00% |
| Total Expenditures | \$ 213,949 | \$ 1,093,701 | \$ 1,320,200 | \$ 1,663,207 | \$ 1,948,391 | \$ 3,111,397 | \$ 3,733,285 | 19.99% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General Fund for the Strategic Initiatives budgetary department.

Strategic Initiatives - General Fund (All Divisions)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 277,837 | \$ 323,046 | \$ 499,587 | \$ 412,639 | \$ 706,087 | \$ 974,383 | 38.00% |
| Pensions | - | 38,278 | 44,452 | 69,942 | 57,688 | 94,792 | 136,355 | 43.85% |
| Benefits | - | 72,582 | 115,107 | 119,877 | 111,061 | 166,901 | 396,800 | 137.75% |
| Professional Development | 4,362 | 2,821 | 6,801 | 6,381 | 9,179 | 24,350 | 45,773 | 87.98% |
| Total Personal Services | 4,362 | 391,519 | 489,405 | 695,788 | 590,568 | 992,130 | 1,553,310 | 56.56% |
| Materials & Supplies | 3,939 | 3,723 | 28,090 | 31,570 | 11,158 | 17,600 | 12,300 | -30.11% |
| Utilities & Communications | 7,235 | 9,545 | 10,969 | 12,486 | 15,754 | 17,500 | 18,700 | 6.86% |
| Consulting & Contract Services | 116,375 | 121,750 | 94,587 | 208,894 | 170,990 | 187,500 | 255,000 | 36.00% |
| Payment for Services | 82,039 | 98,880 | 105,709 | 115,962 | 125,791 | 197,170 | 201,395 | 2.14% |
| Miscellaneous | - | 468,284 | 591,439 | 598,507 | 263,267 | 425,000 | 300,000 | -29.41% |
| Total Operating & Contractual Services | 209,588 | 702,182 | 830,794 | 967,419 | 586,960 | 844,770 | 787,395 | -6.79% |
| Total Expenditures | \$ 213,949 | \$ 1,093,701 | \$ 1,320,200 | \$ 1,663,207 | \$ 1,177,527 | \$ 1,836,900 | \$ 2,340,705 | 27.43% |

City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department - Continued

Strategic Initiatives - General Fund - Communications & Marketing Division (7053)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 231,491 | \$ 208,971 | \$ 272,226 | \$ 251,160 | \$ 371,263 | \$ 686,907 | 85.02% |
| Pensions | - | 31,790 | 28,481 | 38,112 | 35,081 | 47,917 | 96,108 | 100.57% |
| Benefits | - | 58,497 | 76,225 | 71,322 | 67,065 | 67,402 | 309,579 | 359.30% |
| Professional Development | 4,362 | 2,821 | 6,801 | 4,701 | 8,771 | 16,800 | 35,000 | 108.33% |
| Total Personal Services | 4,362 | 324,598 | 320,478 | 386,361 | 362,078 | 503,382 | 1,127,595 | 124.00% |
| Materials & Supplies | 3,939 | 3,723 | 12,682 | 13,082 | 11,200 | 17,600 | 12,300 | -30.11% |
| Utilities & Communications | 7,235 | 9,545 | 10,969 | 12,486 | 15,754 | 17,500 | 18,700 | 6.86% |
| Consulting & Contract Services | 116,375 | 121,750 | 90,500 | 190,412 | 170,990 | 187,500 | 255,000 | 36.00% |
| Payment for Services | 82,039 | 98,880 | 105,098 | 113,751 | 125,791 | 197,170 | 201,395 | 2.14% |
| Total Operating & Contractual Services | 209,588 | 233,898 | 219,249 | 329,731 | 323,735 | 419,770 | 487,395 | 16.11% |
| Total Expenditures | \$ 213,949 | \$ 558,496 | \$ 539,727 | \$ 716,092 | \$ 685,813 | \$ 923,152 | \$ 1,614,990 | 74.94% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, the 2026, budget includes updates to personnel and the creation of the Strategic Initiatives Department as a result of the City-Wide Organization Structure and Staffing Assessment, including the addition of a Director of Strategic Initiatives, a Communications & Marketing Manager, and a second Communications & Marketing Specialist, along with the removal of the Chief Communications & Marketing Officer. The updates will continue to be analyzed and implemented as the results of the assessment are evaluated.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from **Professional Development** - The 2026 budget has increased to account for travel, conference registrations, dues & memberships costs related to staff added during 2026.

Materials & Supplies - The 2025 budget included an increase for one-time purchases of various equipment for studio, potential podcast and other video recordings, in addition to drone equipment and related accessories for video and photography. Similar expenses have not been included in the 2026 budget.

Consulting & Contract Services - The 2026 budget includes the cost of the bi-annual Community Survey in addition to increased efforts to enhance communications with additional funding for communications messaging assistance and video production.

City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department - Continued

Strategic Initiatives - General Fund - Community Investment & Programming Division (7054)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 46,347 | \$ 114,075 | \$ 227,361 | \$ 161,479 | \$ 334,824 | \$ 287,475 | -14.14% |
| Pensions | - | 6,489 | 15,971 | 31,831 | 22,607 | 46,875 | 40,247 | -14.14% |
| Benefits | - | 14,085 | 38,882 | 48,555 | 43,996 | 99,499 | 87,220 | -12.34% |
| Professional Development | - | - | - | 1,680 | 408 | 7,550 | 10,773 | 42.69% |
| Total Personal Services | - | 66,921 | 168,927 | 309,427 | 228,490 | 488,748 | 425,715 | -12.90% |
| Materials & Supplies | - | - | 15,408 | 18,488 | (42) | - | - | 0.00% |
| Consulting & Contract Services | - | - | 4,087 | 18,482 | - | - | - | 0.00% |
| Payment for Services | - | - | 611 | 2,211 | - | - | - | 0.00% |
| Miscellaneous | - | 468,284 | 591,439 | 598,507 | 263,267 | 425,000 | 300,000 | -29.41% |
| Total Operating & Contractual Services | - | 468,284 | 611,545 | 637,689 | 263,225 | 425,000 | 300,000 | -29.41% |
| Total Expenditures | \$ - | \$ 535,205 | \$ 780,472 | \$ 947,115 | \$ 491,715 | \$ 913,748 | \$ 725,715 | -20.58% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Total Operating & Contractual Services - The Community Investment & Programming Division was created in 2022 to track investment in the community separately. Previously, all expenses were listed under "Community Support" within the Miscellaneous category. During that year, the City also hired a Senior Programming Administrator. With the City incurring direct costs for the program, a breakdown of the expenditures was included in 2023 and further refined in 2024. The activity within the division has grown significantly since 2022, and 2025 includes further defining this activity in new general funds. The 2025 budget included the creation of the following funds to account for this activity: The Community Events & Council Grants General Fund, the Senior Connections General Fund, the IDEA Implementation Board General Fund, and the Sustainability Advisory Board General Fund.

The remaining expenses included in the General Fund - Community Investment & Programming Division consist of those expenses not related to the activity of the newly created funds. The remaining costs consist of community investment, including the annual McCoy contribution, payments on behalf of Healthy New Albany related to their lease of the Heit Center (approved by City Council resolution for 2024-2026), and funds for other miscellaneous Council initiatives.

The decrease in 2026 is related to a one-time "catch-up" payment on behalf of Healthy New Albany for their 2024 CAM expenses at the Heit Center.

City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department - Continued

Strategic Initiatives - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | - | - | 2,500 | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | 50,500 | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 20,400 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | 73,400 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 73,400 | 0.00% |

Rationale:

Total Expenditures - The 2026 budget includes specific technology costs previously recorded in the Administrative Services Department and consist of software costs specific to each division.

City of New Albany, Ohio**2026 Annual Budget****Strategic Initiatives Department - Continued****Strategic Initiatives - Community Events & Council Grants General Fund (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|-------------------|-------------------|---------------------------|
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ 6,062 | \$ 25,000 | \$ 25,000 | 0.00% |
| Other Revenue | - | - | - | - | 6,000 | 34,000 | 30,000 | -11.76% |
| Transfer In (Intrafund) | - | - | - | - | 468,076 | 706,000 | 775,000 | 9.77% |
| Total Revenues | - | - | - | - | 480,138 | 765,000 | 830,000 | 8.50% |
| Salaries & Wages | - | - | - | - | 59,235 | 81,544 | 90,075 | 10.46% |
| Pensions | - | - | - | - | 8,292 | 11,416 | 12,610 | 10.46% |
| Benefits | - | - | - | - | 2,880 | 4,739 | 1,884 | -60.25% |
| Total Personal Services | - | - | - | - | 70,407 | 97,699 | 104,569 | 7.03% |
| Materials & Supplies | - | - | - | - | 2,000 | 2,000 | 2,000 | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 92,000 | 0.00% |
| Payment for Services | - | - | - | - | 6,901 | 8,000 | 4,000 | -50.00% |
| Miscellaneous | - | - | - | - | 374,845 | 634,750 | 649,105 | 2.26% |
| Total Operating & Contractual Services | - | - | - | - | 383,745 | 644,750 | 747,105 | 15.88% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 454,153 | \$ 742,449 | \$ 851,674 | 14.71% |

Rationale:

The 2025 budget includes the creation of the Community Events & Council Grants General Fund. The intention of the fund is to easily account for the costs of increased programming and community events, along with accounting for the Annual Council grant and donation program funded by a portion of hotel tax collected from hotels location within New Albany.

transfer anticipates the first full year of collections from the City's fourth hotel that opened in September 2025.

Operating & Contract Services - The 2026 budget includes additional costs related to the initial start-up and ongoing expenses to add a temporary ice rink during the winter months, beginning in November 2026.

City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department - Continued

| Strategic Initiatives - Senior Connections General Fund (Operations - General) | | | | | | | | |
|--|-------------|-------------|-------------|-------------|--------------------------|-------------------|-------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 23,000 | \$ 23,000 | 0.00% |
| Other Revenue | - | - | - | - | - | 5,000 | 5,000 | 0.00% |
| Transfer In (Intrafund) | - | - | - | - | 273,178 | 273,178 | 265,578 | -2.78% |
| Total Revenues | - | - | - | - | 273,178 | 301,178 | 293,578 | -2.52% |
| Salaries & Wages | - | - | - | - | 65,559 | 174,358 | 126,621 | -27.38% |
| Pensions | - | - | - | - | 9,178 | 24,411 | 17,727 | -27.38% |
| Benefits | - | - | - | - | 11,949 | 16,709 | 16,668 | -0.24% |
| Total Personal Services | - | - | - | - | 86,687 | 215,478 | 161,016 | -25.27% |
| Materials & Supplies | - | - | - | - | 9,756 | 28,000 | 25,000 | -10.71% |
| Utilities & Communications | - | - | - | - | - | 2,000 | 2,000 | 0.00% |
| Consulting & Contract Services | - | - | - | - | 22,190 | 24,500 | 20,000 | -18.37% |
| Payment for Services | - | - | - | - | 11,535 | 12,500 | 5,100 | -59.20% |
| Miscellaneous | - | - | - | - | 3,700 | 18,700 | 26,000 | 39.04% |
| Total Operating & Contractual Services | - | - | - | - | 47,181 | 85,700 | 78,100 | -8.87% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 133,867 | \$ 301,178 | \$ 239,116 | -20.61% |

Rationale:

The 2025 budget included the creation of the Senior Connections General Fund. The intention of the fund is to easily account for the costs of enhanced Senior Connections program.

Total Revenues - The 2026 budget includes estimated revenue from fees related to annual dues and senior programming and is supplemented by an annual intrafund transfer from the General Fund.

Personal Services - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. All positions within the division are occupied and the 2026 budget represents the anticipated costs according to current placement on wage scales and current selection of benefits.

City of New Albany, Ohio**2026 Annual Budget****Strategic Initiatives Department - Continued****Strategic Initiatives - IDEA Implementation Board General Fund (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|------------------|-------------------|---------------------------|
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | 0.00% |
| Other Revenue | - | - | - | - | 3,000 | 10,000 | 10,000 | 0.00% |
| Transfer In (Intrafund) | - | - | - | - | 77,500 | 77,500 | 97,500 | 25.81% |
| Total Revenues | - | - | - | - | 80,500 | 90,000 | 110,000 | 22.22% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Miscellaneous | - | - | - | - | 61,256 | 90,000 | 110,000 | 22.22% |
| Total Operating & Contractual Services | - | - | - | - | 61,256 | 90,000 | 110,000 | 22.22% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 61,256 | \$ 90,000 | \$ 110,000 | 22.22% |

Rationale:

The 2025 budget included the creation of the IDEA Implementation Board General Fund. The intention of the fund is to easily account for the programs and initiatives implemented by the IDEA Implementation Board.

Total Revenues - The 2026 budget includes an intrafund transfer from the General fund to supplement other donations and fees collected related to programs and initiatives implemented.

Operating & Contract Services - The 2026 increase relates to the addition of a Community Connectors Block Party Trailer and a new Accessibility Initiative.

City of New Albany, Ohio

2026 Annual Budget

Strategic Initiatives Department - Continued

Strategic Initiatives - Sustainability Advisory Board General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|-------------------|-------------------|---------------------------|
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ 2,500 | 0.00% |
| Other Revenue | - | - | - | - | 2,000 | - | 5,000 | 0.00% |
| Transfer In (Intrafund) | - | - | - | - | 133,370 | 133,370 | 110,890 | -16.86% |
| Total Revenues | - | - | - | - | 2,000 | 133,370 | 140,870 | 118,390 |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Consulting & Contract Services | - | - | - | - | 106,793 | 108,195 | - | -100.00% |
| Payment for Services | - | - | - | - | - | 3,000 | - | -100.00% |
| Miscellaneous | - | - | - | - | 14,794 | 29,675 | 118,390 | 298.96% |
| Total Operating & Contractual Services | - | - | - | - | 121,587 | 140,870 | 118,390 | -15.96% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 121,587 | \$ 140,870 | \$ 118,390 | -15.96% |

Rationale:

The 2025 budget included the creation of the Sustainability Advisory Board General Fund. The intention of the fund is to easily account for the programs and initiatives implemented by the Sustainability Advisory Board.

Total Revenues - The 2026 budget includes an intrafund transfer from the General fund to supplement other donations and fees collected related to programs and initiatives implemented.

Operating & Contract Services - The 2026 budget includes expenses related to events, programs, and initiatives implemented by the Sustainability Advisory Board.

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City of New Albany, Ohio

2026 Annual Budget

General Administration

General Administration - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 1,449 | \$ 15,834 | \$ - | \$ - | \$ 40,000 | \$ 40,000 | 0.00% |
| Benefits | 173,865 | 263,832 | 301,909 | 358,389 | 369,277 | 371,994 | 371,994 | 0.00% |
| Professional Development | 37,176 | 44,966 | 64,206 | 81,460 | 71,605 | 134,400 | 127,400 | -5.21% |
| Total Personal Services | 211,041 | 310,247 | 381,950 | 439,849 | 440,882 | 546,394 | 539,394 | -1.28% |
| Materials & Supplies | 371,413 | 576,234 | 608,100 | 786,179 | 869,029 | 910,500 | 1,023,000 | 12.36% |
| Utilities & Communications | - | - | - | - | 1,013 | 24,600 | 24,600 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 396,373 | 432,400 | 372,200 | -13.92% |
| Consulting & Contract Services | 446,803 | 459,641 | 764,424 | 869,624 | 974,369 | 1,175,000 | 8,189,754 | 597.00% |
| Payment for Services | 794,310 | 1,141,360 | 1,014,200 | 571,328 | 520,625 | 640,020 | 636,200 | -0.60% |
| Miscellaneous | 7,619,816 | 5,166,867 | 5,137,186 | 6,003,177 | 3,269,531 | 6,111,722 | 5,740,000 | -6.08% |
| Total Operating & Contractual Services | 9,232,343 | 7,344,102 | 7,523,910 | 8,230,310 | 6,030,940 | 9,294,242 | 15,985,754 | 72.00% |
| Total Expenditures | \$ 9,443,384 | \$ 7,654,349 | \$ 7,905,859 | \$ 8,670,158 | \$ 6,471,822 | \$ 9,840,636 | \$ 16,525,148 | 67.93% |

Note: "Total All Funds" includes the General Fund, All Tax Increment Financing Funds, Healthy New Albany Fund, the Hinson Amphitheater Fund, the Information Technology General Fund, and the Insurance Reserves General Fund. 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 because it operates as a "reserve" for costs 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 the activity, which is not related to ongoing operations.

City of New Albany, Ohio**2026 Annual Budget****General Administration - Continued****General Administration - All General Funds (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 725 | \$ 7,917 | \$ - | \$ - | \$ 20,000 | \$ 20,000 | 0.00% |
| Benefits | 86,933 | 131,916 | 150,955 | 179,194 | 184,639 | 185,997 | 185,997 | 0.00% |
| Professional Development | 18,588 | 22,483 | 32,103 | 40,730 | 35,803 | 67,200 | 63,700 | -5.21% |
| Total Personal Services | 105,521 | 155,124 | 190,975 | 219,924 | 220,441 | 273,197 | 269,697 | -1.28% |
| Materials & Supplies | 184,428 | 285,617 | 301,550 | 393,090 | 434,515 | 452,750 | 509,000 | 12.42% |
| Utilities & Communications | - | - | - | - | 506 | 12,300 | 12,300 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 198,186 | 216,200 | 186,100 | -13.92% |
| Consulting & Contract Services | 211,735 | 211,796 | 363,646 | 415,689 | 467,057 | 565,000 | 4,069,377 | 620.24% |
| Payment for Services | 153,533 | 145,250 | 52,748 | 160,491 | 109,130 | 162,000 | 167,000 | 3.09% |
| Miscellaneous | 27,585 | 50,690 | 12,070 | 26,555 | 20,128 | 58,500 | 118,500 | 102.56% |
| Total Operating & Contractual Services | 577,281 | 693,353 | 730,015 | 995,825 | 1,229,522 | 1,466,750 | 5,062,277 | 245.14% |
| Total Expenditures | \$ 682,802 | \$ 848,477 | \$ 920,989 | \$ 1,215,749 | \$ 1,449,963 | \$ 1,739,947 | \$ 5,331,974 | 206.44% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General Fund for the General Administration budgetary department.

City of New Albany, Ohio

2026 Annual Budget

General Administration - Continued

General Administration - General Fund

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 725 | \$ 7,917 | \$ - | \$ 20,000 | \$ 20,000 | \$ 20,000 | 0.00% |
| Benefits | 86,933 | 131,916 | 150,955 | 179,194 | 184,639 | 185,997 | 185,997 | 0.00% |
| Professional Development | 18,588 | 22,483 | 32,103 | 40,730 | 35,803 | 67,200 | 63,700 | -5.21% |
| Total Personal Services | 105,521 | 155,124 | 190,975 | 219,924 | 220,441 | 273,197 | 269,697 | -1.28% |
| Materials & Supplies | 184,428 | 285,617 | 301,550 | 393,090 | 370,645 | 380,000 | 380,000 | 0.00% |
| Consulting & Contract Services | 211,735 | 211,796 | 363,646 | 415,689 | 459,057 | 557,000 | 479,500 | -13.91% |
| Payment for Services | 153,533 | 145,250 | 52,748 | 160,491 | 109,130 | 162,000 | 167,000 | 3.09% |
| Miscellaneous | 27,585 | 50,690 | 12,070 | 26,555 | 20,128 | 58,500 | 58,500 | 0.00% |
| Total Operating & Contractual Services | 577,281 | 693,353 | 730,015 | 995,825 | 958,960 | 1,157,500 | 1,085,000 | -6.26% |
| Total Expenditures | \$ 682,802 | \$ 848,477 | \$ 920,989 | \$ 1,215,749 | \$ 1,179,401 | \$ 1,430,697 | \$ 1,354,697 | -5.31% |

Rationale:

N/A

City of New Albany, Ohio**2026 Annual Budget****General Administration - Continued****General Administration - Information Technology General Fund (Operations - General)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|-------------------|-------------------|---------------------------|
| Transfer In (Intrafund) | \$ - | \$ - | \$ - | \$ - | \$ 1,290,107 | \$ 1,298,107 | \$ 3,201,420 | 146.62% |
| Total Revenues | - | - | - | - | 1,290,107 | 1,298,107 | 3,201,420 | 146.62% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | 63,869 | 72,750 | 129,000 | 77.32% |
| Utilities & Communications | - | - | - | - | 506 | 12,300 | 12,300 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 198,186 | 216,200 | 186,100 | -13.92% |
| Consulting & Contract Services | - | - | - | - | 8,000 | 8,000 | 8,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 60,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | 270,562 | 309,250 | 395,400 | 27.86% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 270,562 | \$ 309,250 | \$ 395,400 | 27.86% |

Rationale:

Total Revenues - The 2026 budget includes an intrafund transfer from the General Fund in the same amount of budgeted expense in addition to an amount to build a reserve within the fund for future IT costs.

Total Expenditures - The 2025 budget included the creation of a sub-fund to the General Fund, the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Previously, all City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund tracks it separately, within the appropriate departments, and is funded by intra-fund transfers from the General Fund. New in 2026, the General Fund will also provide intra-fund transfers to build a reserve to replace technology as it's replaced or for new technology costs previously expensed and tracked within the Capital Equipment Replacement Fund. The expenses included in the General Administration division account for those technology costs not related to specific departments but to New Albany as a whole.

City of New Albany, Ohio

2026 Annual Budget

General Administration - Continued

General Administration - Insurance Reserves General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|------------------|---------------------|---------------------------|
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,340,699 | 0.00% |
| Other Revenue | - | - | - | - | 1,603,950 | 1,603,950 | - | -100.00% |
| Total Revenues | - | - | - | - | 1,603,950 | 1,603,950 | 4,340,699 | 170.63% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 3,581,877 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | 3,581,877 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ 3,581,877 | 0.00% |

Rationale:

NOTE: During 2025, the City decided to withdraw from the Central Ohio Health Care Consortium (COHCC) and establish a self-insurance program. The City created the Insurance Reserves - General Fund to account for the related activity.

Total Revenues and Expenditures - In 2025, the City received a dividend of the COHCC's surplus funds based on the City's positive claims experience history. This dividend was received into the Insurance Reserves - General Fund to establish a base reserve in anticipation of the potential that the City would leave the consortium. The 2026 revenue consists of the City's anticipated employer and employee premium costs to provide for the continued build of reserves, claims expense, stop-loss premium, health program costs and administrative costs for the City's new self-insurance program.

City of New Albany, Ohio**2026 Annual Budget****General Administration - Continued****General Administration - Tax Increment Financing Funds (Restricted)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Rollback & Homestead | \$ 580,602 | \$ 535,965 | \$ 553,979 | \$ 590,997 | \$ 605,324 | \$ 621,923 | \$ 631,550 | 1.55% |
| Payments in Lieu of Taxes | 10,421,953 | 11,539,942 | 12,595,075 | 14,100,727 | 14,563,104 | 14,551,639 | 15,057,000 | 3.47% |
| Other Revenue | - | 329,398 | 550,000 | - | - | - | - | 0.00% |
| Advance In | 4,000,000 | 469,278 | - | - | - | - | - | 0.00% |
| Total Revenues | 15,002,554 | 12,874,582 | 13,699,054 | 14,691,724 | 15,168,428 | 15,173,562 | 15,688,550 | 3.39% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Payment for Services | 396,635 | 754,935 | 809,496 | 164,748 | 210,939 | 218,020 | 204,200 | -6.34% |
| Miscellaneous | 7,563,670 | 5,060,486 | 5,108,046 | 5,950,067 | 3,229,274 | 5,989,722 | 5,498,000 | -8.21% |
| Total Operating & Contractual Services | 7,960,304 | 5,815,422 | 5,917,542 | 6,114,815 | 3,440,213 | 6,207,742 | 5,702,200 | -8.14% |
| Total Expenditures | \$ 7,960,304 | \$ 5,815,422 | \$ 5,917,542 | \$ 6,114,815 | \$ 3,440,213 | \$ 6,207,742 | \$ 5,702,200 | -8.14% |

NOTE: All Tax Increment Financing (TIF) funds' operating activity is recorded within the General Administration Department. These funds are special revenue funds and account for the

Rationale:

N/A

Total Revenues & Expenditures - 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.

City of New Albany, Ohio

2026 Annual Budget

General Administration - Continued

General Administration - Healthy New Albany Facilities Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Payment for Services | \$ 89,989 | \$ 90,923 | \$ 94,208 | \$ 85,599 | \$ 91,427 | \$ 93,000 | \$ 93,000 | 0.00% |
| Total Operating & Contractual Services | 89,989 | 90,923 | 94,208 | 85,599 | 91,427 | 93,000 | 93,000 | 0.00% |
| Total Expenditures | \$ 89,989 | \$ 90,923 | \$ 94,208 | \$ 85,599 | \$ 91,427 | \$ 93,000 | \$ 93,000 | 0.00% |

NOTE: 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.

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.

City of New Albany, Ohio

2026 Annual Budget

General Administration - Continued

General Administration - Hinson Amphitheater Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Charges for Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | \$ 15,000 | 0.00% |
| Other Revenue | 2,160 | - | 45,569 | - | 86,926 | 45,000 | 45,000 | 0.00% |
| Transfer In | 30,000 | 100,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 0.00% |
| Total Revenues | 32,160 | 100,000 | 45,569 | 50,000 | 136,926 | 110,000 | 110,000 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 2,558 | 5,000 | 5,000 | - | - | 5,000 | 5,000 | 0.00% |
| Consulting & Contract Services | 23,333 | 36,050 | 37,132 | 38,245 | 40,255 | 45,000 | 51,000 | 13.33% |
| Payment for Services | 620 | 5,000 | 5,000 | - | - | 5,000 | 5,000 | 0.00% |
| Miscellaneous | 977 | 5,000 | 5,000 | - | - | 5,000 | 5,000 | 0.00% |
| Total Operating & Contractual Services | 27,488 | 51,050 | 52,132 | 38,245 | 40,255 | 60,000 | 66,000 | 10.00% |
| Total Expenditures | \$ 27,488 | \$ 51,050 | \$ 52,132 | \$ 38,245 | \$ 40,255 | \$ 60,000 | \$ 66,000 | 10.00% |

Rationale:

N/A

City of New Albany, Ohio

2026 Annual Budget

City Attorney

City Attorney - General Fund

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Professional Development | \$ 3,728 | \$ 262 | \$ - | \$ - | \$ - | \$ 500 | \$ 500 | 0.00% |
| Total Personal Services | 3,728 | 262 | - | - | - | 500 | 500 | 0.00% |
| Consulting & Contract Services | 211,930 | 166,610 | 210,524 | 201,867 | 231,500 | 304,000 | 330,000 | 8.55% |
| Miscellaneous | - | - | - | - | - | 79,500 | 79,500 | 0.00% |
| Total Operating & Contractual Services | 211,930 | 166,610 | 210,524 | 201,867 | 231,500 | 383,500 | 409,500 | 6.78% |
| Total Expenditures | \$ 215,658 | \$ 166,872 | \$ 210,524 | \$ 201,867 | \$ 231,500 | \$ 384,000 | \$ 410,000 | 6.77% |

Rationale:

Consulting & Contract Services - The 2026 increase relates to additional legal services for collective bargaining negotiations for the 2027-2029 contract period.

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NEW ALBANY

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
- Engineering
- Environmental services
- Fleet management
- Forestry
- General maintenance
- Leaf collection
- Right-of-way maintenance
- Snow removal
- Special projects
- Streets maintenance
- Utilities maintenance

Public Service



Annual Trends

| | 2022 | 2023 | 2024 | 2025 | YTD* |
|-------------------------------|-----------|---------|---------|----------|------|
| Roadway Lane Miles | 329 | 372 | 425.2 | 320** | |
| Sewer Miles | 207 | 216 | 216 | 224.8 | |
| Leisure Trail Miles | 55 | 62 | 73 | 82.4 | |
| Streetlights | 1,604 | 1,650 | 1,916 | 2,140 | |
| Leaves Collected (LBS) | 15,000.00 | 722,000 | 774,700 | 63,060 | |
| Salt Used (tons) | 1,500 | 1,372 | 1,691 | 3,623.71 | |
| Snow Events | 11 | 10 | 11 | 20 | |
| Resident Service Calls | 271 | 326 | 340 | 309 | |

* As of September 30, 2025

**Excludes center lane miles.

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.

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, street sweeping 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 900 hours of time in support of special events in 2025.

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. This includes providing routine, meaningful training, and professional growth opportunities while prioritizing acknowledging and celebrating the wins of the team and learn from the losses.

2025 Accomplishments:

- Upgraded electrical outlets along Rose Run Park and Dublin-Granville Rd
- Substantially completed and opened the Market Street and SR-605 roundabout
- New Albany Smart Ride Program has increased ridership by 20%
- Constructed traffic calming improvements and leisure trail on S. Harlem Road
- Provided high level response & support services for snow & ice control and leaf collection
- Expanded the amount of hanging baskets in Village Center
- Updated SR-161 lights to LED
- Reconstructed curb inlets throughout the city
- Updated fuel island at the service department complex
- Citywide pole & sign database with pictures and the associated assets completed in GIS
- Integration of capital project engineering staff to the department
- Creation of a dedicated traffic signal and streetlight division
- Completed construction of the Bevelhymer/Walnut roundabout
- Constructed traffic calming improvements along New Albany Links Drive
- Purchased a high-capacity leaf collection machine to improve worker efficiency

Looking Forward:

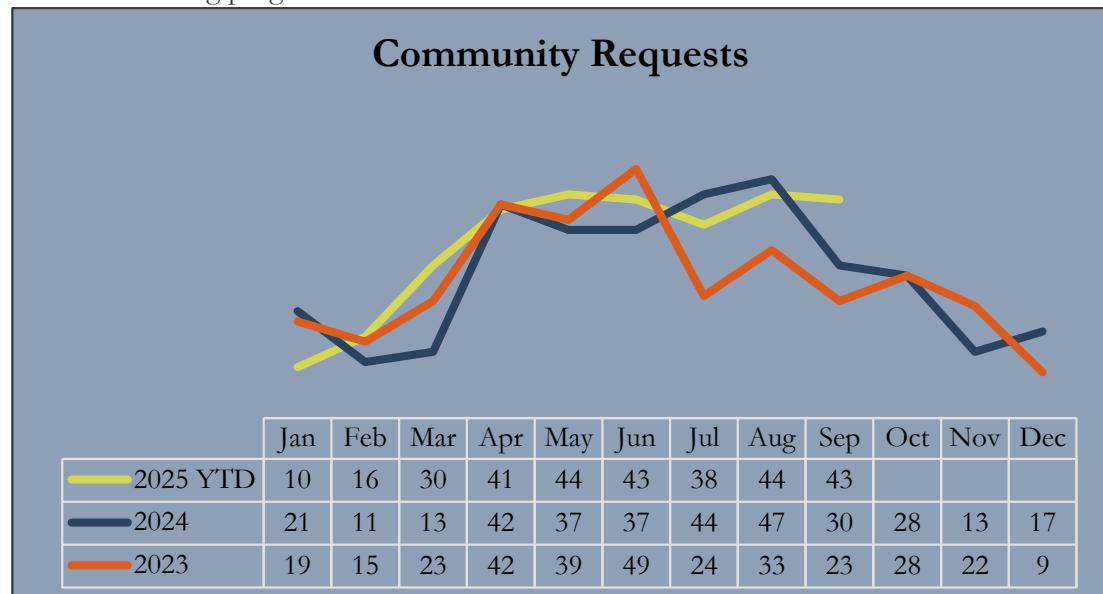
- Construction of Ganton Parkway within the Village Center and Business Park
- Historic Village center street grid construction
- Implementation of a new work order system
- Replacing old green & white street signs with current black & white sign standard
- Implementation of new fleet software and fuel management systems
- Purchase of new bucket truck for traffic signal repairs

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. The New Albany composting program is one of the leading programs in the area.



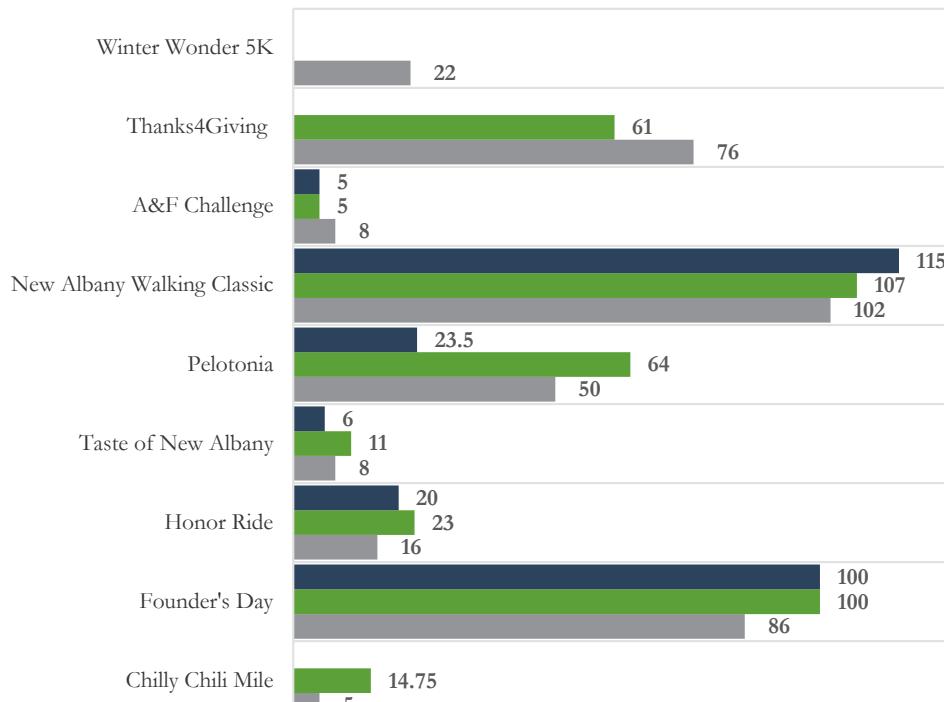
The goal of the public service department is to provide an initial response to all community requests within 2 business days of receipt. This goal continues to be consistently met and exceeded.

**YTD is as of September 30, 2025*



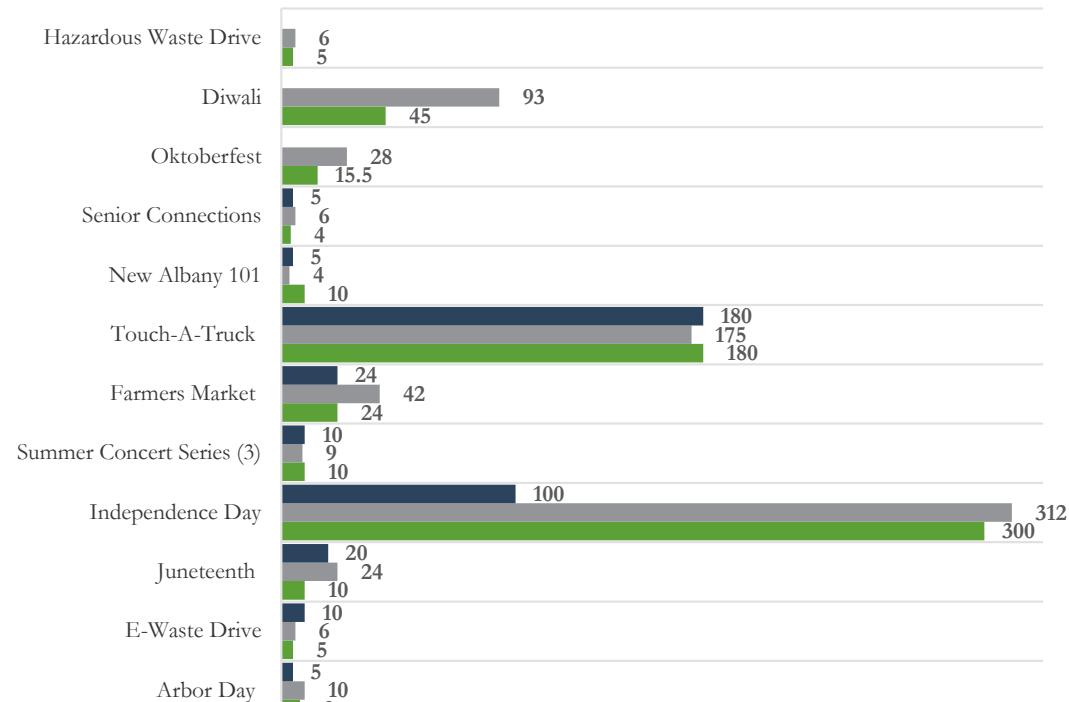
NEW ALBANY

Community Sponsored Special Events (Labor Hours)



■ 2025 YTD ■ 2024 ■ 2023

City Sponsored Special Events (Labor Hours)



■ 2025 YTD ■ 2023 ■ 2024

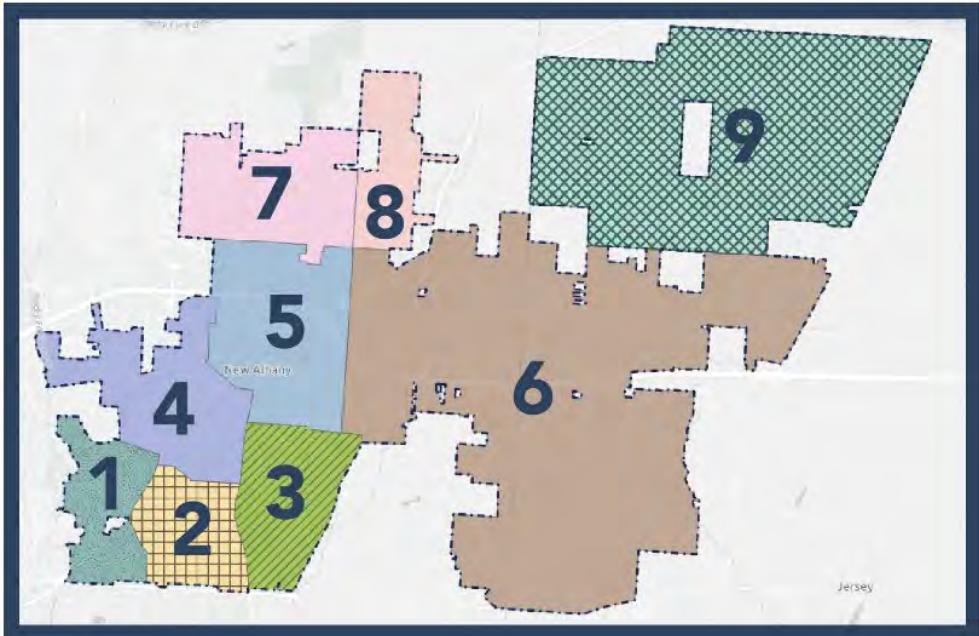
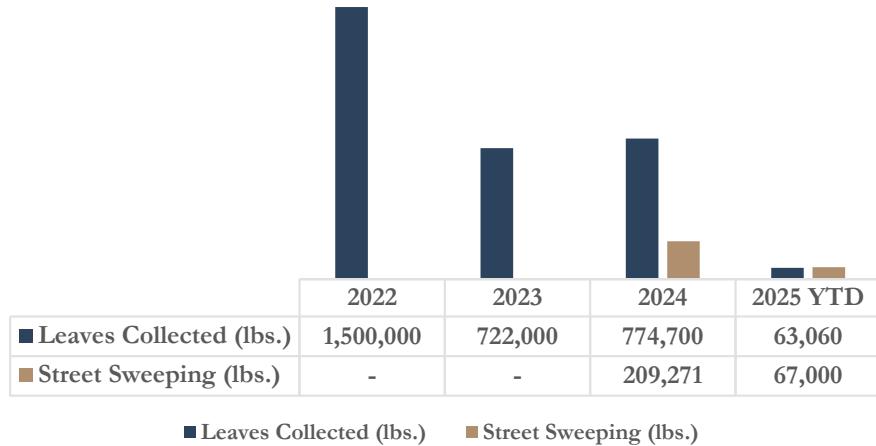
The goal of the public service department is to provide continued support for the continued growth and quality of special events that are supported by New Albany.

Started collecting data in 2023 related to city-staffed and planned (administrative) special events.

*YTD is as of September 30, 2025

NEW ALBANY

Leaves and Street Sweeping

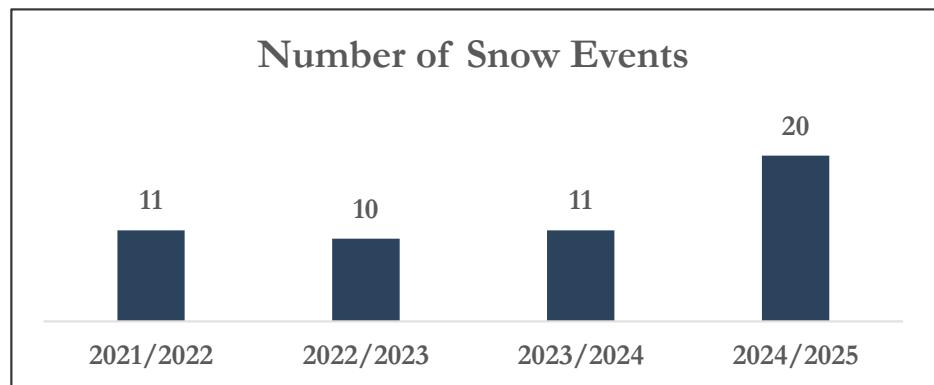
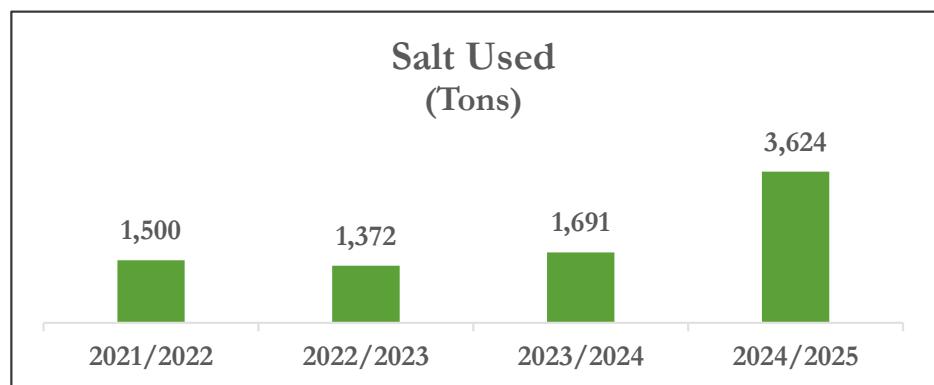


Leaf pickup is divided into 9 districts throughout the city. When one district is cleared entirely our crews will begin work on the next sequential district. Our goal is to provide weekly collection services to the community. This year to date, our crews have completed 5 passes through the community and average 1.2 passes per week, which exceeds the established goal of one collection service per week.

Started collecting street sweeping data in 2024. Street sweeping takes place from April 29th through November 1st. Village Center is swept every Friday during the season.

*YTD is as of September 30, 2025

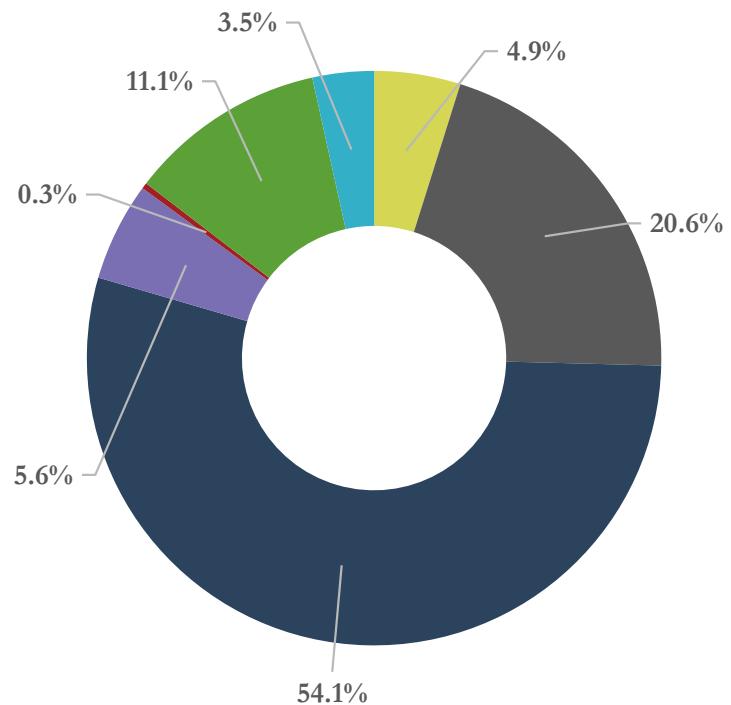
NEW ALBANY



*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.

*YTD is as of September 30, 2025

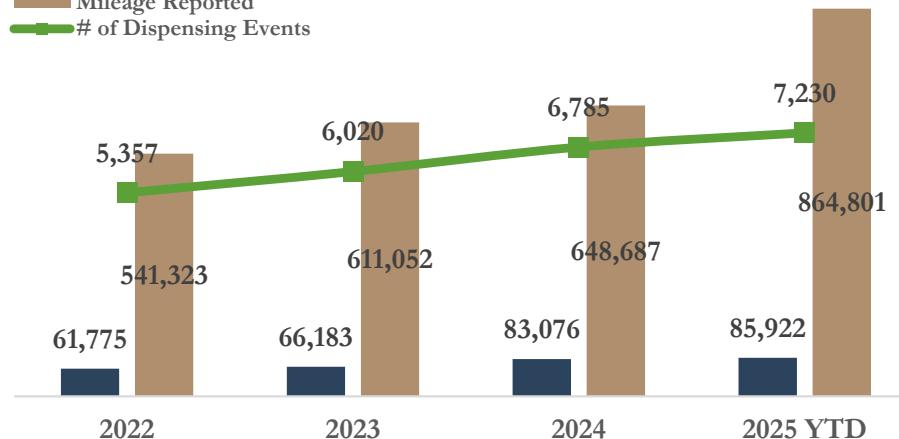
2025 Year to Date Forestry Maintenance Hours



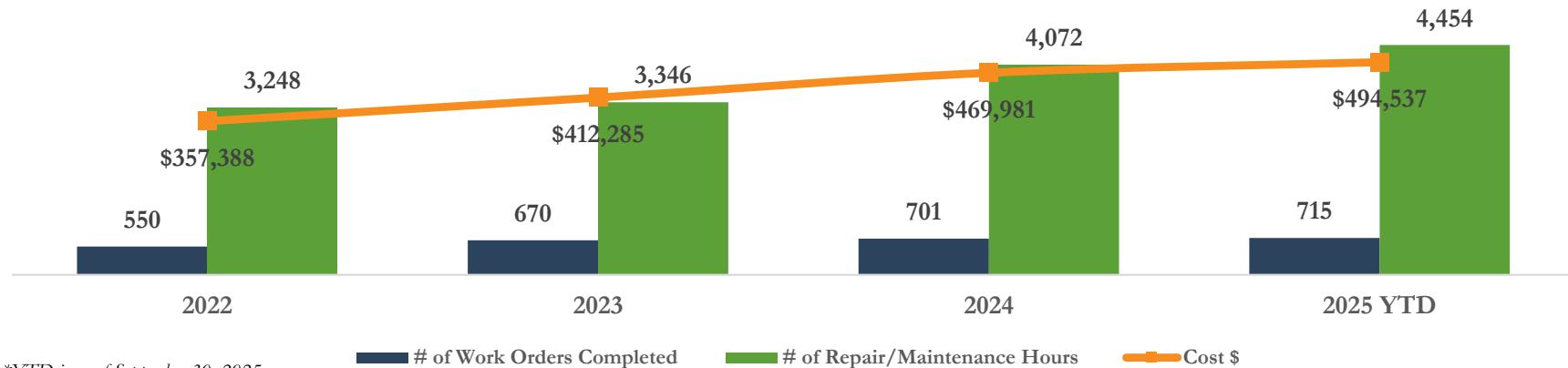
NEW ALBANY

- Gallons Used
- Mileage Reported
- # of Dispensing Events

Fuel Statistics



Fleet Work Order Statistics

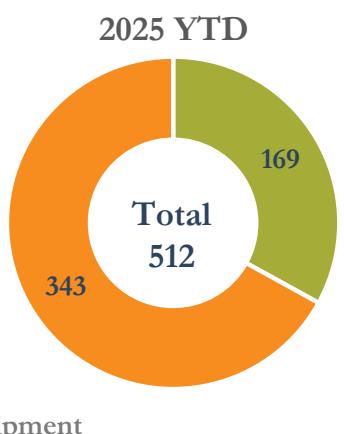
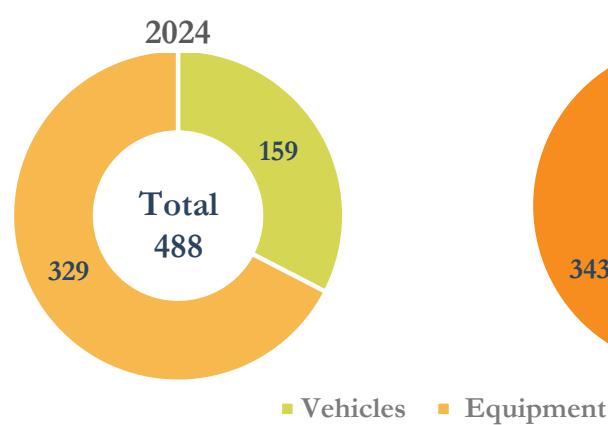


*YTD is as of September 30, 2025

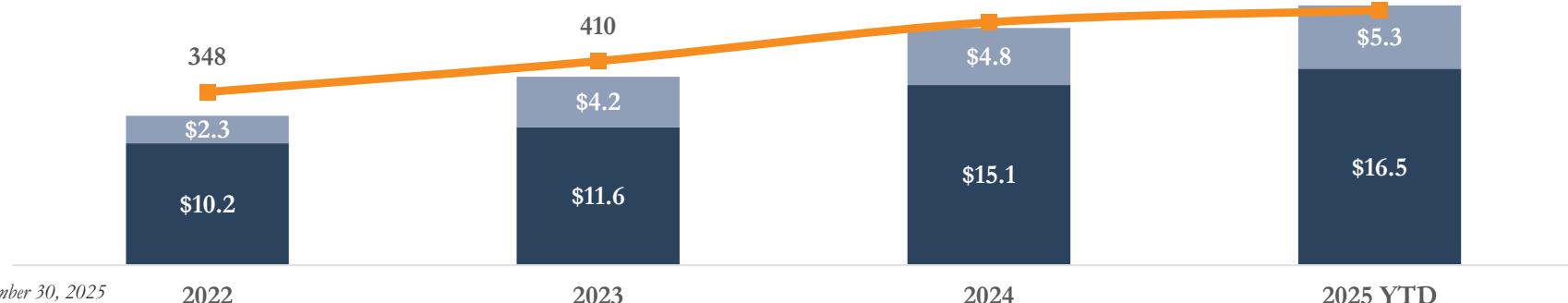
≡ NEW ALBANY ≡



Asset Composition



- Fleet Budget
- Capital Asset Value
- # of Assets

Fleet Capital Statistics
(\$ in millions)

*YTD is as of September 30, 2025

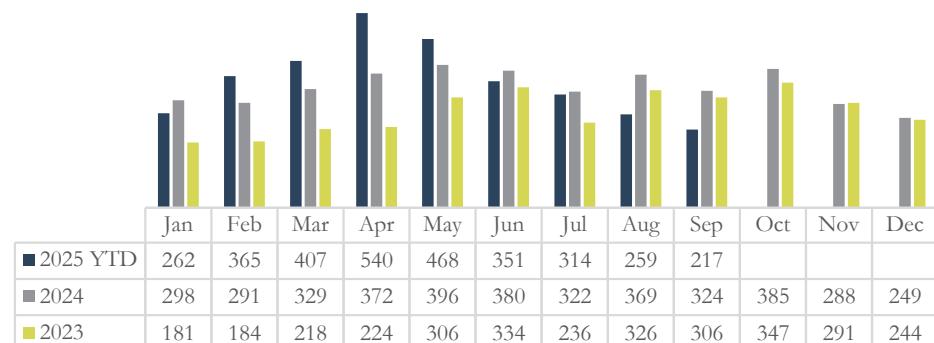
NEW ALBANY

Performance Measures – Public Service 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 facilities to ensure a sustainable work environment.

