

≡ NEW ALBANY ≡



2026 ANNUAL BUDGET PROGRAM NEW ALBANY, OHIO

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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



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GFOA Distinguished Budget Presentation Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of New Albany
Ohio**

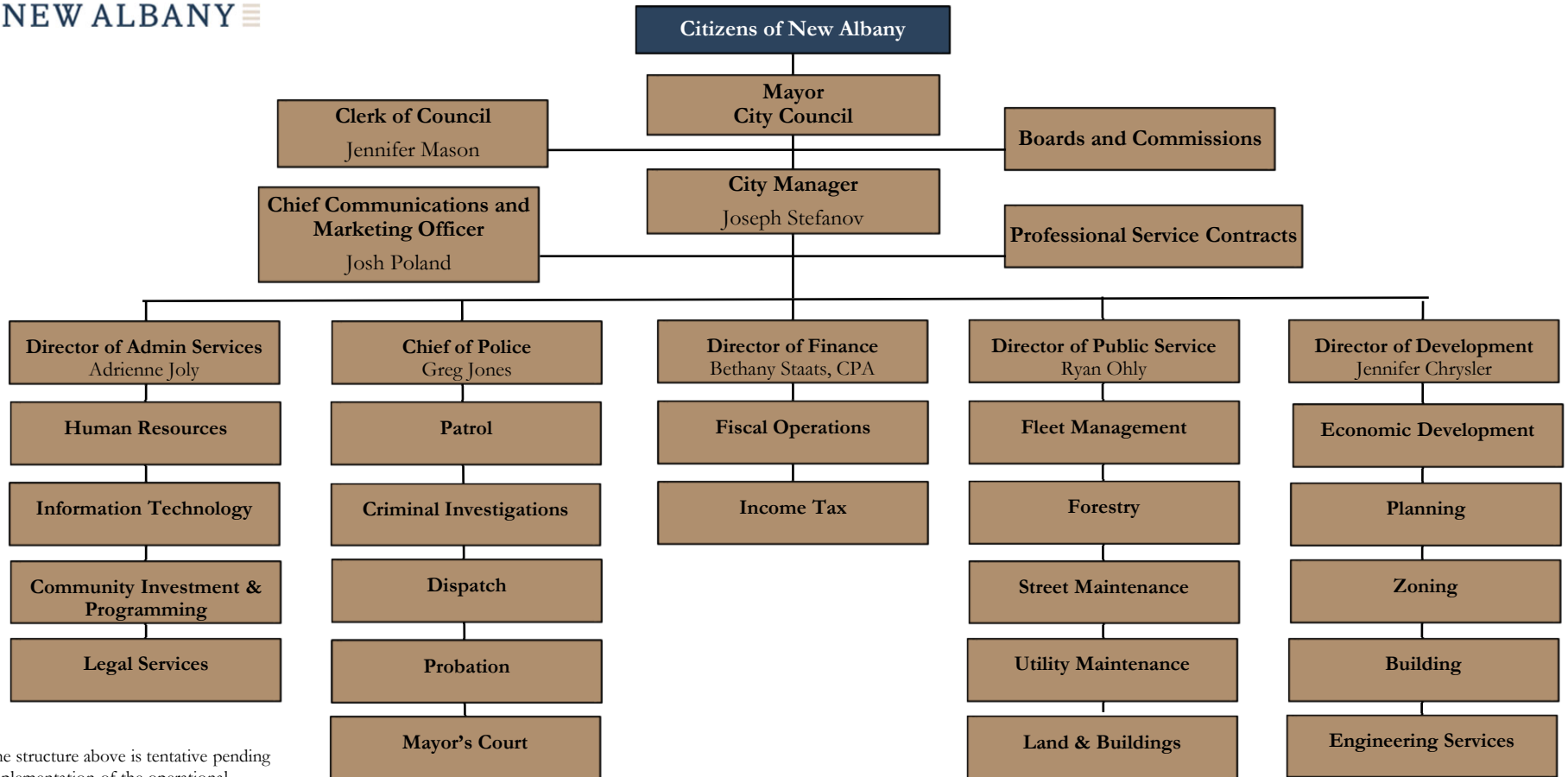
For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morrill
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.



The structure above is tentative pending implementation of the operational organizational structure proposal. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.