Ohio Utilities Protection Services (OUPS) Tickets Marked



Issued Right of Way Permits

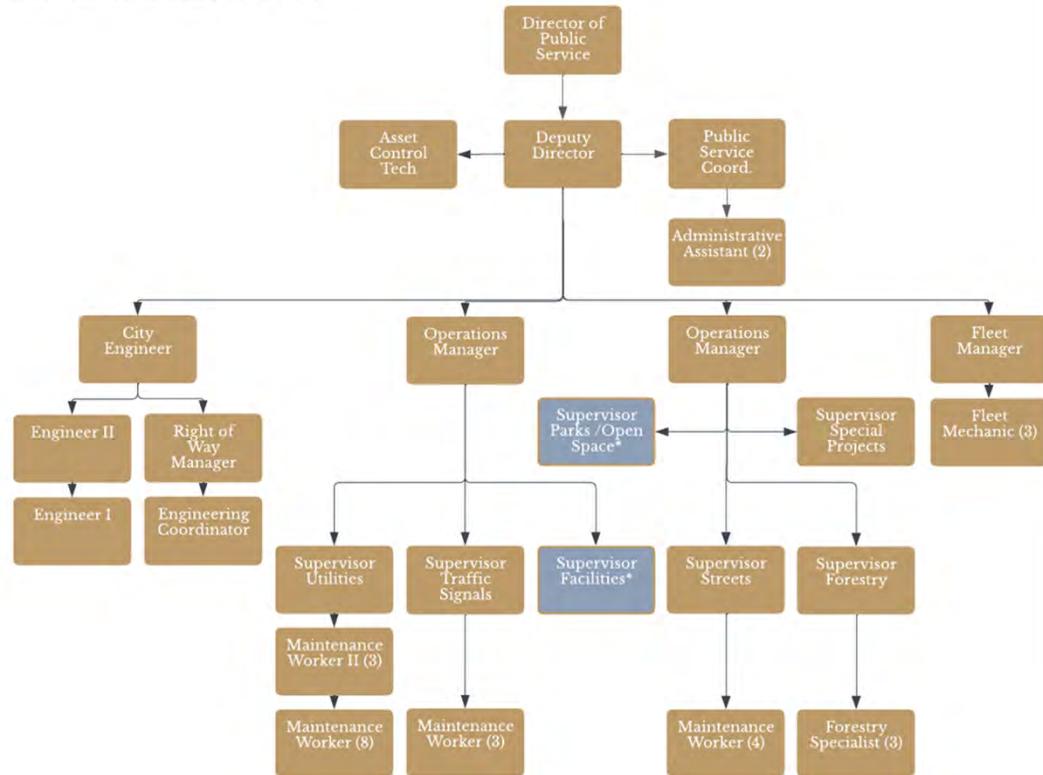


Special Hauling Permits



*YTD is as of September 30, 2025

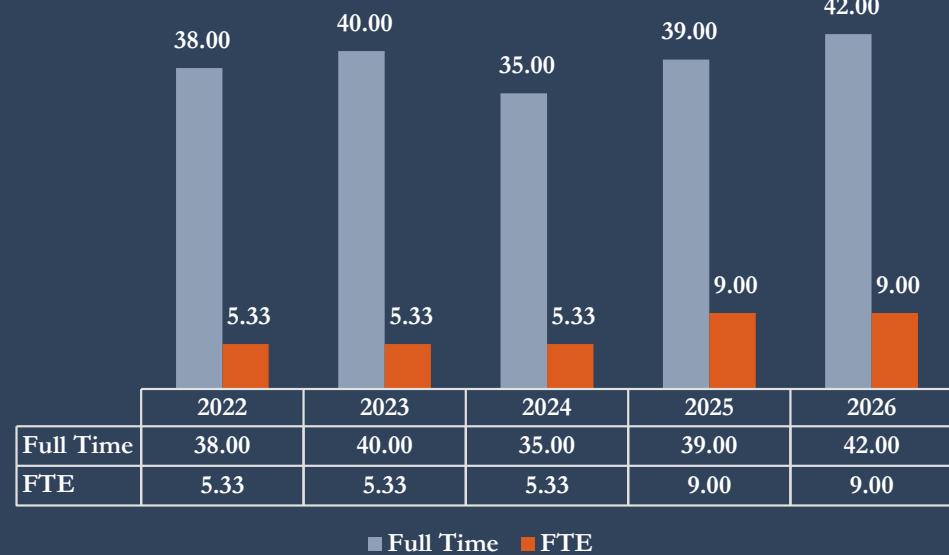
NEW ALBANY



Notes:

- Operationally and financially, these positions report under the Public Service department. The personnel costs associated with those reporting to these positions are reflected in the Land & Building section.
- The structure above reflects the addition of the following positions for the 2026 budget: Engineer I, Operations Manager, Right-of-Way Manager, Engineering Coordinator, Maintenance Worker II (3), Maintenance Worker, and a Public Services Coordinator. This is offset by the elimination of the following positions for the 2026 budget: Superintendent, Engineering Assistant, Project Manager, Maintenance Supervisor (2), and Forestry Specialist.
- The structure above is tentative pending implementation of the operational organizational structure proposal.

Public Service Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2022-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

City of New Albany, Ohio

2026 Annual Budget

Public Service Department Summary

| Public Service Summary - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
| Public Service (5000) | \$ 3,437,854 | \$ 3,255,244 | \$ 3,673,051 | \$ 1,146,663 | \$ 1,036,265 | \$ 1,588,023 | \$ 1,775,118 | 11.78% |
| Fleet Maintenance (5100) | - | 333,410 | 363,534 | 407,995 | 369,806 | 493,794 | 571,493 | 15.74% |
| Infrastructure Maintenance (5200) | - | - | - | 1,948,387 | 1,565,414 | 2,614,811 | 3,171,679 | 21.30% |
| Public Service Engineering & Planning (5300) | - | - | - | - | - | - | 808,181 | 0.00% |
| Total Personal Services | 3,437,854 | 3,588,654 | 4,036,586 | 3,503,045 | 2,971,485 | 4,696,628 | 6,326,470 | 34.70% |
| Public Service (5000) | 873,638 | 706,468 | 741,217 | 648,021 | 998,922 | 1,182,950 | 875,000 | -26.03% |
| Fleet Maintenance (5100) | - | 415,274 | 483,063 | 413,855 | 479,603 | 663,000 | 749,000 | 12.97% |
| Infrastructure Maintenance (5200) | - | - | 451,215 | 828,351 | 806,695 | 1,316,000 | 1,685,250 | 28.06% |
| Public Service Engineering & Planning (5300) | - | - | - | - | - | - | 540,000 | 0.00% |
| Total Operating & Contractual Services | 873,638 | 1,121,742 | 1,675,495 | 1,890,226 | 2,285,220 | 3,161,950 | 3,849,250 | 21.74% |
| <i>Facilities - Service Complex (6030)</i> | 97,484 | 157,970 | 219,656 | 172,831 | 181,067 | 276,000 | 284,000 | 2.90% |
| <i>Information Technology General Fund</i> | | | | 38,397 | 60,771 | 90,800 | 305,600 | 236.56% |
| <i>Capital Equipment Fund</i> | | | 1,772,394 | 1,192,500 | 520,329 | 1,192,500 | 645,500 | -45.87% |
| Total Expenditures | \$ 4,311,491 | \$ 4,710,396 | \$ 7,484,475 | \$ 6,624,168 | \$ 5,837,805 | \$ 9,141,878 | \$ 11,126,820 | 21.71% |

NOTE: Department information related to Information Technology and Capital Equipment expenses for years 2020-2022 is not available.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department****Public Service - Total All Funds**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 2,195,829 | \$ 2,384,617 | \$ 2,708,769 | \$ 2,427,673 | \$ 2,048,378 | \$ 3,176,751 | \$ 4,085,286 | 28.60% |
| Pensions | 307,571 | 333,665 | 376,414 | 339,080 | 286,557 | 471,810 | 571,705 | 21.17% |
| Benefits | 917,259 | 850,498 | 915,334 | 708,065 | 618,233 | 985,517 | 1,590,879 | 61.43% |
| Professional Development | 17,194 | 19,874 | 36,069 | 28,227 | 18,317 | 62,550 | 78,600 | 25.66% |
| Total Personal Services | 3,437,854 | 3,588,654 | 4,036,586 | 3,503,045 | 2,971,485 | 4,696,628 | 6,326,470 | 34.70% |
| Materials & Supplies | 422,111 | 532,273 | 530,599 | 399,695 | 530,466 | 748,000 | 935,100 | 25.01% |
| Clothing & Uniforms | 14,239 | 25,748 | 27,849 | 27,750 | 37,161 | 39,000 | 47,000 | 20.51% |
| Utilities & Communications | 15,036 | 15,748 | 21,373 | 24,726 | 21,684 | 31,000 | 35,000 | 12.90% |
| Maintenance & Repairs | 302,270 | 376,640 | 870,539 | 725,806 | 708,339 | 1,199,150 | 1,493,000 | 24.50% |
| Consulting & Contract Services | 319,487 | 478,008 | 703,183 | 1,443,186 | 1,784,600 | 2,245,000 | 2,642,250 | 17.69% |
| Payment for Services | 5,425 | 2,831 | 8,876 | 1,953 | 3,000 | 4,500 | 2,500 | -44.44% |
| Miscellaneous | - | - | - | - | 2,411 | 2,450 | 20,000 | 716.33% |
| Total Operating & Contractual Services | 1,078,569 | 1,431,249 | 2,162,418 | 2,623,117 | 3,087,660 | 4,269,100 | 5,174,850 | 21.22% |
| Total Expenditures | \$ 4,516,423 | \$ 5,019,903 | \$ 6,199,004 | \$ 6,126,161 | \$ 6,059,146 | \$ 8,965,728 | \$ 11,501,320 | 28.28% |

Note: "Total All Funds" includes the General Fund, the Street Construction, Maintenance and Repair Fund, the State Highway Fund, the Permissive Tax Fund, the Economic Development (NACA) Fund, and the Information Technology General Fund.

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 2,195,829 | \$ 2,384,617 | \$ 2,708,769 | \$ 2,427,673 | \$ 2,048,378 | \$ 3,176,751 | \$ 4,085,286 | 28.60% |
| Pensions | 307,571 | 333,665 | 376,414 | 339,080 | 286,557 | 471,810 | 571,705 | 21.17% |
| Benefits | 917,259 | 850,498 | 915,334 | 708,065 | 618,233 | 985,517 | 1,590,879 | 61.43% |
| Professional Development | 17,194 | 19,874 | 36,069 | 28,227 | 18,317 | 62,550 | 78,600 | 25.66% |
| Total Personal Services | 3,437,854 | 3,588,654 | 4,036,586 | 3,503,045 | 2,971,485 | 4,696,628 | 6,326,470 | 34.70% |
| Materials & Supplies | 292,180 | 397,207 | 385,748 | 328,734 | 491,516 | 583,000 | 770,100 | 32.09% |
| Clothing & Uniforms | 14,239 | 25,748 | 27,849 | 27,750 | 37,161 | 39,000 | 47,000 | 20.51% |
| Utilities & Communications | 15,036 | 15,748 | 21,373 | 24,726 | 21,684 | 31,000 | 35,000 | 12.90% |
| Maintenance & Repairs | 302,270 | 376,640 | 745,836 | 639,795 | 708,339 | 1,074,150 | 1,368,000 | 27.36% |
| Consulting & Contract Services | 244,487 | 303,567 | 485,813 | 867,268 | 1,082,230 | 1,515,000 | 1,912,250 | 26.22% |
| Payment for Services | 5,425 | 2,831 | 8,876 | 1,953 | 3,000 | 4,500 | 2,500 | -44.44% |
| Miscellaneous | - | - | - | - | 2,411 | 2,450 | 20,000 | 410.20% |
| Total Operating & Contractual Services | 873,638 | 1,121,742 | 1,675,495 | 1,890,226 | 2,346,340 | 3,249,100 | 4,154,850 | 27.88% |
| Total Expenditures | \$ 4,311,491 | \$ 4,710,396 | \$ 5,712,081 | \$ 5,393,271 | \$ 5,317,826 | \$ 7,945,728 | \$ 10,481,320 | 31.91% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Public Service budgetary department.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department - Continued****Public Service - General Fund (All Divisions)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|----------------------|---------------------------|
| Salaries & Wages | \$ 2,195,829 | \$ 2,384,617 | \$ 2,708,769 | \$ 2,427,673 | \$ 2,048,378 | \$ 3,176,751 | \$ 4,085,286 | 28.60% |
| Pensions | 307,571 | 333,665 | 376,414 | 339,080 | 286,557 | 471,810 | 571,705 | 21.17% |
| Benefits | 917,259 | 850,498 | 915,334 | 708,065 | 618,233 | 985,517 | 1,590,879 | 61.43% |
| Professional Development | 17,194 | 19,874 | 36,069 | 28,227 | 18,317 | 62,550 | 78,600 | 25.66% |
| Total Personal Services | 3,437,854 | 3,588,654 | 4,036,586 | 3,503,045 | 2,971,485 | 4,696,628 | 6,326,470 | 34.70% |
| Materials & Supplies | 292,180 | 397,207 | 385,748 | 328,734 | 483,386 | 570,000 | 575,000 | 0.88% |
| Clothing & Uniforms | 14,239 | 25,748 | 27,849 | 27,750 | 37,161 | 39,000 | 47,000 | 20.51% |
| Utilities & Communications | 15,036 | 15,748 | 21,373 | 24,726 | 21,684 | 30,000 | 34,000 | 13.33% |
| Maintenance & Repairs | 302,270 | 376,640 | 745,836 | 639,795 | 655,349 | 1,001,000 | 1,258,500 | 25.72% |
| Consulting & Contract Services | 244,487 | 303,567 | 485,813 | 867,268 | 1,082,230 | 1,515,000 | 1,912,250 | 26.22% |
| Payment for Services | 5,425 | 2,831 | 8,876 | 1,953 | 3,000 | 4,500 | 2,500 | -44.44% |
| Miscellaneous | - | - | - | - | 2,411 | 2,450 | 20,000 | 716.33% |
| Total Operating & Contractual Services | 873,638 | 1,121,742 | 1,675,495 | 1,890,226 | 2,285,220 | 3,161,950 | 3,849,250 | 21.74% |
| Total Expenditures | \$ 4,311,491 | \$ 4,710,396 | \$ 5,712,081 | \$ 5,393,271 | \$ 5,256,706 | \$ 7,858,578 | \$ 10,175,720 | 29.49% |

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - General Fund - Public Service Division (5000)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 2,195,829 | \$ 2,173,351 | \$ 2,469,436 | \$ 812,311 | \$ 741,654 | \$ 1,060,703 | \$ 1,125,040 | 6.07% |
| Pensions | 307,571 | 304,216 | 343,106 | 113,272 | 103,603 | 178,622 | 157,388 | -11.89% |
| Benefits | 917,259 | 761,803 | 826,633 | 194,899 | 175,011 | 298,648 | 437,690 | 46.56% |
| Professional Development | 17,194 | 15,874 | 33,876 | 26,181 | 15,997 | 50,050 | 55,000 | 9.89% |
| Total Personal Services | 3,437,854 | 3,255,244 | 3,673,051 | 1,146,663 | 1,036,265 | 1,588,023 | 1,775,118 | 11.78% |
| Materials & Supplies | 292,180 | 272,738 | 265,510 | 235,704 | 361,416 | 395,000 | 415,000 | 5.06% |
| Clothing & Uniforms | 14,239 | 23,248 | 25,849 | 25,045 | 35,661 | 36,000 | 43,000 | 19.44% |
| Utilities & Communications | 15,036 | 15,748 | 21,373 | 24,726 | 21,684 | 30,000 | 34,000 | 13.33% |
| Maintenance & Repairs | 302,270 | 137,339 | 167,546 | 89,270 | 53,917 | 80,000 | 100,000 | 25.00% |
| Consulting & Contract Services | 244,487 | 254,564 | 252,263 | 271,322 | 520,834 | 635,000 | 268,000 | -57.80% |
| Payment for Services | 5,425 | 2,831 | 8,676 | 1,953 | 3,000 | 4,500 | 2,500 | -44.44% |
| Miscellaneous | - | - | - | - | 2,411 | 2,450 | 12,500 | 410.20% |
| Total Operating & Contractual Services | 873,638 | 706,468 | 741,217 | 648,021 | 998,922 | 1,182,950 | 875,000 | -26.03% |
| Total Expenditures | \$ 4,311,491 | \$ 3,961,712 | \$ 4,414,268 | \$ 1,794,683 | \$ 2,035,188 | \$ 2,770,973 | \$ 2,650,118 | -4.36% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. The 2026 budget includes the addition of seven positions and the elimination of 6 positions. In addition, certain positions are now accounted for within the Public Service Engineering & Planning Division. See department organizational chart within the department narrative for details.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Professional Development - The 2026 budget includes an increase related to increased staffing along with the continued implementation of an expanded safety and operational training program.

Materials & Supplies - The 2026 budget accounts for increased costs and demand for materials and supplies. Further, additional staff has resulted in expanded maintenance activity and additional demand for materials and supplies.

Clothing & Uniforms - The increase in 2026 is a result of additional staffing.

Maintenance & Repairs - The 2026 budget includes increased costs related to potential infrastructure damage, which may be reimbursed through risk management. This account is dependent each year or reported accidents and has typically needed to be increased each year.

Consulting & Contract Services - The 2026 budget reflects a decrease due to the relocation of engineering-related consulting and contract services to the newly created Public Service Engineering & Planning Division.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department - Continued****Public Service - General Fund - Fleet Maintenance Division (5100)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------------|-------------------|-------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ 211,266 | \$ 239,333 | \$ 275,195 | \$ 250,252 | \$ 325,608 | \$ 373,498 | 14.71% |
| Pensions | - | 29,449 | 33,308 | 38,468 | 34,991 | 45,526 | 52,231 | 14.73% |
| Benefits | - | 88,695 | 88,701 | 92,286 | 82,242 | 110,160 | 133,264 | 20.97% |
| Professional Development | - | 4,000 | 2,193 | 2,045 | 2,320 | 12,500 | 12,500 | 0.00% |
| Total Personal Services | - | 333,410 | 363,534 | 407,995 | 369,806 | 493,794 | 571,493 | 15.74% |
| Materials & Supplies | - | 124,470 | 114,202 | 93,030 | 121,970 | 175,000 | 160,000 | -8.57% |
| Clothing & Uniforms | - | 2,500 | 2,000 | 2,705 | 1,500 | 3,000 | 4,000 | 33.33% |
| Maintenance & Repairs | - | 239,301 | 242,288 | 271,463 | 272,133 | 400,000 | 477,500 | 19.38% |
| Consulting & Contract Services | - | 49,003 | 124,372 | 46,657 | 84,000 | 85,000 | 100,000 | 17.65% |
| Payment for Services | - | - | 200 | - | - | - | - | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 7,500 | 0.00% |
| Total Operating & Contractual Services | - | 415,274 | 483,063 | 413,855 | 479,603 | 663,000 | 749,000 | 12.97% |
| Total Expenditures | \$ - | \$ 748,684 | \$ 846,597 | \$ 821,850 | \$ 849,409 | \$ 1,156,794 | \$ 1,320,493 | 14.15% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Maintenance & Repairs and Consulting & Contract Services - The 2026 increase provides for a general increase in material costs, along with increased vehicle maintenance activity. This also includes additional funds related to providing maintenance services for community partners, which are invoiced and provide reimbursement. In addition, 2026 includes a one-time cost for the maintenance and repairs of the 60,000 lb in-ground heavy truck lift.

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - General Fund - Infrastructure Maintenance Division (5200)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ - | \$ - | \$ 1,340,168 | \$ 1,056,472 | \$ 1,790,440 | \$ 2,056,114 | 14.84% |
| Pensions | - | - | - | 187,339 | 147,962 | 247,662 | 287,856 | 16.23% |
| Benefits | - | - | - | 420,880 | 360,980 | 576,709 | 827,708 | 43.52% |
| Total Personal Services | - | - | - | 1,948,387 | 1,565,414 | 2,614,811 | 3,171,679 | 21.30% |
| Materials & Supplies | - | - | 6,035 | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | 336,002 | 279,062 | 329,299 | 521,000 | 681,000 | 30.71% |
| Consulting & Contract Services | - | - | 109,178 | 549,289 | 477,396 | 795,000 | 1,004,250 | 26.32% |
| Total Operating & Contractual Services | - | - | 451,215 | 828,351 | 806,695 | 1,316,000 | 1,685,250 | 28.06% |
| Total Expenditures | \$ - | \$ - | \$ 451,215 | \$ 2,776,737 | \$ 2,372,109 | \$ 3,930,811 | \$ 4,856,929 | 23.56% |

Rationale:

Total Expenditures - The Infrastructure Maintenance divisions (as represented in one overall division within this document) include Utilities Maintenance (including hydrants) (5210), Forestry - Street Trees Maintenance (5220), Street Maintenance (5230), Traffic Signals & Street Lights (5231), Right-of-Way (ROW) & Village Center Maintenance (5240), and Fiber Maintenance (5290).

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, in 2026, the allocation of maintenance workers between general public service (5000), infrastructure maintenance (5200s), and land & building maintenance (6000s) has been updated to reflect the anticipated organizational structure.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Total Expenditures - The 2026 budget includes increases related to a general increase to account for inflation, material costs and the purchase of additional materials.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department - Continued****Public Service - General Fund - Engineering & Planning Division (5300)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------------|---------------------------|
| Salaries & Wages | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 530,635 | 0.00% |
| Pensions | - | - | - | - | - | - | 74,230 | 0.00% |
| Benefits | - | - | - | - | - | - | 192,217 | 0.00% |
| Professional Development | - | - | - | - | - | - | 11,100 | 0.00% |
| Total Personal Services | - | - | - | - | - | - | 808,181 | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 540,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | 540,000 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ 1,348,181 | 0.00% |

Rationale:

Total Expenditures - The increase in 2026 expenditures reflects the establishment of the Public Service Engineering & Planning Division, which accounts for engineering services related to public infrastructure projects and "right of way" management. Previously, the costs for these services were mixed within the Public Services general division and the Community Development Department. Certain positions were transferred from Community Development to Public Service in 2025, aligning personnel with their respective project responsibilities and supervision. The 2026 continues to account for the movement of these services.

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | - | - | - | 8,130 | 13,000 | 195,100 | 1400.77% |
| Utilities & Communications | - | - | - | - | - | 1,000 | 1,000 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 52,990 | 73,150 | 109,500 | 49.69% |
| Total Operating & Contractual Services | - | - | - | - | 61,120 | 87,150 | 305,600 | 250.66% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 61,120 | \$ 87,150 | \$ 305,600 | 250.66% |

Rationale:

Total Expenditures - The 2026 budget included the creation of a sub-fund to the General Fund, the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Previously, all City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund will track it separately, within the appropriate departments, and will be funded by intra-fund transfers from the General Fund. The expenses included in the General Administration division account for those technology costs not related to specific departments but to New Albany as a whole.

Materials & Supplies - The 2026 increase represents the implementation and initial costs of fleet management software and a work order system.

Maintenance & Repairs - 2026 includes costs related to additional software, increases in licensing costs, and maintenance agreements.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department - Continued****Public Service - Street Construction, Maintenance & Repair Fund**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Gas Tax & Motor Vehicle License Tax | \$ 592,617 | \$ 596,540 | \$ 638,091 | \$ 665,459 | \$ 489,991 | \$ 650,000 | \$ 650,000 | 0.00% |
| Interest Income | 13,577 | 14,428 | 50,694 | 63,160 | 17,154 | 60,000 | 30,000 | -50.00% |
| Total Revenues | 606,193 | 610,968 | 688,784 | 728,619 | 507,144 | 710,000 | 680,000 | -4.23% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 75,110 | 78,216 | 79,851 | 70,961 | 18,950 | 80,000 | 80,000 | 0.00% |
| Consulting & Contract Services | 50,000 | 74,441 | 17,369 | 75,918 | 47,370 | 75,000 | 75,000 | 0.00% |
| Total Operating & Contractual Services | 125,110 | 152,656 | 97,220 | 146,879 | 66,320 | 155,000 | 155,000 | 0.00% |
| Total Expenditures | \$ 125,110 | \$ 152,656 | \$ 97,220 | \$ 146,879 | \$ 66,320 | \$ 155,000 | \$ 155,000 | 0.00% |

Rationale:

N/A

Interest Income - The 2026 decrease 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 Albans Investment Policy.

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - State Highway Fund

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|-----------------|---------------|---------------|--------------------------|------------------|------------------|---------------------------|
| Gas Tax & Motor Vehicle License Tax | \$ 48,050 | \$ 48,368 | \$ 51,737 | \$ 53,956 | \$ 39,729 | \$ 51,000 | \$ 51,000 | 0.00% |
| Interest Income | 1,451 | 3,261 | 12,577 | 19,770 | 10,051 | 18,000 | 20,000 | 11.11% |
| Total Revenues | 49,501 | 51,630 | 64,314 | 73,727 | 49,780 | 69,000 | 71,000 | 2.90% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 15,257 | 3,850 | - | - | - | 20,000 | 20,000 | 0.00% |
| Total Operating & Contractual Services | 15,257 | 3,850 | - | - | - | 20,000 | 20,000 | 0.00% |
| Total Expenditures | \$ 15,257 | \$ 3,850 | \$ - | \$ - | \$ - | \$ 20,000 | \$ 20,000 | 0.00% |

Rationale:

N/A

Interest Income - The 2026 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 Albans Investment Policy.

City of New Albany, Ohio**2026 Annual Budget****Public Service Department - Continued****Public Service - Permissive Tax Fund**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|-------------------|------------------|--------------------------|-------------------|-------------------|---------------------------|
| Gas Tax & Motor Vehicle License Tax | \$ 84,545 | \$ 585,251 | \$ 88,444 | \$ 86,185 | \$ 65,904 | \$ 90,000 | \$ 90,000 | 0.00% |
| Interest Income | 2,505 | 9,460 | 20,359 | 24,960 | 9,556 | 20,000 | 30,000 | 50.00% |
| Total Revenues | 87,049 | 594,711 | 108,803 | 111,145 | 75,460 | 110,000 | 120,000 | 9.09% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | 39,564 | 53,000 | 65,000 | - | 20,000 | 65,000 | 65,000 | 0.00% |
| Maintenance & Repairs | - | - | 89,713 | 86,011 | - | 90,000 | 90,000 | 0.00% |
| Total Operating & Contractual Services | 39,564 | 53,000 | 154,713 | 86,011 | 20,000 | 155,000 | 155,000 | 0.00% |
| Total Expenditures | \$ 39,564 | \$ 53,000 | \$ 154,713 | \$ 86,011 | \$ 20,000 | \$ 155,000 | \$ 155,000 | 0.00% |

Rationale:

Interest Income - The 2026 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 Albans Investment Policy.

N/A

City of New Albany, Ohio

2026 Annual Budget

Public Service Department - Continued

Public Service - Economic Development (NACA) Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Funds from NACA/NAECA | \$ - | \$ - | \$ 135,000 | \$ 535,000 | \$ 655,000 | \$ 655,000 | \$ 690,000 | 5.34% |
| Total Revenues | - | - | 135,000 | 535,000 | 655,000 | 655,000 | 690,000 | 5.34% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | 34,990 | - | - | 35,000 | 35,000 | 0.00% |
| Consulting & Contract Services | 25,000 | 100,000 | 200,000 | 500,000 | 655,000 | 655,000 | 655,000 | 0.00% |
| Total Operating & Contractual Services | 25,000 | 100,000 | 234,990 | 500,000 | 655,000 | 690,000 | 690,000 | 0.00% |
| Total Expenditures | \$ 25,000 | \$ 100,000 | \$ 234,990 | \$ 500,000 | \$ 655,000 | \$ 690,000 | \$ 690,000 | 0.00% |

Rationale:

This fund is primarily used for Economic Development within the Community Development department. In 2018, the service department assumed the New Albany 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. Since 2023, an amount has 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. The revenue received in this fund is accounted for within the Community Development Department budget.

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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 Annual Comprehensive Financial Report (ACFR). 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 consistently receives the Distinguished Budget Presentation Award for its *Annual Budget Programs*, the highest governmental budgeting award.

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's financial functions.
- Manage financial aspects of Economic Development, revenue-sharing agreements, and tax incentive districts.

Finance



Annual Trends

| | 2022 | 2023 | 2024 | 2025 YTD* |
|--------------------------------------|-------|-------|-------|-----------|
| Checks Issued | 2,829 | 2,999 | 2,963 | 2,190 |
| Electronic Payments Processed | ** | 282 | 339 | 254 |
| Invoices Processed | 7,358 | 8,606 | 9,089 | 7,202 |
| Average Vouchers per Check | 2.60 | 2.62 | 2.75 | 2.95 |
| Purchase Orders Issued | 1,031 | 1,155 | 1,108 | 949 |

**As of September 30, 2025*

***Information not available.*

≡ NEW ALBANY ≡

Organizational Goals & Goal Driven Strategies:

The Finance Department 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 the 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, safeguarding 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)



2025 Accomplishments:

- 2025 GFOA Distinguished Budget
- 2025 90+ cashVest Award (pending)
 - Achieved score of 100 for quarters 1, 2, and 3 of 2025
- 2024 GFOA ACFR Certificate of Achievement for Excellence in Financial Reporting (submitted)
- 2024 AOS Distinguished Reporting (Pending ACFR)
- 2024 Single Audit – In compliance
- 2025 Bond Anticipation Notes rated 'SP-1+' (short-term rating)
 - Highest rating possible
 - 'AAA' (long-term) rating confirmed
- Grants & Project Management
 - ARPA - \$11.2M spent; \$10.2M advance funding received
 - GRF - \$7.5M spent
 - ODSA - \$1M reimbursed
 - ODOT - \$2M reimbursed
 - Opioid Settlements - \$13K received
- Economic Development
 - Standardized TIF revenue tracking and projection models
 - Initiated reconciliation of active TIF DTE filings in Licking County
 - Analysis and recommendations for the standardization of Jersey Township revenue-sharing agreements
 - Supported East Community Authority charge calculations and fund transfers
 - Designed a new TIRC reporting template for the City's TIFs
 - In collaboration with Community Development, prepared fiscal impact analyses for prospective economic development projects
- Consistently met the deadline for distribution of the Monthly Finance Report.

Looking Forward:

- Team building and professional development opportunities
- Maximize available data/software tools currently in place
- CIP reporting & tracking continuous improvement
- Dashboards (w/ GIS)
- Maintain a high level of customer service to City departments, ensuring they have the support needed to accomplish their goals
- Streamline budget process (Operating, Capital & Workforce planning)
- Economic development
- Continue to enhance business relations
- Economic development agreements – tracking, reporting & monitoring
- Continue to enhance school relations
- Streamline the financial components of grants & project management
- Increase electronic payment methods via a third-party solution
- Formalize procurement function and software solution
- Gather a comprehensive inventory of infrastructure and establish a formal methodology for funding the replacement of infrastructure
- Review and update various components of New Albany's Statement of Financial Policies
- Perform analysis to confirm or amend General Fund reserve policy
- Successful issuance of bonds planned for the Rose Run II and police facilities capital projects
- Complete the close-out of the GRF and ARPA grants related to infrastructure needs for Intel

NEW ALBANY

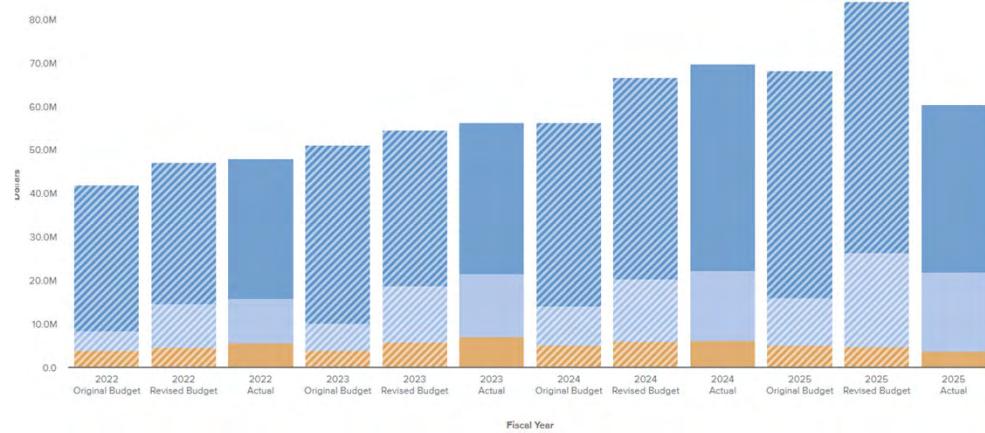
Performance Measures – Finance Department

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 2023 and 2024, substantial increases were made to the projections as revenue collections were realized.

Income Tax Budget History - 2022-2025

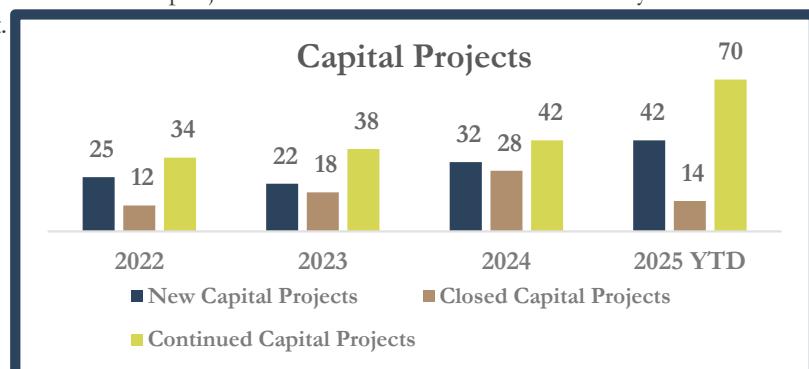
- Withholding Tax
- Net Profits Tax
- Individual Income Tax



*YTD is as of September 30, 2025

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. Since 2022, the number of projects added and continued have regularly 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. In addition to the Intel related projects, there has been significant infrastructure and other projects outside of the New Albany Business Park Development.



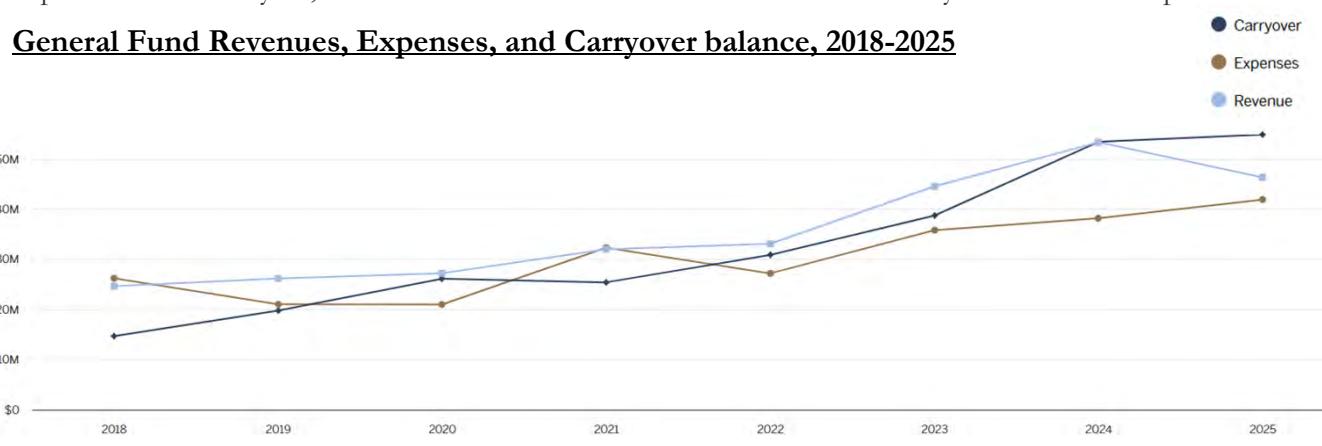
NEW ALBANY

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.

General Fund Revenues, Expenses, and Carryover balance, 2018-2025



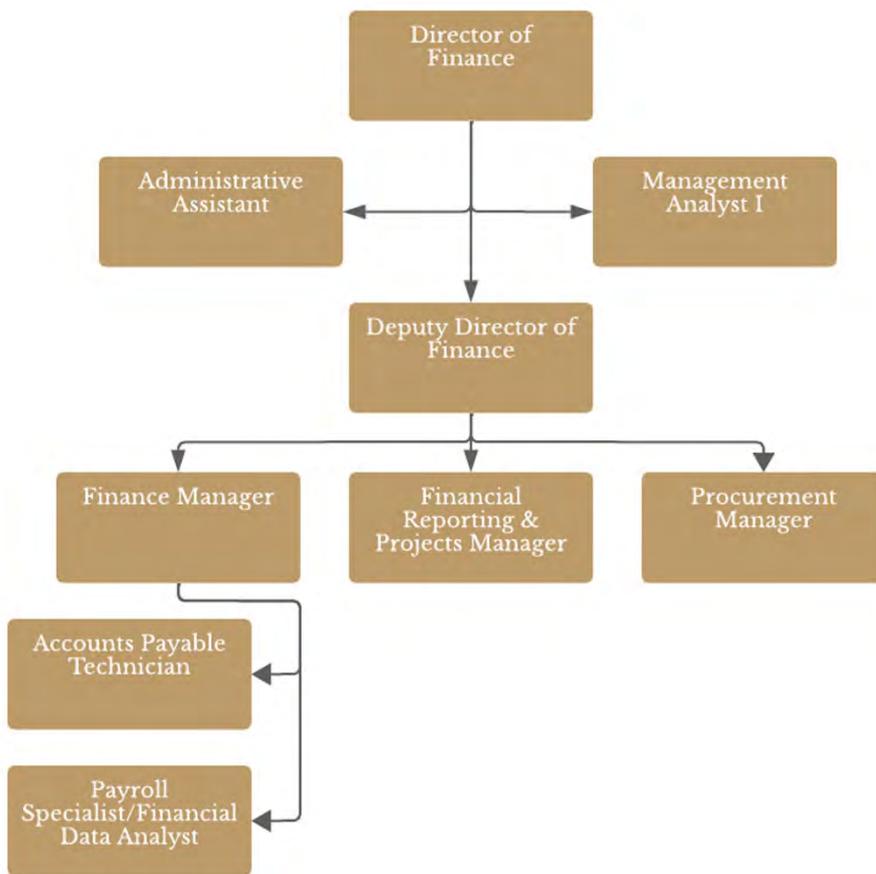
*New Albany's adopted General fund reserve policy states the carryover balance shall be maintained at a level greater than 30% of the total expenditures. New Albany's management policy places a higher standard on the same carryover balance in which the reserve is maintained at a value greater than 65% of operating expenses. This target was set as a result of continued revenue stress analysis on the General fund's main source of revenue - Income tax collections. Both benchmarks were exceeded for 2024 and are represented in the chart shown. The 2026 Annual Budget Program demonstrates increasing the reserve incrementally through 2029 to 80%. An analysis is planned for 2026 to update the reserve policy formally.

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 YTD* |
|-------------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Carryover | 14,685,187 | 19,777,650 | 26,131,809 | 25,413,645 | 30,896,961 | 38,726,121 | 53,425,088 | 54,881,870 |
| Revenue | 24,656,869 | 26,178,912 | 27,217,543 | 32,024,165 | 33,106,900 | 44,558,795 | 53,340,483 | 46,338,355 |
| Expenses | 26,224,577 | 21,054,634 | 21,002,212 | 32,314,974 | 27,199,209 | 35,822,684 | 38,184,878 | 41,918,557 |
| CO % of Expenses* | 56% | 94% | 124% | 79% | 122% | 108% | 140% | 131% |

*As of August 31, 2025

[For an interactive financial reports, visit New Albany's Transparency Portal located at \[newalbanyohio.opengov.com/transparency\]\(http://newalbanyohio.opengov.com/transparency\).](http://newalbanyohio.opengov.com/transparency)

NEW ALBANY



Notes:

- The structure above reflects the upgrade of the Procurement Coordinator position in the 2025 budget to a Procurement Manager position in the 2026 budget.
- The structure above is tentative pending implementation of the operational organizational structure proposal.

Finance Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2021-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

City of New Albany, Ohio

2026 Annual Budget

Finance Department Summary

| Finance Summary - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | |
|---|---------------|---------------------------|--------------|--------------|--------------------------|--------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| Finance (7020) | \$ 1,363,638 | \$ 1,433,685 | \$ 1,791,931 | \$ 2,341,875 | \$ 1,829,421 | \$ 2,715,960 |
| Total Personal Services | 1,363,638 | 1,433,685 | 1,791,931 | 2,341,875 | 1,829,421 | 2,715,960 |
| Finance (7020) | 1,412,150 | 1,527,759 | 1,908,162 | 2,254,214 | 2,141,925 | 2,342,000 |
| Total Operating & Contractual Services | 1,412,150 | 1,527,759 | 1,908,162 | 2,254,214 | 2,141,925 | 2,342,000 |
| <i>Facilities - 8000 Walton Parkway (6042)</i> | - | 60,000 | 60,357 | 63,874 | 1,849 | 2,100 |
| <i>Information Technology General Fund</i> | | | | 99,551 | 98,433 | 109,350 |
| <i>Capital Equipment Fund</i> | | | | - | - | - |
| Total Expenditures | \$ 2,775,788 | \$ 2,961,444 | \$ 3,700,093 | \$ 4,695,640 | \$ 4,069,779 | \$ 5,167,310 |
| | \$ 3,118,887 | 14.84% | | | | |
| | 3,118,887 | 14.84% | | | | |
| | 2,946,000 | 25.79% | | | | |
| | 2,946,000 | 25.79% | | | | |
| | - | -100.00% | | | | |
| | 148,650 | 35.94% | | | | |
| | - | 0.00% | | | | |
| | \$ 6,213,537 | 20.25% | | | | |

NOTE: Department information related to Information Technology and Capital Equipment expenses for years 2020-2022 is not available.

City of New Albany, Ohio**2026 Annual Budget****Finance Department**

| Finance - Total All Funds | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 468,535 | \$ 512,439 | \$ 616,137 | \$ 775,444 | \$ 627,128 | \$ 924,664 | \$ 1,033,096 | 11.73% |
| Pensions | 64,987 | 72,779 | 85,046 | 108,386 | 88,087 | 129,767 | 144,457 | 11.32% |
| Benefits | 131,277 | 119,866 | 177,579 | 236,301 | 188,533 | 272,549 | 341,971 | 25.47% |
| Professional Development | 17,020 | 11,758 | 17,203 | 50,807 | 10,962 | 31,000 | 39,920 | 28.77% |
| Total Personal Services | 681,819 | 716,842 | 895,966 | 1,170,937 | 914,711 | 1,357,980 | 1,559,444 | 14.84% |
| Materials & Supplies | 2,485 | 3,295 | 6,728 | 6,667 | 5,774 | 7,000 | 7,000 | 0.00% |
| Utilities & Communications | - | 114 | 229 | 305 | - | 500 | - | -100.00% |
| Consulting & Contract Services | 134,077 | 196,762 | 262,616 | 250,994 | 233,709 | 238,500 | 281,000 | 17.82% |
| Payment for Services | 569,513 | 563,708 | 683,755 | 868,895 | 831,480 | 925,000 | 1,185,000 | 28.11% |
| Miscellaneous | - | - | 754 | 246 | - | - | - | 0.00% |
| Total Operating & Contractual Services | 706,075 | 763,880 | 954,081 | 1,127,107 | 1,070,962 | 1,171,000 | 1,473,000 | 25.79% |
| Total Expenditures | \$ 1,387,894 | \$ 1,480,722 | \$ 1,850,046 | \$ 2,298,044 | \$ 1,985,673 | \$ 2,528,980 | \$ 3,032,444 | 19.91% |

Note: "Total All Funds" includes the General Fund and the Information Technology General Fund.

City of New Albany, Ohio

2026 Annual Budget

Finance Department - Continued

| Finance - All General Funds (Operations - General) | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | | |
| | | | | | | | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 468,535 | \$ 512,439 | \$ 616,137 | \$ 775,444 | \$ 627,128 | \$ 924,664 | \$ 1,033,096 | 11.73% |
| Pensions | 64,987 | 72,779 | 85,046 | 108,386 | 88,087 | 129,767 | 144,457 | 11.32% |
| Benefits | 131,277 | 119,866 | 177,579 | 236,301 | 188,533 | 272,549 | 341,971 | 25.47% |
| Professional Development | 17,020 | 11,758 | 17,203 | 50,807 | 10,962 | 31,000 | 39,920 | 28.77% |
| Total Personal Services | 681,819 | 716,842 | 895,966 | 1,170,937 | 914,711 | 1,357,980 | 1,559,444 | 14.84% |
| Materials & Supplies | 2,485 | 3,295 | 6,728 | 6,667 | 5,774 | 7,000 | 7,000 | 0.00% |
| Utilities & Communications | - | 114 | 229 | 305 | - | 500 | - | -100.00% |
| Consulting & Contract Services | 134,077 | 196,762 | 262,616 | 250,994 | 233,709 | 238,500 | 281,000 | 17.82% |
| Payment for Services | 569,513 | 563,708 | 683,755 | 868,895 | 831,480 | 925,000 | 1,185,000 | 28.11% |
| Miscellaneous | - | - | 754 | 246 | - | - | - | 0.00% |
| Total Operating & Contractual Services | 706,075 | 763,880 | 954,081 | 1,127,107 | 1,185,348 | 1,285,350 | 1,621,650 | 26.16% |
| Total Expenditures | \$ 1,387,894 | \$ 1,480,722 | \$ 1,850,046 | \$ 2,298,044 | \$ 2,100,059 | \$ 2,643,330 | \$ 3,181,094 | 20.34% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Finance budgetary department.

City of New Albany, Ohio

2026 Annual Budget

Finance Department - Continued

| Finance - General Fund | | | | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| | 681818.8 | 716842.26 | 895965.59 | 1170937.32 | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
| Salaries & Wages | \$ 468,535 | \$ 512,439 | \$ 616,137 | \$ 775,444 | \$ 627,128 | \$ 924,664 | \$ 1,033,096 | 11.73% |
| Pensions | 64,987 | 72,779 | 85,046 | 108,386 | 88,087 | 129,767 | 144,457 | 11.32% |
| Benefits | 131,277 | 119,866 | 177,579 | 236,301 | 188,533 | 272,549 | 341,971 | 25.47% |
| Professional Development | 17,020 | 11,758 | 17,203 | 50,807 | 10,962 | 31,000 | 39,920 | 28.77% |
| Total Personal Services | 681,819 | 716,842 | 895,966 | 1,170,937 | 914,711 | 1,357,980 | 1,559,444 | 14.84% |
| Materials & Supplies | 2,485 | 3,295 | 6,728 | 6,667 | 5,774 | 7,000 | 7,000 | 0.00% |
| Utilities & Communications | - | 114 | 229 | 305 | - | 500 | - | -100.00% |
| Consulting & Contract Services | 134,077 | 196,762 | 262,616 | 250,994 | 233,709 | 238,500 | 281,000 | 17.82% |
| Payment for Services | 569,513 | 563,708 | 683,755 | 868,895 | 831,480 | 925,000 | 1,185,000 | 28.11% |
| Miscellaneous | - | - | 754 | 246 | - | - | - | 0.00% |
| Total Operating & Contractual Services | 706,075 | 763,880 | 954,081 | 1,127,107 | 1,070,962 | 1,171,000 | 1,473,000 | 25.79% |
| Total Expenditures | \$ 1,387,894 | \$ 1,480,722 | \$ 1,850,046 | \$ 2,298,044 | \$ 1,985,673 | \$ 2,528,980 | \$ 3,032,444 | 19.91% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition the 2026 budget includes the cost of reclassing the Procurement Specialist to Procurement Manager.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Professional Development - The 2026 increase is related to additional funding for Ohio State MAPs courses and various conference and continuing education opportunities for all staff.

Consulting & Contract Services - This account includes additional consulting and contract services related to various financial projects, economic development analysis, and fiscal administration. This account also consists of the fees for the City's municipal advisor, investment advisor, and preparation and audit of the City's Annual Comprehensive Financial Report (ACFR). In addition, the department has had to rely on temporary services when necessary, due to instances of staff taking planned and unplanned extended leave, as well as to help with the increased workload. While its anticipated the department will achieve full staffing in 2026, these services are expected to continue in 2026 in some capacity due to maintaining increased volumes in workload and specific one-time projects. These services also aid in the necessary task of cross-training on key functions of the department, where even scheduled leave results in significant delay of daily activities.

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.

City of New Albany, Ohio

2026 Annual Budget

Finance Department - Continued

Finance - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | 114,386 | 114,350 | 148,650 | 30.00% |
| Total Operating & Contractual Services | - | - | - | - | 114,386 | 114,350 | 148,650 | 30.00% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 114,386 | \$ 114,350 | \$ 148,650 | 30.00% |

Rationale:

Total Expenditures - The 2025 budget included the creation of a sub-fund to the General Fund, the Information Technology General Fund, to assist with tracking information costs related to each department's technology costs. Previously, all City technology costs were included within the IT division of the Administrative Services Department, along with the division's general operating costs. The Information Technology General Fund tracks it separately, within the appropriate departments, and will be funded by intra-fund transfers from the General Fund. The expenses included in the General Administration division account for those technology costs not related to specific departments but to New Albany as a whole.

Maintenance & Repairs - The 2026 budget includes an increase to transfer Tyler Munis and Disaster Recovery maintenance costs, previously shared with Public Service, entirely to the Finance Department, with the implementation of a different work order processing software.

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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

- Buildings & Facilities
 - Beech Rd Fiber Hut
 - Bevelhymer Rd Fiber Hut
 - Clover Valley Pump Station
 - Elevated Water Storage Tanks (3)
 - Flushing Devices (6)
 - Gray Water Pump House
 - Guzzo Building
 - HEIT Center
 - Hinson Amphitheater
 - Jug St. Booster Station
 - Morse Rd. Booster Station
 - Parking Lots (4)
 - Phelps House
 - Police Department
 - Public Service
 - Safety Town
 - Taylor Farm Homestead
 - Taylor Farm Park & Park Facilities
 - Village Hall
- Parks & Open Space maintenance

Land & Building Maintenance



Annual Trends

| | 2024 | 2025 YTD* |
|--|------|-----------|
| Facilities Maintained | 28 | 29 |
| Destination Parks Maintained (+/- 115ac.) | 2 | 2 |
| Pocket Parks Maintained (+/- 185 ac.) | 12 | 12 |
| Trash Can Receptacles | 101 | 105 |
| Dog Waste Stations | 29 | 28 |
| Pedestrian Bridges | 22 | 24 |
| City/Business Park Tours | 23 | 15 |

* As of September 30, 2025

≡ 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.



2025 Accomplishments

- Installed new carpet at the HEIT Center
- Continuation and expansion of annual invasive species management program
- Assisted with move of city departments to Walton Pkwy
- Parking lot resurfacing at the Heit center completed
- Pickleball courts resurfacing project completed
- Expanded the bike share program
- Support pocket prairies initiative
- Windsor playground improvements completed
- Replaced the roof and HVAC at Village Hall
- Assumed maintenance of new elevated water storage tank

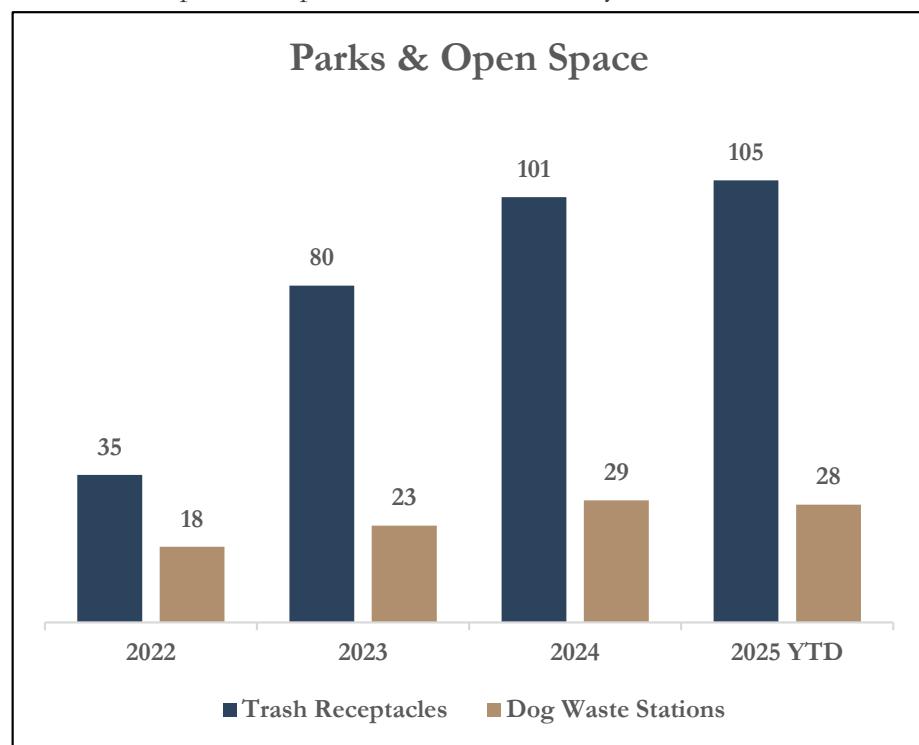
Looking Forward:

- Construction of an additional storage building at the public service facility
- Construction of the public service interior office remodel
- Construction of the police department training facility
- Village center beautification
- Installation of parks and trails wayfinding signs
- Pickleball shade structure and bathroom construction

NEW ALBANY

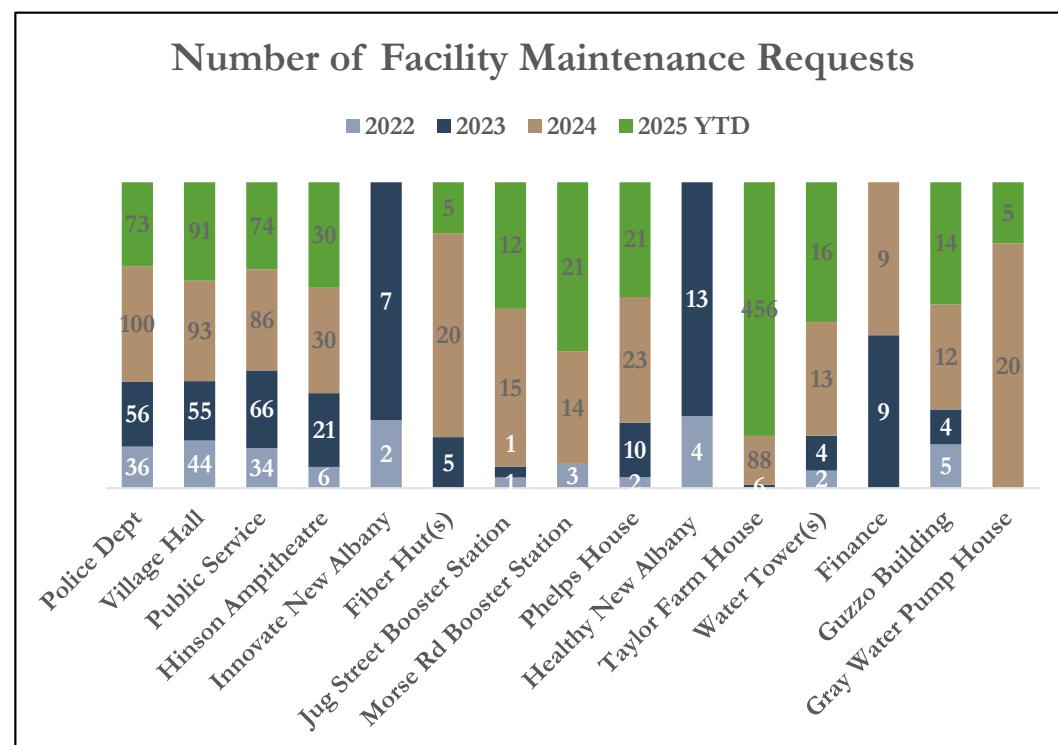
Performance Measures – Land & Building Maintenance Department Future development through infrastructure and maintenance with a commitment to quality (Goal #1 & 3)

The public service department facilities assets continue 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.



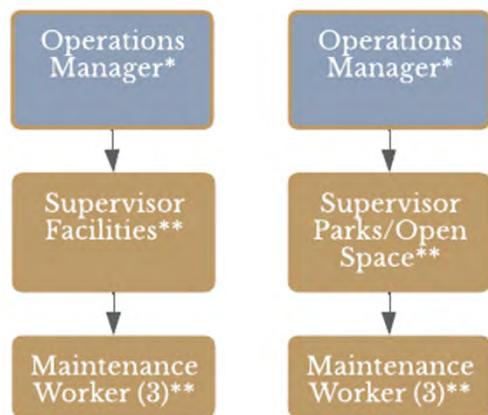
Trash receptacles are emptied daily from April 1-November 1. Taylor Farm Park and Rose Run Park are emptied twice daily during peak season.

*YTD is as of September 30, 2025



Maintenance requests shown above are outside of monthly preventive maintenance.

☰ NEW ALBANY ☰



Notes:

- *Operationally and financially, these positions report under the Public Service department.
- **Operationally, these positions report under the Public Service department, however financially, the personnel costs are reflected here in the Land & Building section.
- The structure above reflects the elimination of a Maintenance Worker position from the 2026 budget.
- The structure above is tentative pending implementation of the operational organizational structure proposal.

Land & Building Maintenance Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2021-2025 reflects approved budgeted positions.
- 2026 reflects proposed budgeted positions.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department Summary

| Land & Building Maintenance Summary - General Fund Divisions, Facilities, Information Technology, and Capital Equipment | | | | | | | | | |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|--|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) | |
| Land & Building Maintenance (6000) | \$ 68,907 | \$ 72,814 | \$ 28,688 | \$ 396,935 | \$ 350,472 | \$ 580,657 | \$ 516,538 | -11.04% | |
| Pocket Parks & Miscellaneous Land (6050) | - | - | - | 439,591 | 324,902 | 453,074 | 495,750 | 9.42% | |
| Total Personal Services | 68,907 | 72,814 | 28,688 | 836,527 | 675,374 | 1,033,731 | 1,012,288 | -2.07% | |
| Land & Building Maintenance (6000) | 625,907 | 670,396 | 507,221 | 603,441 | 565,321 | 672,000 | 1,008,000 | 50.00% | |
| Administration Building (6010) | 70,472 | 85,198 | 150,312 | 252,010 | 123,619 | 180,000 | 180,000 | 0.00% | |
| Police Building (6020) | 116,028 | 282,321 | 245,646 | 269,964 | 197,751 | 315,000 | 302,700 | -3.90% | |
| Service Complex (6030) | 97,484 | 157,970 | 219,656 | 172,831 | 181,067 | 276,000 | 284,000 | 2.90% | |
| Phelps House (6041) | 1,334 | 2,446 | 6,811 | 26,429 | 10,648 | 24,600 | 25,500 | 3.66% | |
| 8000 Walton Parkway - Finance (6042) | - | 60,000 | 60,357 | 63,874 | 1,849 | 2,100 | - | -100.00% | |
| 39 East Main (6043) | 26,625 | 27,715 | 33,874 | 29,827 | 25,566 | 47,850 | 39,350 | -17.76% | |
| Amphitheater (6044) | 17,441 | 46,221 | 64,259 | 41,420 | 51,040 | 90,500 | 92,500 | 2.21% | |
| Intel Trailer (6045) | - | - | 3,805 | - | - | - | - | 0.00% | |
| 7815 Walton Pkwy - City Offices (6046) | - | - | - | 10,000 | 268,627 | 360,000 | 442,500 | 22.92% | |
| Pocket Parks & Miscellaneous Land (6050) | 2,370 | 62,043 | 28,645 | 26,876 | 41,971 | 125,000 | 120,000 | -4.00% | |
| Rose Run Park (6051) | 52,621 | 17,557 | 65,295 | 35,443 | 33,774 | 83,500 | 79,500 | -4.79% | |
| Taylor Farm (6052) | 160 | 5,509 | 93,017 | 63,388 | 114,657 | 249,500 | 195,000 | -21.84% | |
| Pickleball Facility (6053) | - | - | - | 11,679 | 27,928 | 31,000 | 41,000 | 32.26% | |
| Greywater Pump House (6060) | 74,016 | 76,082 | 75,324 | 116,861 | 68,042 | 139,780 | 154,000 | 10.17% | |
| Water Tower/Fiber Hut @ Beech (6061) | 23,401 | 13,096 | 16,800 | 24,461 | 21,896 | 29,500 | 28,500 | -3.39% | |
| Bevelhymer Fiber Hut (6062) | 2,762 | 4,003 | 11,799 | 7,706 | 7,155 | 10,520 | 12,000 | 14.07% | |
| Johnstown Water Tower (6063) | 18,047 | 12,409 | 14,057 | 21,468 | 13,306 | 27,000 | 29,500 | 9.26% | |
| Morse Road Booster Station (6064) | 28,930 | 64,800 | 131,493 | 76,476 | 78,848 | 147,000 | 158,000 | 7.48% | |
| Temporary Lift Stations (6065) | 4,548 | - | - | - | - | - | - | 0.00% | |
| Jug Street Booster Station (6066) | 12,352 | 38,451 | 31,852 | 37,280 | 36,323 | 55,000 | 55,000 | 0.00% | |
| Clover Valley Lift Generator (6067) | - | - | - | - | - | - | 20,500 | 0.00% | |
| Clover Valley Water Tower (6068) | - | - | - | - | - | - | - | 0.00% | |
| Jug St Pump Station (6069) | - | - | - | - | - | - | - | 0.00% | |
| Business Park Infrastructure (6070) | - | - | - | - | - | - | - | 0.00% | |
| Fiber Maintenance (6090) | 50,000 | 67,868 | 50,000 | - | - | - | - | 0.00% | |
| Total Operating & Contractual Services | 1,224,499 | 1,694,086 | 1,810,223 | 1,891,434 | 1,869,387 | 2,865,850 | 3,267,550 | 14.02% | |

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department Summary - Continued

| | | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|
| <i>Facilities - N/A</i> | - | - | - | - | - | - | - | 0.00% |
| <i>Information Technology General Fund - N/A</i> | - | - | - | - | - | - | - | 0.00% |
| <i>Capital Equipment Fund- N/A</i> | - | - | - | - | - | - | - | 0.00% |
| Total Expenditures | \$ 1,293,406 | \$ 1,766,899 | \$ 1,838,911 | \$ 2,727,961 | \$ 2,544,761 | \$ 3,899,581 | \$ 4,279,838 | 9.75% |

NOTE: Land & Building Maintenance serves as a division of the Public Services department. Information related to information technology and capital equipment expenses are included in Public Services department summary. In addition, the department reorganized for 2024 and personal services for personnel assigned to the building maintenance and forestry teams which were previously recorded in the primary Public Services division are now recorded in the Land & Building Maintenance and Pocket Parks & Miscellaneous Lands divisions, respectively, beginning in 2024.

This summary accounts for all Land & Building Maintenance divisions. Several of the divisions/buildings above are assigned to other departments and included on the appropriate department summary. The facilities also accounted for in another department summary include the following: Administration Building (7010), Police Building (6020), Public Service Building (6030), 8000 Walton Pkwy - City Offices (6042), Intel Trailer (6045), and 7815 Walton Pkwy - City Offices (6046). These divisions remain in the calculation above to show a summary of the full cost of facilities, regardless of the related department.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department

Land & Building Maintenance - Total All Funds

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 41,162 | \$ 45,424 | \$ 18,797 | \$ 575,861 | \$ 483,091 | \$ 705,278 | \$ 698,502 | -0.96% |
| Pensions | 5,763 | 6,359 | 2,562 | 79,917 | 67,633 | 98,739 | 97,790 | -0.96% |
| Benefits | 21,983 | 21,030 | 7,329 | 180,749 | 124,651 | 229,714 | 215,996 | -5.97% |
| Total Personal Services | 68,907 | 72,814 | 28,688 | 836,527 | 675,374 | 1,033,731 | 1,012,288 | -2.07% |
| Materials & Supplies | 13,052 | 202,436 | 22,707 | 17,066 | 10,245 | 86,000 | 96,000 | 11.63% |
| Utilities & Communications | 420,499 | 685,113 | 819,882 | 884,532 | 691,949 | 985,500 | 1,048,250 | 6.37% |
| Maintenance & Repairs | 767,201 | 1,084,708 | 668,469 | 492,512 | 360,047 | 695,600 | 749,000 | 7.68% |
| Consulting & Contract Services | 11,889 | 181,969 | 925,542 | 1,057,371 | 1,232,113 | 1,800,150 | 2,013,200 | 11.84% |
| Payment for Services | 11,590 | 30,578 | 80,811 | 11,131 | 11,538 | 15,000 | 15,000 | 0.00% |
| Miscellaneous | 268 | - | 20,012 | 35,406 | 201,210 | 250,600 | 263,100 | 4.99% |
| Total Operating & Contractual Services | 1,224,499 | 2,184,804 | 2,537,424 | 2,498,018 | 2,507,101 | 3,832,850 | 4,184,550 | 9.18% |
| Total Expenditures | \$ 1,293,406 | \$ 2,257,617 | \$ 2,566,112 | \$ 3,334,544 | \$ 3,182,475 | \$ 4,866,581 | \$ 5,196,838 | 6.79% |

Note: "Total All Funds" includes the General Fund, the Healthy New Albany Facilities Fund, and the Information Technology General Fund.

Land & Building Maintenance - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 41,162 | \$ 45,424 | \$ 18,797 | \$ 575,861 | \$ 483,091 | \$ 705,278 | \$ 698,502 | -0.96% |
| Pensions | 5,763 | 6,359 | 2,562 | 79,917 | 67,633 | 98,739 | 97,790 | -0.96% |
| Benefits | 21,983 | 21,030 | 7,329 | 180,749 | 124,651 | 229,714 | 215,996 | -5.97% |
| Total Personal Services | 68,907 | 72,814 | 28,688 | 836,527 | 675,374 | 1,033,731 | 1,012,288 | -2.07% |
| Materials & Supplies | 13,052 | 104,868 | 20,180 | 16,991 | 10,245 | 66,000 | 76,000 | 15.15% |
| Utilities & Communications | 420,499 | 458,090 | 548,726 | 605,853 | 479,888 | 700,500 | 731,250 | 4.39% |
| Maintenance & Repairs | 767,201 | 1,083,548 | 607,159 | 483,843 | 348,579 | 670,600 | 724,000 | 7.96% |
| Consulting & Contract Services | 11,889 | 17,002 | 533,334 | 738,210 | 824,928 | 1,170,150 | 1,458,200 | 24.62% |
| Payment for Services | 11,590 | 30,578 | 80,811 | 11,131 | 11,538 | 15,000 | 15,000 | 0.00% |
| Miscellaneous | 268 | - | 20,012 | 35,406 | 201,210 | 250,600 | 263,100 | 4.99% |
| Total Operating & Contractual Services | 1,224,499 | 1,694,086 | 1,810,223 | 1,891,434 | 1,876,387 | 2,872,850 | 3,267,550 | 13.74% |
| Total Expenditures | \$ 1,293,406 | \$ 1,766,899 | \$ 1,838,911 | \$ 2,727,961 | \$ 2,551,761 | \$ 3,906,581 | \$ 4,279,838 | 9.55% |

Note: "All General Funds (Operations - General)" includes the primary General Fund and all other applicable funds within the "Operations - General" category, which includes the Information Technology General fund for the Land & Building Maintenance budgetary department.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - General Fund (All Divisions)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD | | 2026 Proposed | % Increase/ (Decrease) |
|---|--------------|--------------|--------------|--------------|--------------|--------------|---------------|------------------------|
| | | | | | (09/30/2025) | 2025 Amended | | |
| Salaries & Wages | \$ 41,162 | \$ 45,424 | \$ 18,797 | \$ 575,861 | \$ 483,091 | \$ 705,278 | \$ 698,502 | -0.96% |
| Pensions | 5,763 | 6,359 | 2,562 | 79,917 | 67,633 | 98,739 | 97,790 | -0.96% |
| Benefits | 21,983 | 21,030 | 7,329 | 180,749 | 124,651 | 229,714 | 215,996 | -5.97% |
| Total Personal Services | 68,907 | 72,814 | 28,688 | 836,527 | 675,374 | 1,033,731 | 1,012,288 | -2.07% |
| Materials & Supplies | 13,052 | 104,868 | 20,180 | 16,991 | 10,245 | 66,000 | 76,000 | 15.15% |
| Utilities & Communications | 420,499 | 458,090 | 548,726 | 605,853 | 479,888 | 700,500 | 731,250 | 4.39% |
| Maintenance & Repairs | 767,201 | 1,083,548 | 607,159 | 483,843 | 341,579 | 663,600 | 724,000 | 9.10% |
| Consulting & Contract Services | 11,889 | 17,002 | 533,334 | 738,210 | 824,928 | 1,170,150 | 1,458,200 | 24.62% |
| Payment for Services | 11,590 | 30,578 | 80,811 | 11,131 | 11,538 | 15,000 | 15,000 | 0.00% |
| Miscellaneous | 268 | - | 20,012 | 35,406 | 201,210 | 250,600 | 263,100 | 4.99% |
| Total Operating & Contractual Services | 1,224,499 | 1,694,086 | 1,810,223 | 1,891,434 | 1,869,387 | 2,865,850 | 3,267,550 | 14.02% |
| Total Expenditures | \$ 1,293,406 | \$ 1,766,899 | \$ 1,838,911 | \$ 2,727,961 | \$ 2,544,761 | \$ 3,899,581 | \$ 4,279,838 | 9.75% |

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Land & Building Maintenance (6000)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|---------------------|--------------------------|---------------------|---------------------|---------------------------|
| Salaries & Wages | \$ 41,162 | \$ 45,424 | \$ 18,797 | \$ 279,018 | \$ 249,790 | \$ 386,846 | \$ 351,371 | -9.17% |
| Pensions | 5,763 | 6,359 | 2,562 | 38,359 | 34,971 | 54,158 | 49,192 | -9.17% |
| Benefits | 21,983 | 21,030 | 7,329 | 79,559 | 65,712 | 139,653 | 115,975 | -16.95% |
| Total Personal Services | 68,907 | 72,814 | 28,688 | 396,935 | 350,472 | 580,657 | 516,538 | -11.04% |
| Utilities & Communications | 138,457 | 140,868 | 165,035 | 155,513 | 115,068 | 162,000 | 180,000 | 11.11% |
| Maintenance & Repairs | 487,350 | 529,386 | 337,592 | 150,904 | 87,750 | 145,000 | 145,000 | 0.00% |
| Consulting & Contract Services | - | - | 4,594 | 297,024 | 362,503 | 365,000 | 675,500 | 85.07% |
| Payment for Services | 100 | 142 | - | 0 | - | - | - | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 7,500 | 0.00% |
| Total Operating & Contractual Services | 625,907 | 670,396 | 507,221 | 603,441 | 565,321 | 672,000 | 1,008,000 | 50.00% |
| Total Expenditures | \$ 694,814 | \$ 743,210 | \$ 535,909 | \$ 1,000,376 | \$ 915,793 | \$ 1,252,657 | \$ 1,524,538 | 21.70% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, in 2026, the allocation of maintenance workers between general public service (5000), infrastructure maintenance (5200s), and land & building maintenance (6000s) has been updated to reflect the anticipated organizational structure.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Utilities & Communications - The 2026 budget includes miscellaneous utilities not allocated to a specific division, such as streetlights, traffic signals, and flushing devices. It also includes composting, solid waste, and recycling costs. As infrastructure and right-of-way are deeded to New Albany as development occurs, related utilities increase.

Consulting & Contract Services - The 2026 budget increase is related to a rise in annual contracted maintenance costs for lands and buildings, including turf maintenance, pond maintenance, and irrigation services. The majority of the increase relates to adding mowing services for significant additions to City property, addition of aeration services in the Village Center and reworking the contract to meet expectations of the community.

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued**

| Land & Building Maintenance - Administration Building (6010) | | | | | | |
|---|----------------------|-----------------------------------|--------------------|--------------------|----------------------------------|---------------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended |
| | 2026 Proposed | % Increase/ (Decrease) | | | | |
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Materials & Supplies | 217 | 14,672 | - | - | - | - |
| Utilities & Communications | 26,857 | 25,112 | 32,615 | 38,376 | 26,493 | 40,000 |
| Maintenance & Repairs | 42,716 | 45,414 | 31,885 | 148,867 | 17,908 | 30,000 |
| Consulting & Contract Services | - | - | 85,812 | 64,768 | 79,218 | 110,000 |
| Payment for Services | 414 | - | - | - | - | - |
| Miscellaneous | 268 | - | - | - | - | - |
| Total Operating & Contractual Services | 70,472 | 85,198 | 150,312 | 252,010 | 123,619 | 180,000 |
| Total Expenditures | \$ 70,472 | \$ 85,198 | \$ 150,312 | \$ 252,010 | \$ 123,619 | \$ 180,000 |

Rationale:

N/A

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Police Building (6020)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | 1,800 | 2,348 | 1,980 | 7,983 | 2,360 | 11,000 | 11,000 | 0.00% |
| Utilities & Communications | 63,540 | 67,619 | 81,146 | 90,327 | 70,088 | 94,000 | 101,000 | 7.45% |
| Maintenance & Repairs | 50,688 | 212,354 | 21,917 | 34,970 | 13,695 | 55,000 | 55,000 | 0.00% |
| Consulting & Contract Services | - | - | 140,603 | 136,684 | 111,608 | 155,000 | 135,700 | -12.45% |
| Total Operating & Contractual Services | 116,028 | 282,321 | 245,646 | 269,964 | 197,751 | 315,000 | 302,700 | -3.90% |
| Total Expenditures | \$ 116,028 | \$ 282,321 | \$ 245,646 | \$ 269,964 | \$ 197,751 | \$ 315,000 | \$ 302,700 | -3.90% |

Rationale:

Consulting & Contract Services - The 2025 budget included funding for architectural services in connection with the proposed capital project, including the second-floor expansion of the building. The 2026 budget includes additional costs related to the temporary relocation of police department personnel and storage of furniture during the 2026 construction of the police department addition. The reduction of the architectural services and inclusion of relocation and storage costs represents an overall decrease in the consulting & contract services category.

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - Service Complex (6030)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | 2,583 | 5,848 | (211) | - | - | - | - | 0.00% |
| Utilities & Communications | 42,634 | 45,886 | 56,133 | 82,580 | 68,259 | 96,000 | 124,000 | 29.17% |
| Maintenance & Repairs | 52,268 | 106,236 | 38,890 | 23,310 | 17,746 | 55,000 | 55,000 | 0.00% |
| Consulting & Contract Services | - | - | 124,844 | 66,941 | 95,062 | 125,000 | 105,000 | -16.00% |
| Total Operating & Contractual Services | 97,484 | 157,970 | 219,656 | 172,831 | 181,067 | 276,000 | 284,000 | 2.90% |
| Total Expenditures | \$ 97,484 | \$ 157,970 | \$ 219,656 | \$ 172,831 | \$ 181,067 | \$ 276,000 | \$ 284,000 | 2.90% |

Rationale:

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage and the addition of two dumpsters to be located at the building for street sweeping materials and other items, including trees, stumps, wood, concrete, etc., which is no longer accepted by Rumpke.

Consulting & Contract Services - The amended 2025 budget in this category includes an increase of \$20,000 for additional maintenance needed at the Service Complex including the fire panel, 2 garage doors, and the Walnut gate. The 2026 returns the category to the previously budgeted level with no increase.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Phelps House (6041)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-----------------|-----------------|-----------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 234 | 691 | 4,714 | 5,902 | 5,418 | 7,100 | 8,000 | 12.68% |
| Maintenance & Repairs | 1,100 | 1,755 | 1,097 | 430 | 222 | 5,000 | 5,000 | 0.00% |
| Consulting & Contract Services | - | - | 1,000 | 20,097 | 5,008 | 12,500 | 12,500 | 0.00% |
| Total Operating & Contractual Services | 1,334 | 2,446 | 6,811 | 26,429 | 10,648 | 24,600 | 25,500 | 3.66% |
| Total Expenditures | \$ 1,334 | \$ 2,446 | \$ 6,811 | \$ 26,429 | \$ 10,648 | \$ 24,600 | \$ 25,500 | 3.66% |

Rationale:

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage.

Land & Building Maintenance - 8000 Walton Pkwy - Finance (6042)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|------------------|------------------|------------------|--------------------------|-----------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | - | 60,000 | 3,584 | 34 | - | - | - | 0.00% |
| Utilities & Communications | - | - | - | 68 | 343 | 500 | - | -100.00% |
| Maintenance & Repairs | - | - | 26,017 | 31,192 | 1,506 | 1,600 | - | -100.00% |
| Consulting & Contract Services | - | - | 10,743 | 7,174 | - | - | - | 0.00% |
| Miscellaneous | - | - | 20,012 | 25,406 | - | - | - | 0.00% |
| Total Operating & Contractual Services | - | 60,000 | 60,357 | 63,874 | 1,849 | 2,100 | - | -100.00% |
| Total Expenditures | \$ - | \$ 60,000 | \$ 60,357 | \$ 63,874 | \$ 1,849 | \$ 2,100 | \$ - | -100.00% |

Rationale:

Total Expenses - The 2026 budget has been removed as the City entered into a lease termination agreement, and the Finance Department returned to Village Hall.

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - 39 East Main Property (6043)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 6,587 | 6,459 | 7,589 | 8,970 | 6,533 | 10,100 | 8,750 | -13.37% |
| Maintenance & Repairs | 1,182 | 2,286 | - | 153 | 69 | 2,000 | 2,000 | 0.00% |
| Consulting & Contract Services | 7,800 | 7,800 | 14,710 | 10,253 | 7,800 | 22,150 | 15,000 | -32.28% |
| Payment for Services | 11,056 | 11,171 | 11,574 | 10,452 | 11,164 | 13,000 | 13,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | 600 | 600 | 0.00% |
| Total Operating & Contractual Services | 26,625 | 27,715 | 33,874 | 29,827 | 25,566 | 47,850 | 39,350 | -17.76% |
| Total Expenditures | \$ 26,625 | \$ 27,715 | \$ 33,874 | \$ 29,827 | \$ 25,566 | \$ 47,850 | \$ 39,350 | -17.76% |

Rationale:

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage.

Land & Building Maintenance - Amphitheater (6044)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | 8,352 | 20,000 | - | - | - | - | - | 0.00% |
| Utilities & Communications | 5,000 | 9,945 | 16,002 | 21,156 | 17,156 | 23,000 | 25,000 | 8.70% |
| Maintenance & Repairs | - | 7,075 | 23,032 | 2,825 | 6,019 | 27,500 | 27,500 | 0.00% |
| Consulting & Contract Services | 4,089 | 9,202 | 25,226 | 17,440 | 27,865 | 40,000 | 40,000 | 0.00% |
| Total Operating & Contractual Services | 17,441 | 46,221 | 64,259 | 41,420 | 51,040 | 90,500 | 92,500 | 2.21% |
| Total Expenditures | \$ 17,441 | \$ 46,221 | \$ 64,259 | \$ 41,420 | \$ 51,040 | \$ 90,500 | \$ 92,500 | 2.21% |

Rationale:

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Intel Trailer (6045)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Maintenance & Repairs | - | - | 650 | - | - | - | - | 0.00% |
| Consulting & Contract Services | - | - | 3,155 | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | - | - | 3,805 | - | - | - | - | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ 3,805 | \$ - | \$ - | \$ - | \$ - | 0.00% |

Rationale:

Total Expenses - This was a newly created division to accommodate 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. There have not been any related expenses in building maintenance for this location; therefore, no budget is included for 2026.

Land & Building Maintenance - 7815 Walton Pkwy - City Offices (6046)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | - | - | - | - | 1,436 | 10,000 | 10,000 | 0.00% |
| Utilities & Communications | - | - | - | - | - | - | 500 | 0.00% |
| Maintenance & Repairs | - | - | - | - | 65,982 | 100,000 | 177,000 | 77.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 5,000 | 0.00% |
| Miscellaneous | - | - | - | 10,000 | 201,210 | 250,000 | 250,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | 10,000 | 268,627 | 360,000 | 442,500 | 22.92% |
| Total Expenditures | \$ - | \$ - | \$ 10,000 | \$ 268,627 | \$ 360,000 | \$ 442,500 | \$ 442,500 | 22.92% |

Rationale:

Total Expenses - This is a newly created division to accommodate tracking land & building maintenance expenses at the Community Development and Administrative Services Departments' new location. Community Development moved as of November 1, 2024 and Administrative Services followed during the third quarter of 2025. The 2026 budget includes an increase in costs related to the first full year of occupancy for each department.

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - Pocket Park & Miscellaneous Lands (6050)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-----------------|------------------|------------------|-------------------|--------------------------|-------------------|-------------------|---------------------------|
| Salaries & Wages | \$ - | \$ - | \$ - | \$ 296,843 | \$ 233,301 | \$ 318,432 | \$ 347,131 | 9.01% |
| Pensions | - | - | - | 41,558 | 32,662 | 44,581 | 48,598 | 9.01% |
| Benefits | - | - | - | 101,190 | 58,939 | 90,061 | 100,021 | 11.06% |
| Total Personal Services | \$ - | \$ - | \$ - | \$ 439,591 | \$ 324,902 | \$ 453,074 | \$ 495,750 | 9.42% |
| Materials & Supplies | 100 | 2,000 | 14,827 | 8,771 | 2,699 | 40,000 | 50,000 | 25.00% |
| Maintenance & Repairs | 2,270 | 60,043 | - | 18,105 | 13,500 | 35,000 | 35,000 | 0.00% |
| Consulting & Contract Services | - | - | 13,818 | - | 25,772 | 50,000 | 35,000 | -30.00% |
| Total Operating & Contractual Services | 2,370 | 62,043 | 28,645 | 26,876 | 41,971 | 125,000 | 120,000 | -4.00% |
| Total Expenditures | \$ 2,370 | \$ 62,043 | \$ 28,645 | \$ 466,467 | \$ 366,873 | \$ 578,074 | \$ 615,750 | 6.52% |

Rationale:

Salaries & Wages and Pensions - The 2026 budget includes a 3.25% cost-of-living adjustment ("COLA") for both C.O. 155 employees and increases for staff not currently at the highest step or salary within their applicable grade. In addition, in 2026, the allocation of maintenance workers between general public service (5000), infrastructure maintenance (5200s), and land & building maintenance (6000s) has been updated to reflect the anticipated organizational structure.

Benefits - The 2026 budget includes a 5-30% increase in healthcare premiums and related employer contributions toward plan deductibles, in connection with New Albany's withdrawal from the COHCC and the establishment of a self-insurance program.

Materials & Supplies and Consulting & Contract Services - The amended 2025 budget reflects a transfer of budget between these categories based on the needs of the division and type of expenses incurred for various projects including wood pedestrian bridge maintenance, pocket park maintenance, horse fence repair, etc. The overall variance in the categories represent a decrease of \$5,000.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Rose Run Park (6051)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 15,842 | 16,756 | 19,290 | 19,915 | 13,356 | 23,500 | 19,500 | -17.02% |
| Maintenance & Repairs | 36,758 | 800 | 46,005 | 9,481 | 20,418 | 50,000 | 50,000 | 0.00% |
| Consulting & Contract Services | - | - | - | 6,047 | - | 10,000 | 10,000 | 0.00% |
| Payment for Services | 20 | - | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 52,621 | 17,557 | 65,295 | 35,443 | 33,774 | 83,500 | 79,500 | -4.79% |
| Total Expenditures | \$ 52,621 | \$ 17,557 | \$ 65,295 | \$ 35,443 | \$ 33,774 | \$ 83,500 | \$ 79,500 | -4.79% |

Rationale:

N/A

Land & Building Maintenance - Taylor Farm (6052)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|---------------|-----------------|------------------|------------------|--------------------------|-------------------|-------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Materials & Supplies | - | - | - | 202 | 3,750 | 5,000 | 5,000 | 0.00% |
| Utilities & Communications | 160 | 150 | 1,152 | 5,270 | 8,404 | 18,500 | 14,000 | -24.32% |
| Maintenance & Repairs | - | 5,308 | 22,128 | 52,570 | 85,226 | 120,000 | 100,000 | -16.67% |
| Consulting & Contract Services | - | - | 500 | 5,000 | 16,903 | 105,000 | 75,000 | -28.57% |
| Payment for Services | - | 51 | 69,237 | 346 | 374 | 1,000 | 1,000 | 0.00% |
| Total Operating & Contractual Services | 160 | 5,509 | 93,017 | 63,388 | 114,657 | 249,500 | 195,000 | -21.84% |
| Total Expenditures | \$ 160 | \$ 5,509 | \$ 93,017 | \$ 63,388 | \$ 114,657 | \$ 249,500 | \$ 195,000 | -21.84% |

Rationale:

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage.

Maintenance & Repairs and Consulting & Contract Services - 2026 has been decreased to align with necessary funding to maintain Taylor Farm as capital projects are completed.

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - Pickleball Facility (6053)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Maintenance & Repairs | - | - | - | 7,153 | 9,042 | 10,000 | 15,000 | 50.00% |
| Consulting & Contract Services | - | - | - | 4,193 | 18,886 | 20,000 | 20,000 | 0.00% |
| Payment for Services | - | - | - | 333 | - | 1,000 | 1,000 | 0.00% |
| Miscellaneous | - | - | - | - | - | - | 5,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | 11,679 | 27,928 | 31,000 | 41,000 | 32.26% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ 11,679 | \$ 27,928 | \$ 31,000 | \$ 41,000 | 32.26% |

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.

Land & Building Maintenance - Greywater Pump House (6060)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 35,048 | 41,898 | 44,968 | 46,798 | 30,652 | 54,800 | 44,000 | -19.71% |
| Maintenance & Repairs | 38,969 | 34,185 | - | 800 | 284 | 10,000 | 5,000 | -50.00% |
| Consulting & Contract Services | - | - | 30,356 | 69,263 | 37,106 | 74,980 | 105,000 | 40.04% |
| Total Operating & Contractual Services | 74,016 | 76,082 | 75,324 | 116,861 | 68,042 | 139,780 | 154,000 | 10.17% |
| Total Expenditures | \$ 74,016 | \$ 76,082 | \$ 75,324 | \$ 116,861 | \$ 68,042 | \$ 139,780 | \$ 154,000 | 10.17% |

Rationale:

N/A

Utilities & Communications - The 2026 budget is proposed based on a review of current utility usage.

Maintenance & Repairs and Consulting & Contract Services - The 2026 budget continues the reallocation of funding between these categories for proper tracking. Overall expenses are projected to increase in 2026.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

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

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 23,401 | 11,367 | 12,385 | 18,355 | 10,953 | 17,000 | 16,000 | -5.88% |
| Maintenance & Repairs | - | 1,729 | 80 | 312 | 1,582 | 3,000 | 3,000 | 0.00% |
| Consulting & Contract Services | - | - | 4,334 | 5,794 | 9,361 | 9,500 | 9,500 | 0.00% |
| Total Operating & Contractual Services | 23,401 | 13,096 | 16,800 | 24,461 | 21,896 | 29,500 | 28,500 | -3.39% |
| Total Expenditures | \$ 23,401 | \$ 13,096 | \$ 16,800 | \$ 24,461 | \$ 21,896 | \$ 29,500 | \$ 28,500 | -3.39% |

Rationale:

N/A

Land & Building Maintenance - Bevelhymer Fiber Hut (6062)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-----------------|-----------------|------------------|-----------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 2,762 | 2,709 | 8,165 | 3,345 | 3,136 | 5,500 | 5,000 | -9.09% |
| Maintenance & Repairs | - | 1,294 | 306 | - | - | 1,000 | 1,000 | 0.00% |
| Consulting & Contract Services | - | - | 3,329 | 4,360 | 4,019 | 4,020 | 6,000 | 49.25% |
| Total Operating & Contractual Services | 2,762 | 4,003 | 11,799 | 7,706 | 7,155 | 10,520 | 12,000 | 14.07% |
| Total Expenditures | \$ 2,762 | \$ 4,003 | \$ 11,799 | \$ 7,706 | \$ 7,155 | \$ 10,520 | \$ 12,000 | 14.07% |

Rationale:

N/A

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - Johnstown Water Tower (6063)**

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 18,047 | 10,919 | 9,786 | 11,781 | 8,698 | 11,500 | 12,000 | 4.35% |
| Maintenance & Repairs | - | 1,490 | 2,780 | 50 | 631 | 3,500 | 3,500 | 0.00% |
| Consulting & Contract Services | - | - | 1,490 | 9,636 | 3,978 | 12,000 | 14,000 | 16.67% |
| Total Operating & Contractual Services | 18,047 | 12,409 | 14,057 | 21,468 | 13,306 | 27,000 | 29,500 | 9.26% |
| Total Expenditures | \$ 18,047 | \$ 12,409 | \$ 14,057 | \$ 21,468 | \$ 13,306 | \$ 27,000 | \$ 29,500 | 9.26% |

Rationale:

N/A

Land & Building Maintenance - Morse Road Booster Station (6064)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|-------------------|------------------|--------------------------|-------------------|-------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 26,130 | 47,046 | 59,178 | 65,641 | 70,979 | 102,000 | 98,000 | -3.92% |
| Maintenance & Repairs | 2,800 | 3,675 | 4,766 | 2,627 | - | 5,000 | 5,000 | 0.00% |
| Consulting & Contract Services | - | - | 67,550 | 8,207 | 7,870 | 40,000 | 55,000 | 37.50% |
| Payment for Services | - | 14,079 | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 28,930 | 64,800 | 131,493 | 76,476 | 78,848 | 147,000 | 158,000 | 7.48% |
| Total Expenditures | \$ 28,930 | \$ 64,800 | \$ 131,493 | \$ 76,476 | \$ 78,848 | \$ 147,000 | \$ 158,000 | 7.48% |

Rationale:**Consulting & Contract Services** - The 2026 budget increased to include annual and as needed contract services specific to the facilities within this division.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Temporary Lift Stations (6065)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-----------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 3,448 | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | 1,100 | - | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 4,548 | - | - | - | - | - | - | 0.00% |
| Total Expenditures | \$ 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)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------------------|------------------|------------------|------------------|--------------------------|------------------|------------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | 12,352 | 30,665 | 30,569 | 31,855 | 24,353 | 35,000 | 35,000 | 0.00% |
| Maintenance & Repairs | - | 2,651 | 13 | 95 | - | 5,000 | 5,000 | 0.00% |
| Consulting & Contract Services | - | - | 1,270 | 5,329 | 11,970 | 15,000 | 15,000 | 0.00% |
| Payment for Services | - | 5,135 | - | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 12,352 | 38,451 | 31,852 | 37,280 | 36,323 | 55,000 | 55,000 | 0.00% |
| Total Expenditures | \$ 12,352 | \$ 38,451 | \$ 31,852 | \$ 37,280 | \$ 36,323 | \$ 55,000 | \$ 55,000 | 0.00% |

Rationale:

N/A

City of New Albany, Ohio**2026 Annual Budget****Land & Building Maintenance Department - Continued****Land & Building Maintenance - Clover Valley Lift Generator (6067)**

| | 0 | 0 | 0 | 0 | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|------|------|------|------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Utilities & Communications | - | - | - | - | - | - | 500 | 0.00% |
| Maintenance & Repairs | - | - | - | - | - | - | 5,000 | 0.00% |
| Consulting & Contract Services | - | - | - | - | - | - | 15,000 | 0.00% |
| Total Operating & Contractual Services | - | - | - | - | - | - | 20,500 | 0.00% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,500 | 0.00% |

Rationale:

Total Expenditures - The 2026 budget includes accounting for the new Clover Valley Lift Generator operating costs in the newly created division.

Land & Building Maintenance - Fiber Maintenance (6090)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Personal Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Maintenance & Repairs | 50,000 | 67,868 | 50,000 | - | - | - | - | 0.00% |
| Total Operating & Contractual Services | 50,000 | 67,868 | 50,000 | - | - | - | - | 0.00% |
| Total Expenditures | \$ 50,000 | \$ 67,868 | \$ 50,000 | \$ - | \$ - | \$ - | \$ - | 0.00% |

Rationale:

N/A - In 2024, the fiber maintenance costs were moved to the 5290 division within the newly created infrastructure maintenance account series. These costs will continue within the new division. See the Public Service Department budget for current expenses.

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Information Technology General Fund (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Maintenance & Repairs | - | - | - | - | 7,000 | 7,000 | - | -100.00% |
| Total Operating & Contractual Services | - | - | - | - | 7,000 | 7,000 | - | -100.00% |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ 7,000 | \$ 7,000 | \$ - | -100.00% |

Rationale:

N/A

Land & Building Maintenance - Healthy New Albany Facilities Fund (Restricted)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 YTD (09/30/2025) | 2025 Amended | 2026 Proposed | % Increase/ (Decrease) |
|---|-------------|--------------|-------------|-------------|--------------------------|--------------|---------------|---------------------------|
| Other Revenue | \$ 970,790 | \$ 1,009,306 | \$ 899,405 | \$ 901,850 | \$ 1,186,339 | \$ 1,186,339 | \$ 1,250,000 | 5.37% |
| Total Revenues | 970,790 | 1,009,306 | 899,405 | 901,850 | 1,186,339 | 1,186,339 | 1,250,000 | 5.37% |
| Total Personal Services | - | - | - | - | - | - | - | 0.00% |
| Materials & Supplies | - | 97,567 | 2,527 | 75 | - | 20,000 | 20,000 | 0.00% |
| Utilities & Communications | - | 227,023 | 271,156 | 278,679 | 212,062 | 285,000 | 317,000 | 11.23% |
| Maintenance & Repairs | - | 1,160 | 61,310 | 8,669 | 11,468 | 25,000 | 25,000 | 0.00% |
| Consulting & Contract Services | - | 164,968 | 392,209 | 319,161 | 407,185 | 630,000 | 555,000 | -11.90% |
| Total Operating & Contractual Services | - | 490,718 | 727,201 | 606,584 | 630,714 | 960,000 | 917,000 | -4.48% |
| Total Expenditures | \$ - | \$ 490,718 | \$ 727,201 | \$ 606,584 | \$ 630,714 | \$ 960,000 | \$ 917,000 | -4.48% |

Rationale:

Utilities & Communication - The 2026 budget increased due to rising utility costs.