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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 11,250 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 \$37 billion in private investment resulting in 33 million square feet of commercial space and 25,000 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 (2025)

- Population estimate 11,250*
- Square miles 22.3 (14,240 acres)
- Number of homes 3,882
- Median home value \$634,213*
- Median household income \$213,376*
- High school grad 98.7%*
- College grad 75.1%*
- Unemployment Rate 2.2%*

**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.

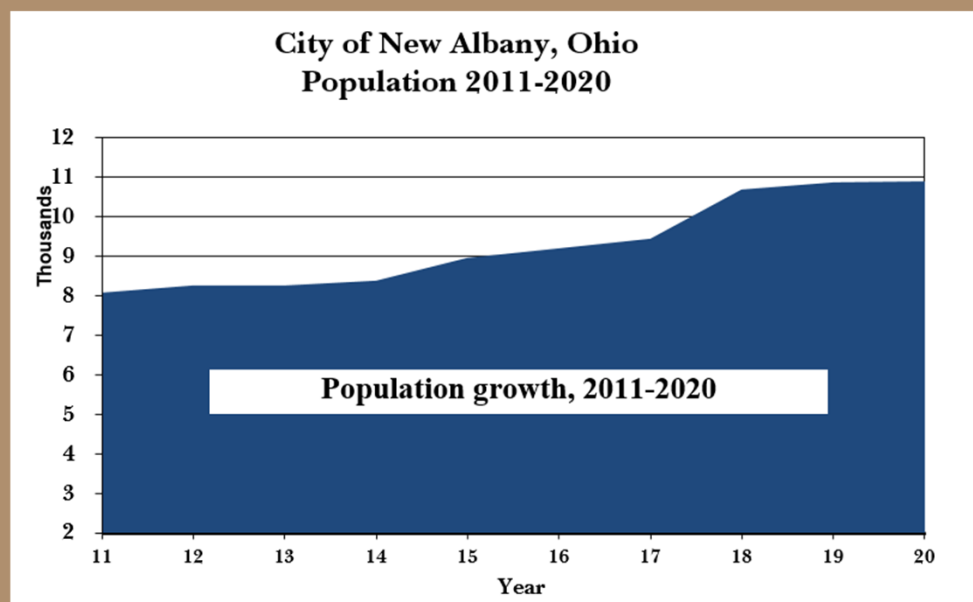
The City provides a range of municipal services mandated by statute or charter, including police protection, street maintenance, planning, zoning, and other general government services. Health services are contracted with, and provided by, the Franklin County Board of Health.

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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 – December 2025

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



New Albany (Corp.)

Franklin and Licking Counties

Key Metrics	December			Year to Date		
	2024	2025	% Change	Thru 12-2024	Thru 12-2025	% Change
Closed Sales	18	12	- 33.3%	169	155	- 8.3%
In Contracts	15	4	- 73.3%	175	152	- 13.1%
Average Sales Price*	\$957,078	\$885,598	- 7.5%	\$991,302	\$1,073,444	+ 8.3%
Median Sales Price*	\$816,250	\$774,950	- 5.1%	\$850,000	\$800,000	- 5.9%
Average Price Per Square Foot*	\$275.06	\$300.17	+ 9.1%	\$283.34	\$297.44	+ 5.0%
Percent of Original List Price Received*	95.7%	94.5%	- 1.3%	98.3%	97.4%	- 0.9%
Percent of Last List Price Received*	98.5%	98.5%	0.0%	99.9%	99.3%	- 0.6%
Days on Market Until Sale	64	39	- 39.1%	30	36	+ 20.0%
New Listings	6	2	- 66.7%	188	169	- 10.1%
Median List Price of New Listings	\$697,500	\$1,572,450	+ 125.4%	\$867,000	\$825,000	- 4.8%
Median List Price at Time of Sale	\$829,450	\$784,900	- 5.4%	\$829,900	\$800,000	- 3.6%
Inventory of Homes for Sale	15	13	- 13.3%	—	—	—
Months Supply of Inventory	1.0	1.0	0.0%	—	—	—

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

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 2025, the median sales price was \$800,000; well above the median for other neighboring municipalities. With over 3,800 homes and only 0.28 homes per acre, New Albany continues to be a sought-after community.

Housing construction continues in previously approved developments in a planned and controlled manner. Three new projects began construction in 2025, offering a mix of product types that complement the community's existing housing inventory.

23.87% of New Albany land is residential; 58.03% is commercial use, 9.67% is civic/institutional/governmental, and 8.43% is dedicated park/open space.