Consulting & Contract Services - The 2025 budget included funding to replace the carpet on the first floor. Additional one-time maintenance costs are not planned for 2026.

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NEW ALBANY

COMMUNITY CONNECTS US

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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 2026 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. To fully fund the Capital Equipment Replacement fund, the historical cost of each asset is amortized over the anticipated useful life and an amount equal to the accumulated amortization through each year is set aside in the fund. A transfer from the General fund is necessary each year to ensure the program is fully funded.

City of New Albany, Ohio
2026 Annual Budget Program
Capital Equipment Replacement

| 2026 Capital Equipment Purchases | | | | | | | | | | | | | |
|---|-------------|----------|-----------|--|--|-------------------|---------------------|-----------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Item | Dept Name | Acquired | Category | New/Upgrade/ Replacement/ Rehabilitation | Item | Purchase Price | Inflation Factor | Replace Year | 2026 | 2027 | 2028 | 2029 | 2030 |
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 |
| <i>Capital Equipment Replacement Fund:</i> | | | | | | | | | | | | | |
| 1 | Police | 2026 | Vehicle | Replacement | 4 Vehicles - 2 Cruiser Replacements (62 & 64), on3 replacement Speed Trailers and one new detective vehicle Securitas Utility Module | 307,200 | 3.25% | 2029 | 105,728 | 112,712 | 120,157 | 128,094 | - |
| 2 | Police | 2026 | Equipment | Replacement | Upgrade Red Dot Optics - Add to 30 | 41,307 | 3.25% | 2041 | 2,843 | 3,031 | 3,231 | 3,445 | 3,672 |
| 3 | Police | 2026 | Equipment | New | handguns Rav 4 LE AWD Vehicle - Building Inspectors | 20,000 | 3.25% | 2031 | 4,130 | 4,403 | 4,694 | 5,004 | 5,334 |
| 4 | Development | 2026 | Vehicle | New | Engineering - Pickup Truck | 50,000 | 3.25% | 2036 | 4,130 | 4,403 | 4,694 | 5,004 | 5,334 |
| 5 | Service | 2026 | Vehicle | New | Cargo Van | 100,000 | 3.25% | 2038 | 8,604 | 9,173 | 9,778 | 10,424 | 11,113 |
| 6 | Service | 2026 | Vehicle | Replacement | 2008 Chevy C4500 Bucket Truck Replacement | 315,000 | 3.25% | 2038 | 27,103 | 28,893 | 30,802 | 32,837 | 35,006 |
| 7 | Service | 2026 | Vehicle | Replacement | 2017 Polaris Gem Replacement | 55,000 | 3.25% | 2034 | 7,098 | 7,567 | 8,067 | 8,600 | 9,168 |
| 8 | Service | 2026 | Vehicle | Replacement | 2017 Polaris Ranger Replacement | 55,000 | 3.25% | 2034 | 7,098 | 7,567 | 8,067 | 8,600 | 9,168 |
| 9 | Service | 2026 | Vehicle | Replacement | Brush mower with heavy brush blade | 5,500 | 3.25% | 2036 | 568 | 605 | 645 | 688 | 733 |
| 10 | Service | 2026 | Equipment | New | Berming blade .3 hydro blade | 7,500 | 3.25% | 2036 | 774 | 826 | 880 | 938 | 1,000 |
| 11 | Service | 2026 | Equipment | New | Jeonil Plate Compactor JPC-80WT | 7,500 | 3.25% | 2031 | 1,549 | 1,651 | 1,760 | 1,876 | 2,000 |
| 12 | Service | 2026 | Equipment | New | Leaf truck box systems | 50,000 | 3.25% | 2036 | 5,163 | 5,504 | 5,867 | 6,255 | 6,668 |
| 13 | All | 2026 | N/A | N/A | Set-aside for unanticipated equipment costs | 200,000 | 3.25% | N/A | - | - | - | - | - |
| Total Capital Equipment Replacement Fund | | | | | | | | | \$ 179,951 | \$ 191,838 | \$ 204,511 | \$ 218,020 | \$ 95,865 |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Equipment Replacement (Continued)

| Information Technology General Fund | | | | | | | | | | | | | |
|--|-----------|----------|-----------|--|--|-------------------|---------------------|-----------------|-----------|------------|------------|------------|------------|
| Item | Dept Name | Acquired | Category | New/Upgrade/ Replacement/ Rehabilitation | Item | Purchase Price | Inflation Factor | Replace Year | 2026 | 2027 | 2028 | 2029 | 2030 |
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 |
| <i>Information Technology General Fund:</i> | | | | | | | | | | | | | |
| 1 | All | 2026 | Computer | New | Procurement Management Solution/Software | \$ 50,000 | 3.25% | 2031 | \$ 10,325 | \$ 11,007 | \$ 11,734 | \$ 12,509 | \$ 13,336 |
| 2 | All | 2026 | Computer | New | IT Server Back-Up Control Center (NAPD Training Facility) | 250,000 | 3.25% | 2041 | 17,208 | 18,345 | 19,557 | 20,849 | 22,226 |
| 3 | Council | 2026 | Computer | New | Camera and AirTame for CM & Council Conference | 14,000 | 3.25% | 2031 | 2,891 | 3,082 | 3,286 | 3,503 | 3,734 |
| 4 | Council | 2026 | Computer | Replacement | Upgrade Tech in Council Chambers and Council Conference | 106,000 | 3.25% | 2031 | 21,889 | 23,335 | 24,876 | 26,520 | 28,271 |
| 5 | Police | 2026 | Computer | | Solve Interface | 16,800 | 3.25% | 2031 | 3,469 | 3,698 | 3,943 | 4,203 | 4,481 |
| 6 | Service | 2026 | Computer | New | Brightly Work Order System | 20,000 | 3.25% | 2031 | 4,130 | 4,403 | 4,694 | 5,004 | 5,334 |
| 7 | Service | 2026 | Computer | New | AssetWorks | 125,000 | 3.25% | 2031 | 25,813 | 27,518 | 29,335 | 31,273 | 33,339 |
| 8 | Police | 2026 | Equipment | Lease | Flock Safety License Plate Reader and Database (Capital Lease) | 40,200 | 3.25% | N/A | - | - | - | - | - |
| 9 | Police | 2026 | Equipment | Lease | Axon Body Worn Cameras (Capital Lease) - Includes 5 New | 51,703 | 3.25% | N/A | - | - | - | - | - |
| 10 | Police | 2026 | Equipment | Lease | Axon Fleet Cameras (Capital Lease) | 55,000 | 3.25% | N/A | - | - | - | - | - |
| 11 | Police | 2026 | Equipment | New | Portable Radios - 3 for Mobile Command Vehicle | 20,304 | 3.25% | 2031 | 4,193 | 4,470 | 4,765 | 5,080 | 5,415 |
| 12 | Police | 2026 | Equipment | New/Replacement | Portable Radios & Batteries/Chargers | 38,000 | 3.25% | 2031 | 7,847 | 8,365 | 8,918 | 9,507 | 10,135 |
| 13 | All | 2026 | Equipment | Lease | Copiers (Capital Lease) | 60,000 | 3.25% | N/A | - | - | - | - | - |
| Total Information Technology General Fund | | | | | | | | | \$ 97,765 | \$ 104,223 | \$ 111,107 | \$ 118,447 | \$ 126,271 |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Equipment Replacement (Continued)

| Water & Sewer Infrastructure Fund | | | | | | | | | | | | | |
|--|-----------|----------|-----------|--|----------------------------------|-------------------|---------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| Item | Dept Name | Acquired | Category | New/Upgrade/ Replacement/ Rehabilitation | Item | Purchase Price | Inflation Factor | Replace Year | 2026 | 2027 | 2028 | 2029 | 2030 |
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 |
| <i>Water & Sewer Infrastructure Fund:</i> | | | | | | | | | | | | | |
| 1 | Service | 2026 | Equipment | Replacement | 2 Water Pumps (Morse Rd Station) | 500,000 | 3.25% | 2038 | 43,021 | 45,863 | 48,892 | 52,122 | 55,565 |
| Total Water & Sewer Infrastructure Fund | | | | | | \$ 500,000 | | | \$ 43,021 | \$ 45,863 | \$ 48,892 | \$ 52,122 | \$ 55,565 |

| Capital Equipment Replacement Fund Analysis | | | | | | | |
|---|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | | Actual | Amended | Proposed | Projected | Projected | Projected |
| Capital Equipment Replacement Fund | | | | | | | |
| EOY Transfer from General Fund | | \$ 3,201,316 | \$ 3,482,025 | \$ 138,996 | \$ 1,798,104 | \$ 1,525,845 | \$ 1,930,697 |
| Other Receipts | | 454,595 | 475,000 | 390,000 | 390,000 | 401,700 | 413,751 |
| Total Revenue | | 3,655,910 | 3,957,025 | 528,996 | 2,188,104 | 1,927,545 | 2,344,448 |
| Total Expenditures | | 2,795,089 | 3,853,300 | 1,254,007 | 1,979,455 | 2,020,504 | 1,811,011 |
| Excess (def) of revenues over expenditures | | 860,821 | 103,725 | (725,011) | 208,649 | (92,959) | 533,437 |
| Fund balance at beginning of year | | \$ 5,302,044 | \$ 6,245,782 | \$ 6,449,508 | \$ 6,449,508 | \$ 5,933,145 | \$ 5,840,186 |
| Lapsed Encumbrances | | 82,917 | 100,000 | - | - | - | - |
| Fund balance at end of year | | \$ 6,245,782 | \$ 6,449,508 | \$ 5,724,496 | \$ 5,933,145 | \$ 5,840,186 | \$ 6,373,623 |
| Fund balance reserved for future equipment replacement | | \$ 6,245,782 | \$ 6,449,508 | \$ 5,724,496 | \$ 5,933,145 | \$ 5,840,186 | \$ 6,373,623 |
| | | | | | | | |
| Fund balance reserved for future equipment replacement | | \$ 6,245,782 | \$ 6,449,508 | \$ 5,724,496 | \$ 5,933,145 | \$ 5,840,186 | \$ 6,373,623 |
| | | | | | | | |

| Total Information Technology General Fund Analysis | | | | | | | |
|---|--|-------------|--------------|-------------------|-------------------|---------------------|---------------------|
| | | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 |
| | | Actual | Amended | Proposed | Projected | Projected | Projected |
| Information Technology General Fund | | | | | | | |
| EOY Transfer from General Fund | | \$ - | \$ 1,298,107 | \$ 3,201,420 | \$ 2,031,412 | \$ 2,044,044 | \$ 2,158,485 |
| Other Receipts | | - | - | - | - | - | - |
| Total Revenue | | - | 1,298,107 | 3,201,420 | 2,031,412 | 2,044,044 | 2,158,485 |
| Total Expenditures | | - | 1,298,107 | 2,509,682 | 1,810,881 | 1,883,317 | 1,958,649 |
| Excess (def) of revenues over expenditures | | - | - | 691,738 | 220,530 | 160,727 | 199,835 |
| Fund balance at beginning of year | | \$ - | \$ - | \$ - | \$ 691,738 | \$ 912,269 | \$ 1,072,996 |
| Lapsed Encumbrances | | - | - | - | - | - | - |
| Fund balance at end of year | | \$ - | \$ - | \$ 691,738 | \$ 912,269 | \$ 1,072,996 | \$ 1,272,832 |
| Fund balance reserved for future equipment replacement | | \$ - | \$ - | \$ 691,738 | \$ 912,269 | \$ 1,072,996 | \$ 1,447,365 |

City of New Albany, Ohio

2026 Annual Budget Program

Capital Equipment Replacement - Updated 10/2025

| | Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | 2026 | 2027 | 2028 | 2029 | 2030 | Projected Funding Five Years | | Projected Funding Beyond 5 Years | | Total Replacement Cost | |
|----|----------------|----------|-----------|---------|---------------------------------------|----------------|------------------|--------------|--------------------|--------|--------|--------|-------|-------|------------------------------|--------|----------------------------------|--------|------------------------|--------|
| | | | | | | | | | | | | | | | Years | Years | Years | Years | | |
| 1 | Admin Building | 2010 | Equipment | 3009 | Village Hall backup generator | 71,181 | 3.25% | 2035 | 53,937 | 4,904 | 5,228 | 5,573 | 5,941 | 6,334 | 81,918 | 38,527 | 38,527 | 38,527 | 120,444 | |
| 2 | Admin Building | 2018 | Equipment | | Village Hall Security Camera System | 9,995 | 3.25% | 2028 | 7,717 | 1,333 | 1,421 | 1,515 | - | - | - | 11,985 | - | - | - | 11,985 |
| 3 | Admin Building | 2015 | Equipment | | HVAC Units (3) | 45,000 | 3.25% | 2025 | 52,185 | - | - | - | - | - | - | 52,185 | - | - | - | 52,185 |
| 4 | Admin Building | 2015 | Equipment | | HVAC Units (2) | 15,000 | 3.25% | 2025 | 17,395 | - | - | - | - | - | - | 17,395 | - | - | - | 17,395 |
| 5 | Development | 2024 | Vehicle | 500 | 2025 Polaris Ranger 1000XP | 33,330 | 3.25% | 2034 | 3,333 | 3,669 | 3,911 | 4,169 | 4,445 | 4,738 | 24,265 | 22,297 | 22,297 | 22,297 | 46,562 | |
| 6 | Development | 2024 | Vehicle | 501 | 2025 Polaris Ranger 1000XP | 33,330 | 3.25% | 2034 | - | 3,536 | 3,751 | 3,980 | 4,222 | 4,479 | 19,968 | 26,836 | 26,836 | 26,836 | 46,804 | |
| 7 | Development | 2013 | Vehicle | 509 | 2013 Ford Escape | 19,100 | 3.25% | 2034 | - | 3,536 | 3,751 | 3,980 | 4,222 | 4,479 | 19,968 | 26,836 | 26,836 | 26,836 | 46,804 | |
| 8 | Development | 2014 | Vehicle | 511 | 2014 Ford Escape | 21,200 | 3.25% | 2026 | 22,920 | 2,677 | - | - | - | - | - | 25,598 | - | - | - | 25,598 |
| 9 | Development | 2023 | Vehicle | 519 | 2023 Toyota Rav 4 AWD | 31,265 | 3.25% | 2035 | 5,296 | 2,961 | 3,157 | 3,365 | 3,587 | 3,824 | 22,190 | 23,262 | 23,262 | 23,262 | 45,452 | |
| 10 | Development | 2023 | Vehicle | 520 | 2023 Toyota Rav 4 AWD | 31,194 | 3.25% | 2035 | 5,283 | 2,954 | 3,149 | 3,357 | 3,579 | 3,816 | 22,140 | 23,209 | 23,209 | 23,209 | 45,349 | |
| 11 | Development | 2023 | Vehicle | 521 | 2023 Toyota Rav 4 AWD | 31,104 | 3.25% | 2035 | 5,268 | 2,946 | 3,140 | 3,348 | 3,569 | 3,805 | 22,076 | 23,142 | 23,142 | 23,142 | 45,218 | |
| 12 | Development | 2023 | Vehicle | 522 | 2023 Toyota Rav 4 AWD | 30,545 | 3.25% | 2035 | 5,174 | 2,893 | 3,084 | 3,288 | 3,505 | 3,736 | 21,679 | 22,726 | 22,726 | 22,726 | 44,405 | |
| 13 | Development | 2023 | Vehicle | 523 | 2023 Toyota Rav 4 AWD | 30,545 | 3.25% | 2035 | 5,174 | 2,893 | 3,084 | 3,288 | 3,505 | 3,736 | 21,679 | 22,726 | 22,726 | 22,726 | 44,405 | |
| 14 | Development | 2024 | Vehicle | 524 | 2023 Toyota Rav 4 AWD | 33,525 | 3.25% | 2036 | 2,794 | 3,075 | 3,278 | 3,495 | 3,726 | 3,972 | 20,339 | 29,988 | 29,988 | 29,988 | 50,327 | |
| 15 | Development | 2025 | Vehicle | 525 | 2024 Toyota Rav 4 AWD | 33,525 | 3.25% | 2037 | - | 2,978 | 3,175 | 3,385 | 3,608 | 3,847 | 16,993 | 35,063 | 35,063 | 35,063 | 52,057 | |
| 16 | Admin Services | 2023 | Vehicle | 526 | 2023 Ford Transit Van | 33,525 | 3.25% | 2035 | 5,678 | 3,175 | 3,385 | 3,608 | 3,847 | 4,101 | 23,794 | 24,943 | 24,943 | 24,943 | 48,737 | |
| 17 | Admin Services | 2025 | Vehicle | 527 | 2025 Toyota Rav 4 | 33,525 | 3.25% | 2037 | - | 2,978 | 3,175 | 3,385 | 3,608 | 3,847 | 16,993 | 35,063 | 35,063 | 35,063 | 52,057 | |
| 18 | Admin Services | 2025 | Vehicle | 528 | 2025 Toyota Rav 4 | 33,525 | 3.25% | 2037 | - | 2,978 | 3,175 | 3,385 | 3,608 | 3,847 | 16,993 | 35,063 | 35,063 | 35,063 | 52,057 | |
| 19 | Admin Services | 2013 | Vehicle | 529 | 2013 Ford Explorer | 45,000 | 3.25% | 2025 | 53,982 | - | - | - | - | - | 53,982 | - | - | - | 53,982 | |
| 20 | Admin Services | 2016 | Vehicle | 530 | 2015 Honda Odyssey | 23,818 | 3.25% | 2025 | 27,161 | - | - | - | - | - | 27,161 | - | - | - | 27,161 | |
| 21 | Police | 2018 | Vehicle | 608 | 2018 Ford Taurus - Chief | 41,918 | 3.25% | 2028 | 32,364 | 5,590 | 5,959 | 6,353 | - | - | 50,266 | - | - | - | 50,266 | |
| 22 | Police | 2021 | Vehicle | 610 | 2019 Buick Regal | 50,000 | 3.25% | 2029 | 26,245 | 7,572 | 8,072 | 8,606 | 9,174 | - | 59,670 | - | - | - | 59,670 | |
| | | | | | 2021 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 23 | Police | 2021 | Vehicle | 611 | W/Equipment | 61,710 | 3.25% | 2026 | 51,827 | 14,953 | - | - | - | - | 66,780 | - | - | - | 66,780 | |
| 24 | Police | 2024 | Vehicle | 614 | 2015 GMC Sierra 1500 | 27,967 | 3.25% | 2027 | 2,331 | 3,313 | 3,532 | - | - | - | 9,176 | - | - | - | 9,176 | |
| 25 | Police | 2016 | Vehicle | 615 | 2017 Ford Escape | 20,634 | 3.25% | 2028 | 17,648 | 2,445 | 2,606 | 2,778 | - | - | 25,476 | - | - | - | 25,476 | |
| 26 | Police | 2023 | Vehicle | 616 | 2023 Honda Passport | 42,050 | 3.25% | 2033 | 8,547 | 4,779 | 5,095 | 5,431 | 5,790 | 6,172 | 35,813 | 21,073 | 21,073 | 21,073 | 56,886 | |
| 27 | Police | 2023 | Vehicle | 617 | 2023 Honda Odyssey | 41,190 | 3.25% | 2033 | 8,372 | 4,681 | 4,990 | 5,320 | 5,671 | 6,046 | 35,081 | 20,642 | 20,642 | 20,642 | 55,723 | |
| 28 | Police | 2015 | Vehicle | 619 | 2016 Ford Fusion | 20,000 | 3.25% | 2027 | 19,328 | 2,446 | 2,608 | - | - | - | 24,382 | - | - | - | 24,382 | |
| 29 | Police | 2025 | Vehicle | 622 | 2025 Toyota Rav 4 (Blue) | 36,163 | 3.25% | 2035 | - | 3,855 | 4,110 | 4,381 | 4,671 | 4,979 | 21,996 | 30,287 | 30,287 | 30,287 | 52,283 | |
| 30 | Police | 2025 | Vehicle | 623 | 2025 Honda Odyssey (Blue) | 43,122 | 3.25% | 2035 | - | 4,597 | 4,901 | 5,224 | 5,570 | 5,937 | 26,229 | 36,115 | 36,115 | 36,115 | 62,344 | |
| 31 | Police | 2018 | Vehicle | K9R | 2018 Ford Explorer Police Utility | 52,663 | 3.25% | 2028 | 40,659 | 7,023 | 7,487 | 7,981 | - | - | 63,151 | - | - | - | 63,151 | |
| 32 | Police | 2023 | Vehicle | K9 | 2023 Ford Explorer K-9 | 105,500 | 3.25% | 2028 | 42,886 | 23,980 | 25,564 | 27,252 | - | - | 119,681 | - | - | - | 119,681 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 33 | Police | 2017 | Vehicle | 55 | 2017 Ford F150 4 Door Pickup Truck | 72,323 | 3.25% | 2027 | 64,885 | 9,958 | 10,616 | - | - | - | 85,459 | - | - | - | 85,459 | |
| 34 | Police | 2017 | Vehicle | 57 | 2009 Chevy Suburban 4x4 SUV | 51,379 | 3.25% | 2025 | 57,619 | - | - | - | - | - | 57,619 | - | - | - | 57,619 | |
| 35 | Police | 2024 | Vehicle | 58 | 2023 Chevy Tahoe | 80,743 | 3.25% | 2027 | 26,914 | 29,625 | 31,581 | - | - | - | 88,120 | - | - | - | 88,120 | |
| 36 | Police | 2024 | Vehicle | 59 | 2023 Chevy Tahoe | 79,660 | 3.25% | 2027 | 26,553 | 29,228 | 31,158 | - | - | - | 86,939 | - | - | - | 86,939 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 37 | Police | 2023 | Vehicle | 60 | W/Equipment | 85,000 | 3.25% | 2026 | 57,588 | 32,200 | - | - | - | - | 89,788 | - | - | - | 89,788 | |
| | | | | | 2025 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 38 | Police | 2024 | Vehicle | 61 | w/ Recycled Equipment | 68,196 | 3.25% | 2027 | 22,732 | 25,021 | 26,674 | - | - | - | 74,427 | - | - | - | 74,427 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 39 | Police | 2023 | Vehicle | 62 | W/Equipment | 85,000 | 3.25% | 2026 | 57,588 | 32,200 | - | - | - | - | 89,788 | - | - | - | 89,788 | |
| | | | | | 2025 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 40 | Police | 2024 | Vehicle | 63 | w/ Recycled Equipment | 68,196 | 3.25% | 2027 | 22,732 | 25,021 | 26,674 | - | - | - | 74,427 | - | - | - | 74,427 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 41 | Police | 2023 | Vehicle | 64 | W/Equipment | 85,000 | 3.25% | 2026 | 57,588 | 32,200 | - | - | - | - | 89,788 | - | - | - | 89,788 | |
| | | | | | 2025 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 42 | Police | 2024 | Vehicle | 65 | w/ Recycled Equipment | 68,196 | 3.25% | 2027 | 22,732 | 25,021 | 26,674 | - | - | - | 74,427 | - | - | - | 74,427 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 43 | Police | 2024 | Vehicle | 66 | w/ Recycled Equipment | 68,196 | 3.25% | 2027 | 22,732 | 25,021 | 26,674 | - | - | - | 74,427 | - | - | - | 74,427 | |
| | | | | | 2020 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 44 | Police | 2020 | Vehicle | 67R | W/Equipment | 51,423 | 3.25% | 2026 | 45,730 | 10,721 | - | - | - | - | 56,451 | - | - | - | 56,451 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 45 | Police | 2023 | Vehicle | 67 | W/Equipment | 85,000 | 3.25% | 2026 | 57,588 | 32,200 | - | - | - | - | 89,788 | - | - | - | 89,788 | |
| | | | | | 2023 Ford Explorer Police Utility SUV | | | | | | | | | | | | | | | |
| 46 | Police | 2023 | Vehicle | 68 | W/Equipment | 85,000 | 3.25% | 2026 | 57,588 | 32,200 | - | - | - | - | 89,788 | - | - | - | 89,788 | |

City of New Albany, Ohio

2026 Annual Budget Program

Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | | | | | | Projected Funding Five Years | Projected Funding Beyond 5 Years | Total Replacement Cost | |
|-----------|-----------------|----------|-----------|------|---|------------------|--------------|--------------------|---------|--------|--------|--------|--------|------------------------------|----------------------------------|------------------------|---------|
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 | | | | |
| 47 | Police | 2024 | Vehicle | 69 | 2025 Ford Explorer Police Utility SUV W/ New Equipment | 97,100 | 3.25% | 2027 | 32,367 | 35,626 | 37,979 | - | - | - | 105,972 | - | 105,972 |
| 48 | Police | 2024 | Vehicle | 70 | 2025 Ford Explorer Police Utility SUV W/ New Equipment | 97,100 | 3.25% | 2027 | 32,367 | 35,626 | 37,979 | - | - | - | 105,972 | - | 105,972 |
| 49 | Police | 2024 | Vehicle | 71 | 2025 Ford Explorer Police Utility SUV W/ New Equipment | 97,100 | 3.25% | 2027 | 32,367 | 35,626 | 37,979 | - | - | - | 105,972 | - | 105,972 |
| 50 | Police | 2014 | Equipment | 600 | MPH Industries speed trailer | 16,500 | 3.25% | 2026 | 17,839 | 2,084 | - | - | - | - | 19,923 | - | 19,923 |
| 51 | Police | 2014 | Equipment | 601 | MPH Industries speed trailer | 16,500 | 3.25% | 2026 | 17,839 | 2,084 | - | - | - | - | 19,923 | - | 19,923 |
| 52 | Police | 2023 | Equipment | 603 | 2023 Polaris Kinetic | 48,050 | 3.25% | 2033 | 9,766 | 5,461 | 5,821 | 6,206 | 6,616 | 7,053 | 40,923 | 24,080 | 65,003 |
| 53 | Police | 2021 | Equipment | 612 | 2021 Formula 6x12 Enclosed Trailer | 5,959 | 3.25% | 2036 | 1,668 | 481 | 513 | 547 | 583 | 622 | 4,414 | 4,694 | 9,108 |
| 54 | Police | 2024 | Equipment | 618 | 2024 14' Enclosed Trailer | 11,620 | 3.25% | 2034 | 1,162 | 1,279 | 1,364 | 1,454 | 1,550 | 1,652 | 8,460 | 7,774 | 16,233 |
| 55 | Police | 2019 | Equipment | | Dispatching equipment/console for PD facility #1 | 50,171 | 3.25% | 2039 | 16,328 | 3,240 | 3,454 | 3,682 | 3,925 | 4,185 | 34,814 | 52,567 | 87,381 |
| 56 | Police | 2020 | Equipment | | Dispatching equipment/console for PD facility #2 | 49,949 | 3.25% | 2040 | 13,326 | 3,124 | 3,330 | 3,550 | 3,785 | 4,085 | 31,151 | 58,337 | 89,488 |
| 57 | Police | 2024 | Equipment | | Dispatch Console Furniture | 85,226 | 3.25% | 2044 | 4,261 | 4,690 | 5,000 | 5,331 | 5,683 | 6,058 | 31,023 | 141,630 | 172,653 |
| 58 | Police | 2016 | Equipment | | Tasers (15) | 29,264 | 3.25% | 2025 | 33,371 | - | - | - | - | - | 33,371 | - | 33,371 |
| 59 | Police | 2024 | Equipment | | Tasers | 11,239 | 3.25% | 2033 | 1,249 | 1,375 | 1,465 | 1,562 | 1,665 | 1,775 | 9,091 | 6,061 | 15,152 |
| 60 | Police | 2020 | Equipment | | Drone | 27,125 | 3.25% | 2030 | 14,473 | 3,393 | 3,617 | 3,856 | 4,111 | 4,382 | 33,833 | - | 33,833 |
| 61 | Police | 2020 | Equipment | | Criminal Finger Printing System | 26,623 | 3.25% | 2030 | 14,205 | 3,330 | 3,550 | 3,785 | 4,035 | 4,301 | 33,207 | - | 33,207 |
| 62 | Police | 2020 | Equipment | | SIDNE Driver (purchased by Discover) | 32,442 | 3.25% | 2030 | 17,310 | 4,058 | 4,326 | 4,612 | 4,917 | 5,242 | 40,465 | - | 40,465 |
| 63 | Police | 2023 | Equipment | | SRO Rifle Safes | 3,715 | 3.25% | 2033 | 755 | 422 | 450 | 480 | 512 | 545 | 3,164 | 1,862 | 5,026 |
| 64 | Police | 2023 | Equipment | | SRO Rifle | 6,534 | 3.25% | 2033 | 1,328 | 743 | 792 | 844 | 900 | 959 | 5,565 | 3,274 | 8,839 |
| 65 | Police | 2024 | Equipment | | Polygraph Machine | 9,180 | 3.25% | 2034 | 918 | 1,010 | 1,077 | 1,148 | 1,224 | 1,305 | 6,683 | 6,141 | 12,824 |
| 66 | Police Building | 2016 | Computer | | 911 System | 100,000 | 3.25% | 2026 | 102,632 | 14,216 | - | - | - | - | 116,848 | - | 116,848 |
| 67 | Police Building | 2007 | Equipment | 3011 | Police facility backup generator | 108,180 | 3.25% | 2032 | 99,308 | 8,204 | 8,746 | 9,323 | 9,939 | 10,596 | 146,115 | 23,337 | 169,453 |
| 68 | Police Building | 2015 | Equipment | | HVAC Control System | 50,000 | 3.25% | 2024 | 64,426 | - | - | - | - | - | 64,426 | - | 64,426 |
| 69 | Police Building | 2007 | Equipment | | HVAC Units (boiler & chiller) | 165,000 | 3.25% | 2032 | 151,468 | 12,513 | 13,339 | 14,220 | 15,160 | 16,161 | 222,860 | 35,595 | 258,455 |
| 70 | Police Building | 2020 | Equipment | | Boiler Unit | 27,617 | 3.25% | 2045 | 5,894 | 1,382 | 1,473 | 1,570 | 1,674 | 1,785 | 13,779 | 46,385 | 60,164 |
| 71 | Police Building | 2020 | Equipment | | CCTV System | 112,023 | 3.25% | 2040 | 29,886 | 7,007 | 7,469 | 7,963 | 8,489 | 9,050 | 69,864 | 130,835 | 200,699 |
| 72 | Police Building | 2020 | Equipment | | UPS Unit (Standby back up power) | 24,710 | 3.25% | 2040 | 6,592 | 1,546 | 1,648 | 1,756 | 1,872 | 1,996 | 15,410 | 28,860 | 44,270 |
| 73 | Police Building | 2020 | Equipment | | Evidence Room Exhaust System | 12,987 | 3.25% | 2040 | 3,465 | 812 | 866 | 923 | 984 | 1,049 | 8,099 | 15,168 | 23,267 |
| 74 | Police Building | 2021 | Equipment | | A/C Liebert Unit - Server Room | 49,907 | 3.25% | 2041 | 10,479 | 3,023 | 3,223 | 3,436 | 3,663 | 3,905 | 27,728 | 64,345 | 92,073 |
| 75 | Police Building | 2023 | Equipment | | Treadmill for Workout Facility | 5,874 | 3.25% | 2028 | 2,388 | 1,335 | 1,423 | 1,517 | - | - | 6,664 | - | 6,664 |
| 76 | Service | 2009 | Vehicle | 109 | 2009 Ford F-250 pickup truck | 17,005 | 3.25% | 2026 | 20,565 | 1,779 | - | - | - | - | 22,344 | - | 22,344 |
| 77 | Service | 2010 | Heavy | 110 | 2010 Ford F-450 truck w/sewer camera | 149,588 | 3.25% | 2025 | 188,915 | - | - | - | - | - | 188,915 | - | 188,915 |
| 78 | Service | 2013 | Vehicle | 112 | 2013 Ford F250 Extended Cab Pickup | 28,000 | 3.25% | 2025 | 33,589 | - | - | - | - | - | 33,589 | - | 33,589 |
| 79 | Service | 2015 | Vehicle | 115 | 2015 Ford F150 Extended Cab Pickup | 21,879 | 3.25% | 2027 | 21,144 | 2,676 | 2,853 | - | - | - | 26,673 | - | 26,673 |
| 80 | Service | 2016 | Vehicle | 116 | 2016 Ford F150 Ext Cab 2WD | 29,000 | 3.25% | 2028 | 24,803 | 3,436 | 3,663 | 3,905 | - | - | 35,805 | - | 35,805 |
| 81 | Service | 2016 | Vehicle | 117 | 2016 Ford F150 Ext Cab 4WD | 32,000 | 3.25% | 2028 | 27,369 | 3,791 | 4,041 | 4,308 | - | - | 39,509 | - | 39,509 |
| 82 | Service | 2017 | Vehicle | 118 | 2017 Ford F350 Reg. Cab | 35,000 | 3.25% | 2029 | 26,167 | 4,016 | 4,281 | 4,564 | 4,866 | - | 43,894 | - | 43,894 |
| 83 | Service | 2018 | Vehicle | 119 | 2019 Ford F240 4x4 4-Door Pickup | 46,844 | 3.25% | 2030 | 30,139 | 5,206 | 5,550 | 5,916 | 6,307 | 6,724 | 59,841 | - | 59,841 |
| 84 | Service | 2018 | Vehicle | 120 | 2019 Ford F240 4x4 4-Door Pickup w/ plow, tailgate lift and arrow board | 39,364 | 3.25% | 2030 | 25,326 | 4,375 | 4,663 | 4,972 | 5,300 | 5,650 | 50,286 | - | 50,286 |
| 85 | Service | 2019 | Vehicle | 121 | 2019 Chevy Silverado 4x4 Utility | 45,000 | 3.25% | 2031 | 24,409 | 4,843 | 5,163 | 5,504 | 5,868 | 6,256 | 52,044 | 6,669 | 58,713 |
| 86 | Service | 2019 | Vehicle | 122 | 2019 Chevy Silverado 4x2 Utility | 45,000 | 3.25% | 2031 | 24,409 | 4,843 | 5,163 | 5,504 | 5,868 | 6,256 | 52,044 | 6,669 | 58,713 |
| 87 | Service | 2019 | Vehicle | 123 | 2019 Chevy Silverado 4x2 Utility | 50,000 | 3.25% | 2031 | 27,121 | 5,382 | 5,737 | 6,116 | 6,520 | 6,951 | 57,827 | 7,410 | 65,237 |
| 88 | Service | 2019 | Heavy | 124 | 2019 Chevy 5500 1 Ton Dump Truck | 125,000 | 3.25% | 2029 | 81,364 | 16,145 | 17,211 | 18,348 | 19,560 | - | 152,628 | - | 152,628 |
| 89 | Service | 2022 | Heavy | 125 | 2022 Ford F600 1 Ton Dump Truck | 125,000 | 3.25% | 2032 | 38,732 | 14,668 | 15,637 | 16,669 | 17,771 | 18,944 | 122,420 | 41,726 | 164,146 |
| 90 | Service | 2022 | Vehicle | 126 | 2022 Chevy Silverado 4x2 Double Cab | 55,000 | 3.25% | 2034 | 14,202 | 5,378 | 5,733 | 6,112 | 6,516 | 6,946 | 44,888 | 32,687 | 77,574 |

City of New Albany, Ohio

2026 Annual Budget Program

Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | 2026 | 2027 | 2028 | 2029 | 2030 | Projected Funding Five Years | Projected Funding Beyond 5 Years | Projected Total Replacement Cost | |
|-----------|----------|----------|-----------|------|--|------------------|--------------|--------------------|---------|--------|--------|--------|--------|------------------------------|----------------------------------|----------------------------------|-----------|
| | | | | | | | | | | | | | | Years | Years | Cost | |
| 91 | Service | 2022 | Vehicle | 127 | 2022 Chevy Silverado 4x2 Double Cab | 55,000 | 3.25% | 2034 | 14,202 | 5,378 | 5,733 | 6,112 | 6,516 | 6,946 | 44,888 | 32,687 | 77,574 |
| 92 | Service | 2022 | Vehicle | 128 | 2022 Chevy Silverado 4x2 Double Cab | 55,000 | 3.25% | 2034 | 14,202 | 5,378 | 5,733 | 6,112 | 6,516 | 6,946 | 44,888 | 32,687 | 77,574 |
| 93 | Service | 2022 | Vehicle | 129 | 2019 Ford F550 Chipper-Bucket Truck | 80,000 | 3.25% | 2034 | 20,657 | 7,823 | 8,339 | 8,890 | 9,478 | 10,104 | 65,291 | 47,544 | 112,835 |
| 94 | Service | 2023 | Vehicle | 130 | 2022 Ford F250 4x4 Crew Cab Pickup | 47,330 | 3.25% | 2035 | 8,017 | 4,482 | 4,779 | 5,094 | 5,431 | 5,789 | 33,592 | 35,215 | 68,806 |
| 95 | Service | 2023 | Vehicle | 131 | 2022 Ford F350 4x4 Crew Cab Pickup | 49,245 | 3.25% | 2035 | 8,341 | 4,664 | 4,972 | 5,300 | 5,650 | 6,024 | 34,951 | 36,639 | 71,590 |
| 96 | Service | 2023 | Vehicle | 132 | 2022 Ford F150 4x4 Crew Cab Pickup | 41,445 | 3.25% | 2035 | 7,020 | 3,925 | 4,184 | 4,461 | 4,755 | 5,070 | 29,415 | 30,836 | 60,251 |
| 97 | Service | 2024 | Vehicle | 133 | 2024 F150 Crew Cab 4x4 Pickup | 52,863 | 3.25% | 2036 | 4,405 | 4,849 | 5,169 | 5,511 | 5,875 | 6,263 | 32,071 | 47,286 | 79,357 |
| 98 | Service | 2024 | Vehicle | 134 | 2024 F150 Crew Cab 4x4 Pickup | 56,403 | 3.25% | 2036 | 4,700 | 5,174 | 5,515 | 5,880 | 6,268 | 6,682 | 34,219 | 50,452 | 84,671 |
| 99 | Service | 2024 | Vehicle | 135 | 2024 F150 Crew Cab 4x4 Pickup | 56,403 | 3.25% | 2036 | 4,700 | 5,174 | 5,515 | 5,880 | 6,268 | 6,682 | 34,219 | 50,452 | 84,671 |
| 100 | Service | 2024 | Vehicle | 136 | 2024 F600 1 Ton Dump Truck | 178,882 | 3.25% | 2034 | 17,888 | 19,690 | 20,990 | 22,377 | 23,855 | 25,431 | 130,230 | 119,668 | 249,898 |
| 101 | Service | 2025 | Vehicle | 137 | 2025 Ford F350 Crew Cab 4x4 | 77,495 | 3.25% | 2037 | - | 6,885 | 7,339 | 7,824 | 8,341 | 8,892 | 39,281 | 81,051 | 120,332 |
| 102 | Service | 2025 | Vehicle | 138 | 2024 Chevy Silverado 4x4 Double Cab | 83,556 | 3.25% | 2037 | - | 7,423 | 7,913 | 8,436 | 8,993 | 9,587 | 42,353 | 87,390 | 129,743 |
| 103 | Service | 2025 | Vehicle | 139 | 2024 Chevy Silverado 4x4 Double Cab | 89,794 | 3.25% | 2037 | - | 7,977 | 8,504 | 9,066 | 9,665 | 10,303 | 45,515 | 93,915 | 139,429 |
| 104 | Service | 2007 | Heavy | 205 | 2008 Chevrolet C4500 bucket truck | 102,210 | 3.25% | 2025 | 130,316 | - | - | - | - | - | 130,316 | - | 130,316 |
| 105 | Service | 2015 | Heavy | 209 | Street Sweeper Tymco Model 6000 | 218,000 | 3.25% | 2026 | 229,826 | 29,090 | - | - | - | - | 258,917 | - | 258,917 |
| 106 | Service | 2016 | Heavy | 210 | 2.5 Ton Dump Truck with Plow | 177,010 | 3.25% | 2028 | 151,391 | 20,970 | 22,356 | 23,832 | - | - | 218,549 | - | 218,549 |
| 107 | Service | 2016 | Heavy | 211 | 2.5 Ton Dump Truck with Plow | 177,010 | 3.25% | 2028 | 151,391 | 20,970 | 22,356 | 23,832 | - | - | 218,549 | - | 218,549 |
| 108 | Service | 2016 | Heavy | 212 | 2017 Freightliner M2 106 Dump Truck w/ plow wing | 190,000 | 3.25% | 2028 | 162,501 | 22,509 | 23,996 | 25,581 | - | - | 234,588 | - | 234,588 |
| 109 | Service | 2017 | Heavy | 213 | 2016 Freightliner M2 106 Dump Truck w/ plow | 175,000 | 3.25% | 2029 | 130,836 | 20,080 | 21,406 | 22,820 | 24,328 | - | 219,470 | - | 219,470 |
| 110 | Service | 2020 | Heavy | 214 | 2020 Freightliner 108SD Dump Truck | 265,000 | 3.25% | 2032 | 117,831 | 27,625 | 29,449 | 31,395 | 33,468 | 35,679 | 275,447 | 78,585 | 354,032 |
| 111 | Service | 2024 | Heavy | 215 | 2023 Freightliner M-106 Dump Truck | 278,642 | 3.25% | 2036 | 23,220 | 25,559 | 27,247 | 29,047 | 30,965 | 33,011 | 169,048 | 249,245 | 418,293 |
| 112 | Service | 2024 | Heavy | 216 | 2023 Freightliner M-106 Dump Truck | 278,642 | 3.25% | 2036 | 23,220 | 25,559 | 27,247 | 29,047 | 30,965 | 33,011 | 169,048 | 249,245 | 418,293 |
| 113 | Service | 2024 | Heavy | 217 | 2023 Freightliner M-108SD Tandem | 343,257 | 3.25% | 2036 | 28,605 | 31,485 | 33,565 | 35,782 | 38,146 | 40,666 | 208,249 | 307,043 | 515,292 |
| 114 | Service | 2025 | Heavy | 218 | Trk | 703,825 | 3.25% | 2040 | - | 50,021 | 53,325 | 56,848 | 60,603 | 64,606 | 285,403 | 934,049 | 1,219,452 |
| 115 | Service | 2020 | Heavy | 309 | Cues Flexitrac Camera | 50,000 | 3.25% | 2030 | 26,679 | 6,255 | 6,668 | 7,108 | 7,578 | 8,078 | 62,365 | - | 62,365 |
| 116 | Service | 2007 | Heavy | 310 | Dinkmar Leafmaster leaf collection unit | 25,684 | 3.25% | 2027 | 29,472 | 2,435 | 2,595 | - | - | - | 34,502 | - | 34,502 |
| 117 | Service | 2023 | Heavy | 311 | Cues Flexitrac Camera (Spare) | 72,085 | 3.25% | 2033 | 14,651 | 8,192 | 8,733 | 9,310 | 9,925 | 10,581 | 61,394 | 36,124 | 97,518 |
| 118 | Service | 2010 | Heavy | 315 | 2010 John Deere tractor | 55,132 | 3.25% | 2028 | 58,022 | 5,275 | 5,624 | 5,995 | - | - | 74,917 | - | 74,917 |
| 119 | Service | 2012 | Heavy | 319 | 2012 JD 326D Skid Steer LDR w/ equip | 40,059 | 3.25% | 2027 | 42,364 | 4,315 | 4,600 | - | - | - | 51,279 | - | 51,279 |
| 120 | Service | 2013 | Heavy | 320 | 2013 Caterpillar Backhoe/Loader | 85,000 | 3.25% | 2028 | 81,573 | 8,867 | 9,453 | 10,077 | - | - | 109,971 | - | 109,971 |
| 121 | Service | 2017 | Heavy | 332 | 2017 John Deere Loader 624K Highlift | 243,000 | 3.25% | 2032 | 145,340 | 22,306 | 23,779 | 25,350 | 27,024 | 28,810 | 272,609 | 63,454 | 336,063 |
| 122 | Service | 2015 | Vehicle | 404 | 2015 Chevy Equinox | 25,000 | 3.25% | 2027 | 24,160 | 3,058 | 3,260 | - | - | - | 30,478 | - | 30,478 |
| 123 | Service | 2016 | Vehicle | 405 | Chevy Equinox | 28,000 | 3.25% | 2028 | 23,947 | 3,317 | 3,536 | 3,770 | - | - | 34,571 | - | 34,571 |
| 124 | Service | 2018 | Vehicle | 407 | 2018 Nissan Leaf | 26,000 | 3.25% | 2030 | 16,728 | 2,889 | 3,080 | 3,284 | 3,501 | 3,732 | 33,214 | - | 33,214 |
| 125 | Service | 2014 | Vehicle | 513 | 2014 Ford E350 Starcraft Shuttle | 49,615 | 3.25% | 2025 | 58,517 | - | - | - | - | - | 58,517 | - | 58,517 |
| 126 | Service | 2019 | Vehicle | 516 | 2019 Ford E450 Starcraft Shuttle | 69,900 | 3.25% | 2029 | 45,499 | 9,028 | 9,624 | 10,260 | 10,938 | - | 85,350 | - | 85,350 |
| 127 | Service | 2023 | Vehicle | 517 | 2023 Ford E450 Starcraft Shuttle | 131,000 | 3.25% | 2033 | 26,626 | 14,888 | 15,871 | 16,920 | 18,037 | 19,229 | 111,571 | 65,649 | 177,219 |
| 128 | Service | 2008 | Equipment | 321 | 2008 Doosan Forklift | 8,200 | 3.25% | 2027 | 9,593 | 792 | 845 | - | - | - | 11,230 | - | 11,230 |
| 129 | Service | 2015 | Equipment | 322 | Traffic Control Message Board | 16,115 | 3.25% | 2027 | 15,573 | 1,971 | 2,101 | - | - | - | 19,646 | - | 19,646 |
| 130 | Service | 2015 | Equipment | 323 | Traffic Control Message Board | 16,115 | 3.25% | 2027 | 15,573 | 1,971 | 2,101 | - | - | - | 19,646 | - | 19,646 |
| 131 | Service | 2015 | Equipment | 324 | Traffic Control Message Board | 16,115 | 3.25% | 2027 | 15,573 | 1,971 | 2,101 | - | - | - | 19,646 | - | 19,646 |
| 132 | Service | 2015 | Equipment | 325 | Traffic Control Message Board | 16,575 | 3.25% | 2027 | 16,018 | 2,027 | 2,161 | - | - | - | 20,207 | - | 20,207 |
| 133 | Service | 2018 | Equipment | 326 | Traffic Control Message Board | 16,182 | 3.25% | 2030 | 10,411 | 1,798 | 1,917 | 2,044 | 2,179 | 2,323 | 20,672 | - | 20,672 |

City of New Albany, Ohio

2026 Annual Budget Program

Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | Projected Funding Five Years | | | | Projected Funding Beyond 5 Years | | Total Replacement Cost | | |
|-----------|----------|----------|-----------|------|---|------------------|--------------|--------------------|------------------------------|--------|--------|--------|----------------------------------|--------|------------------------|---------|---------|
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 | Years | | | |
| 134 | Service | 2018 | Equipment | 327 | Traffic Control Message Board | 16,182 | 3.25% | 2030 | 10,411 | 1,798 | 1,917 | 2,044 | 2,179 | 2,323 | 20,672 | - | 20,672 |
| 135 | Service | 2022 | Equipment | 328 | Traffic Control Message Board | 21,560 | 3.25% | 2034 | 5,567 | 2,108 | 2,247 | 2,396 | 2,554 | 2,723 | 17,596 | 12,813 | 30,409 |
| 136 | Service | 2022 | Equipment | 329 | Traffic Control Message Board | 21,560 | 3.25% | 2034 | 5,567 | 2,108 | 2,247 | 2,396 | 2,554 | 2,723 | 17,596 | 12,813 | 30,409 |
| 137 | Service | 2017 | Equipment | 330 | 2017 Polaris GEM | 21,378 | 3.25% | 2027 | 19,180 | 2,944 | 3,138 | - | - | - | 25,261 | - | 25,261 |
| 138 | Service | 2017 | Equipment | 331 | 2017 Polaris Ranger | 18,780 | 3.25% | 2027 | 16,849 | 2,586 | 2,757 | - | - | - | 22,191 | - | 22,191 |
| 139 | Service | 2017 | Equipment | 333 | Woods Batwing Mower | 16,500 | 3.25% | 2027 | 14,803 | 2,272 | 2,422 | - | - | - | 19,497 | - | 19,497 |
| 140 | Service | 2018 | Equipment | 337 | 2018 Grapple Trailer | 24,900 | 3.25% | 2030 | 16,020 | 2,767 | 2,950 | 3,145 | 3,353 | 3,574 | 31,809 | - | 31,809 |
| 141 | Service | 2016 | Equipment | 340 | Leaf truck box system | 5,500 | 3.25% | 2026 | 5,645 | 782 | - | - | - | - | 6,427 | - | 6,427 |
| 142 | Service | 2016 | Equipment | 341 | Leaf truck box system | 5,500 | 3.25% | 2026 | 5,645 | 782 | - | - | - | - | 6,427 | - | 6,427 |
| | | | | | CAT Grapple Hook System for | | | | | | | | | | | | |
| 143 | Service | 2013 | Equipment | 342 | Skidsteer | 5,500 | 3.25% | 2028 | 5,278 | 574 | 612 | 652 | - | - | 7,116 | - | 7,116 |
| 144 | Service | 2020 | Equipment | 347 | 2020 Vermeer Chipper | 69,985 | 3.25% | 2030 | 37,342 | 8,755 | 9,333 | 9,949 | 10,607 | 11,307 | 87,293 | - | 87,293 |
| 145 | Service | 2021 | Equipment | 349 | Atmax Mowermax Boom Mower | 175,000 | 3.25% | 2036 | 48,991 | 14,135 | 15,068 | 16,064 | 17,125 | 18,256 | 129,639 | 137,841 | 267,480 |
| 146 | Service | 2021 | Equipment | 350 | Concord Berming Machine | 7,239 | 3.25% | 2033 | 2,533 | 731 | 779 | 831 | 885 | 944 | 6,703 | 3,223 | 9,926 |
| 147 | Service | 2022 | Equipment | 353 | Trafficx Scorpion II Attenuator | 28,503 | 3.25% | 2034 | 7,360 | 2,787 | 2,971 | 3,168 | 3,377 | 3,600 | 23,262 | 16,939 | 40,202 |
| 148 | Service | 2022 | Equipment | 354 | 22' Safety Cone Trailer | 20,000 | 3.25% | 2034 | 5,164 | 1,956 | 2,085 | 2,223 | 2,369 | 2,526 | 16,323 | 11,886 | 28,209 |
| 149 | Service | 2022 | Equipment | 355 | 22' Tilt Trailer (Mini Skid Steer) | 12,000 | 3.25% | 2034 | 3,099 | 1,173 | 1,251 | 1,334 | 1,422 | 1,516 | 9,794 | 7,132 | 16,925 |
| 150 | Service | 2022 | Equipment | 356 | Exmark 60" Mower | 14,000 | 3.25% | 2032 | 4,338 | 1,643 | 1,751 | 1,867 | 1,990 | 2,122 | 13,711 | 4,673 | 18,384 |
| | | | | | Vermeer Mini Skid Steer W/ | | | | | | | | | | | | |
| 151 | Service | 2022 | Equipment | 357 | Attachments | 48,585 | 3.25% | 2034 | 12,545 | 4,751 | 5,065 | 5,399 | 5,756 | 6,136 | 39,652 | 28,874 | 68,526 |
| 152 | Service | 2024 | Equipment | 363 | Versa Grab Grapple Hook | 5,240 | 3.25% | 2036 | 437 | 481 | 512 | 546 | 582 | 621 | 3,179 | 4,687 | 7,866 |
| 153 | Service | 2024 | Equipment | 364 | Vermeer Breaker hammer attachment | 9,500 | 3.25% | 2034 | 950 | 1,046 | 1,115 | 1,188 | 1,267 | 1,351 | 6,916 | 6,355 | 13,272 |
| 154 | Service | 2022 | Equipment | 370 | Genie 45' Man Lift (Amphitheater) | 14,900 | 3.25% | 2034 | 3,847 | 1,457 | 1,553 | 1,656 | 1,765 | 1,882 | 12,160 | 8,855 | 21,016 |
| | | | | | 200 Gallon Hydro-Seeder Easy Lawn | | | | | | | | | | | | |
| 155 | Service | 2023 | Equipment | 371 | Model: L20-3H (2023) | 5,000 | 3.25% | 2033 | 1,016 | 568 | 606 | 646 | 688 | 734 | 4,258 | 2,506 | 6,764 |
| 156 | Service | 2023 | Equipment | 372 | 2023 PJ Dump Trailer (7'x14') (2023) | 13,371 | 3.25% | 2038 | 1,812 | 1,013 | 1,080 | 1,151 | 1,227 | 1,308 | 7,592 | 14,109 | 21,701 |
| 157 | Service | 2023 | Equipment | 373 | John Deere 5090M Tractor | 84,796 | 3.25% | 2038 | 11,490 | 6,425 | 6,849 | 7,301 | 7,784 | 8,298 | 48,146 | 89,479 | 137,625 |
| 158 | Service | 2023 | Equipment | 374 | Spaulding Asphalt Hotbox (August Delivery) T2DRSD-23-2208-325 | 39,795 | 3.25% | 2035 | 6,740 | 3,769 | 4,018 | 4,283 | 4,566 | 4,868 | 28,244 | 29,608 | 57,852 |
| 159 | Service | 2023 | Equipment | 375 | Barber Litter Picker | 55,000 | 3.25% | 2033 | 11,179 | 6,251 | 6,664 | 7,104 | 7,573 | 8,073 | 46,843 | 27,562 | 74,405 |
| 160 | Service | 2023 | Equipment | 376 | Sullivan Towable Air Compressor Model # D185PKR | 24,885 | 3.25% | 2033 | 5,058 | 2,828 | 3,015 | 3,214 | 3,426 | 3,653 | 21,194 | 12,471 | 33,665 |
| 161 | Service | 2023 | Equipment | 377 | Mowermax Flail Head (June Delivery) | 21,698 | 3.25% | 2033 | 4,410 | 2,466 | 2,629 | 2,802 | 2,988 | 3,185 | 18,480 | 10,874 | 29,353 |
| 162 | Service | 2023 | Equipment | 378 | McClarlin Rubber Skid Steer Tracks | 4,484 | 3.25% | 2033 | 911 | 510 | 543 | 579 | 617 | 658 | 3,819 | 2,247 | 6,066 |
| 163 | Service | 2024 | Equipment | 380 | Spreader | 44,692 | 3.25% | 2034 | 4,469 | 4,919 | 5,244 | 5,591 | 5,960 | 6,354 | 32,537 | 29,898 | 62,435 |
| 164 | Service | 2024 | Equipment | 381 | PJ 22' Tilt Trailer (Kubota) | 10,750 | 3.25% | 2039 | 717 | 789 | 841 | 896 | 956 | 1,019 | 5,218 | 12,798 | 18,016 |
| 165 | Service | 2025 | Equipment | 382 | Titan Leaf Machine | 212,273 | 3.25% | 2040 | - | 15,086 | 16,083 | 17,145 | 18,278 | 19,485 | 86,077 | 281,708 | 367,786 |
| 166 | Service | 2024 | Equipment | 383 | Rotadairon STH-36 Soil Renovator | 9,000 | 3.25% | 2034 | 900 | 991 | 1,056 | 1,126 | 1,200 | 1,279 | 6,552 | 6,021 | 12,573 |
| 167 | Service | 2025 | Equipment | 386 | 2025 Solar Tech Message Board Mini | 22,018 | 3.25% | 2035 | - | 2,347 | 2,502 | 2,668 | 2,844 | 3,032 | 13,393 | 18,440 | 31,833 |
| 168 | Service | 2025 | Equipment | 387 | 2025 Solar Tech Message Board Mini | 22,018 | 3.25% | 2035 | - | 2,347 | 2,502 | 2,668 | 2,844 | 3,032 | 13,393 | 18,440 | 31,833 |
| | | | | | Toro Trailer Mounted Pro Force | | | | | | | | | | | | |
| 169 | Service | 2024 | Equipment | 388 | Debris Blower (2024) | 12,768 | 3.25% | 2034 | 1,277 | 1,405 | 1,498 | 1,597 | 1,703 | 1,815 | 9,295 | 8,541 | 17,837 |
| 170 | Service | 2016 | Equipment | 1722 | Sewr Push Camera | 9,754 | 3.25% | 2026 | 10,011 | 1,387 | - | - | - | - | 11,397 | - | 11,397 |
| 171 | Service | 2024 | Equipment | 1743 | Load-Rite Scale System | 10,529 | 3.25% | 2034 | 1,053 | 1,159 | 1,235 | 1,317 | 1,404 | 1,497 | 7,665 | 7,044 | 14,709 |
| 172 | Service | 2024 | Equipment | 1744 | Retroreflectometer | 9,780 | 3.25% | 2034 | 978 | 1,076 | 1,148 | 1,223 | 1,304 | 1,390 | 7,120 | 6,543 | 13,663 |
| 173 | Service | 2006 | Equipment | 2008 | 500 Gallon Brine Tank System | 6,500 | 3.25% | 2026 | 7,459 | 636 | - | - | - | - | 8,095 | - | 8,095 |
| 174 | Service | 2017 | Equipment | 2030 | 1300 Gallon Henderson | 16,500 | 3.25% | 2027 | 14,803 | 2,272 | 2,422 | - | - | - | 19,497 | - | 19,497 |
| 175 | Service | 2008 | Equipment | 2022 | 1300 Gallon Pengwyn Brine System | 8,500 | 3.25% | 2028 | 9,447 | 780 | 832 | 887 | - | - | 11,946 | - | 11,946 |
| 176 | Service | 2012 | Equipment | 2033 | 1300 Gallon Pengwyn Brine System | 14,500 | 3.25% | 2032 | 11,501 | 1,171 | 1,249 | 1,331 | 1,419 | 1,513 | 18,184 | 3,332 | 21,516 |
| 177 | Service | 2003 | Equipment | 2034 | Pro-Tech Snow Pusher (Loader) | 6,500 | 3.25% | 2028 | 5,967 | 560 | 597 | 637 | - | - | 7,761 | - | 7,761 |
| 178 | Service | 2015 | Equipment | 2021 | Hydraulic Push Broom | 13,161 | 3.25% | 2030 | 10,175 | 1,288 | 1,373 | 1,464 | 1,560 | 1,663 | 17,523 | - | 17,523 |

City of New Albany, Ohio

2026 Annual Budget Program

Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | | | | | | Projected Funding Five Years | Projected Funding Beyond 5 Years | Total Replacement Cost | | |
|-----------|-----------------|----------|-----------|------|---|----------------------|--------------|--------------------|------------|------------|---------------------|---------------------|---------------------|------------------------------|----------------------------------|------------------------|---------|--------|
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 | | | | | |
| 179 | Service | 2022 | Equipment | 2046 | Snow Bull SGW803-G | 2,500 | 3.25% | 2032 | 775 | 293 | 313 | 333 | 355 | 379 | 2,448 | 835 | 3,283 | |
| 180 | Service | 2022 | Equipment | 2048 | V-Plow for Polaris Ranger | 5,478 | 3.25% | 2032 | 1,697 | 643 | 685 | 731 | 779 | 830 | 5,365 | 1,829 | 7,194 | |
| 181 | Service | 2025 | Equipment | 2062 | Salt Dogg SHPE2000 V-Box Spreader | 6,193 | 3.25% | 2035 | - | 660 | 704 | 750 | 800 | 853 | 3,767 | 5,187 | 8,954 | |
| 182 | Service | 2007 | Equipment | 3000 | 2,500 Gallon Brine Tanks (4) | 5,200 | 3.25% | 2032 | 4,774 | 394 | 420 | 448 | 478 | 509 | 7,023 | 1,122 | 8,145 | |
| 183 | Service | 2007 | Equipment | 3001 | 6,500 Brine Tank | 5,650 | 3.25% | 2032 | 5,187 | 428 | 457 | 487 | 519 | 553 | 7,631 | 1,219 | 8,850 | |
| 184 | Service | 2018 | Equipment | 3002 | 10,500 Brine Tank | 8,500 | 3.25% | 2043 | 2,625 | 453 | 483 | 515 | 549 | 586 | 5,212 | 12,257 | 17,469 | |
| 185 | Service | 2018 | Equipment | 3003 | 10,500 Brine Tank | 8,500 | 3.25% | 2043 | 2,625 | 453 | 483 | 515 | 549 | 586 | 5,212 | 12,257 | 17,469 | |
| 186 | Service | 2016 | Equipment | 3004 | Truck Scales (Scale cells only replacement needed) | 52,500 | 3.25% | 2026 | 53,882 | 7,464 | - | - | - | - | 61,345 | - | 61,345 | |
| 187 | Service | 2007 | Equipment | 3010 | Service facility backup generator | 58,493 | 3.25% | 2032 | 53,696 | 4,436 | 4,729 | 5,041 | 5,374 | 5,729 | 79,005 | 12,619 | 91,623 | |
| 188 | Service | 2006 | Equipment | 3013 | CNG Generator 6730 25kw | 75,000 | 3.25% | 2031 | 68,849 | 5,872 | 6,260 | 6,674 | 7,115 | 7,585 | 102,355 | 8,086 | 110,440 | |
| 189 | Service | 2017 | Equipment | 3016 | tower | 35,000 | 3.25% | 2042 | 12,560 | 1,928 | 2,055 | 2,191 | 2,335 | 2,490 | 23,559 | 46,391 | 69,950 | |
| 190 | Service | 2007 | Equipment | 3021 | Washbay Pump/Cleaning System | 55,000 | 3.25% | 2024 | 74,249 | - | - | - | - | - | 74,249 | - | 74,249 | |
| 191 | Service | 2018 | Equipment | 3040 | Overhead Shop Electric Crane | 37,000 | 3.25% | 2033 | 19,044 | 3,289 | 3,507 | 3,738 | 3,985 | 4,249 | 37,813 | 14,505 | 52,318 | |
| 192 | Service | 2016 | Equipment | 4033 | Snap On HD Scan Tool | 10,000 | 3.25% | 2026 | 10,263 | 1,422 | - | - | - | - | 11,685 | - | 11,685 | |
| 193 | Service | 2016 | Equipment | 4034 | Snap On Car/Light Duty Scan Tool | 5,000 | 3.25% | 2026 | 5,132 | 711 | - | - | - | - | 5,842 | - | 5,842 | |
| 194 | Service | 2024 | Equipment | 4114 | Crystal Floor Scrubber | 10,999 | 3.25% | 2034 | 1,100 | 1,211 | 1,291 | 1,376 | 1,467 | 1,564 | 8,008 | 7,358 | 15,366 | |
| 195 | Service | 2023 | Equipment | 4116 | Econoline Abrasive Blaster Cabinet | 5,936 | 3.25% | 2033 | 1,206 | 675 | 719 | 767 | 817 | 871 | 5,056 | 2,975 | 8,030 | |
| 196 | Service | 2025 | Equipment | 4137 | Road Force Tire Balancer | 28,921 | 3.25% | 2035 | - | 3,083 | 3,287 | 3,504 | 3,735 | 3,982 | 17,591 | 24,221 | 41,813 | |
| 197 | Service | 2025 | Equipment | 4138 | Tire changing machine | 27,298 | 3.25% | 2035 | - | 2,910 | 3,102 | 3,307 | 3,526 | 3,759 | 16,604 | 22,862 | 39,466 | |
| 198 | Service Complex | 2016 | Equipment | 3005 | Fuel Site Pneumatic | 15,900 | 3.25% | 2026 | 16,318 | 2,260 | - | - | - | - | 18,579 | - | 18,579 | |
| 199 | Service Complex | 2016 | Equipment | 3006 | Fuel Site FuelMaster Card System | 14,200 | 3.25% | 2026 | 14,574 | 2,019 | - | - | - | - | 16,592 | - | 16,592 | |
| 200 | Service Complex | 2007 | Heavy | 3007 | pumps | 105,954 | 3.25% | 2032 | 97,265 | 8,035 | 8,566 | 9,131 | 9,735 | 10,378 | 143,109 | 22,857 | 165,966 | |
| 201 | Service Complex | 2006 | Equipment | 3041 | 12,000 LB In-Ground Vehicle Lift | 25,000 | 3.25% | 2026 | 28,687 | 2,447 | - | - | - | - | 31,134 | - | 31,134 | |
| 202 | Service Complex | 2006 | Equipment | 3042 | Lift | 175,000 | 3.25% | 2026 | 200,810 | 17,128 | - | - | - | - | 217,938 | - | 217,938 | |
| 203 | Service Complex | 2016 | Equipment | 3043 | Shop Ceiling 24' Fan | 7,795 | 3.25% | 2036 | - | 4,000 | 554 | 591 | 630 | 671 | 716 | 7,162 | 5,403 | 12,565 |
| 204 | Service Complex | 2020 | Equipment | 3044 | Shop Ceiling 15' Fan | 6,200 | 3.25% | 2040 | 1,654 | 388 | 413 | 441 | 470 | 501 | 3,867 | 7,241 | 11,108 | |
| 205 | Service Complex | 2022 | Equipment | 3048 | DEF Fluid Dispensor | 50,000 | 3.25% | 2037 | 10,329 | 3,911 | 4,170 | 4,445 | 4,739 | 5,052 | 32,645 | 46,049 | 78,694 | |
| 206 | Service Complex | 2022 | Equipment | 3050 | Rotary 12,000 lb above ground lift | 12,000 | 3.25% | 2037 | 2,479 | 939 | 1,001 | 1,067 | 1,137 | 1,212 | 7,835 | 11,052 | 18,887 | |
| 207 | Service Complex | 2024 | Equipment | 3051 | Mohawk 64k 4 Post Lift | 202,397 | 3.25% | 2039 | 13,493 | 14,852 | 15,833 | 16,879 | 17,994 | 19,182 | 98,233 | 240,965 | 339,198 | |
| 208 | Service Complex | 2024 | Equipment | 3052 | Diesel Pump Dispensor 1 | 14,589 | 3.25% | 2039 | 973 | 1,071 | 1,141 | 1,217 | 1,297 | 1,383 | 7,081 | 17,369 | 24,450 | |
| 209 | Service Complex | 2024 | Equipment | 3053 | Diesel Pump Dispensor 3 | 14,589 | 3.25% | 2039 | 973 | 1,071 | 1,141 | 1,217 | 1,297 | 1,383 | 7,081 | 17,369 | 24,450 | |
| 210 | Service Complex | 2024 | Equipment | 3054 | Gasoline Pump Dispensor 2 | 14,589 | 3.25% | 2039 | 973 | 1,071 | 1,141 | 1,217 | 1,297 | 1,383 | 7,081 | 17,369 | 24,450 | |
| 211 | Service Complex | 2024 | Equipment | 3055 | Gasoline Pump Dispensor 4 | 14,589 | 3.25% | 2039 | 973 | 1,071 | 1,141 | 1,217 | 1,297 | 1,383 | 7,081 | 17,369 | 24,450 | |
| 212 | Service Complex | 2007 | Equipment | 4014 | Robin-Air Air-Conditioning Recovery Machine | 5,200 | 3.25% | 2026 | 6,281 | 519 | - | - | - | - | 6,800 | - | 6,800 | |
| 213 | Service Complex | 2023 | Equipment | 4076 | Mobile Media Blaster | 15,000 | 3.25% | 2033 | 3,049 | 1,705 | 1,817 | 1,937 | 2,065 | 2,202 | 12,775 | 7,517 | 20,292 | |
| 214 | Service Complex | 2023 | Equipment | 4105 | Quincy Shop Air Compressor | 9,076 | 3.25% | 2038 | 1,230 | 688 | 733 | 781 | 833 | 888 | 5,153 | 9,577 | 14,730 | |
| 215 | Service Complex | 2023 | Equipment | 4106 | Air Dryer for Shop Air Compressor | 2,725 | 3.25% | 2038 | 369 | 206 | 220 | 235 | 250 | 267 | 1,547 | 2,875 | 4,423 | |
| 216 | Service Complex | 2024 | Equipment | 4113 | R1234YF AC Machine | 6,979 | 3.25% | 2034 | 698 | 768 | 819 | 873 | 931 | 992 | 5,081 | 4,669 | 9,750 | |
| 217 | Business Park | 2023 | Equipment | 4114 | Tornado Siren - Worthington Rd | 34,529 | 3.25% | 2033 | 7,018 | 3,924 | 4,183 | 4,460 | 4,754 | 5,068 | 29,407 | 17,303 | 46,711 | |
| 218 | Business Park | 2023 | Equipment | 4115 | Tornado Siren - Harrison Rd | 34,529 | 3.25% | 2033 | 7,018 | 3,924 | 4,183 | 4,460 | 4,754 | 5,068 | 29,407 | 17,303 | 46,711 | |
| 219 | Rose Run | 2020 | Equipment | 4116 | Electric Vehicle Charging Station | 77,810 | 3.25% | 2040 | 20,759 | 4,867 | 5,188 | 5,531 | 5,896 | 6,286 | 48,526 | 90,877 | 139,403 | |
| 220 | Rose Run | 2020 | Equipment | 4117 | Electric Vehicle Charging Station | 77,810 | 3.25% | 2040 | 20,759 | 4,867 | 5,188 | 5,531 | 5,896 | 6,286 | 48,526 | 90,877 | 139,403 | |
| 221 | Amphitheater | 2021 | Equipment | 4118 | Electric Vehicle Charging Station | 22,152 | 3.25% | 2041 | 4,651 | 1,342 | 1,431 | 1,525 | 1,626 | 1,733 | 12,308 | 28,560 | 40,868 | |
| | | | | | 11,900,988 | \$ 5,537,289 | \$ 1,445,238 | \$ 1,246,266 | \$ 973,035 | \$ 876,428 | \$ 860,864 | \$ 10,939,120 | \$ 5,657,154 | \$ 16,596,274 | | | | |
| | | | | | Equipment to be replaced in Current year (includes Prior Amortization) | (1,437,982) | (1,229,455) | (1,270,504) | (561,011) | (491,180) | | | | | | | | |
| | | | | | Equipment Purchased in Budget Year 2026 | 1,254,007 | | | | | 179,951 | 191,838 | 204,511 | 218,020 | 95,865 | | | |
| | | | | | Net Totals | \$ 13,154,995 | | | | | 187,207 | 208,649 | (92,959) | 533,437 | 465,549 | | | |
| | | | | | Capital Equipment Replacement Fund Required Fund Balance - Year End | | | | | | \$ 5,724,496 | \$ 5,933,145 | \$ 5,840,186 | \$ 6,373,623 | \$ 6,839,172 | | | |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | Projected Funding Five Years | | | | | Projected Funding Beyond 5 Years | | | Total Replacement Cost |
|--|--------------------|----------|-----------|--|----------------|---------------------|--------------|---------------------|------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------|----------------------|------------------------|
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 | Years | 2026 | 2027 | 2028 |
| Equipment to be Replaced using the Information Technology General Fund: | | | | | | | | | | | | | | | | | |
| 1 | Admin Services | 2021 | Computer | Mayor's Court software (The Baldwin Group) | \$ 19,169 | 3.25% | 2033 | \$ 6,708 | \$ 1,935 | \$ 2,063 | \$ 2,199 | \$ 2,345 | \$ 2,500 | \$ 17,750 | \$ 8,534 | \$ 26,284 | |
| 2 | Admin Services | 2021 | Computer | Mayor's Court File Management System | 15,525 | 3.25% | 2033 | 5,433 | 1,567 | 1,671 | 1,781 | 1,899 | 2,024 | 14,376 | 6,912 | 21,288 | |
| 3 | Admin Services | 2024 | Computer | City Website Redesign | 72,600 | 3.25% | 2036 | 6,050 | 6,659 | 7,099 | 7,568 | 8,068 | 8,601 | 44,045 | 64,941 | 108,986 | |
| 4 | Admin Services | 2013 | Equipment | Cisco Ethernet Switched Network (5) | 30,000 | 3.25% | 2026 | 33,220 | 3,611 | - | - | - | - | 36,831 | - | 36,831 | |
| 5 | Admin Building | 2014 | Equipment | Council Audio System | 32,000 | 3.25% | 2026 | 34,596 | 4,041 | - | - | - | - | 38,638 | - | 38,638 | |
| 6 | Admin Building | 2020 | Equipment | Council Chambers AV upgrade | 6,283 | 3.25% | 2026 | 5,587 | 1,310 | - | - | - | - | 6,897 | - | 6,897 | |
| 7 | Development | 2022 | Computer | Carahsoft Technologies - Electronic Plan Review Software | 105,639 | 3.25% | 2034 | 27,277 | 10,330 | 11,012 | 11,740 | 12,515 | 13,342 | 86,216 | 62,782 | 148,998 | |
| 8 | Finance | 2020 | Computer | Tyler Munis (Finance/HR/Work Orders) | 480,000 | 3.25% | 2040 | 128,058 | 30,022 | 32,005 | 34,119 | 36,373 | 38,776 | 299,354 | 560,606 | 859,960 | |
| 9 | Police | 2016 | Computer | CAD/RMS System | 325,351 | 3.25% | 2026 | 333,914 | 46,253 | - | - | - | - | 380,167 | - | 380,167 | |
| 10 | Police | 2016 | Computer | Radio Server | 18,000 | 3.25% | 2028 | 15,395 | 2,132 | 2,273 | 2,423 | - | - | 22,224 | - | 22,224 | |
| 11 | Police | 2018 | Computer | Cellebrite (Cell Phone Forensic Software) | 9,000 | 3.25% | 2028 | 6,949 | 1,200 | 1,279 | 1,364 | - | - | 10,792 | - | 10,792 | |
| 12 | Police | 2021 | Computer | Traffic Crash Reconstruction Hardware/Software | 40,813 | 3.25% | 2031 | 17,138 | 4,945 | 5,271 | 5,620 | 5,991 | 6,386 | 45,351 | 6,808 | 52,159 | |
| 13 | Police | 2020 | Computer | Server - L3 Mobile Vision | 29,663 | 3.25% | 2030 | 15,827 | 3,711 | 3,956 | 4,217 | 4,496 | 4,793 | 36,999 | - | 36,999 | |
| 14 | Police | 2017 | Equipment | MARCS portable radios (12) | 124,753 | 3.25% | 2025 | 139,904 | - | - | - | - | - | 139,904 | - | 139,904 | |
| 15 | Police | 2018 | Equipment | MARCS portable radios (30) | 112,618 | 3.25% | 2026 | 108,686 | 18,773 | - | - | - | - | 127,459 | - | 127,459 | |
| 16 | Police | 2020 | Equipment | MARCS portable radios (5) | 35,414 | 3.25% | 2028 | 23,620 | 5,538 | 5,903 | 6,293 | - | - | 41,354 | - | 41,354 | |
| 17 | Police | 2021 | Equipment | MARCS portable radios (5) | 33,556 | 3.25% | 2029 | 17,614 | 5,082 | 5,418 | 5,775 | 6,157 | - | 40,045 | - | 40,045 | |
| 18 | Police | 2023 | Equipment | MARCS portable radios (5) | 42,194 | 3.25% | 2031 | 10,720 | 5,994 | 6,390 | 6,812 | 7,262 | 7,742 | 44,920 | 8,253 | 53,173 | |
| 19 | Police | 2023 | Equipment | MARCS portable radios (2) | 12,341 | 3.25% | 2031 | 3,135 | 1,753 | 1,869 | 1,992 | 2,124 | 2,264 | 13,138 | 2,414 | 15,552 | |
| 20 | Police | 2016 | Equipment | HD Video Cameras | 14,000 | 3.25% | 2026 | 14,368 | 1,990 | - | - | - | - | 16,359 | - | 16,359 | |
| 21 | Police | 2021 | Equipment | Body Worn Camera System | 65,050 | 3.25% | 2031 | 27,316 | 7,881 | 8,402 | 8,957 | 9,548 | 10,179 | 72,283 | 10,851 | 83,135 | |
| 22 | Police | 2023 | Equipment | Flock Safety LPRs (5) | 25,700 | 3.25% | 2033 | 5,224 | 2,921 | 3,114 | 3,319 | 3,539 | 3,772 | 21,888 | 12,879 | 34,767 | |
| 23 | Police | 2024 | Equipment | Property Room Cameras | 6,930 | 3.25% | 2034 | 693 | 763 | 813 | 867 | 924 | 985 | 5,045 | 4,636 | 9,681 | |
| 24 | Police | 2024 | Equipment | Body Worn Cameras & Cruiser Cameras | 89,069 | 3.25% | 2034 | 8,907 | 9,804 | 10,451 | 11,142 | 11,878 | 12,662 | 64,844 | 59,585 | 124,429 | |
| 25 | Police Building | 2020 | Equipment | Police Conference AV upgrade | 6,987 | 3.25% | 2030 | 3,728 | 874 | 932 | 993 | 1,059 | 1,129 | 8,715 | - | 8,715 | |
| 26 | Police Building | 2020 | Equipment | Police Roll Call AV upgrade | 8,876 | 3.25% | 2030 | 4,736 | 1,110 | 1,184 | 1,262 | 1,345 | 1,434 | 11,071 | - | 11,071 | |
| 27 | Service Complex | 2020 | Equipment | Service Conference AV upgrade | 14,307 | 3.25% | 2030 | 7,634 | 1,790 | 1,908 | 2,034 | 2,168 | 2,312 | 17,845 | - | 17,845 | |
| 28 | Various Facilities | 2024 | Equipment | Security Upgrades/Camera System | 28,071 | 3.25% | 2034 | 2,807 | 3,090 | 3,294 | 3,511 | 3,743 | 3,991 | 20,436 | 18,779 | 39,215 | |
| | | | | | | 1,803,908 | | \$ 1,015,245 | \$ 185,080 | \$ 116,308 | \$ 123,990 | \$ 121,434 | \$ 122,892 | \$ 1,684,949 | \$ 827,980 | \$ 32,797,495 | |
| Equipment to be replaced in Current year (includes Prior Amortization) | | | | | | | | | | | | (606,351) | - | (74,370) | (40,045) | (74,630) | |
| Equipment Purchased in Budget Year 2026 | | | | | | 847,007 | | | 97,765 | 104,223 | 111,107 | 118,447 | 126,271 | | | | |
| Net Totals | | | | | | \$ 2,650,915 | | | (323,507) | 220,530 | 160,727 | 199,835 | 174,533 | | | | |
| Information Technology General Fund Required Fund Balance - Year End | | | | | | | | | | | | \$ 691,738 | \$ 912,269 | \$ 1,072,996 | \$ 1,272,832 | \$ 1,447,365 | |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Equipment Replacement - Updated 10/2025

| Dept Name | Acquired | Category | Equip # | Item | Purchase Price | Inflation Factor | Replace Year | Prior Amortization | | | | | | Projected Funding Five Years | Projected Funding Beyond 5 Years | Projected Total Replacement Cost | |
|---|----------|----------|-----------|------|--|------------------|----------------|--------------------|----------------|----------------|----------------|----------------|------------------|------------------------------|----------------------------------|----------------------------------|------------|
| | | | | | | | | | 2026 | 2027 | 2028 | 2029 | 2030 | | | | |
| Equipment to be Replaced using the Water & Sewer Improvement Fund: | | | | | | | | | | | | | | | | | |
| 1 | Service | 2006 | Equipment | 3012 | Route 62 Water tower backup generator | \$ 78,740 | 3.25% | 2031 | \$ 72,282 | \$ 6,165 | \$ 6,572 | \$ 7,007 | \$ 7,469 | \$ 7,963 | \$ 107,459 | \$ 8,489 | \$ 115,948 |
| 2 | Service | 2011 | Equipment | 3014 | Small Stationary Generator Pump House | 35,000 | 3.25% | 2036 | 24,330 | 2,335 | 2,490 | 2,654 | 2,829 | 3,016 | 37,655 | 22,775 | 60,430 |
| 3 | Service | 2011 | Equipment | 3015 | Diesel Backup Pump House Generator | 75,000 | 3.25% | 2036 | 52,136 | 5,005 | 5,335 | 5,688 | 6,063 | 6,464 | 80,690 | 48,804 | 129,494 |
| 4 | Service | 2019 | Equipment | 3017 | Sanitary Sewer Lift Station Generator Worthington Road | 32,200 | 3.25% | 2044 | 8,384 | 1,664 | 1,773 | 1,891 | 2,015 | 2,149 | 17,875 | 50,232 | 68,107 |
| 5 | Service | 2011 | Equipment | 3018 | Pump House Electric Fire Pump | 100,000 | 3.25% | 2031 | 86,893 | 8,341 | 8,892 | 9,479 | 10,105 | 10,773 | 134,484 | 11,484 | 145,968 |
| 6 | Service | 2011 | Equipment | 3019 | Pump House Diesel Fire Pump | 180,000 | 3.25% | 2031 | 156,408 | 15,014 | 16,005 | 17,063 | 18,190 | 19,391 | 242,070 | 20,672 | 262,742 |
| 7 | Service | 2011 | Equipment | 3020 | Pump House Jockeye Pump | 10,000 | 3.25% | 2026 | 11,586 | 1,112 | - | - | - | - | 12,698 | - | 12,698 |
| 8 | Service | 2011 | Equipment | 3022 | Pump House Diesel Drive & Accessories | 175,000 | 3.25% | 2031 | 152,063 | 14,597 | 15,561 | 16,589 | 17,684 | 18,853 | 235,346 | 20,098 | 255,444 |
| 9 | Service | 2011 | Equipment | 3023 | Pump House Electric Control Panels | 125,000 | 3.25% | 2031 | 108,617 | 10,426 | 11,115 | 11,849 | 12,632 | 13,466 | 168,104 | 14,356 | 182,460 |
| 10 | Service | 2011 | Equipment | 3024 | Booster Pump Electric Rt. 62 Water Tower (1of 4) | 32,000 | 3.25% | 2026 | 37,075 | 3,559 | - | - | - | - | 40,633 | - | 40,633 |
| 11 | Service | 2011 | Equipment | 3025 | Booster Pump Electric Rt. 62 Water Tower (2of 4) | 32,000 | 3.25% | 2026 | 37,075 | 3,559 | - | - | - | - | 40,633 | - | 40,633 |
| 12 | Service | 2011 | Equipment | 3026 | Booster Pump Electric Rt. 62 Water Tower (3of 4) | 42,000 | 3.25% | 2026 | 48,660 | 4,671 | - | - | - | - | 53,331 | - | 53,331 |
| 13 | Service | 2011 | Equipment | 3027 | Booster Pump Electric Rt. 62 Water Tower (4of 4) | 42,000 | 3.25% | 2026 | 48,660 | 4,671 | - | - | - | - | 53,331 | - | 53,331 |
| 14 | Service | 2019 | Equipment | 3045 | Booster Station Generator Morse & Kitsmiller Road | 155,000 | 3.25% | 2044 | 40,357 | 8,008 | 8,537 | 9,101 | 9,702 | 10,343 | 86,046 | 241,799 | 327,845 |
| 15 | Service | 2020 | Equipment | 3046 | Booster Station Generator Beech & Jug Street | 111,000 | 3.25% | 2045 | 23,691 | 5,554 | 5,921 | 6,312 | 6,729 | 7,174 | 55,380 | 186,434 | 241,815 |
| | | | | | 1,113,940 | \$ 884,526 | \$ 91,151 | \$ 78,307 | \$ 83,347 | \$ 88,719 | \$ 94,447 | \$ 1,310,358 | \$ 438,708 | \$ 66,224,927 | | | |
| | | | | | 1,224,940 | 908,217 | 94,679 | 82,201 | 87,631 | 93,419 | 99,590 | 1,365,738 | 625,142 | 1,990,880 | | | |
| | | | | | Equipment Purchased in Budget Year 2026 | 500,000 | - | 43,021 | 45,863 | 48,892 | 52,122 | 55,565 | 245,462 | - | 245,462 | | |
| | | | | | Net Totals | 1,724,940 | 908,217 | 137,700 | 128,064 | 136,523 | 145,541 | 155,155 | 1,611,200 | 625,142 | 2,236,342 | | |
| Water & Sewer Improvement Fund Reserved Fund Balance - Year End | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | |

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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 2026 Capital Workshop was held on September 15, 2025.

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 planned 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; Traffic Calming Implementation Design & Construction; Sidewalk Replacement Program; Trail Gaps/PTAB Priorities; Trail Improvements; and Facilities Parking/Drive Maintenance.

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

When planning for capital improvements, the city administration and senior staff consider many factors, including but not limited to, impact on operations, continued maintenance, future improvement needs, and other important factors.

| 2026 CIP by Category | | |
|---|----------------------|----------------|
| Detail | Total Project | Percent of CIP |
| Roads & Utilities <i>Streets, streetlights, signals, water & sewer lines</i> | \$ 88,389,234 | 57.8% |
| Bike & Pedestrian Connections <i>Leisure trails, bike lanes, sidewalks</i> | \$ 1,000,000 | 0.7% |
| Parks & Open Spaces <i>Parkland, stream corridors, civic spaces, streetscapes</i> | \$ 44,400,000 | 29.0% |
| Facilities <i>Public buildings, parking</i> | \$ 19,200,000 | 12.5% |
| Total | \$152,989,234 | 100% |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Improvements

| Category | Project Name / Description | Primary Funding Source | Proposed 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|----------|-----------------------------|---|---|----------------|----------------|----------------|----------------|
| 1 | Annual Projects: | | | | | | |
| 1 | Roads & Utilities | Annual Street Paving / Maintenance | Capital Improvement | 3,250,000 | 3,500,000 | 3,750,000 | 4,000,000 |
| 2 | Roads & Utilities | Annual Street Paving / Maintenance | Street Construction, Maintenance & Repair | 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 |
| 4 | Bike & Ped Connections | Sidewalk Replacement Program | Capital Improvement | 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 |
| 6 | Bike & Ped Connections | Trail Improvements (Maintenance) | Park Improvement | 300,000 | 300,000 | 250,000 | 250,000 |
| 7 | Facilities | Facilities Parking/Drive Maintenance | Capital Improvement | 200,000 | 200,000 | 200,000 | 200,000 |
| 8 | Roads & Utilities | Miscellaneous Soft Costs/Potential Change Orders on PY Projects | Capital Improvement | 1,000,000 | 500,000 | 500,000 | 500,000 |
| 9 | | | | | | | |
| 10 | Additional Projects: | | | | | | |
| 11 | Roads & Utilities | Central College/605 Public Improvements (Streetscape) | Capital Improvement | 1,250,000 | - | - | - |
| 12 | Roads & Utilities | Central College/605 Public Improvements (Streetscape) | Research Tech District TIF | 2,000,000 | - | - | - |
| 13 | Roads & Utilities | Central College & Bevelhymer Road Intersection Improvement - Design | Capital Improvement | - | 350,000 | - | - |
| 14 | Roads & Utilities | Walnut & 605 Intersection Improvement (Contribution) | Capital Improvement | 1,500,000 | - | - | - |
| 15 | Roads & Utilities | 605 Streetscape Section 1 (Windsor to Hamlet Pkwy) - Concept | Capital Improvement | 175,000 | - | - | - |
| 16 | Roads & Utilities | Design/Community Participation | Capital Improvement | | | | |
| 16 | Roads & Utilities | 605 Streetscape Section 1 (Windsor to Hamlet Pkwy) - Design | Capital Improvement | - | 1,750,000 | - | - |
| 17 | Roads & Utilities | 605 Street Corridor (CC to Walnut) - Design | Capital Improvement | - | 400,000 | - | - |
| 18 | Roads & Utilities | Historic Village Center Road Network Extension (Phase 2) - Construction | Village Center Improvement | - | 4,500,000 | - | - |
| 19 | Roads & Utilities | State Infrastructure Grant - Phase 1 - Utilities - ARPA | Local Fiscal Recovery | 9,297,461 | - | - | - |
| 20 | Roads & Utilities | State Infrastructure Grant - Phase 1 - Roads & Utilities | Economic Development | 38,366,773 | - | - | - |
| 21 | Roads & Utilities | Jug Street Improvements @ Licking County Line - Design - EAST | Economic Development | 500,000 | - | - | - |
| 22 | Roads & Utilities | Jug Street Improvements @ Licking County Line - Construction - EAST | Economic Development | - | 10,000,000 | - | - |
| 23 | Roads & Utilities | Morse/Beech Roundabout - Construction - NACA | Economic Development | - | 7,500,000 | - | - |
| 24 | Roads & Utilities | Ganton Parkway - Phase 5 - EAST | Economic Development | 14,000,000 | - | - | - |
| 25 | Roads & Utilities | BPN-2 Water, Lift Station and Forcemain - Design | Water & Sewer | 650,000 | - | - | - |
| 26 | Roads & Utilities | BPN-2 Water, Lift Station and Forcemain - Construction | Water & Sewer | 7,000,000 | - | - | - |
| 27 | Roads & Utilities | BPN-2 Water, Lift Station and Forcemain - Construction - EAST | Economic Development | 5,000,000 | - | - | - |
| 28 | Roads & Utilities | Babbit Road Waterline Extension (Ganton to Morse) - Design | Oak Grove II Infrastructure | 400,000 | - | - | - |
| 29 | Roads & Utilities | Babbit Road Resurfacing | Oak Grove II TIF | - | 1,500,000 | - | - |
| 30 | Roads & Utilities | Jug Street Waterline | Oak Grove II TIF | 3,000,000 | - | - | - |
| 31 | Bike & Ped Connections | Wayfinding - Parks/Trails | Park Improvement | 200,000 | - | - | - |
| 32 | Parks & Open Space | Miller Avenue Land Acquisition & Planning | Capital Improvement | 1,100,000 | - | - | - |
| 33 | Parks & Open Space | Pickleball Shade Structure/Restrooms | Park Improvement | 1,800,000 | - | - | - |
| 34 | Parks & Open Space | Tidewater Nature Preserve (Pocket Park) | Park Improvement | - | - | 400,000 | - |
| 35 | Parks & Open Space | Pocket Parks - Cost Share w/ HOAs | Park Improvement | - | - | 4,500,000 | - |
| 36 | Parks & Open Space | Kitzmiller Wetland Nature Park - Design | Park Improvement | 500,000 | - | - | - |
| 37 | Parks & Open Space | Kitzmiller Wetland Nature Park - Construction | Park Improvement | - | - | 5,000,000 | - |
| 38 | Parks & Open Space | Taylor Farm Improvements - Phase III (Homestead Exterior Rehab) | Park Improvement | 1,000,000 | - | - | - |
| 39 | Parks & Open Space | Discover Property - Park Improvements | Park Improvement | 5,000,000 | - | - | - |
| 40 | Parks & Open Space | Rose Run II - Veteran's Memorial/Land Imp/Municipal Facilities - Construction | Bond Improvement | 35,000,000 | - | - | - |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Improvements

| Category | Project Name / Description | Primary Funding Source | Proposed 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|------------------------|---|------------------------|-----------------------|-----------------------------------|-----------------------|-----------------------|-----------------------|
| 41 Facilities | Rose Run II - Police Department Addition - Construction | Bond Improvement | 8,500,000 | - | - | - | - |
| 42 Facilities | Rose Run II - Police Department Addition - Furniture, Fixtures, Equipment | Capital Improvement | 500,000 | - | - | - | - |
| 43 Facilities | Police Department Training Facility Construction & Ancillary | Bond Improvement | 6,500,000 | - | - | - | - |
| 44 Facilities | Police Department Training Facility - Furniture, Fixtures, Equipment | Capital Improvement | 250,000 | - | - | - | - |
| 45 Facilities | Public Service - Storage Facility | Capital Improvement | 2,000,000 | - | - | - | - |
| 46 Facilities | Public Service Building - Interior Space Planning & Build-Out | Capital Improvement | 1,000,000 | - | - | - | - |
| 47 Facilities | Municipal Building Space Planning | Capital Improvement | 250,000 | - | - | - | - |
| Grand Total | | | \$ 152,989,234 | \$ 31,850,000 | \$ 15,950,000 | \$ 6,300,000 | \$ 6,550,000 |
| Category Totals | | | | Proposed 2026 | Projected 2027 | Projected 2028 | Projected 2029 |
| | | | | Roads & Utilities | 88,389,234 | 31,000,000 | 5,250,000 |
| | | | | Bike & Ped Connections | 1,000,000 | 650,000 | 600,000 |
| | | | | Parks & Open Space | 44,400,000 | - | 9,900,000 |
| | | | | Facilities | 19,200,000 | 200,000 | 200,000 |
| | | | | | \$ 152,989,234 | \$ 31,850,000 | \$ 15,950,000 |
| | | | | | | \$ 6,300,000 | \$ 6,550,000 |

Future Capital Projects - Estimated Costs and Timing TBD

| Category | Project Name / Description | Primary Funding Source | Estimated Cost | Budget Year Anticipated |
|--------------------------|--|------------------------|----------------|-------------------------|
| 1 Roads & Utilities | 605 Street Corridor (CC to Walnut) - Construction | Capital Improvement | TBD | 2027/2028 |
| 2 Facilities | Municipal Building Space Planning - Implementation | Capital Improvement | TBD | 2027/2028 |
| 3 Parks & Open Space | Swickard Woods Improvement - Construction | Capital Improvement | TBD | 2027 |
| 4 Parks & Open Space | Village Center Placemaking/Beautification Study Implementation | Capital Improvement | TBD | TBD |
| 5 Roads & Utilities | Central College & Bevelhymer Rd Intersection - Construction | Capital Improvement | TBD | TBD |
| 6 Bike & Ped Connections | SR161 Pedestrian Overpass (Potential 90% Grant Funded) | Capital Improvement | TBD | 2029 |
| 7 Roads & Utilities | Kitzmiller/Smith's Mill Rd Intersection Improvements - Study & Design | Economic Development | TBD | TBD |
| 8 Roads & Utilities | Business Park Gateways | Economic Development | TBD | TBD |
| 9 Roads & Utilities | Cedarbrook Road Improvements | Capital Improvement | TBD | TBD |
| 10 Roads & Utilities | Zarley Street Improvements | Economic Development | TBD | 2027 |
| 11 Parks & Open Space | Taylor Farm Improvements (Resulting from Operational/Facilities Study) | Capital Improvement | TBD | TBD |
| 12 Roads & Utilities | Babbit Road Waterline Extension (Ganton to Morse) - Construction | Oak Grove II TIF | TBD | TBD |
| 13 Facilities | Bicycle Hubs | Park Improvement | TBD | TBD |
| 14 Facilities | Bus Shelters | Economic Development | TBD | TBD |

City of New Albany, Ohio
2026 Annual Budget Program
Capital Improvements

| Primary Funding Source | Proposed 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 |
|-----------------------------|-----------------------|----------------------|----------------------|---------------------|---------------------|
| Capital Improvement | 13,175,000 | 7,250,000 | 5,000,000 | 5,250,000 | 5,500,000 |
| Village Center Improvement | - | 4,500,000 | - | - | - |
| Street Construction, | | | | | |
| Maintenance & Repair | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Local Fiscal Recovery | 9,297,461 | - | - | - | - |
| Park Improvement | 9,100,000 | 600,000 | 10,450,000 | 550,000 | 550,000 |
| Leisure Trail Improvement | - | - | - | - | - |
| Bond Improvement | 50,000,000 | - | - | - | - |
| Oak Grove II Infrastructure | 400,000 | - | - | - | - |
| Windsor TIF | - | - | - | - | - |
| Oak Grove II TIF | 3,000,000 | 1,500,000 | - | - | - |
| Blacklick TIF | - | - | - | - | - |
| Research Tech District TIF | 2,000,000 | - | - | - | - |
| Economic Development | 57,866,773 | 17,500,000 | - | - | - |
| Water & Sewer | 7,650,000 | - | - | - | - |
| | \$ 152,989,234 | \$ 31,850,000 | \$ 15,950,000 | \$ 6,300,000 | \$ 6,550,000 |

| Remaining Available Fund Balance - Projected at 12/31 | Proposed 2026 | Projected 2027 | Projected 2028 | Projected 2029 |
|---|----------------------|----------------------|----------------------|----------------------|
| Capital Improvement | 4,765,120 | 7,606,737 | 12,423,881 | 17,155,557 |
| Village Center Improvement | 4,278,089 | 186,987 | 645,079 | 1,722,595 |
| Street Construction, | | | | |
| Maintenance & Repair | 378,750 | 419,500 | 476,473 | 550,154 |
| Local Fiscal Recovery | (0) | (0) | (0) | (0) |
| Park Improvement | 3,207,369 | 5,911,249 | 2,818,638 | 8,664,206 |
| Leisure Trail Imp | 396,842 | 417,442 | 438,660 | 460,515 |
| Bond Improvement | 0 | 0 | 0 | 0 |
| Oak Grove II Infrastructure | 2,661,096 | 8,430,804 | 14,564,750 | 20,811,942 |
| Windsor TIF | 9,309,439 | 11,683,466 | 14,784,733 | 17,917,298 |
| Oak Grove II TIF | 1,166,268 | 1,496,268 | 3,316,868 | 5,123,274 |
| Blacklick TIF | 1,901,933 | 2,878,882 | 3,822,047 | 4,731,059 |
| Research Tech District TIF | 328,139 | 559,889 | 792,824 | 1,026,920 |
| Economic Development | 2,171,637 | 3,186,189 | 4,231,178 | 5,307,517 |
| Water & Sewer | 2,476,692 | 3,867,192 | 5,299,407 | 6,774,588 |
| | \$ 33,041,374 | \$ 46,644,607 | \$ 63,614,537 | \$ 90,245,625 |



NEW
ALBANY
COMMUNITY CONNECTS US

Debt

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Debt Summary

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

Additionally, state law places limitations on the amount of debt that can be issued by the City. The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property. The City's assessed valuation of property as of December 31, 2024 was \$959,663,000. 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, 2024 (as reported in the 2024 Annual Comprehensive Financial Report), the City's total voted debt margin was \$101,867,923.

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.