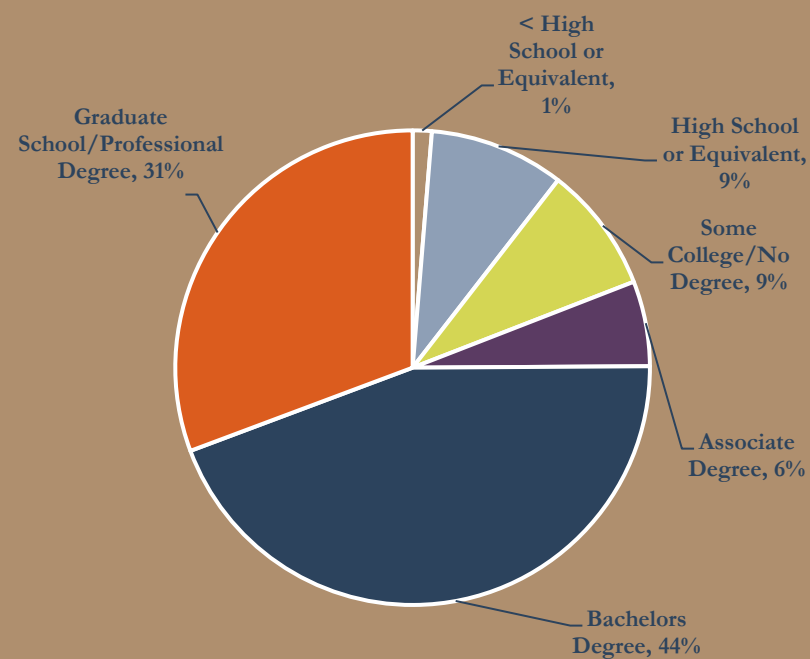
Source: Columbus REALTORS Multiple Listing Service (MLS)

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Schools and Education

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

NEW ALBANY

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.

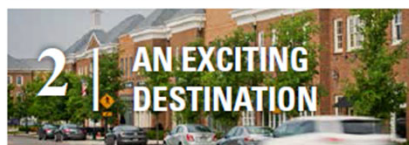
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PLANNING PRINCIPLES

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.



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



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



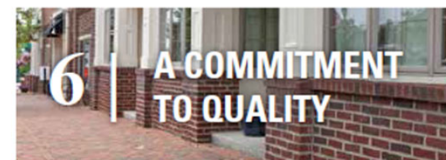
Ensure that development is pedestrian-friendly and focuses on human interaction.



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



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



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



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



Strive to make the community economically and environmentally sustainable.



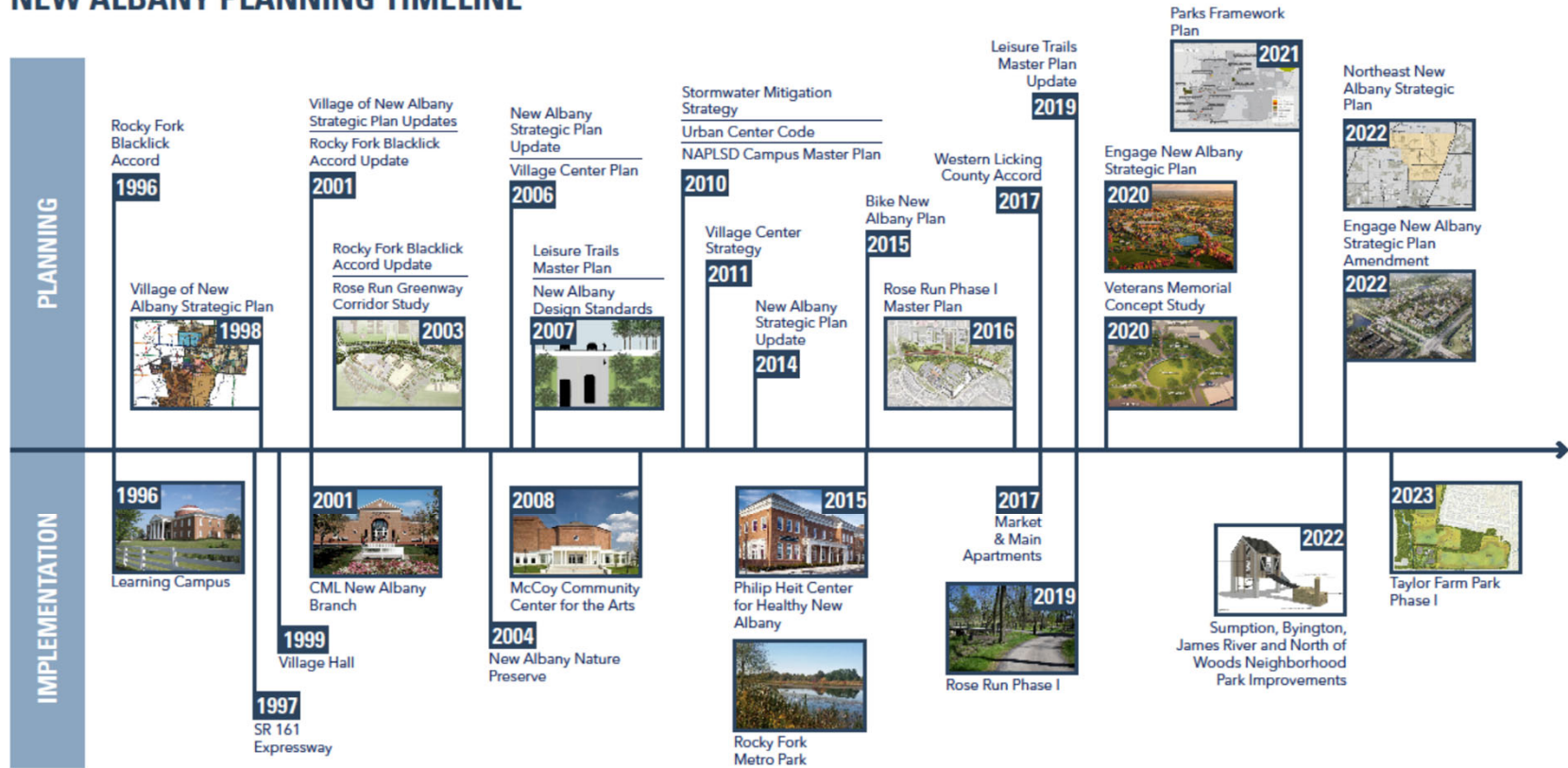
Collaborate to create great places through partnership between owners, neighbors, institutions, schools, businesses, and government.