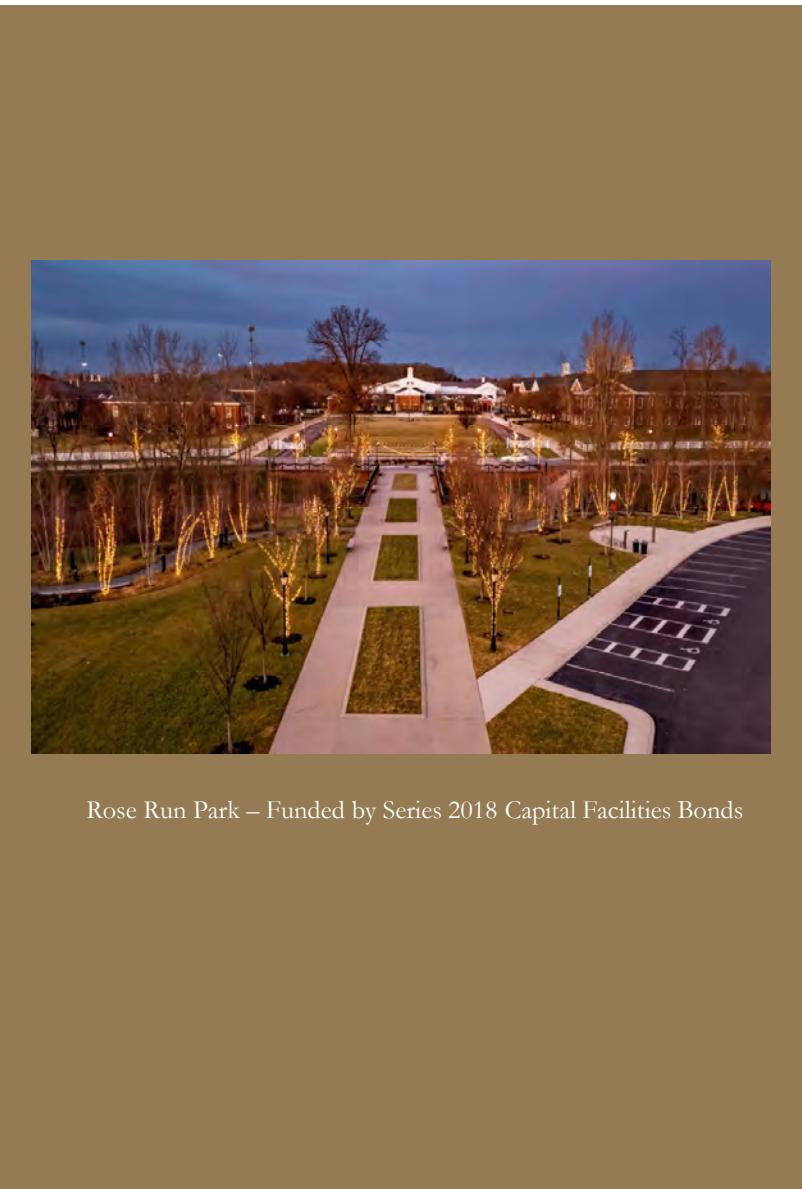
The City has five outstanding Local Economic Development (LED) loans with the Ohio Water Development Authority (OWDA) with outstanding principal projected as of December 31, 2024. The City entered into an LED loan agreement with OWDA in 2017 to fund the construction of water and sewer lines along Beech Road which matures in 2048. Terms of the agreement include interest only payments at 1% through 2033 and 4% principal and interest for the remainder of the loan. In 2018, this loan was supplemented with an additional \$5 million issue for the first phase of Blacklick Creek Trunk Sewer Construction and in 2019, the City also issued an additional LED loan for part A of the second phase of the same project, both bearing an interest rate of 3.00%. In 2020, the City issued its fourth LED loan with OWDA for part B of the second phase of the project which bears an interest rate of 2.5%. Finally, in August of 2021, an LED loan was issued for the Ganton Parkway Relief Sewer and Water project which bears an interest rate of 1.0%. Repayment of the loans will be 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, 2026. The interest rates of these issues are 0% with maturities in 2025 through 2044. 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 project, “Market St Ext” is included utilizing a mixture of OPWC grant and loan proceeds, bond anticipation notes and cash contributions. Since the OPWC loan is not complete, it is not included with the existing debt in the following tables. In addition, the planned 2026 General Obligation Bonds related to the Rose Run II and Police facilities projects, is not included in the schedule.



Rose Run Park – Funded by Series 2018 Capital Facilities Bonds

City of New Albany, Ohio

2026 Annual Budget Program

Outstanding Debt at January 1, 2026

| Obligation Type | Year of Maturity | Issue | Funding Source | Original Issue Amount | Outstanding at 1/1/2026 |
|--|------------------|---|--|-----------------------|-------------------------|
| General Obligation | 2027 | Series 2016 Refunding - 2.39% | Residential TIFs | 6,300,000 | 1,355,000 |
| General Obligation | 2029 | Series 2022 Refunding - 2.68% | General/Blacklick TIF | 4,170,000 | 2,170,000 |
| General Obligation | 2030 | Series 2014A Capital Facilities - 3.65-4.00% | Village Center TIF/Healthy New Albany | 6,560,000 | 2,120,000 |
| General Obligation | 2030 | Series 2014B Taxable Special Obligation - 3.65-4.00% | Healthy New Albany | 3,915,000 | 1,500,000 |
| General Obligation | 2037 | Series 2018 Capital Facilities Bonds - 2.50-5.00% | Residential TIFs | 16,650,000 | 11,705,000 |
| | | | Total General Obligation | 37,595,000 | 18,850,000 |
| Loan Payable | N/A | New Albany Company Loan Payable - 1.50-3.00% | Village Center II TIF/Straits Farm TIF | 5,374,775 | 455,980 |
| | | | Total Loans Payable | 5,374,775 | 455,980 |
| OWDA Loan | 2041 | #8845 - Blacklick Creek Trunk Sewer - Part 2B - 2.5%** | Economic Development | 15,000,104 | 8,888,692 |
| 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 | 3,461,185 |
| OWDA Loan | 2050 | #8364 - Blacklick Creek Trunk Sewer - Part 2A - 3.00% | Economic Development | 11,925,795 | 10,455,345 |
| OWDA Loan | 2041 | #9359 Ganton Parkway Relief Sewer and Water - 1.00%** | Economic Development | 3,325,210 | 2,012,295 |
| | | | Total OWDA Loans | 53,653,476 | 44,096,567 |
| OPWC Loan | 2026 | CT06G - Thompson/Harlem Rd - 0% | Residential TIFs | 98,000 | 2,450 |
| OPWC Loan | 2029 | CT671 - High St./Main St. - 0% | Residential TIFs | 567,622 | 113,524 |
| OPWC Loan | 2032 | CC18L - US62/CC - 0% | Blacklick TIF | 1,013,783 | 329,479 |
| OPWC Loan | 2035 | CC09P - High St. Improvements - 0% | Residential TIFs | 826,017 | 371,708 |
| OPWC Loan | 2038 | CT11O - Main St. Improvements - 0% | Residential TIFs | 178,242 | 89,121 |
| OPWC Loan | 2040 | CC08R - Beech Road Widening - 0% | Economic Development | 755,000 | 437,900 |
| OPWC Loan | 2042 | CC15T - Greensward Roundabout - 0% | Residential TIFs | 713,032 | 484,862 |
| OPWC Loan | 2044 | CC17W - US62/SR161 Phase 2 Improvements - 0% | Blacklick TIF | 1,519,000 | 1,405,075 |
| | | | Total OPWC Loans | 5,670,696 | 3,234,119 |
| **This OWDA Loan is not fully disbursed or finalized as of the printing of this budget. Loan balance consists of disbursements made and capitalized interest through 12/31/2024, less semi annual payments through 12/31/2025. | | | | Grand Total | - 66,636,666 |

City of New Albany, Ohio

2026 Annual Budget Program

Future Debt Service & Debt Repayment

Future Debt Service Schedule

| Year | GO Bonds | | Loans Payable* | | OWDA Loans** | | OPWC Loans | | Totals | | |
|--------------|-------------------|------------------|----------------|----------|-------------------|-------------------|------------------|----------|-----------------------------|-------------------|-------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Total |
| 2026 | 2,725,000 | 763,591 | - | - | 1,222,317 | 927,061 | 264,622 | - | 4,211,939 | 1,690,651 | 5,902,590 |
| 2027 | 2,795,000 | 659,626 | - | - | 1,252,707 | 896,671 | 262,172 | - | 4,309,879 | 1,556,296 | 5,866,175 |
| 2028 | 2,195,000 | 557,098 | - | - | 1,283,899 | 865,479 | 262,172 | - | 3,741,071 | 1,422,577 | 5,163,648 |
| 2029 | 2,280,000 | 466,833 | - | - | 1,315,914 | 833,464 | 262,172 | - | 3,858,086 | 1,300,297 | 5,158,383 |
| 2030 | 1,385,000 | 373,325 | - | - | 1,348,776 | 800,602 | 233,791 | - | 2,967,567 | 1,173,927 | 4,141,494 |
| | | | | | | | | | <i>Subtotal 2026 - 2030</i> | <i>19,088,542</i> | <i>7,143,748</i> |
| | | | | | | | | | | | <i>26,232,290</i> |
| 2031-2035 | 5,125,000 | 1,109,450 | - | - | 9,226,763 | 4,578,777 | 950,242 | - | 15,302,005 | 5,688,227 | 20,990,232 |
| 2036-2040 | 2,345,000 | 141,600 | - | - | 13,863,073 | 4,527,944 | 676,081 | - | 16,884,153 | 4,669,544 | 21,553,698 |
| 2041-2045 | - | - | - | - | 10,283,182 | 2,492,246 | 322,867 | - | 10,606,049 | 2,492,246 | 13,098,295 |
| 2046-2050 | - | - | - | - | 7,950,155 | 568,456 | - | - | 7,950,155 | 568,456 | 8,518,611 |
| 2051-2055 | - | - | - | - | - | - | - | - | - | - | - |
| 2056-2060 | - | - | - | - | - | - | - | - | - | - | - |
| Total | 18,850,000 | 4,071,522 | - | - | 47,746,785 | 16,490,699 | 3,234,119 | - | 69,830,904 | 20,562,221 | 90,393,125 |

Debt Repayment (by Funding Source) 2026 -2030

| 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 |
|--------------|------------------|----------------------------------|-----------------------------------|------------------|------------------|------------------|------------------|-------------------------|--------------------|-------------------------|-----------------------|-------|
| | | | 2026 | 2027 | 2028 | 2029 | 2030 | | | | | |
| | | | 437,367 | 30,200 | 2,149,378 | 433,050 | 272,428 | 450,000 | 2,130,167 | 5,902,590 | | |
| | | | 434,315 | 30,200 | 2,149,378 | 434,038 | 271,411 | 450,000 | 2,096,835 | 5,866,175 | | |
| | | | 434,811 | 30,200 | 2,149,378 | 442,850 | 271,576 | 450,000 | 1,384,833 | 5,163,648 | | |
| | | | 431,256 | 30,200 | 2,149,378 | 449,325 | 270,391 | 450,000 | 1,377,833 | 5,158,383 | | |
| | | | - | 30,200 | 2,149,378 | 254,800 | 126,639 | 239,775 | 1,340,702 | 4,141,494 | | |
| Total | 1,737,749 | 151,000 | 10,746,889 | 2,014,063 | 1,212,445 | 2,039,775 | 8,330,370 | 26,232,290 | | | | |

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

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



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City of New Albany, Ohio

2026 Annual Budget

Line Item Operating Expenditure Summary - 2021-2029

| Line Item Expenditure Summary - All Departments* | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|----------------|---------------|---------------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 | 2026 | 2027 Projected | 2028 | 2029 |
| | | | | | Amended | Proposed | | Projected | Projected |
| Salaries & Wages | \$ 8,570,488 | \$ 9,891,606 | \$ 11,483,345 | \$ 13,118,398 | \$ 16,845,793 | \$ 19,265,022 | \$ 20,538,434 | \$ 21,529,469 | \$ 22,455,050 |
| Pensions | 1,333,357 | 1,544,644 | 1,767,244 | 2,044,917 | 2,618,649 | 3,027,444 | 3,278,123 | 3,486,908 | 3,689,992 |
| Benefits | 2,910,966 | 3,056,167 | 3,539,195 | 3,672,650 | 4,851,002 | 6,952,561 | 7,297,354 | 7,520,407 | 7,746,113 |
| Professional Development | 188,825 | 219,040 | 271,480 | 319,038 | 529,772 | 599,035 | 611,452 | 635,910 | 661,347 |
| Total Personal Services | 13,003,636 | 14,711,457 | 17,061,265 | 19,155,003 | 24,845,216 | 29,844,062 | 31,725,364 | 33,172,694 | 34,552,503 |
| Materials & Supplies | 956,827 | 1,573,479 | 1,392,764 | 1,488,771 | 2,017,600 | 2,842,654 | 2,618,252 | 2,722,982 | 2,831,901 |
| Clothing & Uniforms | 56,039 | 79,750 | 79,691 | 75,819 | 103,700 | 119,500 | 124,280 | 129,251 | 134,421 |
| Utilities & Communications | 475,546 | 745,933 | 888,483 | 976,715 | 1,125,600 | 1,203,950 | 1,235,468 | 1,284,887 | 1,336,282 |
| Maintenance & Repairs | 1,300,044 | 1,860,779 | 2,112,277 | 2,026,733 | 3,403,607 | 3,735,575 | 3,272,412 | 3,403,308 | 3,539,441 |
| Consulting & Contract Services | 3,689,935 | 5,187,925 | 6,372,424 | 7,782,490 | 10,170,891 | 18,434,144 | 18,911,510 | 19,667,970 | 20,454,689 |
| Payment for Services | 1,505,249 | 1,867,263 | 1,924,606 | 1,603,341 | 1,880,440 | 2,116,345 | 2,200,999 | 2,289,039 | 2,380,600 |
| Miscellaneous | 10,732,845 | 7,957,244 | 7,890,387 | 13,407,782 | 11,547,312 | 12,230,198 | 12,566,627 | 13,069,292 | 13,592,064 |
| Total Operating & Contractual Services | 18,716,485 | 19,272,374 | 20,660,631 | 27,361,652 | 30,249,150 | 40,682,366 | 40,929,547 | 42,566,729 | 44,269,398 |
| Department Totals | \$ 31,720,121 | \$ 33,983,831 | \$ 37,721,896 | \$ 46,516,656 | \$ 55,094,366 | \$ 70,526,428 | \$ 72,654,911 | \$ 75,739,423 | \$ 78,821,901 |

| Line Item Expenditure Summary - All Departments* (Percent of Total) | | | | | | | | | |
|---|-------------|-------------|-------------|-------------|---------|----------|----------------|-----------|-----------|
| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 | 2026 | 2027 Projected | 2028 | 2029 |
| | | | | | Amended | Proposed | | Projected | Projected |
| Salaries & Wages | 27.02% | 29.11% | 30.44% | 28.20% | 30.58% | 27.32% | 28.27% | 28.43% | 28.49% |
| Pensions | 4.20% | 4.55% | 4.68% | 4.40% | 4.75% | 4.29% | 4.51% | 4.60% | 4.68% |
| Benefits | 9.18% | 8.99% | 9.38% | 7.90% | 8.80% | 9.86% | 10.04% | 9.93% | 9.83% |
| Professional Development | 0.60% | 0.64% | 0.72% | 0.69% | 0.96% | 0.85% | 0.84% | 0.84% | 0.84% |
| Total Personal Services | 40.99% | 43.29% | 45.23% | 41.18% | 45.10% | 42.32% | 43.67% | 43.80% | 43.84% |
| Materials & Supplies | 3.02% | 4.63% | 3.69% | 3.20% | 3.66% | 4.03% | 3.60% | 3.60% | 3.59% |
| Clothing & Uniforms | 0.18% | 0.23% | 0.21% | 0.16% | 0.19% | 0.17% | 0.17% | 0.17% | 0.17% |
| Utilities & Communications | 1.50% | 2.19% | 2.36% | 2.10% | 2.04% | 1.71% | 1.70% | 1.70% | 1.70% |
| Maintenance & Repairs | 4.10% | 5.48% | 5.60% | 4.36% | 6.18% | 5.30% | 4.50% | 4.49% | 4.49% |
| Consulting & Contract Services | 11.63% | 15.27% | 16.89% | 16.73% | 18.46% | 26.14% | 26.03% | 25.97% | 25.95% |
| Payment for Services | 4.75% | 5.49% | 5.10% | 3.45% | 3.41% | 3.00% | 3.03% | 3.02% | 3.02% |
| Miscellaneous | 33.84% | 23.41% | 20.92% | 28.82% | 20.96% | 17.34% | 17.30% | 17.26% | 17.24% |
| Total Operating & Contractual Services | 59.01% | 56.71% | 54.77% | 58.82% | 54.90% | 57.68% | 56.33% | 56.20% | 56.16% |
| 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.

City of New Albany, Ohio

2026 Annual Budget

Line Item Operating Expenditure Summary - 2021-2029

Line Item Expenditure Summary - All General Funds (Operations - General)

| | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual | 2025 | 2026 | 2028 | 2029 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | Amended | Proposed | Projected | Projected |
| Salaries & Wages | \$ 8,551,579 | \$ 9,873,835 | \$ 11,451,387 | \$ 13,099,815 | \$ 16,786,293 | \$ 19,205,522 | \$ 19,645,811 | \$ 20,601,622 |
| Pensions | 1,331,051 | 1,542,207 | 1,764,706 | 2,042,318 | 2,615,849 | 3,024,644 | 3,156,614 | 3,360,435 |
| Benefits | 2,823,866 | 2,924,073 | 3,388,053 | 3,493,264 | 4,664,805 | 6,766,364 | 6,799,348 | 7,002,962 |
| Professional Development | 170,237 | 196,557 | 239,377 | 278,308 | 461,372 | 534,135 | 543,956 | 565,715 |
| Total Personal Services | 12,876,733 | 14,536,672 | 16,843,523 | 18,913,705 | 24,528,319 | 29,530,665 | 30,145,728 | 31,530,734 |
| Materials & Supplies | 612,201 | 1,027,136 | 909,120 | 993,934 | 1,325,700 | 1,673,350 | 1,709,604 | 1,777,988 |
| Clothing & Uniforms | 56,039 | 79,750 | 79,691 | 75,819 | 103,700 | 119,500 | 124,280 | 129,251 |
| Utilities & Communications | 475,097 | 518,577 | 616,936 | 697,584 | 810,300 | 856,650 | 888,836 | 924,389 |
| Maintenance & Repairs | 1,300,044 | 1,843,128 | 1,922,877 | 1,923,555 | 2,535,657 | 2,905,800 | 2,969,512 | 3,088,292 |
| Consulting & Contract Services | 2,500,460 | 3,463,736 | 4,626,074 | 5,640,391 | 7,439,891 | 12,048,767 | 11,831,422 | 12,304,679 |
| Payment for Services | 864,472 | 871,154 | 962,772 | 1,192,504 | 1,402,420 | 1,647,145 | 1,703,567 | 1,771,709 |
| Miscellaneous | 537,028 | 620,876 | 709,283 | 790,520 | 1,845,290 | 1,843,795 | 977,912 | 1,017,028 |
| Total Operating & Contractual Services | 6,345,340 | 8,424,357 | 9,826,753 | 11,314,307 | 15,462,958 | 21,095,007 | 20,205,132 | 21,013,338 |
| Department Totals | \$ 19,222,073 | \$ 22,961,029 | \$ 26,670,276 | \$ 30,228,013 | \$ 39,991,277 | \$ 50,625,672 | \$ 50,350,861 | \$ 52,544,071 |
| | | | | | | | | \$ 54,697,402 |

Line Item Expenditure Summary - All General Funds (Operations - General) (Percent of Total)

City of New Albany, Ohio

2026 Annual Budget

Line Item Operating Expenditure Summary - 2026

| All Funds* - All Departments - 2026 | | | | | | | | | | | | | |
|--|-------------------|----------------------|-------------------|-----------------------|-------------------------|-----------------------|------------------------|-------------------|----------------------|---------------------|-----------------------------|----------------------|-------|
| | City Council | Police | Mayors Court | Community Development | Administrative Services | Strategic Initiatives | General Administration | City Attorney | Public Service | Finance | Land & Building Maintenance | | Total |
| Salaries & Wages | \$ 304,871 | \$ 7,036,283 | \$ - | \$ 2,802,457 | \$ 2,073,448 | \$ 1,191,078 | \$ 40,000 | \$ - | \$ 4,085,286 | \$ 1,033,096 | \$ 698,502 | \$ 19,265,022 | |
| Pensions | 42,682 | 1,322,852 | - | 392,285 | 288,981 | 166,692 | - | - | 571,705 | 144,457 | 97,790 | 3,027,444 | |
| Benefits | 226,562 | 2,139,235 | - | 860,219 | 790,352 | 415,352 | 371,994 | - | 1,590,879 | 341,971 | 215,996 | 6,952,561 | |
| Professional Development | 15,370 | 186,347 | 700 | 65,600 | 38,825 | 45,773 | 127,400 | 500 | 78,600 | 39,920 | - | 599,035 | |
| Total Personal Services | 589,485 | 10,684,718 | 700 | 4,120,561 | 3,191,606 | 1,818,895 | 539,394 | 500 | 6,326,470 | 1,559,444 | 1,012,288 | \$ 29,844,062 | |
| Materials & Supplies | 213,750 | 483,904 | 1,000 | 19,500 | 21,600 | 41,800 | 1,023,000 | - | 935,100 | 7,000 | 96,000 | 2,842,654 | |
| Clothing & Uniforms | - | 67,000 | - | 5,500 | - | - | - | - | 47,000 | - | - | 119,500 | |
| Utilities & Communications | - | 53,200 | - | 12,200 | 10,000 | 20,700 | 24,600 | - | 35,000 | - | - | 1,048,250 | |
| Maintenance & Repairs | 90,000 | 322,375 | 22,100 | 549,900 | 86,500 | 50,500 | 372,200 | - | 1,493,000 | - | 749,000 | 3,735,575 | |
| Consulting & Contract Services | 8,000 | 153,850 | 309,840 | 3,810,000 | 308,850 | 387,400 | 8,189,754 | 330,000 | 2,642,250 | 281,000 | 2,013,200 | 18,434,144 | |
| Payment for Services | 12,550 | - | 2,000 | 41,000 | 11,600 | 210,495 | 636,200 | - | 2,500 | 1,185,000 | 15,000 | 2,116,345 | |
| Miscellaneous | 20,000 | 164,903 | 4,200 | 4,635,000 | 100,000 | 1,203,495 | 5,740,000 | 79,500 | 20,000 | - | 263,100 | 12,230,198 | |
| Total Operating & Contractual Service | 344,300 | 1,245,232 | 339,140 | 9,073,100 | 538,550 | 1,914,390 | 15,985,754 | 409,500 | 5,174,850 | 1,473,000 | 4,184,550 | 40,682,366 | |
| Department Totals | \$ 933,785 | \$ 11,929,950 | \$ 339,840 | \$ 13,193,661 | \$ 3,730,156 | \$ 3,733,285 | \$ 16,525,148 | \$ 410,000 | \$ 11,501,320 | \$ 3,032,444 | \$ 5,196,838 | \$ 70,526,428 | |

| All Funds* - All Departments - 2026 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget) | | | | | | | | | | | | | |
|---|--------------|---------------|--------------|-----------------------|-------------------------|-----------------------|------------------------|---------------|----------------|--------------|-----------------------------|----------------|-------|
| | City Council | Police | Mayors Court | Community Development | Administrative Services | Strategic Initiatives | General Administration | City Attorney | Public Service | Finance | Land & Building Maintenance | | Total |
| Salaries & Wages | 1.02% | 23.58% | 0.00% | 9.39% | 6.95% | 3.99% | 0.13% | 0.00% | 13.69% | 3.46% | 2.34% | 64.55% | |
| Pensions | 0.14% | 4.43% | 0.00% | 1.31% | 0.97% | 0.56% | 0.00% | 0.00% | 1.92% | 0.48% | 0.33% | 10.14% | |
| Benefits | 0.76% | 7.17% | 0.00% | 2.88% | 2.65% | 1.39% | 1.25% | 0.00% | 5.33% | 1.15% | 0.72% | 23.30% | |
| Professional Development | 0.05% | 0.62% | 0.00% | 0.22% | 0.13% | 0.15% | 0.43% | 0.00% | 0.26% | 0.13% | 0.00% | 2.01% | |
| Total Personal Services | 1.98% | 35.80% | 0.00% | 13.81% | 10.69% | 6.09% | 1.81% | 0.00% | 21.20% | 5.23% | 3.39% | 100.00% | |
| Materials & Supplies | 0.53% | 1.19% | 0.00% | 0.05% | 0.05% | 0.10% | 2.51% | 0.00% | 2.30% | 0.02% | 0.24% | 6.99% | |
| Clothing & Uniforms | 0.00% | 0.16% | 0.00% | 0.01% | 0.00% | 0.00% | 0.00% | 0.00% | 0.12% | 0.00% | 0.00% | 0.29% | |
| Utilities & Communications | 0.00% | 0.13% | 0.00% | 0.03% | 0.02% | 0.05% | 0.06% | 0.00% | 0.09% | 0.00% | 0.00% | 2.96% | |
| Maintenance & Repairs | 0.22% | 0.79% | 0.05% | 1.35% | 0.21% | 0.12% | 0.91% | 0.00% | 3.67% | 0.00% | 1.84% | 9.18% | |
| Consulting & Contract Services | 0.02% | 0.38% | 0.76% | 9.37% | 0.76% | 0.95% | 20.13% | 0.81% | 6.49% | 0.69% | 4.95% | 45.31% | |
| Payment for Services | 0.03% | 0.00% | 0.00% | 0.10% | 0.03% | 0.52% | 1.56% | 0.00% | 0.01% | 2.91% | 0.04% | 5.20% | |
| Miscellaneous | 0.05% | 0.41% | 0.01% | 11.39% | 0.25% | 2.96% | 14.11% | 0.20% | 0.05% | 0.00% | 0.65% | 30.06% | |
| Total Operating & Contractual Service | 0.85% | 3.06% | 0.83% | 22.30% | 1.32% | 4.71% | 39.29% | 1.01% | 12.72% | 3.62% | 10.29% | 100.00% | |
| Department Totals | 1.32% | 16.92% | 0.48% | 18.71% | 5.29% | 5.29% | 23.43% | 0.58% | 16.31% | 4.30% | 7.37% | 100.00% | |

*All Funds includes only funds detailed in the "Departments" Section of the 2026 Annual Budget Program.

City of New Albany, Ohio

2026 Annual Budget

Line Item Expenditure Summary - 2026

All General Funds (Operations - General) - All Departments - 2026

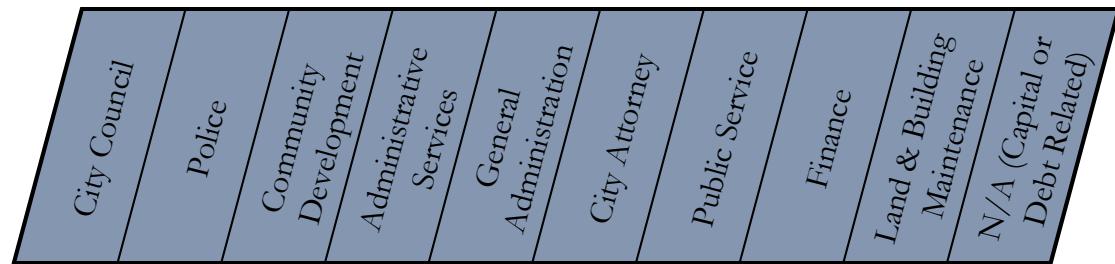
| | City Council | Police | Mayors Court | Community Development | Administrative Services | Strategic Initiatives | General Administration | City Attorney | Public Service | Finance | Land & Building Maintenance | Total |
|--|-------------------|----------------------|-------------------|-----------------------|-------------------------|-----------------------|------------------------|-------------------|----------------------|---------------------|-----------------------------|----------------------|
| Salaries & Wages | \$ 304,871 | \$ 6,996,783 | \$ - | \$ 2,802,457 | \$ 2,073,448 | \$ 1,191,078 | \$ 20,000 | \$ - | \$ 4,085,286 | \$ 1,033,096 | \$ 698,502 | \$ 19,205,522 |
| Pensions | 42,682 | 1,320,052 | - | 392,285 | 288,981 | 166,692 | - | - | 571,705 | 144,457 | 97,790 | 3,024,644 |
| Benefits | 226,562 | 2,139,035 | - | 860,219 | 790,352 | 415,352 | 185,997 | - | 1,590,879 | 341,971 | 215,996 | 6,766,364 |
| Professional Development | 15,370 | 185,147 | 700 | 65,600 | 38,825 | 45,773 | 63,700 | 500 | 78,600 | 39,920 | - | 534,135 |
| Total Personal Services | 589,485 | 10,641,018 | 700 | 4,120,561 | 3,191,606 | 1,818,895 | 269,697 | 500 | 6,326,470 | 1,559,444 | 1,012,288 | \$ 29,530,665 |
| Materials & Supplies | 107,750 | 445,704 | - | 19,500 | 21,600 | 41,800 | 509,000 | - | 770,100 | 7,000 | 76,000 | 1,998,454 |
| Clothing & Uniforms | - | 67,000 | - | 5,500 | - | - | - | - | 47,000 | - | - | 119,500 |
| Utilities & Communications | - | 51,200 | - | 12,200 | 10,000 | 20,700 | 12,300 | - | 35,000 | - | 731,250 | 872,650 |
| Maintenance & Repairs | 45,000 | 314,075 | 22,100 | 274,950 | 86,500 | 50,500 | 186,100 | - | 1,368,000 | 148,650 | 724,000 | 3,219,875 |
| Consulting & Contract Services | 8,000 | 151,850 | 306,840 | 2,835,000 | 308,850 | 387,400 | 4,069,377 | 330,000 | 1,912,250 | 281,000 | 1,458,200 | 12,048,767 |
| Payment for Services | 12,550 | - | 2,000 | 41,000 | 11,600 | 210,495 | 167,000 | - | 2,500 | 1,185,000 | 15,000 | 1,647,145 |
| Miscellaneous | 20,000 | 146,903 | 4,200 | 35,000 | 100,000 | 1,203,495 | 118,500 | 79,500 | 20,000 | - | 263,100 | 1,990,698 |
| Total Operating & Contractual Service | 193,300 | 1,176,732 | 335,140 | 3,223,150 | 538,550 | 1,914,390 | 5,062,277 | 409,500 | 4,154,850 | 1,621,650 | 3,267,550 | 21,897,089 |
| Department Totals | \$ 782,785 | \$ 11,817,750 | \$ 335,840 | \$ 7,343,711 | \$ 3,730,156 | \$ 3,733,285 | \$ 5,331,974 | \$ 410,000 | \$ 10,481,320 | \$ 3,181,094 | \$ 4,279,838 | \$ 51,427,754 |

All General Funds (Operations - General) - All Departments - 2026 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)

| | City Council | Police | Mayors Court | Community Development | Administrative Services | Strategic Initiatives | General Administration | City Attorney | Public Service | Finance | Land & Building Maintenance | Total |
|--|--------------|---------------|--------------|-----------------------|-------------------------|-----------------------|------------------------|---------------|----------------|--------------|-----------------------------|----------------|
| Salaries & Wages | 1.03% | 23.69% | 0.00% | 9.49% | 7.02% | 4.03% | 0.07% | 0.00% | 13.83% | 3.50% | 2.37% | 65.04% |
| Pensions | 0.14% | 4.47% | 0.00% | 1.33% | 0.98% | 0.56% | 0.00% | 0.00% | 1.94% | 0.49% | 0.33% | 10.24% |
| Benefits | 0.77% | 7.24% | 0.00% | 2.91% | 2.68% | 1.41% | 0.63% | 0.00% | 5.39% | 1.16% | 0.73% | 22.91% |
| Professional Development | 0.05% | 0.63% | 0.00% | 0.22% | 0.13% | 0.16% | 0.22% | 0.00% | 0.27% | 0.14% | 0.00% | 1.81% |
| Total Personal Services | 2.00% | 36.03% | 0.00% | 13.95% | 10.81% | 6.16% | 0.91% | 0.00% | 21.42% | 5.28% | 3.43% | 100.00% |
| Materials & Supplies | 0.49% | 2.04% | 0.00% | 0.09% | 0.10% | 0.19% | 2.32% | 0.00% | 3.52% | 0.03% | 0.35% | 9.13% |
| Clothing & Uniforms | 0.00% | 0.31% | 0.00% | 0.03% | 0.00% | 0.00% | 0.00% | 0.00% | 0.21% | 0.00% | 0.00% | 0.55% |
| Utilities & Communications | 0.00% | 0.23% | 0.00% | 0.06% | 0.05% | 0.09% | 0.06% | 0.00% | 0.16% | 0.00% | 0.00% | 3.99% |
| Maintenance & Repairs | 0.21% | 1.43% | 0.10% | 1.26% | 0.40% | 0.23% | 0.85% | 0.00% | 6.25% | 0.68% | 0.31% | 14.70% |
| Consulting & Contract Services | 0.04% | 0.69% | 1.40% | 12.95% | 1.41% | 1.77% | 18.58% | 1.51% | 8.73% | 1.28% | 6.66% | 55.02% |
| Payment for Services | 0.06% | 0.00% | 0.01% | 0.19% | 0.05% | 0.96% | 0.76% | 0.00% | 0.01% | 5.41% | 0.07% | 7.52% |
| Miscellaneous | 0.09% | 0.67% | 0.02% | 0.16% | 0.46% | 5.50% | 0.54% | 0.36% | 0.09% | 0.00% | 1.20% | 9.09% |
| Total Operating & Contractual Service | 0.88% | 5.37% | 1.53% | 14.72% | 2.46% | 8.74% | 23.12% | 1.87% | 18.97% | 7.41% | 14.92% | 100.00% |
| Department Totals | 1.52% | 22.98% | 0.65% | 14.28% | 7.25% | 7.26% | 10.37% | 0.80% | 20.38% | 6.19% | 8.32% | 100.00% |

City of New Albany, Ohio
2026 Annual Budget Program
Fund Matrix by Department

| Fund Number & Description / Department | City Council | Police | Community Development | Administrative Services | General Administration | City Attorney | Public Service | Finance | Land & Building Maintenance | N/A (Capital or Debt Related) |
|---|--------------|--------|-----------------------|-------------------------|------------------------|---------------|----------------|---------|-----------------------------|-------------------------------|
| 101 - General Fund | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | | |
| 102 - Information Technology General | ✓ | ✓ | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ | |
| 103 - Insurance Reserve | | | | | ✓ | | | | | |
| 110 - Community Events & Council Grants General | | | | | ✓ | | | | | |
| 111 - Senior Connections General | | | | | ✓ | | | | | |
| 112 - IDEA Board General | | | | | ✓ | | | | | |
| 113 - Sustainability Advisory Board General | | | | | ✓ | | | | | |
| 299 - Severance Liability | | | | | | ✓ | | | | |
| 201 - Street Construction, Maint & Repair | | | | | | | ✓ | | ✓ | |
| 202 - State Highway | | | | | | | ✓ | | ✓ | |
| 203 - Permissive Tax Fund | | | | | | | ✓ | | ✓ | |
| 210 - Alcohol Education | | | ✓ | | | | | | | |
| 211 - Drug Use Prevention | | | ✓ | | | | | | | |
| 212 - Mandatory Drug Fines | | | ✓ | | | | | | | |
| 213 - Law Enforcement & Education | | | ✓ | | | | | | | |
| 214 - OneOhio Opiod Settlement | | | ✓ | | | | | | | |
| 216 - K-9 Patrol | | | ✓ | | | | | | | |
| 217 - Safety Town | | | ✓ | | | | | | | |
| 218 - DUI Grant | | | ✓ | | | | | | | |
| 219 - Law Enforcement Assistance | | | ✓ | | | | | | | |
| 221 - Economic Development NAECA | | | | ✓ | | | | | | |
| 222 - Economic Development NACA | | | | ✓ | | | | ✓ | | |
| 223 - Oak Grove EOZ | | | | ✓ | | | | | | |
| 224 - Central College EOZ | | | | ✓ | | | | | | |



Fund Number & Description / Department

- 282 - Hinson Amphitheater
- 290 - Alcohol Indigent
- 291 - Mayor's Court Computer
- 292 - Court Special Projects
- 293 - Clerk's Court Computer
- 301 - Debt Service
- 401 - Capital Improvements
- 402 - Village Center Improvements
- 403 - Bond Improvements
- 404 - Park Improvements
- 405 - Water & Sanitary Improvements
- 410 - Infrastructure Replacement
- 411 - Leisure Trail Improvements
- 415 - Capital Equipment Replacement
- 417 - Oak Grove II Infrastructure
- 422 - Economic Development Cap

City of New Albany, Ohio
2026 Annual Budget Program
Transfers Summary - 2026

Proposed Fund Transfers

| Fund Number / Description (Transfers Out) | Fund Number / Description (Transfers In) | | | | | | | | | Total All Funds |
|--|---|--|---------------------------|--|-----------------------------|---|-------------------------------------|---|--|----------------------------|
| | 101 General Fund | 299 Severance Liability | 216 K-9 Patrol | 282 Hinson Amphitheater | 301 Debt Service | 401 Capital Improvements | 404 Park Improvement | 410 Infrastructure Replacement | 415 Capital Equipment Replacement | |
| 101 - General Fund | - | 750,000 | 20,500 | 50,000 | 437,367 | 4,000,000 | 6,000,000 | 500,000 | 138,996 | 11,896,863 |
| Total General Funds | - | 750,000 | 20,500 | 50,000 | 437,367 | 4,000,000 | 6,000,000 | 500,000 | 138,996 | 11,896,863 |
| 221 - Economic Development NAECA | - | - | - | - | 12,149,378 | - | - | - | - | 12,149,378 |
| 222 - Economic Development NACA | - | - | - | - | 30,200 | - | - | - | - | 30,200 |
| 230 - Wentworth Crossing TIF | - | - | - | - | 160,000 | - | - | - | - | 160,000 |
| 231 - Hawksmoor TIF | - | - | - | - | 129,651 | - | - | - | - | 129,651 |
| 232 - Enclave TIF | - | - | - | - | 30,000 | - | - | - | - | 30,000 |
| 233 - Saunton TIF | - | - | - | - | 120,000 | - | - | - | - | 120,000 |
| 234 - Richmond Square TIF | - | - | - | - | 88,382 | - | - | - | - | 88,382 |
| 235 - Tidewater I TIF | - | - | - | - | 300,000 | - | - | - | - | 300,000 |
| 236 - Ealy Crossing TIF | - | - | - | - | 225,000 | - | - | - | - | 225,000 |
| 237 - Upper Clarendon TIF | - | - | - | - | 317,100 | - | - | - | - | 317,100 |
| 238 - Balfour Green TIF | - | - | - | - | 24,130 | - | - | - | - | 24,130 |
| 250 - Blacklick TIF | - | - | - | - | 272,428 | - | - | - | - | 272,428 |
| 252 - Village Center TIF | - | - | - | - | 450,000 | - | - | - | - | 450,000 |
| 258 - Windsor TIF | - | - | - | - | 5,995,180 | - | - | - | - | 5,995,180 |
| 281 - Healthy New Albany Facility | - | - | - | - | 433,050 | - | - | - | - | 433,050 |
| Total Special Revenue | - | - | - | - | 20,724,499 | - | - | - | - | 20,724,499 |
| Grand Total All Funds | - | 750,000 | 20,500 | 50,000 | 21,161,866 | 4,000,000 | 6,000,000 | 500,000 | 138,996 | 32,621,362 |

Projected Intrafund Transfers - General Funds

| Fund Number / Description (Intrafund Transfers Out) | Fund Number / Description (Intrafund Transfers In) | | | | | |
|--|---|---|--|---------------------------------------|--|--|
| | 101 General Fund | 102 Information Technology | Community Events & Council Grants | 111 Senior Connections | 112 IDEA Board Implementation | 113 Sustainability Advisory Board |
| 101 - General Fund | (4,450,388) | 3,201,420 | 775,000 | 265,578 | 97,500 | 110,890 |
| Total General Funds | (4,450,388) | 3,201,420 | 775,000 | 265,578 | 97,500 | 110,890 |

City of New Albany, Ohio
2026 Annual Budget Program
Advances Summary - 2026

| Fund Number / Description (Advances Out) | Fund Number / Description (Advances In) |
|---|--|
| | <i>101 - General Fund</i> |
| 101 - General Fund | 8,814,697 |
| Total General Funds | 8,814,697 |
| 240 - Oxford TIF | (22,197) |
| 241 - Schleppi Residential TIF | (300,000) |
| 259 - Village Center TIF II | (542,500) |
| Total Special Revenue | (864,697) |
| 402 - Village Center Improvements | (700,000) |
| 403 - Bond Improvements | (3,250,000) |
| 417 - Oak Grove II Infrastructure | (4,000,000) |
| Total Capital Projects | (7,950,000) |

| Advance Due To/(From) Balances | | |
|---------------------------------------|--------------------|---------------------------------|
| <i>101 - General Fund</i> | | |
| Projected 12/31/2025 | 2026 Budget | Projected 12/31/2026 |
| 10,763,605 | (8,814,697) | 1,948,908 |
| 10,763,605 | (8,814,697) | 1,948,908 |
| (22,197) | 22,197 | (0) |
| (2,037,171) | 300,000 | (1,737,171) |
| (754,237) | 542,500 | (211,737) |
| (2,813,605) | 864,697 | (1,948,908) |
| (700,000) | 700,000 | - |
| (3,250,000) | 3,250,000 | - |
| (4,000,000) | 4,000,000 | - |
| (7,950,000) | 7,950,000 | - |

CITY OF NEW ALBANY, OHIO
2026 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN

Wage Rate Increase: 3.25%

FISCAL YEAR 2026

Year 1 **Year 2** **Year 3** **Year 4** **Year 5**

For Non-Collective Bargaining Employees

| Non-Exempt | Grade 0 | Seasonal, Temporary, Part-time Labor, Intern | Hourly Min | \$ 14.3700 | \$ 14.3700 | \$ 14.3700 | \$ 14.3700 | \$ 14.3700 |
|-------------------|----------------|--|------------|--------------|--------------|--------------|--------------|--------------|
| | | | Hourly Max | \$ 17.4200 | \$ 17.4200 | \$ 17.4200 | \$ 17.4200 | \$ 17.4200 |
| | Grade 1 | Safety Town Worker | Hourly | \$ 21.0000 | \$ 22.0000 | \$ 23.0000 | \$ 24.0000 | \$ 25.0000 |
| | Grade 2 | Safety Town Director/Asst. Director | Hourly | \$ 24.0000 | \$ 26.5000 | \$ 29.0000 | \$ 31.5000 | \$ 34.0000 |
| | Grade 3 | Community Program Assistant | Hourly | \$ 20.0833 | \$ 21.2381 | \$ 22.4592 | \$ 23.7506 | \$ 25.1164 |
| | | | Annual | \$ 41,773.26 | \$ 44,175.25 | \$ 46,715.14 | \$ 49,401.25 | \$ 52,242.11 |
| | Grade 4 | Vacant | Hourly | \$ 21.6899 | \$ 22.9370 | \$ 24.2560 | \$ 25.6506 | \$ 27.1255 |
| | | | Annual | \$ 45,114.99 | \$ 47,708.96 | \$ 50,452.48 | \$ 53,353.25 | \$ 56,421.04 |
| | Grade 5 | Clerk | Hourly | \$ 25.9609 | \$ 27.4537 | \$ 29.0322 | \$ 30.7015 | \$ 32.4669 |
| | | | Annual | \$ 53,998.67 | \$ 57,103.70 | \$ 60,386.98 | \$ 63,859.12 | \$ 67,531.15 |
| | Grade 6 | Accounts Payable Technician Administrative Assistant Asset Control Technician Maintenance Worker I | Hourly | \$ 29.2060 | \$ 30.8855 | \$ 32.6613 | \$ 34.5392 | \$ 36.5254 |
| | | | Annual | \$ 60,748.48 | \$ 64,241.84 | \$ 67,935.50 | \$ 71,841.54 | \$ 75,972.83 |
| | | | | | | | | |
| | Grade 7 | Dispatcher Deputy Clerk of Council Economic Development Specialist I Fleet Mechanic Forestry Specialist GIS Technician Maintenance Worker II* Permit Specialist Planner I Property Room Custodian | Hourly | \$ 30.7470 | \$ 32.5149 | \$ 34.3846 | \$ 36.3617 | \$ 38.8173 |
| | | | Annual | \$ 63,953.76 | \$ 67,630.99 | \$ 71,519.97 | \$ 75,632.34 | \$ 80,739.98 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | Grade 8 | IT Support Specialist | Hourly | \$ 34.0521 | \$ 36.0100 | \$ 38.0806 | \$ 40.2702 | \$ 43.0319 |
| | | Payroll Specialist/Financial Data Analyst | Annual | \$ 70,828.37 | \$ 74,900.80 | \$ 79,207.65 | \$ 83,762.02 | \$ 89,506.35 |
| | | Police Recruit (Step 1 Only) | | | | | | |
| | | Police Records Supervisor | | | | | | |
| | | Probation Officer | | | | | | |

CITY OF NEW ALBANY, OHIO
2026 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN

| | | | | | | | | |
|--|-----------------|--|--------|---------------|---------------|---------------|---------------|---------------|
| | Grade 9 | Administrative Services Coordinator City Forester Communications & Marketing Specialist (PT) Community Program Specialist Development Department Coordinator Development Services Coordinator Dispatch Supervisor Economic Development Specialist II Engineering Coordinator Executive Administrative Assistant* Maintenance Supervisor Professional Standards Coordinator Public Services Coordinator | Hourly | \$ 36.4357 | \$ 38.5308 | \$ 40.7464 | \$ 43.0893 | \$ 45.5669 |
| | | | Annual | \$ 75,786.26 | \$ 80,144.06 | \$ 84,752.51 | \$ 89,625.74 | \$ 94,779.15 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
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| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | Grade 10 | Building Inspector Project Implementation Specialist (PT) | Hourly | \$ 39.0893 | \$ 41.3370 | \$ 43.7137 | \$ 46.2272 | \$ 49.3407 |
| | | | Annual | \$ 81,305.74 | \$ 85,980.96 | \$ 90,924.50 | \$ 96,152.58 | \$ 102,628.66 |
| | | | | | | | | |
| | Grade 12 | Vacant | Hourly | \$ 45.9537 | \$ 48.5959 | \$ 51.3902 | \$ 54.3451 | \$ 57.4700 |
| | | | Annual | \$ 95,583.70 | \$ 101,079.47 | \$ 106,891.62 | \$ 113,037.81 | \$ 119,537.60 |
| | Grade 13 | Police Sergeant | Hourly | \$ 61.7479 | \$ 65.2985 | | | |
| | | | Annual | \$ 128,435.63 | \$ 135,820.88 | | | |

CITY OF NEW ALBANY, OHIO
2026 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN

| | | FISCAL YEAR 2026 | | | | | | |
|--|-----------------|--|--------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| | | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | | |
| For Non-Collective Bargaining Employees | | | | | | | | |
| Exempt | Grade 20 | Assistant Operations Manager Clerk of Council Communications & Marketing Specialist Engineer I Financial Reporting and Projects Manager Human Resources Generalist Management Analyst I Master Plans Examiner Multimedia Communications Specialist Planner II Procurement Manager* Program Manager* Right of Way Manager | Min Salary Max Salary | \$ 74,794.59 \$ 104,712.43 |
| | Grade 22 | Community Program Administrator Communications & Marketing Manager* Emergency Communication Manager Engineer II Finance Manager Fleet Manager GIS Manager Management Analyst II* Network Administrator Operations Manager Planning Manager | Min Salary Max Salary | \$ 89,755.29 \$ 117,628.78 |
| | Grade 23 | Assistant Chief Building Official Chief Communications & Marketing Officer City Engineer Economic Development Manager Human Resources Officer Innovation & Information Technology Officer* IT Manager Operations Manager | Min Salary Max Salary | \$ 114,747.02 \$ 143,433.76 |
| | Grade 24 | Deputy Director of Finance Deputy Director of Public Service Police Lieutenant | Min Salary Max Salary | \$ 124,871.75 \$ 156,089.71 |

CITY OF NEW ALBANY, OHIO
2026 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN

| | | | | | | | | |
|--|-----------------|--|------------|---------------|---------------|---------------|---------------|---------------|
| | Grade 25 | Director of Administrative Services Director of Community Development Director of Finance Chief of Police Director of Public Service Director of Strategic Initiatives* | Min Salary | \$ 143,096.29 | \$ 143,096.29 | \$ 143,096.29 | \$ 143,096.29 | \$ 143,096.29 |
| | | | Max Salary | \$ 178,870.35 | \$ 178,870.35 | \$ 178,870.35 | \$ 178,870.35 | \$ 178,870.35 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | Grade 26 | Deputy City Manager | Min Salary | \$ 160,267.84 | \$ 160,267.84 | \$ 160,267.84 | \$ 160,267.84 | \$ 160,267.84 |
| | | | Max Salary | \$ 200,334.79 | \$ 200,334.79 | \$ 200,334.79 | \$ 200,334.79 | \$ 200,334.79 |
| | Grade 27 | City Manager | Min Salary | \$ 179,499.98 | \$ 179,499.98 | \$ 179,499.98 | \$ 179,499.98 | \$ 179,499.98 |
| | | | Max Salary | \$ 224,374.97 | \$ 224,374.97 | \$ 224,374.97 | \$ 224,374.97 | \$ 224,374.97 |

Wage Rate Increase: 3.25%

FISCAL YEAR 2026

For Members of Council and Mayor

| | | | FISCAL YEAR 2026 | | | | |
|----------------|-----------------|---|-------------------------|---------------|---------------|---------------|---------------|
| | | | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 |
| Council | Grade 97 | Council Member | Pay Period | \$ 531.68 | \$ 531.68 | \$ 531.68 | \$ 531.68 |
| | | | Annual | \$ 13,823.64 | \$ 13,823.64 | \$ 13,823.64 | \$ 13,823.64 |
| | Grade 98 | President, Pro-Term | Pay Period | \$ 531.68 | \$ 531.68 | \$ 531.68 | \$ 531.68 |
| | | | Annual | \$ 13,823.64 | \$ 13,823.64 | \$ 13,823.64 | \$ 13,823.64 |
| | Grade 99 | Mayor | Pay Period | \$ 1,160.19 | \$ 1,160.19 | \$ 1,160.19 | \$ 1,160.19 |
| | | | Annual | \$ 30,164.98 | \$ 30,164.98 | \$ 30,164.98 | \$ 30,164.98 |
| | | Additional stipend for presiding over Mayor's Court | Pay Period | \$ 266.10 | \$ 266.10 | \$ 266.10 | \$ 266.10 |
| | | | Annual | \$ 6,918.58 | \$ 6,918.58 | \$ 6,918.58 | \$ 6,918.58 |

Wage Rate Increase: 3.25%

FISCAL YEAR 2026

For Collective Bargaining Employees (Police Officers)

| FOP | Police Officer | Hourly | \$ 34.3203 | \$ 37.2674 | \$ 42.0872 | \$ 46.8174 | \$ 51.7267 |
|------------|----------------|--------|--------------|--------------|--------------|--------------|---------------|
| | | Annual | \$ 71,386.30 | \$ 77,516.21 | \$ 87,541.33 | \$ 97,380.23 | \$ 107,591.59 |

* Indicates new position for 2026 that has been estimated as of the printing of the budget.

City of New Albany, Ohio
2026 Annual Budget Program
Position Summary Schedule

| Department/Position | 2023 | | 2024 | | 2025 | | 2026 | |
|------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|
| | Full Time | FTE |
| <u>City Council</u> | | | | | | | | |
| Mayor* | 1 | | 1 | | 1 | | 1 | |
| Council Member* | 6 | | 6 | | 6 | | 6 | |
| Clerk of Council | 1 | | 1 | | 1 | | 1 | |
| Deputy Clerk of Council | 1 | | 1 | | 1 | | 1 | |
| <i>Total City Council</i> | 9 | 0 | 9 | 0 | 9 | 0 | 9 | 0 |
| <u>Police</u> | | | | | | | | |
| Chief of Police | 1 | | 1 | | 1 | | 1 | |
| Police Lieutenant | 1 | | 1 | | 1 | | 1 | |
| Administrative Assistant | 1 | | 1 | | 1 | | | 1 |
| Police Coordinator | | | | | | | | 1 |
| Police Sergeant | 6 | | 6 | | 7 | | 7 | |
| Police Officer | 26 | | 26 | | 29 | | 31 | |
| Property Room Custodian | 1 | | 1 | | 1 | | 1 | |
| Emergency Communication Manager | 1 | | 1 | | 1 | | 1 | |
| Dispatch Supervisor | 1 | | 2 | | 2 | | 2 | |
| Dispatcher | 9 | | 10 | | 12 | | 12 | |
| Professional Standards Coordinator | 1 | | 1 | | 1 | | 1 | |
| Police Clerk | 2 | | 3 | | 2 | | 2 | |
| Police Records Supervisor | | | | | 1 | | 1 | |
| Probation Officer | 1 | | 1 | | 1 | | 1 | |
| Safety Town | | 1.24 | | 1.49 | | 1.46 | | 1.46 |
| <i>Total Police</i> | 51 | 1.24 | 54 | 1.49 | 60 | 1.46 | 62 | 1.46 |

*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

2026 Annual Budget Program

Position Summary Schedule - Continued

| Department/Position | 2023 | | 2024 | | 2025 | | 2026 | |
|-------------------------------------|-----------|------|-----------|------|-----------|------|-----------|------|
| | Full Time | FTE |
| <u>Community Development</u> | | | | | | | | |
| Director of Community Development | 1 | | 1 | | 1 | | 1 | |
| Development Department Coordinator | 1 | | 1 | | 1 | | 1 | |
| Assistant Chief Building Official | 1 | | 1 | | 1 | | 1 | |
| Master Plans Examiner | | | 1 | | 1 | | 1 | |
| Building Inspector | 4 | | 6 | | 6 | | 6 | |
| Engineer II | | | | | 1 | | 1 | |
| Engineer I | | | | | 2 | | 2 | |
| Development Services Coordinator | | | 2 | | 2 | | 2 | |
| Permit Specialist | 2 | 1 | 3 | 1 | 3 | 1 | 3 | 1 |
| Planning Manager | | | 1 | | 1 | | 1 | |
| Planner II | 1 | | 1 | | 1 | | 2 | |
| Planner I | 2 | | 3 | | 3 | | 3 | |
| Planning Technician | | | | | 1 | | | |
| Economic Development Manager | 1 | | 1 | | 1 | | 1 | |
| Economic Development Specialist II | 1 | | 1 | | 1 | | 1 | |
| Economic Development Specialist I | 1 | | 1 | | 1 | | 1 | |
| Engineering Manager | 1 | | 1 | | | | | |
| Engineer | 1 | | 1 | | | | | |
| Development Manager | 1 | | | | | | | |
| Development Engineer | 1 | | 1 | | | | | |
| Economic Development Coordinator | 1 | | | | | | | |
| Development Temp Clerk | 2 | | 1 | | 1 | | 1 | |
| Development Intern | | 0.75 | | 0.75 | | 0.75 | | 0.75 |
| <i>Total Community Development</i> | 22 | 1.75 | 27 | 1.75 | 28 | 1.75 | 28 | 1.75 |

City of New Albany, Ohio

2026 Annual Budget Program

Position Summary Schedule - Continued

| Department/Position | 2023 | | 2024 | | 2025 | | 2026 | |
|--|-----------|-------------|-----------|-------------|-----------|------------|-----------|------------|
| | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| <u>Administrative Services</u> | | | | | | | | |
| City Manager | 1 | | 1 | | 1 | | 1 | |
| Deputy City Manager | | | | | | | 1 | |
| Director of Strategic Initiatives | | | | | | | 1 | |
| Chief Communications & Marketing Officer | 1 | 0.375 | 1 | 0.375 | 1 | | | |
| Public Information Officer | 1 | | | | | | | |
| Communications & Marketing Manager | | | | | | | 1 | |
| Multimedia Communications Specialist | | | 1 | | 1 | | 1 | |
| Communications & Marketing Specialist | | | 1 | 0.75 | 1 | 1 | 2 | 0.5 |
| Director of Administrative Services | 1 | | 1 | | 1 | | 1 | |
| Human Resources Officer | 1 | | 1 | | 1 | | 1 | |
| Human Resources Generalist | | | | | 1 | | 1 | |
| IT Manager | 1 | | 1 | | 1 | | 1 | |
| Network Administrator | 1 | | | | | | 1 | |
| IT Support Specialist | 1 | | 1 | | 1 | | 2 | |
| Project Implementation Specialist | | | 1 | | 1 | | | 0.5 |
| IT Intern | | | | | | 0.75 | | 0.75 |
| GIS Manager | 1 | | 1 | | 1 | | 1 | |
| GIS Technician | | | 1 | | 1 | | 1 | |
| Management Analyst II | | | | | | | 1 | |
| Management Analyst I | | | | | | 1 | | |
| Planner II | 1 | | 1 | | 1 | | | |
| Program Manager | | | | | | | 1 | |
| Community Program Administrator | 1 | | 1 | | 1 | | 1 | |
| Community Program Specialist | | | 2 | | 3 | | 3 | |
| Community Program Assistant | | 0.5 | | 0.5 | | 0.75 | | 0.75 |
| Event Intern | | 0.75 | | 0.75 | | 1 | | 1 |
| Administrative Services Coordinator | 1 | | 1 | | | | | |
| Executive Administrative Assistant | | | | | 1 | | 1 | |
| Administrative Assistant | 2 | | 1 | 0.75 | 2 | | 3 | |
| City Manager's Office Clerk | | | 2 | | 2 | | 1 | |
| Total Administrative Services | 14 | 1.63 | 19 | 3.13 | 23 | 3.5 | 27 | 3.5 |

City of New Albany, Ohio

2026 Annual Budget Program

Position Summary Schedule - Continued

| Department/Position | 2023 | | 2024 | | 2025 | | 2026 | |
|-----------------------------------|-----------|------|-----------|------|-----------|-----|-----------|-----|
| | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| Public Service | | | | | | | | |
| Director of Public Service | 1 | | 1 | | 1 | | 1 | |
| Deputy Director of Public Service | | | 1 | | 1 | | 1 | |
| City Engineer | | | | | | | 1 | |
| Engineer II | | | | | | | 1 | |
| Engineer I | | | | | | | 1 | |
| Engineer | 1 | | 1 | | 2 | | | |
| Right-of-Way Manager | | | | | | | 1 | |
| Engineering Coordinator | | | | | | | 1 | |
| Operations Manager | 1 | | 1 | | 1 | | 2 | |
| Superintendent | | | | | 1 | | | |
| Asset Control Technician | 1 | | 1 | | 1 | | 1 | |
| Engineering Assistant | 1 | | 1 | | 1 | | | |
| Project Manager | | | | | 1 | | | |
| Fleet Manager | 1 | | 1 | | 1 | | 1 | |
| Fleet Mechanic | 3 | | 3 | | 3 | | 3 | |
| Maintenance Supervisor | 6 | | 4 | | 6 | | 4 | |
| Maintenance Worker II | | | | | | | 3 | |
| Maintenance Worker I | 18 | | 13 | | 14 | | 15 | |
| City Forester | 1 | | 1 | | 1 | | 1 | |
| Forestry Specialist | 2 | | 3 | | 3 | | 2 | |
| Public Services Coordinator | 1 | | 1 | | | | 1 | |
| Administrative Assistant | 2 | | 2 | | 2 | | 2 | |
| Clerk | 1 | | 1 | | | | | |
| Summer/Winter Seasonal | | 5.33 | | 5.33 | | 9 | | 9 |
| Intern | | | | | | | 1 | |
| <i>Total Public Service</i> | 40 | 5.33 | 35 | 5.33 | 39 | 9 | 42 | 9 |

City of New Albany, Ohio

2026 Annual Budget Program

Position Summary Schedule - Continued

| Department/Position | 2023 | | 2024 | | 2025 | | 2026 | |
|---|-----------|------|-----------|-------|-----------|-------|-----------|-------|
| | Full Time | FTE | Full Time | FTE | Full Time | FTE | Full Time | FTE |
| <u>Land and Building Maintenance</u> | | | | | | | | |
| Maintenance Supervisor | | | 2 | | 2 | | 2 | |
| Maintenance Worker I | | | 6 | | 7 | | 6 | |
| Maintenance Custodian | 1 | | | | | | | |
| Custodian | 1 | | | | | | | |
| <i>Total Land and Building Maintenance</i> | 2 | 0 | 8 | 0 | 9 | 0 | 8 | 0 |
| <u>Finance</u> | | | | | | | | |
| Director of Finance | 1 | | 1 | | 1 | | 1 | |
| Administrative Assistant | 1 | | 1 | | 1 | | 1 | |
| Deputy Director of Finance | 1 | | 1 | | 1 | | 1 | |
| Finance Manager | 1 | | 1 | | 1 | | 1 | |
| Payroll Specialist/Financial Data Analyst | 1 | | 1 | | 1 | | 1 | |
| Accounts Payable Technician | 1 | | 1 | | 1 | | 1 | |
| Financial Reporting & Projects Manager | | | 1 | | 1 | | 1 | |
| Management Analyst I | 1 | | 1 | | 1 | | 1 | |
| Procurement Coordinator | | | | | 1 | | | |
| Procurement Manager | | | | | | | 1 | |
| <i>Total Finance</i> | 7 | 0 | 8 | 0 | 9 | 0 | 9 | 0 |
| <i>Total All Departments</i> | 145 | 9.94 | 160 | 11.70 | 177 | 15.71 | 185 | 15.71 |
| <i>Total less Mayor & Council</i> | 138 | 9.94 | 153 | 11.70 | 170 | 15.71 | 178 | 15.71 |

City of New Albany, Ohio
2026 Annual Budget Program
Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2026

| Item | Department | Item Description | M/C/E/L/U** | A/N/R*** | Funding Source | Amount |
|-------------|--|---|--------------------|-----------------|--|---------------|
| 1 | ALL | Copier Capital Lease | L | L | Information Technology - General (Capital) | 60,000 |
| 2 | Police | Flock Safety License Plate Reader and Database (Annual Lease) | L | L | Information Technology - General (Capital) | 40,200 |
| 3 | Police | Axon Body Worn Cameras (Capital Lease) - Includes 5 New | L | L | Information Technology - General (Capital) | 51,703 |
| 4 | Police | Axon Fleet Cameras (Capital Lease) | L | L | Information Technology - General (Capital) | 55,000 |
| 5 | Police | Portable Radios - 3 for Mobile Command Vehicle | E | L | Information Technology - General (Capital) | 20,304 |
| 6 | Police | Portable Radios & Batteries/Chargers | E | L | Information Technology - General (Capital) | 38,000 |
| 7 | Police | Solve Interface | E | A, N | Information Technology - General (Capital) | 16,800 |
| 8 | Police | IT Server Back-Up Control Center (NAPD Training Facility) | E | N | Information Technology - General (Capital) | 250,000 |
| 9 | ALL | Procurement Management Solution/Software | E | N | Information Technology - General (Capital) | 50,000 |
| 10 | ALL | Camera and AirTame for CM & Council Conference | E | N | Information Technology - General (Capital) | 14,000 |
| 11 | Council | Upgrade Tech in Council Chambers & Council Conference Room | E | R | Information Technology - General (Capital) | 106,000 |
| 12 | Public Services | AssetWorks (Fleet Management Software) | E | R | Information Technology - General (Capital) | 125,000 |
| 13 | Public Services | Brightly Work Order System | E | R | Information Technology - General (Capital) | 20,000 |
| 14 | ALL | Materials & Supplies - Cords, minor software, incidentals | E | N, R | Information Technology - General | 5,000 |
| 15 | ALL | Annual PC Replacements/Refresh for Current Staff | E | N, R | Information Technology - General | 20,000 |
| 16 | ALL | PCs for New Staff | E | N | Information Technology - General | 36,000 |
| 17 | ALL | Monitor Upgrades | E | R | Information Technology - General | 4,000 |
| 18 | Strat. Initiatives - Comms & Marketing | Cell phone upgrades | E | R | Information Technology - General | 2,500 |
| 19 | Public Services | Fleet Tablets | E | N | Information Technology - General | 26,000 |
| 20 | Public Services | Barcode Printer & Labeler - Inventory Control System (Fleet) | E | N | Information Technology - General | 5,000 |
| 21 | Public Services | Laptops (Office & Utilities) - Cellular Connection | E | N | Information Technology - General | 3,300 |
| 22 | Public Services | Supervisor Truck/Desk Set-up | E | N | Information Technology - General | 2,000 |
| 23 | Public Services | 3 Curved Monitors | E | N | Information Technology - General | 800 |
| 24 | Public Services | Fleet Rugged Diagnostic Laptop | E | N | Information Technology - General | 5,000 |
| 25 | Public Services | Service Replacement Server | E | N | Information Technology - General | 8,000 |
| 26 | ALL | Docusign | M | A, N | Information Technology - General | 5,000 |
| 27 | ALL | Office 365 Licensing | M | A, N | Information Technology - General | 50,000 |
| 28 | ALL | Adobe / Sketchup Licensing | M | A | Information Technology - General | 22,000 |
| 29 | ALL | Server warranties | M | A | Information Technology - General | 5,000 |
| 30 | ALL | Konica Minolta Printer Maintenance (and Supplies) | M | A | Information Technology - General | 10,000 |
| 31 | ALL | Absolute Solutions (Formerly NetMotion) VPN licensing | M | A | Information Technology - General | 7,500 |
| 32 | ALL | Sonicwall Firewall Maintenance | M | A | Information Technology - General | 3,500 |
| 33 | ALL | Rose Run Firewall | M | A | Information Technology - General | 2,500 |
| 34 | ALL | SSL Certificates | M | A | Information Technology - General | 1,200 |
| 35 | ALL | ESRI - Maintenance | M | A | Information Technology - General | 30,200 |
| 36 | ALL | NearMaps (Includes PD Files as well) | M | A, N | Information Technology - General | 7,500 |
| 37 | ALL | BizLibrary Learning Management System - Maintenance | M | A | Information Technology - General | 25,000 |
| 38 | ALL | General Legislative Research Software | M | A | Information Technology - General | 3,500 |
| 39 | ALL | AI Subscription for 50 employees - Product to be determined | M | A | Information Technology - General | 13,200 |

City of New Albany, Ohio
2026 Annual Budget Program
Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2026

| Item | Department | Item Description | M/C/E/L/U** | A/N/R*** | Funding Source | Amount |
|-------------|---|---|--------------------|-----------------|----------------------------------|---------------|
| 40 | Council | Swaglt/Granicus Video Streaming Services Maintenance | M | A | Information Technology - General | 45,000 |
| 41 | Police | 911 Maintenance and Support - Including Text to 911 (MECC) | M | A | Information Technology - General | 40,000 |
| 42 | Police | New World CAD RMS Maintenance (Tyler Technologies) | M | A | Information Technology - General | 122,000 |
| 43 | Police | Cellebrite Annual Maintenance | M | A | Information Technology - General | 11,000 |
| 44 | Police | Tracker Property Room Software | M | A | Information Technology - General | 6,800 |
| 45 | Police | CLEAR Subscription | M | A, N | Information Technology - General | 6,600 |
| 46 | Police | Motorola Software Upgrade Agreement (SUA) for MCC7500 Console | M | A | Information Technology - General | 34,000 |
| 47 | Police | Clearview Facial Recognition Software | M | A, N | Information Technology - General | 6,000 |
| 48 | Police | Interaction InsightEventide Recorder | M | A | Information Technology - General | 2,800 |
| 49 | Police | Frontline Software for DispatchQAQI/CTO | M | A | Information Technology - General | 3,000 |
| 50 | Police | Mobile Scene PD Maintenance | M | A | Information Technology - General | 6,000 |
| 51 | Police | Total ID Solutions Maintenance | M | A | Information Technology - General | 2,200 |
| 52 | Police | BIM Civilian Fingerprint Maintenance | M | A | Information Technology - General | 1,000 |
| 53 | Police | Police- Grammarly Subscription | M | A | Information Technology - General | 4,000 |
| 54 | Police | Crash Mapping Subscription | M | A | Information Technology - General | 1,200 |
| 55 | Police | LEADS Online | M | A | Information Technology - General | 3,300 |
| 56 | Police | GPS Tracker Subscription | M | A | Information Technology - General | 1,800 |
| 57 | Police | Dataworks- THF Fingerprint Software License | M | A | Information Technology - General | 5,500 |
| 58 | Police | Assisted Patrol- Subscription + connection | M | A | Information Technology - General | 2,600 |
| 59 | Police | Evidence.com - Digital Storage | M | A, N | Information Technology - General | 10,000 |
| 60 | Police | Powersuite Program - Annual Maintenance | M | A | Information Technology - General | 40,000 |
| 61 | Police | Amped Software - Image and video forensic software | M | N | Information Technology - General | 3,975 |
| 62 | Police | RISS Regional Info Sharing System. Intelligence sharing and officer safety. | M | N | Information Technology - General | 300 |
| 63 | Mayors Court | Mayor's Court Software (BGI) Annual Licensing | M | A | Information Technology - General | 4,100 |
| 64 | Mayors Court | CMI CourtWeb Maintenance/Support | M | A | Information Technology - General | 15,000 |
| 65 | Mayors Court | Filebound Scanning Software | M | A, N | Information Technology - General | 3,000 |
| 66 | Development | Carahsoft - Electronic Plan Review | M | A | Information Technology - General | 160,000 |
| 67 | Development | Navisworks | M | A | Information Technology - General | 3,200 |
| 68 | Development | Appia - Construction Management Software - 25 Licenses | M | A, N | Information Technology - General | 55,000 |
| 69 | Development | Urban SDK - Traffic Analysis Software | M | A, N | Information Technology - General | 20,000 |
| 70 | Development | Sharefile File Storage and Transfer | M | A, N | Information Technology - General | 1,000 |
| 71 | Development | E-Permit Hub | M | A, N | Information Technology - General | 35,000 |
| 72 | Development | Scribe | M | A, N | Information Technology - General | 750 |
| 73 | Admin - Administrative Services | Electronic Signature Licenses (3) | M | A | Information Technology - General | 1,500 |
| 74 | Admin - Human Resources | NeoGov - Maintenance (includes exploration of new features) | M | A | Information Technology - General | 25,000 |
| 75 | Admin - Information Technology | Duo 2fa Licensing | M | A, N | Information Technology - General | 16,000 |
| 76 | Admin - Information Technology | Additional VM Host | M | A, N | Information Technology - General | 15,000 |
| 77 | Admin - Information Technology | Additional Storage Array | M | A, N | Information Technology - General | 12,000 |
| 78 | Admin - Information Technology | IT Help Desk Software | M | A | Information Technology - General | 7,000 |
| 79 | Admin - Information Technology | IT Project Management Software | M | A, N | Information Technology - General | 10,000 |
| 80 | Strat. Initiatives - Comms & Marketing | Communications Project Management Software | M | A, N | Information Technology - General | 2,000 |
| 81 | Strat. Initiatives - Comm. Inv. & Prog. | Volunteer Management Software | M | A, N | Information Technology - General | 2,000 |
| 82 | Strat. Initiatives - Comm. Inv. & Prog. | Senior Connections Registration Software (Instead of paying HNA) | M | A, N | Information Technology - General | 10,000 |
| 83 | Strat. Initiatives - Comm. Inv. & Prog. | Event Permitting Software | M | A | Information Technology - General | 36,500 |

City of New Albany, Ohio
2026 Annual Budget Program
Information Technology Budget

INFORMATION TECHNOLOGY BUDGET - 2026

| Item | Department | Item Description | M/C/E/L/U** | A/N/R*** | Funding Source | Amount |
|-------------|---|--|--------------------|-----------------|----------------------------------|---------------|
| 84 | Public Services | Software for Trucks & DLA Adapter - Annual Subscription | M | A | Information Technology - General | 25,000 |
| 85 | Public Services | Fuelmaster Software Support and Updates | M | A | Information Technology - General | 3,500 |
| 86 | Public Services | Irth Software (OUPS) | M | A | Information Technology - General | 7,000 |
| 87 | Public Services | Cues Software (Utility Camera Inspection) | M | A | Information Technology - General | 4,000 |
| 88 | Public Services | AutoCAD Civil 3D Software | M | A,N | Information Technology - General | 3,000 |
| 89 | Public Services | Bluebeam Software | M | A,N | Information Technology - General | 2,000 |
| 90 | Public Services | Fleet Software Subscription | M | A,N | Information Technology - General | 40,000 |
| 91 | Public Services | Fleet GPS/Telemetrics | M | A,N | Information Technology - General | 25,000 |
| 92 | Finance | Munis Maintenance (Tyler Technologies) | M | A | Information Technology - General | 47,000 |
| 93 | Finance | Munis DR support - TSM (Tyler Technologies) | M | A | Information Technology - General | 22,100 |
| 94 | Finance | OpenGov Maintenance/Support | M | A | Information Technology - General | 64,500 |
| 95 | Finance | CMI Authority software maintenance | M | A | Information Technology - General | 7,550 |
| 96 | Finance | Debtbook | M | A | Information Technology - General | 7,500 |
| 97 | ALL | Breezelane City-Wide Internet Access | U | A | Information Technology - General | 3,800 |
| 98 | ALL | Crown Castle Internet (Backup internet connection for all buildings) | U | A | Information Technology - General | 8,500 |
| 99 | Police | Agile Communications (IP Connection to MARCS) | U | A | Information Technology - General | 16,000 |
| 100 | Public Services | Hot Spot Service Department | U | N | Information Technology - General | 1,000 |
| 101 | ALL | Phone System support and upgrades | C | A | Information Technology - General | 8,000 |
| 102 | Development | S-cube - Implementation/Consulting Support (Electronic Plan Review) | C | N | Information Technology - General | 250,000 |
| 103 | Strat. Initiatives - Comms & Marketing | Buckeye Web Hosting Support (All), ADA Compliance, Intranet Support | C | A | Information Technology - General | 20,000 |
| 104 | Strat. Initiatives - Comm. Inv. & Prog. | Heit Center Web Hosting - City Portion | C | A | Information Technology - General | 400 |
| 105 | Admin - Information Technology | Think CSC - Monthly Monitoring/offsite backups/Antivirus | C* | A | General | 80,000 |
| 106 | Admin - Information Technology | Think CSC - Support Hours (approx. 150) | C* | A | General | 25,000 |
| 107 | Admin - Information Technology | Miscellaneous IT Consulting | C* | A | General | 10,000 |
| 108 | Admin - Information Technology | GIS Consulting | C* | A | General | 10,000 |

** M=Maintenance, C=Consulting/Contractual Service (C*=Consulting/Contractual Service - Admin IT),
E=Equipment/Capital (Hardware/Software/Infrastructure), L=Lease payment, U=Utility/Communications

Less Capital (Information Technology - General Fund)

(847,007)

*** A=Annual Agreement/Cost, N=new request, R=replacement/upgrade request

Less Admin - Information Technology Operations (General Fund)

(125,000)

Total - Information Technology - General Fund (City-wide)

\$1,662,675

NOTE: The 2025 Annual Budget included the creation of the Information Technology General Fund, which is funded by intrafund transfers from the General Fund, to better account for technology expenses by department. Prior to 2025, most technology costs were accounted for in the Administrative Services Department's operating budget within the General Fund, which did not accurately reflect all departments' technology utilization or requests. Beginning in 2025, all non-capital-related technology costs, and in 2026, all capital-related technology costs, are included in the Information Technology General Fund. Further, starting in 2026, a capital asset listing related to technology costs is maintained, and a reserve for the replacement of capital items is established within the Information Technology - General Operations Fund. The expenses related to the IT division of the Administrative Services fund are the specific costs of the division's operations.

| | |
|-------------------------------|------------------|
| Equipment | 117,600 |
| Utility/Communications | 29,300 |
| Maintenance | 1,237,375 |
| Consulting/Contractual | 278,400 |
| \$ | 1,662,675 |

City of New Albany, Ohio
2026 Annual Budget Program
2025 Summary of Fund Balances

| Fund Number / Description | FISCAL YEAR 2025 | | | | | |
|---|-------------------------|-------------------------|---------------------------|---|-----------------------------------|-------------------------|
| | 12/31/2024 Fund Balance | Estimated 2025 Revenues | Amended 2025 Expenditures | 12/31/2025 Lapsed Encumbrances/ Est. Appropriations | 12/31/2025 Projected Fund Balance | Fund Bal as % of Budget |
| 101 - General Fund | \$ 53,425,089 | \$ 60,319,937 | \$ 82,246,971 | \$ 5,651,066 | \$ 37,149,121 | 45.17% |
| 102 - Information Technology General | - | 1,298,107 | 1,298,107 | - | - | 0.00% |
| 103 - Self Insurance General | - | 1,603,950 | - | - | 1,603,950 | 100.00% |
| 110 - Community Events & Council Grants General | - | 765,000 | 742,449 | - | 22,551 | 3.04% |
| 111 - Senior Connections General | - | 301,178 | 301,178 | - | - | 0.00% |
| 112 - IDEA Board General | - | 90,000 | 90,000 | - | - | 0.00% |
| 113 - Sustainability Advisory Board General | 2,000 | 140,870 | 140,870 | - | 2,000 | 1.42% |
| 299 - Severance Liability | 983,249 | 750,000 | 220,000 | (20,000) | 1,493,249 | 678.75% |
| Total General Funds | \$ 54,410,338 | \$ 65,269,042 | \$ 85,039,575 | \$ 5,631,066 | \$ 40,270,871 | 47.36% |
| 201 - Street Construction, Maint & Repair | \$ 298,750 | \$ 710,000 | \$ 655,000 | \$ - | \$ 353,750 | 54.01% |
| 202 - State Highway | 327,629 | 69,000 | 40,000 | 20,000 | 376,629 | 941.57% |
| 203 - Permissive Tax Fund | 292,682 | 110,000 | 185,000 | 60,000 | 277,682 | 150.10% |
| 210 - Alcohol Education | 19,129 | 1,000 | 1,000 | - | 19,129 | 1912.85% |
| 211 - Drug Use Prevention | 83,602 | 20,000 | 25,000 | - | 78,602 | 314.41% |
| 212 - Mandatory Drug Fines | - | 500 | - | - | 500 | 100.00% |
| 213 - Law Enforcement & Education | 6,405 | 1,000 | 2,250 | - | 5,155 | 229.11% |
| 214 - OneOhio Opiod Settlement | 32,200 | 15,000 | 12,000 | - | 35,200 | 293.34% |
| 216 - K-9 Patrol | 12,664 | 20,500 | 20,500 | - | 12,664 | 61.77% |
| 217 - Safety Town | 157,376 | 50,000 | 39,200 | - | 168,176 | 429.02% |
| 218 - DUI Grant | 14,701 | 10,000 | 12,000 | - | 12,701 | 105.84% |
| 219 - Law Enforcement Assistance | 9,020 | 2,000 | 1,200 | - | 9,820 | 818.33% |
| 221 - Economic Development NAECA | (0) | 3,307,424 | 3,307,424 | - | (0) | 0.00% |
| 222 - Economic Development NACA | 2,781,060 | 3,500,000 | 5,055,000 | 200,000 | 1,426,060 | 28.21% |
| 223 - Oak Grove EOZ | (0) | 4,893,081 | 4,893,081 | - | - | 0.00% |
| 224 - Central College EOZ | - | 3,028,703 | 2,278,703 | (750,000) | - | 0.00% |
| 225 - Oak Grove II EOZ | (0) | 6,662,864 | 4,712,864 | (1,950,000) | - | 0.00% |
| 226 - Blacklick EOZ | - | 5,203,714 | 4,853,714 | (350,000) | - | 0.00% |
| 228 - Subdivision Development | 873,173 | 1,700,000 | 1,500,000 | - | 1,073,173 | 71.54% |
| 229 - Builders Escrow | 913,363 | 700,000 | 600,000 | - | 1,013,363 | 168.89% |

City of New Albany, Ohio
2026 Annual Budget Program
2025 Summary of Fund Balances (Continued)

| Fund Number / Description | FISCAL YEAR 2025 | | | | | |
|-----------------------------------|----------------------------|----------------------------|------------------------------|---|---|----------------------------|
| | 12/31/2024 Fund Balance | Estimated 2025 Revenues | Amended 2025 Expenditures | 12/31/2025 Lapsed Encumbrances/ Est. Appropriations | 12/31/2025 Projected Fund Balance | Fund Bal as % of Budget |
| 230 - Wentworth Crossing TIF | 855,775 | 417,000 | 318,000 | - | 954,775 | 300.24% |
| 231 - Hawksmoor TIF | 331,106 | 207,000 | 214,101 | - | 324,005 | 151.33% |
| 232 - Enclave TIF | 34,307 | 75,750 | 59,000 | - | 51,057 | 86.54% |
| 233 - Saunton TIF | 182,487 | 177,000 | 192,000 | - | 167,487 | 87.23% |
| 234 - Richmond Square TIF | 204,619 | 232,500 | 182,382 | - | 254,737 | 139.67% |
| 235 - Tidewater I TIF | 326,233 | 443,000 | 505,000 | - | 264,233 | 52.32% |
| 236 - Ealy Crossing TIF | 265,459 | 504,000 | 432,500 | - | 336,959 | 77.91% |
| 237 - Upper Clarendon TIF | 1,347,932 | 663,000 | 560,100 | - | 1,450,832 | 259.03% |
| 238 - Balfour Green TIF | 90,645 | 30,800 | 32,380 | - | 89,065 | 275.06% |
| 239 - Straits Farm TIF | (0) | 441,828 | 441,828 | - | (0) | 0.00% |
| 240 - Oxford TIF | (0) | 172,887 | 176,644 | 3,757 | - | 0.00% |
| 241 - Schleppi Residential TIF | (0) | 450,199 | 450,199 | - | (0) | 0.00% |
| 250 - Blacklick TIF | 3,544,173 | 3,427,000 | 6,008,812 | - | 962,361 | 16.02% |
| 251 - Blacklick II TIF | 261,827 | 57,000 | 15,700 | - | 303,127 | 1930.75% |
| 252 - Village Center TIF | 160,310 | 1,404,459 | 1,215,000 | - | 349,769 | 28.79% |
| 253 - Research Tech District TIF | 1,878,139 | 280,000 | 55,000 | - | 2,103,139 | 3823.89% |
| 254 - Oak Grove II TIF | 7,083,268 | 1,968,000 | 6,682,500 | - | 2,368,768 | 35.45% |
| 258 - Windsor TIF | 5,321,299 | 3,685,000 | 1,691,680 | 5,000,000 | 12,314,619 | 727.95% |
| 259 - Village Center TIF II | 0 | 537,139 | 537,139 | - | - | 0.00% |
| 272 - Local Fiscal Recovery | 15,522,984 | 10,200,000 | 33,046,603 | 8,000,000 | 676,381 | 2.05% |
| 280 - Hotel Excise Tax | - | 200,000 | 200,000 | - | - | 0.00% |
| 281 - Healthy New Albany Facility | 184,699 | 2,100,000 | 1,427,900 | 30,000 | 886,799 | 62.11% |
| 282 - Hinson Amphitheater | 88,814 | 110,000 | 60,000 | - | 138,814 | 231.36% |
| 290 - Alcohol Indigent | 12,016 | 1,000 | 1,000 | - | 12,016 | 1201.63% |
| 291 - Mayor's Court Computer | 18,251 | 4,000 | 1,000 | - | 21,251 | 2125.06% |
| 292 - Court Special Projects | 23,929 | 8,000 | 1,000 | - | 30,929 | 3092.90% |
| 293 - Clerk's Court Computer | 14,967 | 5,000 | 1,000 | - | 18,967 | 1896.70% |
| Total Special Revenue | \$ 43,574,992 | \$ 57,806,348 | \$ 82,702,404 | \$ 10,263,757 | \$ 28,942,693 | 35.00% |

City of New Albany, Ohio
2026 Annual Budget Program
2025 Summary of Fund Balances (Continued)

| Fund Number / Description | FISCAL YEAR 2025 | | | | | |
|-------------------------------------|----------------------------|----------------------------|------------------------------|---|---|----------------------------|
| | 12/31/2024 Fund Balance | Estimated 2025 Revenues | Amended 2025 Expenditures | 12/31/2025 Lapsed Encumbrances/ Est. Appropriations | 12/31/2025 Projected Fund Balance | Fund Bal as % of Budget |
| 301 - Debt Service | \$ 1,103,302 | \$ 14,336,600 | \$ 14,391,703 | \$ - | \$ 1,048,199 | 7.28% |
| Total Debt Service | \$ 1,103,302 | \$ 14,336,600 | \$ 14,391,703 | \$ - | \$ 1,048,199 | 7.28% |
| 401 - Capital Improvements | \$ 2,383,156 | \$ 38,337,365 | \$ 40,927,000 | \$ 4,500,000 | \$ 4,293,521 | 10.49% |
| 402 - Village Center Improvements | 5,229,367 | 2,893,496 | 7,515,000 | 3,500,000 | 4,107,863 | 54.66% |
| 403 - Bond Improvements | (1,075,124) | 20,765,000 | 19,665,000 | 225,124 | 250,000 | 1.27% |
| 404 - Park Improvements | 3,616,190 | 2,076,673 | 3,745,000 | 2,200,000 | 4,147,863 | 110.76% |
| 405 - Water & Sanitary Improvements | 7,746,692 | 1,800,000 | 270,000 | - | 9,276,692 | 3435.81% |
| 410 - Infrastructure Replacement | 11,804,176 | 1,000,000 | 11,000 | - | 12,793,176 | 116301.60% |
| 411 - Leisure Trail Improvements | 806,842 | 20,000 | 450,000 | - | 376,842 | 83.74% |
| 415 - Capital Equipment Replacement | 6,245,782 | 3,957,025 | 3,853,300 | 100,000 | 6,449,507 | 167.38% |
| 417 - Oak Grove II Infrastructure | 1,138,861 | 8,704,587 | 7,979,281 | 250,000 | 2,114,168 | 26.50% |
| 422 - Economic Development Cap | 9,702,736 | 18,500,000 | 52,366,773 | 30,000,000 | 5,835,963 | <u>11.14%</u> |
| Total Capital Projects | \$ 47,598,679 | \$ 98,054,147 | \$ 136,782,354 | \$ 40,775,124 | \$ 49,645,596 | <u>36.30%</u> |
| Grand Total All Funds | \$ 146,687,310 | \$ 235,466,137 | \$ 318,916,035 | \$ 56,669,947 | \$ 119,907,359 | <u>37.60%</u> |

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City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030)

| Fund Number / Description | FISCAL YEAR 2026 | | | | | FISCAL YEAR 2027 | | | | |
|---|---|------------------------------|-------------------------------------|---|-------------------------------|---|------------------------------|-------------------------------------|---|----------------------------|
| | 12/31/2025 Estimated Fund Balance | Estimated FY2026 Revenues | Estimated FY2026 Expenditures | Estimated 12/31/2026 Fund Balance | Fund Bal as % of Budget | Estimated 12/31/2026 Fund Balance | Estimated FY2027 Revenues | Estimated FY2027 Expenditures | Estimated 12/31/2027 Fund Balance | Fund Bal as % of Budget |
| 101 - General Fund | \$ 37,152,521 | \$ 72,701,254 | \$ 60,364,266 | \$ 49,489,508 | 81.98% | \$ 49,489,508 | \$ 66,116,525 | \$ 52,238,387 | \$ 63,367,646 | 121.30% |
| 102 - Information Technology General | - | 3,201,420 | 2,509,682 | 691,738 | 27.56% | 691,738 | 2,031,412 | 1,810,881 | 912,269 | 50.38% |
| 103 - Insurance Reserve General | 1,603,950 | 4,340,699 | 3,581,877 | 2,362,772 | 65.96% | 2,362,772 | 4,470,920 | 3,760,971 | 3,072,721 | 81.70% |
| 110 - Community Events & Council Grants General | 22,551 | 830,000 | 841,804 | 10,747 | 1.28% | 10,747 | 881,650 | 891,233 | 1,164 | 0.13% |
| 111 - Senior Connections General | - | 293,578 | 293,578 | - | 0.00% | - | 254,880 | 254,880 | - | 0.00% |
| 112 - IDEA Board General | - | 110,000 | 110,000 | - | 0.00% | - | 114,400 | 114,400 | - | 0.00% |
| 113 - Sustainability Advisory Board General | 2,000 | 118,390 | 118,390 | 2,000 | 1.69% | 2,000 | 130,851 | 123,126 | 9,725 | 7.90% |
| 299 - Severance Liability | 1,493,249 | 750,000 | 220,000 | 2,023,249 | 919.66% | 2,023,249 | 200,000 | 200,000 | 2,023,249 | 1011.62% |
| Total General Funds | \$ 40,274,271 | \$ 82,345,341 | \$ 68,039,597 | \$ 54,580,015 | 80.22% | \$ 54,580,015 | \$ 74,200,637 | \$ 59,393,877 | \$ 69,386,775 | 116.82% |
| 201 - Street Construction, Maint & Repair | \$ 353,750 | \$ 680,000 | \$ 655,000 | \$ 378,750 | 57.82% | \$ 378,750 | \$ 700,400 | \$ 659,650 | \$ 419,500 | 63.59% |
| 202 - State Highway | 376,629 | 71,000 | 40,000 | 407,629 | 1019.07% | 407,629 | 73,130 | 40,000 | 440,759 | 1101.90% |
| 203 - Permissive Tax Fund | 277,682 | 120,000 | 185,000 | 212,682 | 114.96% | 212,682 | 123,600 | 145,000 | 191,282 | 131.92% |
| 210 - Alcohol Education | 19,129 | 1,000 | 1,000 | 19,129 | 1912.85% | 19,129 | 1,030 | 1,030 | 19,129 | 1857.14% |
| 211 - Drug Use Prevention | 78,602 | 20,000 | 25,000 | 73,602 | 294.41% | 73,602 | 20,600 | 20,600 | 73,602 | 357.29% |
| 212 - Mandatory Drug Fines | 500 | 500 | - | 1,000 | 100.00% | 1,000 | 515 | - | 1,515 | 100.00% |
| 213 - Law Enforcement & Education | 5,155 | 1,000 | 2,250 | 3,905 | 173.55% | 3,905 | 1,030 | 1,000 | 3,935 | 393.49% |
| 214 - OneOhio Opiod Settlement | 35,200 | 25,000 | 6,000 | 54,200 | 903.34% | 54,200 | 25,750 | 6,000 | 73,950 | 1232.51% |
| 216 - K-9 Patrol | 12,664 | 20,500 | 22,500 | 10,664 | 47.39% | 10,664 | 22,725 | 22,725 | 10,664 | 46.93% |
| 217 - Safety Town | 168,176 | 50,000 | 42,250 | 175,926 | 416.39% | 175,926 | 51,500 | 26,518 | 200,908 | 757.64% |
| 218 - DUI Grant | 12,701 | 10,000 | 12,000 | 10,701 | 89.17% | 10,701 | 10,300 | 10,300 | 10,701 | 103.89% |
| 219 - Law Enforcement Assistance | 9,820 | 2,000 | 1,200 | 10,620 | 885.00% | 10,620 | 2,060 | 1,200 | 11,480 | 956.67% |
| 221 - Economic Development NAEA | (0) | 12,149,378 | 12,149,378 | (0) | 0.00% | (0) | 6,649,378 | 6,649,378 | (0) | 0.00% |
| 222 - Economic Development NACA | 1,426,060 | 5,690,000 | 6,045,200 | 1,070,860 | 17.71% | 1,070,860 | 5,500,000 | 5,500,000 | 1,070,860 | 19.47% |
| 223 - Oak Grove EOZ | (0) | 5,716,651 | 5,716,651 | - | 0.00% | - | 6,363,455 | 6,363,455 | - | 0.00% |
| 224 - Central College EOZ | - | 2,547,273 | 2,547,273 | - | 0.00% | - | 2,080,905 | 2,080,905 | - | 0.00% |
| 225 - Oak Grove II EOZ | - | 7,325,002 | 7,325,002 | - | 0.00% | - | 8,378,606 | 8,378,606 | - | 0.00% |
| 226 - Blacklick EOZ | - | 5,374,167 | 5,374,167 | - | 0.00% | - | 5,855,675 | 5,855,675 | - | 0.00% |
| 228 - Subdivision Development | 1,073,173 | 2,000,000 | 2,000,000 | 1,073,173 | 53.66% | 1,073,173 | 1,765,000 | 1,765,000 | 1,073,173 | 60.80% |
| 229 - Builders Escrow | 1,013,363 | 700,000 | 600,000 | 1,113,363 | 185.56% | 1,113,363 | 721,000 | 600,000 | 1,234,363 | 205.73% |
| 230 - Wentworth Crossing TIF | 954,775 | 427,000 | 318,000 | 1,063,775 | 334.52% | 1,063,775 | 439,810 | 322,740 | 1,180,845 | 365.88% |
| 231 - Hawksmoor TIF | 324,005 | 226,000 | 211,651 | 338,354 | 159.86% | 338,354 | 232,780 | 211,661 | 359,473 | 169.83% |
| 232 - Enclave TIF | 51,057 | 81,750 | 59,000 | 73,807 | 125.10% | 73,807 | 84,203 | 59,870 | 98,139 | 163.92% |
| 233 - Saunton TIF | 167,487 | 185,000 | 192,000 | 160,487 | 83.59% | 160,487 | 190,550 | 194,160 | 156,877 | 80.80% |
| 234 - Richmond Square TIF | 254,737 | 239,500 | 182,382 | 311,855 | 170.99% | 311,855 | 246,685 | 185,201 | 373,339 | 201.59% |
| 235 - Tidewater I TIF | 264,233 | 462,000 | 505,000 | 221,233 | 43.81% | 221,233 | 475,860 | 511,150 | 185,943 | 36.38% |
| 236 - Ealy Crossing TIF | 336,959 | 517,000 | 407,500 | 446,459 | 109.56% | 446,459 | 532,510 | 412,975 | 565,994 | 137.05% |
| 237 - Upper Clarendon TIF | 1,450,832 | 678,000 | 585,100 | 1,543,732 | 263.84% | 1,543,732 | 698,340 | 573,390 | 1,668,682 | 291.02% |
| 238 - Balfour Green TIF | 89,065 | 32,800 | 38,130 | 83,735 | 219.60% | 83,735 | 33,784 | 38,550 | 78,969 | 204.85% |
| 239 - Straits Farm TIF | (0) | 460,000 | 216,000 | 244,000 | 112.96% | 244,000 | 473,800 | 166,000 | 551,800 | 332.41% |
| 240 - Oxford TIF | (0) | 182,000 | 55,197 | 126,803 | 229.73% | 126,803 | 187,460 | 33,990 | 280,273 | 824.57% |
| 241 - Schleppi Residential TIF | (0) | 460,000 | 460,000 | - | 0.00% | - | 473,800 | 473,800 | - | 0.00% |
| 250 - Blacklick TIF | 962,361 | 3,450,000 | 2,510,428 | 1,901,933 | 75.76% | 1,901,933 | 3,553,500 | 2,576,551 | 2,878,882 | 111.73% |

City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030) (Continued)

| Fund Number / Description | FISCAL YEAR 2026 | | | | | FISCAL YEAR 2027 | | | | |
|-------------------------------------|---|------------------------------|-------------------------------------|---|-------------------------------|---|------------------------------|-------------------------------------|---|----------------------------|
| | 12/31/2025 Estimated Fund Balance | Estimated FY2026 Revenues | Estimated FY2026 Expenditures | Estimated 12/31/2026 Fund Balance | Fund Bal as % of Budget | Estimated 12/31/2026 Fund Balance | Estimated FY2027 Revenues | Estimated FY2027 Expenditures | Estimated 12/31/2027 Fund Balance | Fund Bal as % of Budget |
| 251 - Blacklick II TIF | 303,127 | 57,000 | 15,700 | 344,427 | 2193.80% | 344,427 | 58,710 | 53,000 | 350,137 | 660.64% |
| 252 - Village Center TIF | 349,769 | 1,455,500 | 1,165,000 | 640,269 | 54.96% | 640,269 | 1,499,165 | 1,186,450 | 952,984 | 80.32% |
| 253 - Research Tech District TIF | 2,103,139 | 280,000 | 2,055,000 | 328,139 | 15.97% | 328,139 | 288,400 | 56,650 | 559,889 | 988.33% |
| 254 - Oak Grove II TIF | 2,368,768 | 2,000,000 | 3,202,500 | 1,166,268 | 36.42% | 1,166,268 | 2,060,000 | 1,730,000 | 1,496,268 | 86.49% |
| 258 - Windsor TIF | 12,314,619 | 3,945,000 | 6,950,180 | 9,309,439 | 133.95% | 9,309,439 | 4,063,350 | 1,689,323 | 11,683,466 | 691.61% |
| 259 - Village Center TIF II | 0 | 550,000 | 550,000 | - | 0.00% | - | 566,500 | 221,737 | 344,763 | 155.48% |
| 272 - Local Fiscal Recovery | 676,381 | 8,621,080 | 9,297,461 | (0) | 0.00% | (0) | - | - | (0) | 100.00% |
| 280 - Hotel Excise Tax | - | 250,000 | 250,000 | - | 0.00% | - | 275,000 | 275,000 | - | 0.00% |
| 281 - Healthy New Albany Facility | 886,799 | 1,250,000 | 1,443,050 | 693,749 | 48.08% | 693,749 | 1,287,500 | 1,029,038 | 952,211 | 92.53% |
| 282 - Hinson Amphitheater | 138,814 | 110,000 | 66,000 | 182,814 | 276.99% | 182,814 | 111,800 | 62,500 | 232,114 | 371.38% |
| 290 - Alcohol Indigent | 12,016 | 1,000 | 1,000 | 12,016 | 1201.63% | 12,016 | 1,030 | 1,030 | 12,016 | 1166.63% |
| 291 - Mayor's Court Computer | 21,251 | 4,000 | 1,000 | 24,251 | 2425.06% | 24,251 | 4,120 | 1,030 | 27,341 | 2654.42% |
| 292 - Court Special Projects | 30,929 | 8,000 | 1,000 | 37,929 | 3792.90% | 37,929 | 8,240 | 1,030 | 45,139 | 4382.43% |
| 293 - Clerk's Court Computer | 18,967 | 5,000 | 1,000 | 22,967 | 2296.70% | 22,967 | 5,150 | 1,030 | 27,087 | 2629.81% |
| Total Special Revenue | \$ 28,942,693 | \$ 68,441,101 | \$ 73,489,150 | \$ 23,894,644 | 32.51% | \$ 23,894,644 | \$ 56,198,706 | \$ 50,194,898 | \$ 29,898,452 | 59.56% |
| 301 - Debt Service | \$ 1,048,199 | \$ 21,161,866 | \$ 21,280,687 | \$ 929,378 | 4.37% | \$ 929,378 | \$ 10,366,177 | \$ 10,366,177 | \$ 929,378 | 8.97% |
| Total Debt Service | \$ 1,048,199 | \$ 21,161,866 | \$ 21,280,687 | \$ 929,378 | 4.37% | \$ 929,378 | \$ 10,366,177 | \$ 10,366,177 | \$ 929,378 | 8.97% |
| 401 - Capital Improvements | \$ 4,293,521 | \$ 13,806,599 | \$ 13,335,000 | \$ 4,765,120 | 35.73% | \$ 4,765,120 | \$ 10,252,681 | \$ 7,411,064 | \$ 7,606,737 | 102.64% |
| 402 - Village Center Improvements | 4,107,863 | 890,227 | 720,000 | 4,278,089 | 594.18% | 4,278,089 | 1,125,898 | 5,217,000 | 186,987 | 3.58% |
| 403 - Bond Improvements | 250,000 | 53,300,000 | 53,550,000 | 0 | 0.00% | 0 | - | - | 0 | 100.00% |
| 404 - Park Improvements | 4,147,863 | 8,199,506 | 9,140,000 | 3,207,369 | 35.09% | 3,207,369 | 3,344,277 | 640,397 | 5,911,249 | 923.06% |
| 405 - Water & Sanitary Improvements | 9,276,692 | 1,350,000 | 8,150,000 | 2,476,692 | 30.39% | 2,476,692 | 1,390,500 | - | 3,867,192 | 100.00% |
| 410 - Infrastructure Replacement | 12,793,176 | 1,000,000 | 15,000 | 13,778,176 | 91854.51% | 13,778,176 | 1,015,000 | 15,450 | 14,777,726 | 95648.71% |
| 411 - Leisure Trail Improvements | 376,842 | 20,000 | - | 396,842 | 100.00% | 396,842 | 20,600 | - | 417,442 | 100.00% |
| 415 - Capital Equipment Replacement | 6,449,507 | 528,996 | 1,254,007 | 5,724,496 | 456.50% | 5,724,496 | 2,199,804 | 1,802,995 | 6,121,305 | 339.51% |
| 417 - Oak Grove II Infrastructure | 2,114,168 | 5,156,928 | 4,610,000 | 2,661,096 | 57.72% | 2,661,096 | 5,887,457 | 117,749 | 8,430,804 | 7159.97% |
| 422 - Economic Development Cap | 5,835,963 | 54,257,446 | 57,921,773 | 2,171,637 | 3.75% | 2,171,637 | 18,514,553 | 17,500,000 | 3,186,189 | 18.21% |
| Total Capital Projects | \$ 49,645,596 | \$ 138,509,701 | \$ 148,695,780 | \$ 39,459,517 | 26.54% | \$ 39,459,517 | \$ 43,750,770 | \$ 32,704,654 | \$ 50,505,632 | 154.43% |
| Grand Total All Funds | \$ 119,910,759 | \$ 310,458,010 | \$ 311,505,214 | \$ 118,863,554 | 38.16% | \$ 118,863,554 | \$ 184,516,290 | \$ 152,659,607 | \$ 150,720,238 | 98.73% |

City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030)

| Fund Number / Description | FISCAL YEAR 2028 | | | | | FISCAL YEAR 2029 | | | | |
|---|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|
| | Estimated 12/31/2027 Fund Balance | Estimated FY2028 Revenues | Estimated FY2028 Expenditures | Estimated 12/31/2028 Fund Balance | Fund Bal as % of Budget | Estimated 12/31/2028 Fund Balance | Estimated FY2029 Revenues | Estimated FY2029 Expenditures | Estimated 12/31/2029 Fund Balance | Fund Bal as % of Budget |
| 101 - General Fund | \$ 63,367,646 | \$ 66,654,368 | \$ 58,049,955 | \$ 71,972,059 | 123.98% | \$ 71,972,059 | \$ 66,461,059 | \$ 59,541,490 | \$ 78,891,629 | 132.50% |
| 102 - Information Technology General | 912,269 | 2,044,044 | 1,883,317 | 1,072,996 | 56.97% | 1,072,996 | 2,158,485 | 1,958,649 | 1,272,832 | 64.99% |
| 103 - Insurance Reserve General | 3,072,721 | 4,605,048 | 3,949,019 | 3,728,749 | 94.42% | 3,728,749 | 4,743,199 | 4,146,470 | 4,325,478 | 104.32% |
| 110 - Community Events & Council Grants General | 1,164 | 958,350 | 926,967 | 32,547 | 3.51% | 32,547 | 987,100 | 966,315 | 53,332 | 5.59% |
| 111 - Senior Connections General | - | 265,880 | 265,880 | - | 0.00% | - | 278,194 | 278,194 | - | 0.00% |
| 112 - IDEA Board General | - | 118,976 | 118,976 | - | 0.00% | - | 123,735 | 123,735 | - | 0.00% |
| 113 - Sustainability Advisory Board General | 9,725 | 136,007 | 128,051 | 17,682 | 13.81% | 17,682 | 141,368 | 133,173 | 25,877 | 19.43% |
| 299 - Severance Liability | 2,023,249 | 200,000 | 200,000 | 2,023,249 | 1011.62% | 2,023,249 | 200,000 | 200,000 | 2,023,249 | 1011.62% |
| Total General Funds | \$ 69,386,775 | \$ 74,982,672 | \$ 65,522,164 | \$ 78,847,283 | 120.34% | \$ 78,847,283 | \$ 75,093,139 | \$ 67,348,025 | \$ 86,592,397 | 128.57% |
| 201 - Street Construction, Maint & Repair | \$ 419,500 | \$ 721,412 | \$ 664,440 | \$ 476,473 | 71.71% | \$ 476,473 | \$ 743,054 | \$ 669,373 | \$ 550,154 | 82.19% |
| 202 - State Highway | 440,759 | 75,324 | 40,000 | 476,083 | 1190.21% | 476,083 | 77,584 | 40,000 | 513,667 | 1284.17% |
| 203 - Permissive Tax Fund | 191,282 | 127,308 | 145,000 | 173,590 | 119.72% | 173,590 | 131,127 | 145,000 | 159,718 | 110.15% |
| 210 - Alcohol Education | 19,129 | 1,061 | 1,061 | 19,129 | 1803.05% | 19,129 | 1,093 | 1,093 | 19,129 | 1750.53% |
| 211 - Drug Use Prevention | 73,602 | 21,218 | 21,218 | 73,602 | 346.88% | 73,602 | 21,855 | 21,855 | 73,602 | 336.78% |
| 212 - Mandatory Drug Fines | 1,515 | 530 | - | 2,045 | 100.00% | 2,045 | 546 | - | 2,592 | 100.00% |
| 213 - Law Enforcement & Education | 3,935 | 1,030 | 1,000 | 3,965 | 396.49% | 3,965 | 1,030 | 1,000 | 3,995 | 399.49% |
| 214 - OneOhio Opiod Settlement | 73,950 | 25,750 | 6,000 | 93,700 | 1561.67% | 93,700 | 25,750 | 6,000 | 113,450 | 1890.84% |
| 216 - K-9 Patrol | 10,664 | 22,952 | 22,952 | 10,664 | 46.46% | 10,664 | 23,182 | 23,182 | 10,664 | 46.00% |
| 217 - Safety Town | 200,908 | 53,045 | 27,313 | 226,640 | 829.79% | 226,640 | 54,636 | 28,132 | 253,144 | 899.83% |
| 218 - DUI Grant | 10,701 | 10,609 | 10,609 | 10,701 | 100.86% | 10,701 | 10,927 | 10,927 | 10,701 | 97.93% |
| 219 - Law Enforcement Assistance | 11,480 | 2,122 | 1,200 | 12,402 | 1033.48% | 12,402 | 2,185 | 1,200 | 13,387 | 1115.60% |
| 221 - Economic Development NAEA | (0) | 6,649,378 | 6,649,378 | (0) | 0.00% | (0) | 6,649,378 | 6,649,378 | (0) | 0.00% |
| 222 - Economic Development NACA | 1,070,860 | 5,500,000 | 5,500,000 | 1,070,860 | 19.47% | 1,070,860 | 5,500,000 | 5,500,000 | 1,070,860 | 19.47% |
| 223 - Oak Grove EOZ | - | 6,774,264 | 6,774,264 | - | 0.00% | - | 6,907,704 | 6,907,704 | - | 0.00% |
| 224 - Central College EOZ | - | 2,258,388 | 2,258,388 | - | 0.00% | - | 2,342,564 | 2,342,564 | - | 0.00% |
| 225 - Oak Grove II EOZ | - | 8,906,654 | 8,906,654 | - | 0.00% | - | 9,070,271 | 9,070,271 | - | 0.00% |
| 226 - Blacklick EOZ | - | 6,240,939 | 6,240,939 | - | 0.00% | - | 6,370,530 | 6,370,530 | - | 0.00% |
| 228 - Subdivision Development | 1,073,173 | 1,780,450 | 1,780,450 | 1,073,173 | 60.28% | 1,073,173 | 1,796,364 | 1,796,364 | 1,073,173 | 59.74% |
| 229 - Builders Escrow | 1,234,363 | 721,000 | 600,000 | 1,355,363 | 225.89% | 1,355,363 | 721,000 | 600,000 | 1,476,363 | 246.06% |
| 230 - Wentworth Crossing TIF | 1,180,845 | 444,208 | 327,622 | 1,297,431 | 396.01% | 1,297,431 | 448,650 | 332,651 | 1,413,430 | 424.90% |
| 231 - Hawksmoor TIF | 359,473 | 235,108 | 214,195 | 380,387 | 177.59% | 380,387 | 237,459 | 216,804 | 401,041 | 184.98% |
| 232 - Enclave TIF | 98,139 | 85,045 | 60,766 | 122,418 | 201.46% | 122,418 | 85,895 | 61,689 | 146,624 | 237.68% |
| 233 - Saunton TIF | 156,877 | 192,456 | 196,385 | 152,948 | 77.88% | 152,948 | 194,380 | 198,676 | 148,652 | 74.82% |
| 234 - Richmond Square TIF | 373,339 | 249,152 | 188,106 | 434,385 | 230.93% | 434,385 | 251,643 | 191,097 | 494,931 | 258.99% |
| 235 - Tidewater I TIF | 185,943 | 480,619 | 517,485 | 149,077 | 28.81% | 149,077 | 485,425 | 524,009 | 110,493 | 21.09% |
| 236 - Ealy Crossing TIF | 565,994 | 537,835 | 418,614 | 685,215 | 163.69% | 685,215 | 543,213 | 424,423 | 804,006 | 189.44% |
| 237 - Upper Clarendon TIF | 1,668,682 | 705,323 | 581,671 | 1,792,335 | 308.14% | 1,792,335 | 712,377 | 584,451 | 1,920,260 | 328.56% |
| 238 - Balfour Green TIF | 78,969 | 34,122 | 23,233 | 89,858 | 386.78% | 89,858 | 34,463 | 22,428 | 101,893 | 454.31% |
| 239 - Straits Farm TIF | 551,800 | 478,538 | 170,980 | 859,358 | 502.61% | 859,358 | 483,323 | 176,109 | 1,166,572 | 662.41% |
| 240 - Oxford TIF | 280,273 | 193,084 | 35,010 | 438,347 | 1252.07% | 438,347 | 198,876 | 36,060 | 601,163 | 1667.12% |
| 241 - Schleppi Residential TIF | - | 488,014 | 488,014 | - | 0.00% | - | 502,654 | 502,654 | - | 0.00% |
| 250 - Blacklick TIF | 2,878,882 | 3,589,035 | 2,645,870 | 3,822,047 | 144.45% | 3,822,047 | 3,624,925 | 2,715,914 | 4,731,059 | 174.20% |

City of New Albany, Ohio

2026 Annual Budget Program

Five-Year Financial Plan (2026-2030) (Continu

| Fund Number / Description | FISCAL YEAR 2028 | | | | | FISCAL YEAR 2029 | | | | |
|-------------------------------------|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|
| | Estimated 12/31/2027 Fund Balance | Estimated FY2028 Revenues | Estimated FY2028 Expenditures | Estimated 12/31/2028 Fund Balance | Fund Bal as % of Budget | Estimated 12/31/2028 Fund Balance | Estimated FY2029 Revenues | Estimated FY2029 Expenditures | Estimated 12/31/2029 Fund Balance | Fund Bal as % of Budget |
| 251 - Blacklick II TIF | 350,137 | 59,297 | 54,590 | 354,844 | 650.02% | 354,844 | 59,890 | 56,228 | 358,507 | 637.60% |
| 252 - Village Center TIF | 952,984 | 1,514,157 | 1,208,544 | 1,258,597 | 104.14% | 1,258,597 | 1,529,298 | 1,231,300 | 1,556,595 | 126.42% |
| 253 - Research Tech District TIF | 559,889 | 291,284 | 58,350 | 792,824 | 1358.75% | 792,824 | 294,197 | 60,100 | 1,026,920 | 1708.69% |
| 254 - Oak Grove II TIF | 1,496,268 | 2,080,600 | 260,000 | 3,316,868 | 1275.72% | 3,316,868 | 2,101,406 | 295,000 | 5,123,274 | 1736.70% |
| 258 - Windsor TIF | 11,683,466 | 4,103,984 | 1,002,717 | 14,784,733 | 1474.47% | 14,784,733 | 4,145,023 | 1,012,459 | 17,917,298 | 1769.68% |
| 259 - Village Center TIF II | 344,763 | 572,165 | 10,300 | 906,628 | 8802.21% | 906,628 | 577,887 | 10,609 | 1,473,906 | 13892.97% |
| 272 - Local Fiscal Recovery | (0) | - | - | (0) | 100.00% | (0) | - | - | (0) | 100.00% |
| 280 - Hotel Excise Tax | - | 300,000 | 300,000 | - | 0.00% | - | 309,000 | 309,000 | - | 0.00% |
| 281 - Healthy New Albany Facility | 952,211 | 1,300,375 | 1,053,850 | 1,198,736 | 113.75% | 1,198,736 | 1,313,379 | 1,076,775 | 1,435,340 | 133.30% |
| 282 - Hinson Amphitheater | 232,114 | 95,000 | 65,000 | 262,114 | 403.25% | 262,114 | 107,500 | 67,500 | 302,114 | 447.58% |
| 290 - Alcohol Indigent | 12,016 | 1,030 | 1,061 | 11,985 | 1129.73% | 11,985 | 1,030 | 1,093 | 11,923 | 1091.09% |
| 291 - Mayor's Court Computer | 27,341 | 4,244 | 1,061 | 30,523 | 2877.11% | 30,523 | 4,371 | 1,093 | 33,801 | 3093.31% |
| 292 - Court Special Projects | 45,139 | 8,240 | 1,061 | 52,318 | 4931.48% | 52,318 | 8,240 | 1,093 | 59,465 | 5441.92% |
| 293 - Clerk's Court Computer | 27,087 | 5,150 | 1,061 | 31,176 | 2938.65% | 31,176 | 5,150 | 1,093 | 35,233 | 3224.35% |
| Total Special Revenue | \$ 29,898,452 | \$ 57,941,497 | \$ 49,536,409 | \$ 38,303,540 | 77.32% | \$ 38,303,540 | \$ 58,710,436 | \$ 50,294,879 | \$ 46,719,096 | 92.89% |
| 301 - Debt Service | \$ 929,378 | \$ 9,663,648 | \$ 9,663,648 | \$ 929,378 | 9.62% | \$ 929,378 | \$ 9,658,383 | \$ 9,658,383 | \$ 929,378 | 9.62% |
| Total Debt Service | \$ 929,378 | \$ 9,663,648 | \$ 9,663,648 | \$ 929,378 | 9.62% | \$ 929,378 | \$ 9,658,383 | \$ 9,658,383 | \$ 929,378 | 9.62% |
| 401 - Capital Improvements | \$ 7,606,737 | \$ 9,981,769 | \$ 5,164,626 | \$ 12,423,881 | 240.56% | \$ 12,423,881 | \$ 10,148,588 | \$ 5,416,912 | \$ 17,155,557 | 316.70% |
| 402 - Village Center Improvements | 186,987 | 1,078,091 | 620,000 | 645,079 | 104.04% | 645,079 | 1,099,516 | 22,000 | 1,722,595 | 7829.98% |
| 403 - Bond Improvements | 0 | - | - | 0 | 100.00% | 0 | - | - | 0 | 100.00% |
| 404 - Park Improvements | 5,911,249 | 7,398,678 | 10,491,290 | 2,818,638 | 26.87% | 2,818,638 | 6,437,433 | 591,864 | 8,664,206 | 1463.88% |
| 405 - Water & Sanitary Improvements | 3,867,192 | 1,432,215 | - | 5,299,407 | 100.00% | 5,299,407 | 1,475,181 | - | 6,774,588 | 100.00% |
| 410 - Infrastructure Replacement | 14,777,726 | 1,030,450 | 15,914 | 15,792,262 | 99238.15% | 15,792,262 | 1,046,364 | 16,391 | 16,822,235 | 102631.52% |
| 411 - Leisure Trail Improvements | 417,442 | 21,218 | - | 438,660 | 100.00% | 438,660 | 21,855 | - | 460,515 | 100.00% |
| 415 - Capital Equipment Replacement | 6,121,305 | 1,939,596 | 1,752,800 | 6,308,102 | 359.89% | 6,308,102 | 2,356,861 | 1,558,584 | 7,106,378 | 455.95% |
| 417 - Oak Grove II Infrastructure | 8,430,804 | 6,259,129 | 125,183 | 14,564,750 | 11634.81% | 14,564,750 | 6,374,686 | 127,494 | 20,811,942 | 16323.90% |
| 422 - Economic Development Cap | 3,186,189 | 1,044,989 | - | 4,231,178 | 100.00% | 4,231,178 | 1,076,339 | - | 5,307,517 | 100.00% |
| Total Capital Projects | \$ 50,505,632 | \$ 30,186,136 | \$ 18,169,811 | \$ 62,521,957 | 344.10% | \$ 62,521,957 | \$ 30,036,822 | \$ 7,733,245 | \$ 84,825,534 | 1096.89% |
| Grand Total All Funds | \$ 150,720,238 | \$ 172,773,953 | \$ 142,892,032 | \$ 180,602,159 | 126.39% | \$ 180,602,159 | \$ 173,498,780 | \$ 135,034,533 | \$ 219,066,406 | 162.23% |

City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030)

| Fund Number / Description | FISCAL YEAR 2030 | | | | |
|---|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|
| | Estimated 12/31/2029 Fund Balance | Estimated FY2030 Revenues | Estimated FY2030 Expenditures | Estimated 12/31/2030 Fund Balance | Fund Bal as % of Budget |
| 101 - General Fund | \$ 78,891,629 | \$ 67,457,975 | \$ 60,434,612 | \$ 85,914,991 | 142.16% |
| 102 - Information Technology General | 1,272,832 | 2,190,862 | 1,988,029 | 1,475,665 | 74.23% |
| 103 - Insurance Reserve General | 4,325,478 | 4,814,347 | 4,208,667 | 4,931,157 | 117.17% |
| 110 - Community Events & Council Grants General | 53,332 | 1,001,906 | 980,809 | 74,429 | 7.59% |
| 111 - Senior Connections General | - | 282,367 | 282,367 | - | 0.00% |
| 112 - IDEA Board General | - | 125,591 | 125,591 | - | 0.00% |
| 113 - Sustainability Advisory Board General | 25,877 | 143,489 | 135,170 | 34,196 | 25.30% |
| 299 - Severance Liability | 2,023,249 | 200,000 | 200,000 | 2,023,249 | 1011.62% |
| Total General Funds | \$ 86,592,397 | \$ 76,216,536 | \$ 68,355,246 | \$ 94,453,688 | 138.18% |
| 201 - Street Construction, Maint & Repair | \$ 550,154 | \$ 754,200 | 679,413 | \$ 624,941 | 91.98% |
| 202 - State Highway | 513,667 | 78,747 | 40,600 | 551,814 | 1359.15% |
| 203 - Permissive Tax Fund | 159,718 | 133,094 | 147,175 | 145,637 | 98.95% |
| 210 - Alcohol Education | 19,129 | 1,109 | 1,109 | 19,129 | 1724.66% |
| 211 - Drug Use Prevention | 73,602 | 22,182 | 22,182 | 73,602 | 331.80% |
| 212 - Mandatory Drug Fines | 2,592 | 555 | - | 3,146 | 100.00% |
| 213 - Law Enforcement & Education | 3,995 | 1,045 | 1,015 | 4,025 | 396.59% |
| 214 - OneOhio Opiod Settlement | 113,450 | 26,136 | 6,090 | 133,497 | 2192.06% |
| 216 - K-9 Patrol | 10,664 | 23,529 | 23,529 | 10,664 | 45.32% |
| 217 - Safety Town | 253,144 | 55,456 | 28,554 | 280,045 | 980.74% |
| 218 - DUI Grant | 10,701 | 11,091 | 11,091 | 10,701 | 96.48% |
| 219 - Law Enforcement Assistance | 13,387 | 2,218 | 1,218 | 14,387 | 1181.24% |
| 221 - Economic Development NAECA | (0) | 6,749,119 | 6,749,119 | (0) | 0.00% |
| 222 - Economic Development NACA | 1,070,860 | 5,582,500 | 5,582,500 | 1,070,860 | 19.18% |
| 223 - Oak Grove EOZ | - | 7,011,319 | 7,011,319 | - | 0.00% |
| 224 - Central College EOZ | - | 2,377,703 | 2,377,703 | - | 0.00% |
| 225 - Oak Grove II EOZ | - | 9,206,325 | 9,206,325 | - | 0.00% |
| 226 - Blacklick EOZ | - | 6,466,087 | 6,466,087 | - | 0.00% |
| 228 - Subdivision Development | 1,073,173 | 1,823,309 | 1,823,309 | 1,073,173 | 58.86% |
| 229 - Builders Escrow | 1,476,363 | 731,815 | 609,000 | 1,599,178 | 262.59% |
| 230 - Wentworth Crossing TIF | 1,413,430 | 455,380 | 337,641 | 1,531,169 | 453.49% |
| 231 - Hawksmoor TIF | 401,041 | 241,021 | 220,057 | 422,005 | 191.77% |
| 232 - Enclave TIF | 146,624 | 87,183 | 62,614 | 171,193 | 273.41% |
| 233 - Saunton TIF | 148,652 | 197,296 | 201,656 | 144,291 | 71.55% |
| 234 - Richmond Square TIF | 494,931 | 255,418 | 193,964 | 556,385 | 286.85% |
| 235 - Tidewater I TIF | 110,493 | 492,706 | 528,085 | 75,114 | 14.22% |
| 236 - Ealy Crossing TIF | 804,006 | 551,362 | 405,789 | 949,578 | 234.01% |
| 237 - Upper Clarendon TIF | 1,920,260 | 723,062 | 618,218 | 2,025,105 | 327.57% |
| 238 - Balfour Green TIF | 101,893 | 34,980 | 22,765 | 114,109 | 501.26% |
| 239 - Straits Farm TIF | 1,166,572 | 490,573 | 178,751 | 1,478,394 | 827.07% |
| 240 - Oxford TIF | 601,163 | 201,859 | 36,601 | 766,422 | 2094.00% |
| 241 - Schleppi Residential TIF | - | 510,194 | 510,194 | - | 0.00% |
| 250 - Blacklick TIF | 4,731,059 | 3,679,299 | 2,756,653 | 5,653,705 | 205.09% |

City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030) (Continu

| Fund Number / Description | FISCAL YEAR 2030 | | | | |
|-------------------------------------|-----------------------------------|---------------------------|-------------------------------|-----------------------------------|-------------------------|
| | Estimated 12/31/2029 Fund Balance | Estimated FY2030 Revenues | Estimated FY2030 Expenditures | Estimated 12/31/2030 Fund Balance | Fund Bal as % of Budget |
| 251 - Blacklick II TIF | 358,507 | 60,788 | 57,071 | 362,224 | 634.69% |
| 252 - Village Center TIF | 1,556,595 | 1,552,238 | 1,249,769 | 1,859,064 | 148.75% |
| 253 - Research Tech District TIF | 1,026,920 | 298,610 | 61,001 | 1,264,529 | 2072.95% |
| 254 - Oak Grove II TIF | 5,123,274 | 2,132,927 | 299,425 | 6,956,776 | 2323.38% |
| 258 - Windsor TIF | 17,917,298 | 4,207,199 | 1,027,646 | 21,096,851 | 2052.93% |
| 259 - Village Center TIF II | 1,473,906 | 586,555 | 10,768 | 2,049,692 | 19034.80% |
| 272 - Local Fiscal Recovery | (0) | - | - | (0) | 100.00% |
| 280 - Hotel Excise Tax | - | 313,635 | 313,635 | - | 0.00% |
| 281 - Healthy New Albany Facility | 1,435,340 | 1,333,079 | 1,080,793 | 1,687,627 | 156.15% |
| 282 - Hinson Amphitheater | 302,114 | 109,113 | 58,363 | 352,864 | 604.61% |
| 290 - Alcohol Indigent | 11,923 | 1,045 | 1,109 | 11,859 | 1069.22% |
| 291 - Mayor's Court Computer | 33,801 | 4,436 | 1,109 | 37,129 | 3347.60% |
| 292 - Court Special Projects | 59,465 | 8,364 | 1,109 | 66,720 | 6015.58% |
| 293 - Clerk's Court Computer | 35,233 | 5,227 | 1,109 | 39,352 | 3548.00% |
| Total Special Revenue | \$ 46,719,096 | \$ 59,591,092 | \$ 50,937,577 | \$ 55,372,611 | 108.71% |
| 301 - Debt Service | \$ 929,378 | \$ 9,803,259 | \$ 9,803,259 | \$ 929,378 | 9.48% |
| Total Debt Service | \$ 929,378 | \$ 9,803,259 | \$ 9,803,259 | \$ 929,378 | 9.48% |
| 401 - Capital Improvements | \$ 17,155,557 | \$ 11,550,816 | \$ 11,753,763 | \$ 16,952,611 | 144.23% |
| 402 - Village Center Improvements | 1,722,595 | 2,366,009 | 38,616 | 4,049,988 | 10487.88% |
| 403 - Bond Improvements | 0 | - | - | 0 | 100.00% |
| 404 - Park Improvements | 8,664,206 | 8,133,994 | 5,673,321 | 11,124,879 | 196.09% |
| 405 - Water & Sanitary Improvements | 6,774,588 | 1,497,309 | - | 8,271,897 | 100.00% |
| 410 - Infrastructure Replacement | 16,822,235 | 1,062,059 | - | 17,884,294 | 100.00% |
| 411 - Leisure Trail Improvements | 460,515 | 22,182 | - | 482,697 | 100.00% |
| 415 - Capital Equipment Replacement | 7,106,378 | 1,569,936 | 1,749,457 | 6,926,857 | 395.94% |
| 417 - Oak Grove II Infrastructure | 20,811,942 | 6,470,306 | 129,406 | 27,152,843 | 20982.66% |
| 422 - Economic Development Cap | 5,307,517 | 1,000,000 | 1,000,000 | 5,307,517 | 530.75% |
| Total Capital Projects | \$ 84,825,534 | \$ 33,672,613 | \$ 20,344,562 | \$ 98,153,585 | 482.46% |
| Grand Total All Funds | \$ 219,066,406 | \$ 179,283,500 | \$ 149,440,644 | \$ 248,909,262 | 166.56% |

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**City of New Albany, Ohio
2026 Annual Budget Program
Significant Financial Policies**

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

Policy 5.10 – Financial Planning & Budgeting Policy

Purpose of Policy:

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

A. BUDGETING AND FINANCIAL PLANNING

1. Financial Planning Elements

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

a) **Strategic Plan**

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

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

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

c) **Annual Operating and Capital Budgets**

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

2. **Long-Term Focus**

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

3. **Conservatism**

a) **Revenue Projections**

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

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

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

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

c) **Expenditure Projections**

Expenditure projections will be projected conservatively considering:

- (1) a conservative, but likely, scenario of events (versus 'worst-case scenario');
- (2) specific identified needs of the program or service;
- (3) City Council's list of prioritized projects;

- (4) Strategic planning document projects;
- (5) historical consumption and trends; and
- (6) inflation and other economic trends.

4. Five-Year Financial Plan

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

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

5. Annual Operating and Capital Budget

a) Scope

The operating and capital budgets are the primary components of the City's annual financial operating plan. All funds, except custodial (formerly 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 custodial funds, have annual budgets legally adopted by the City Council.

d) **Budget Format and Structure**

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

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

e) **Legal Level of Control**

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

f) **Budget Modifications/Supplemental Appropriations**

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

B. CAPITAL IMPROVEMENT PROGRAM / CAPITAL BUDGET

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

1. **Five-Year Capital Plan**

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

2. **Capital Budget**

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

a) **Scope**

The Capital Budget encompasses the following funds:

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

b) **Capitalization Thresholds**

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

c) **Eligible Projects**

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

d) **Funding Sources**

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

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

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

e) **Operational Costs of Capital Items**

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

C. **BUDGETARY COMPLIANCE AND EXPENDITURE CONTROL**

1. **Budgetary Compliance and Monitoring**

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

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

2. **Budget Reporting**

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

3. **Prompt Payment**

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

D. **FINANCIAL REPORTING**

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

Policy 5.20 – Risk Management & Insurance

Purpose of Policy:

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

A. RISK MANAGEMENT (INSURANCE)

1. Loss Prevention

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

2. Insurance

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

3. Liability Protection

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

Policy 5.30 – Debt Management

Purpose of Policy:

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

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

A. DEBT MANAGEMENT

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

1. Creditworthiness Objectives:

a) Credit Ratings

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

b) Financial Disclosure

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

c) **Capital Planning**

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

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

d) **Renewal and replacement funds**

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

e) **Statutory Debt Limits**

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

f) **Debt Limits — City Policies**

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

$$\frac{(\text{operating revenues} + \text{investment income} - \text{operating expenses} + \text{depreciation and amortization})}{\text{annual debt service payments}} = \text{Debt Coverage Ratio}$$

2. Purposes and Uses of Debt

a) Long-Term Financing

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

b) Required Approval

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

c) Financing Term

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

d) Bonded Debt Issuance Considerations

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

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

e) Interfund Lending

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

f) **Enterprise Debt**

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

g) **Debt Service**

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

h) **Revenue Anticipation Notes**

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

3. **Debt Standards and Structure**

a) **Term**

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

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

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

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

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

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

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

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

b) **Debt Repayment**

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

c) **Credit Enhancement**

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

d) **Call provisions**

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

e) **Issuance costs**

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

f) **Anticipatory Notes (BANS)**

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

g) **Debt Refunding**

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

4. **Debt Administration and Process**

a) **Competitive versus Negotiated sales**

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

b) **Investment of bond proceeds**

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

Policy 5.40 – Other Miscellaneous Financial Policies

Purpose of Policy:

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

A. INTERFUND CASH TRANSFERS

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

B. FUND BALANCE RESERVES

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

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

C. **INTERNAL CONTROL POLICIES**

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

1. **Objectives of Internal Control**

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

a) **Authorization**

All transactions are properly authorized by management.

b) **Recording transactions**

Transactions are recorded as necessary: (1) to permit preparation of financial statements in conformance with statutory requirements and accounting principles generally accepted in the United States; and (2) to maintain accountability for assets.

c) **Access to assets**

Access to assets and records should be permitted only with proper authorization and supervision.

d) **Periodic independent verification**

The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.

e) **Segregation of duties**

The organizational plan should separate functional responsibilities. In general, when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

2. Written Procedures

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

3. Finance Department Responsibilities

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

4. Department Head Responsibilities

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

D. FINANCIAL REPORTING

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

E. AUDIT

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

*Summary of Changes from Proposed to
Adopted*

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Glossary of Terms

A

Account – A fiscal and accounting entity with a self-balancing set of general ledger codes in which cash and other financial resources are recorded and segregated for the purpose of carrying on specific activities or attaining certain objects in accordance with special regulations, restrictions or limitations.

Accountability – A duty to justify the raising and spending of resources when described in financial terms.

Accounting System – The methods and records established to identify, assemble, analyze, classify, record and report transactions and to maintain accountability for assets and liabilities.

Accounts Payable – Amounts owed to others for goods or services that have been received by the entity.

Accrual basis of accounting – A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of the related cash flows.

Adopted budget – The City reflects the budget during different stages – draft, proposed, projected, adopted and revised. Adopted is the budget version that the City Council has approved.

Advances – Loans from one fund to another with a requirement for repayment.

Advance refunding – Transaction when an entity issues new debt to refinance existing debt, but due to the timing of the refunding the proceeds must be placed in escrow pending the maturity or call date.

Agency Funds – A fund type used to report resources held by the reporting government in a purely custodial capacity.

Amended budget – An amended budget is a budget that has been revised through the City Council process.

Appropriation – The amount authorized by City Council for the staff to spend on the operations of the City. Appropriations are approved by ordinance.

Assessed valuation – For real estate purposes, the assessed valuation is 35% of the total valuation of a parcel of property. For example, if the parcel has a value of \$100,000, the assessed valuation would be \$35,000.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of a past transaction or event.

Audits – Independent assurance of the fair presentation of financial information.

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B

Balanced budget – The revenue is anticipated to exceed the operating expenditures. This shows during the current year that there are sufficient funds being generated to pay for the services of the City.

Basis differences – The differences arising when the basis of budgeting differs from the basis of accounting for a given fund type.

Basis of accounting – The timing of recognition; that is, when the effects of transactions or events should be recognized for financial reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

Beginning or Ending Fund Balance – The fund balance as reflected on January 1 (beginning) or on December 31 (ending).

Bond – A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects.

Bond anticipation note – Short-term, interest-bearing, note issued in anticipation of bond proceeds to be received later.

Bond discount – The excess of the face value of a bond over the price for which it is acquired or sold.

Bond premium – The excess of the price at which it is acquired or sold over its face value.

Bonded debt – The portion of indebtedness represented by outstanding bonds.

Budget – The City uses a set of budgetary accounts to record the anticipated revenue collection and estimated expenditure amounts in the general ledger to assist the City in monitoring and controlling the City's cash.

Budgetary basis – This refers to the basis of accounting used to estimate financing sources and uses in a budget.

Budgetary control – The control or management of a government unit's budget used for the purpose of keeping expenditures within the limitation of available appropriations and available resources.

C

Capital assets – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure and all other tangible or intangible assets that are used in operations.

Capital expenditures – The amount paid for capital-related costs such as capital improvements; also used interchangeably with capital outlay.

Capital Outlay – a category of expenditures that includes items greater than a certain value and/or expected to last for greater than a specified time period.

Capital Improvements Program (CIP) – reviewed separately on an annual basis, but in coordination with the operating budget document, the CIP is the five-year plan for infrastructure and other long term investments such as roadways, parks, etc.

Capital Projects Fund - used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds.

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Carry-forward of encumbrances – Encumbrances that are remaining at year-end are automatically carried forward to the next year and added to the next year's budget.

Cash basis of accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Central Ohio Health Care Consortium (COHCC) – A health insurance pool of which the City is a member.

City Charter – The governing document of the City containing provisions that establish the form of government. The residents must vote on any amendments made to the Charter.

City Council – The governing body of the City, elected by the residents.

Codified ordinance – The body of permanent laws enacted by past and present City Councils.

Component unit – Legally separate entity for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the City's financial statements to be incomplete or misleading.

Comprehensive Annual Financial Report (CAFR) – Financial report that contains, at a minimum, three sections: (1) introductory, (2) financial and (3) statistical. The financial section provides information on each individual fund and component unit.

Contingency – Funds set aside for unforeseen expenses of uncertain amounts.

County Budget Commission – A three-member body consisting of the County Auditor, County Treasurer and County Prosecutor that sets limitations on the amounts available for appropriation from any fund. The Commission also sets the property tax rates that will be enacted by City Council, and provides estimates of amounts available for distribution to the City from the Local Government Funds.

D

Debt service – The amount needed to retire bonds or notes issued by the City. Debt service includes both principal and interest.

Debt Service Fund – The fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department – A major organizational unit, headed by a director that provides services to customers.

Depreciation – Method of attributing the historical or purchase cost of an asset across its useful life to correspond to the normal wear and tear.

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Developer fees - Charges to developers to cover, in whole or in part, the anticipated cost of inspections or improvements that will be necessary as a result of the development, such as building inspections and sidewalks.

E

Earmarking – Designating a specific amount to be used for a specific purpose.

Economic resources measurement focus – Measurement focus under which the aim of a set of financial statements is to report all the inflows, outflows and balances affecting or reflecting an entity's net assets.

Encumbrance – A commitment to purchase goods or services, evidenced by a purchase order. The establishment of an encumbrance results in a reduction of the amount available for future expenditures from an appropriation line item.

Ending Fund Balance or Beginning Fund Balance - The fund balance as reflected on January 1 (beginning) or on December 31 (ending).

Enterprise Fund – A fund type used to report an activity for which a fee is charged to external users for goods or services.

Escheat – Reversion of private property to a governmental entity due to not claiming within five years.

Escrow – A trust account to pay obligations.

Expenditure – The amount paid for goods and service. Expenditure also includes a portion of an encumbrance that has not been executed by the end of the calendar year.

Expense – The amount paid for goods and services that is an outflow of cash or other valuable asset to another.

F

Financial resources – Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments).

Financing Authority – A separate governing entity established to finance large development infrastructure projects.

Fiscal Year – A 12-month period of time to which the annual budget applies and at the end of which a government unit determines its financial position and the results of its operations.

Fund – A fiscal and accounting entity that has a self-balancing group of accounts, including recording cash and other assets; liabilities; fund equities; revenues; expenditures; or expenses. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code and the Codified Ordinances of the City.

Fund balance – The difference between revenues and expenditures of a fund where a portion may be reserved, restricted or designated. The difference is also the net position.

Fund type – One of 11 classifications by which all funds can be categorized which include: General Fund; Special Revenue Fund; Debt Service Fund; Capital Project Funds; Permanent Funds; Enterprise Funds; Internal Service Funds; Pension and Trust Funds; Investment Trust Funds; Private-purpose Trust Funds; and Agency Funds.

Full-time Equivalent Positions (FTE) – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

G

General Fund – Typically serves as the chief operating fund of the government.

General Fund Reserve – The rainy day fund for the City.

Generally Accepted Accounting Principles – Uniform minimum standards for financial accounting and recording that encompass the conventions, rules and procedures that define accepted accounting principles.

Goal – An objective or desired result to which effort is being directed.

Governmental accounting – The historic system of fund accounting which is a separate, self-balance accounting for managing resources. Governmental accounting has a different focus for measuring accounting than private sector accounting. Rather than measuring the flow of economic resources, governmental accounting measures the flow of financial resources.

Governmental Accounting Standards Board – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

Governmental funds – Consolidated term for funds used to account for tax-supported activities. There are five different types of governmental funds: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

Grant – A contribution by a government or other organization to support a particular function or project.

H

Health savings account – A bank account created for individuals who are covered under high deductible health plans to save for medical expenses that the plan does not cover.

Health insurance – This accounts for the employer's portion of the health insurance premium cost by the City.

Hiring freeze – A situation where the entity has temporarily put into place a policy that no further new hiring will occur for the foreseeable future.

Historical cost – The original cost of an asset to the City.

Human capital – A measure of the economic value of an employee's skill set.

Human resources – Area charged with administering employee-benefit programs.

I

Income tax – The tax on earned income of residents, nonresidents and net profits of companies doing business in the City, as provided in the codified ordinances.

Independent auditor – An external auditor with a certified public accounting designation that qualifies his or her to provide an auditor's report.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples: dams, roads, streets, bridges and tunnels.

Interest – Revenue paid to the City from the investment of idle funds.

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Interfund activity – Transactions between funds of the City. The City utilizes two types: Advances and Transfers. Transfers are flows of assets without the intent of repayment.

Internal Revenue Service – A United States government agency that is responsible for the collection and enforcement of taxes.

Internal Service Funds – A fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies.

Inventory – An accumulation of raw materials that are used in a business. The City has an inventory of salt to assist in maintaining passable roads during snow storms.

Investment – An asset or item that is purchased with the hope that it will generate income or appreciate in the future.

Investment Trust Funds – A fund type used to report governmental external investment pools.

I

Job market – A concept demonstrating the competition and interplay between different labor forces. The job market is directly related to the unemployment rate.

Joint venture – A legal entity or organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control.

Jointly governed organization – A regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that created the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Journal – A ‘book’ that contains the entries of the City.

Judgment – A court order of a lawsuit to pay a specified sum of money such as unpaid taxes.

K

Key employee – A term used by the IRS in regard to company-sponsored retirement and other sponsored plans. Key employees are usually highly compensated.

L

Labor union – An organization intended to represent the collective interests of select workers in negotiations with the City over wages, hours and working conditions.

Layoff – Term used when an entity eliminates jobs regardless of the employees' performance.

Levy – The legal seizure of property to satisfy a debt. A levy differs from a lien because a levy takes the property to satisfy the tax debt, whereas a lien is a claim used as security for the tax debt.

Liabilities – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.

Lien – A claim used as security for a tax debt.

Line item – The individual, descriptive name of a revenue or expenditure listed.

M

Major funds – A governmental or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's or accountant's report. All other funds are grouped together in one column.

Mandate – When the City is being required by a legislative, judicial or regulatory body to do something.

Measurement focus – The object of measurement being expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving those resources are recognized (basis of accounting).

MidOhio Regional Planning Commission (MORPC) – Organization in central Ohio region planning for development, transportation, etc., of which the City is a member.

Mill – One-tenth of a cent. A one-mill levy on real estate taxes would mean that a resident would pay one dollar of tax for each \$1,000 of assessed valuation on the parcel.

Mission – The fundamental purpose of the City's existence.

Modified accrual basis of accounting – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable; (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

Moody's – An independent, unaffiliated research company that rates fixed-income securities and assigns ratings on the basis of risk and the borrower's ability to make payments.

Money market – A short-term, high liquid, debt instrument used as an investment.

N

Negotiation – A strategic discussion that resolves an issue in a way that both parties find acceptable.

Nonmajor funds – A governmental or enterprise fund that is grouped together to report in one column in the basic fund financial statements.

Non-recurring revenue – One-time revenue sources such as transfers or other miscellaneous items.

Nonspendable fund balance – The portion of the fund balance that cannot be spent either because the underlying resources are not in a spendable form or because the government is legally or contractually required to maintain the resources intact.

O

Object – The individual description of a particular revenue or expenditure line item.

Objective – As used in the budget, the desired outcome of a program or activity.

Ohio Police and Fire Pension System (OP&FP) – Member of a municipal corporation police department who received an appointment as a full-time regular police officer from a duly established civil servant eligible list.

Ohio Public Employee Retirement System (OPERS) – All employees who are paid in whole or in part by the state of Ohio, a county, municipality or any other political subdivision of the state or local government in Ohio must become members of OPERS unless they are covered under another state retirement system in Ohio.

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Ohio Revised Code (ORC) – The permanent body of laws enacted by the General Assembly of Ohio.

Operating Fund – A fund that is primarily used to provide goods and services to customers.

Ordinance or Resolution – A specific piece of legislation enacted by City Council.

P

Pension and Trust Funds – A fund type used to report resources that are required to be held in trust for the members and beneficiaries.

Performance measure – A description of a desired outcome for a particular element of service delivery for which a department can be held accountable.

Permanent fund – A fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used.

Personal property – Tangible property, other than real estate, that is subject to taxation.

Procedure – An action that implements a policy.

Process – A series of activities that are linked to perform a specific objective.

Projected Budget – The part of the budget that is being estimated for future planning but is not being requested to be adopted in the current year.

Property tax – A tax levied on all real estate and personal property in the City.

Proposed Budget – The budget that is being recommended by staff to the Finance Committee, then to City Council.

Public-entity risk pool – Cooperative group of governmental entities joining together to finance an exposure, liability or risk.

Q

Quality of life – A highly subjective measure of happiness that is an important component of many financial decisions. Factors that play a role vary according to personal preferences and regional perceptions.

Quorum – The minimum acceptable level of Council members needed to make the proceedings of a meeting valid under the charter.

R

Real estate – land plus anything permanently affixed to it, including buildings, sheds and other items attached to the structure.

Receivable – Amounts of money due from residents, customers or other type of debtors.

Reconciliation – Comparison of two numbers or source documents to demonstrate why they are different when they should be the same.

Refinancing – Arrangement to provide funding to replace existing funding.

Replacements – Expenditures for making good or whole the portions of equipment or other property that have deteriorated through use or have been destroyed through accident.

Reserved fund balance – Portion of the City's fund net assets that are not available for appropriation.

Resolution or Ordinance – A specific piece of legislation enacted by City Council.

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Restricted fund balance – The portion of the fund balance subject to constraints that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulation of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Revenue – In governmental fund-type accounts, revenues are increases in net current assets and are recognized in the accounting period in which they become measurable and available.

Revenue-neutral – The establishment of a fee or charge at a level sufficient to cover all direct expenditures and a contribution of indirect expenditures.

Revised budget - The budget version that the City Council has approved with an amendment to the adopted budget.

S

Safekeeping – The storage of assets or other items of value in a protected area.

Sales tax – A tax imposed by the county and state government at the point of sale on retail goods and services.

Savings – The amount left over when the cost of expenditure is subtracted from the amount of income earned in a given period.

Savings account – A deposit account that provides principal security and a modest interest rate for investing.

Securities and Exchange Commission (SEC) – A federal commission created to regulate the securities markets and protect investors.

Social Security tax – The tax levied on both employers and employees used to fund the Social Security program, from which governments, including the City, are exempt from in the state of Ohio.

Special assessment – A charge for specific public improvements that is placed on properties that benefit from the improvement.

Special Revenue Fund – A fund that is used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for a specific purpose.

Standard & Poor's – An independent, unaffiliated research company that rates fixed income securities and assigns ratings on the basis of risk and the borrower's ability to make payments.

Statute – A written law enacted by the Legislature.

T

Tangible personal property tax – A tax on a wide variety of equipment that was eliminated in the state of Ohio.

Tap fees – Fees charged to join or to extend an existing utility system.

Tax budget – The budget submitted to the County Budget Commission that sets forth the funding requested from property taxes.

Tax-increment financing – Financing secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Timing differences – Differences between the basis of budgeting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting.

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Transaction – An agreement between two parties to perform or exchange goods or services for payment.

Transfers – Money moved into or out of a fund from another fund that will not be repaid.

Treasury bill or bond – A limited-term debt obligation backed by the federal government.

U

Unassigned fund balance – The portion of the fund balance that is remaining after reducing for nonspendable, restricted, commented and assigned components.

Unencumbered appropriations – Portion of an appropriation remaining after the deduction of expenditures and encumbrances.

Unemployment compensation – Funds paid to workers who have lost their jobs due to layoffs.

Unvoted General Obligation Debt – Debt issued pursuant to the ordinances of the City that does not require a vote of the people.

User fees – The payment of a fee for direct receipt of a public service by the party that benefits from the service.

V

Valuation – The process of determining the current worth of an asset.

Variance – Difference between estimated value and the actual value.

Vendor – The party in the supply chain that makes goods and services available to others.

Voted General Obligation Debt – Debt issued pursuant to the ordinances of the City that requires a vote of the people.

W

Warrant – Historically, governments issued warrants instead of checks. The warrant may or may not have been negotiable and authorized payment to the holder on demand or after a maturity date.

Workers' Compensation – A state-sponsored system that pays monetary benefits to workers who become injured or disabled in the course of their employment.

Work-in-progress – Partially completed project that may reflect inventory or infrastructure completion.

X

X-mark signature – An X mark made by a person in lieu of a signature.

Y

Year – A time period for which they report financial results are reported, which for the City is the calendar year.

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City Service Contacts



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