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

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

NEW ALBANY PLANNING TIMELINE



Vision and Organizational Goals

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

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

In addition to the New Albany community's four pillars and the ten cornerstones adopted within the city's *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, Ordinance 02-2011, 26-2007, 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 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 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), Ordinance 9-2002 amended

Duties: Oversee fiscal operations of JPD, approve budgets.

New Albany East Community Authority

Established March 24, 2015, per Ordinance 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, Ordinance 22-2000, 15-2007

Duties: Advisory, make recommendations regarding parks and trails.

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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

Ordinance 11-1997, 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 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

Ordinance 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.

The text is framed by two vertical columns of four horizontal bars each. The bars on the left are positioned to the left of the text, and the bars on the right are positioned to the right of the text. The bars are a light tan color.

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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.

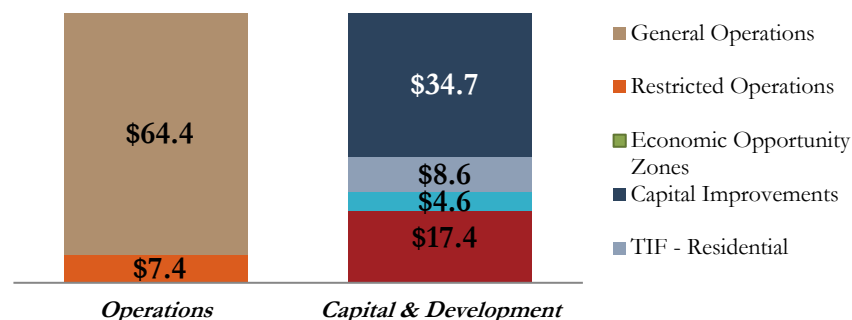
As mentioned previously, the Operations category is segregated into three categories: general, restricted, and EOZs. The funds included in each of these categories are described on pages 61-62, 77-79, and 103. A brief description of each category is provided below.

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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 2025, 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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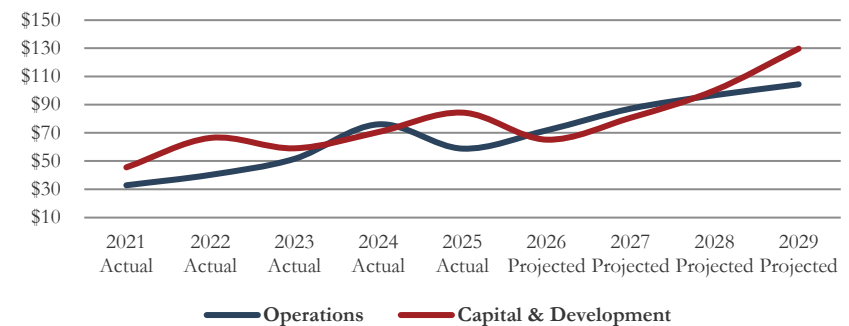
The capital & development category consists of capital improvements, TIF – residential, TIF – commercial, and other capital and related. The funds included in each of these categories are described on pages 107, 117-118, 135-136, and 145.

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 301.

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.

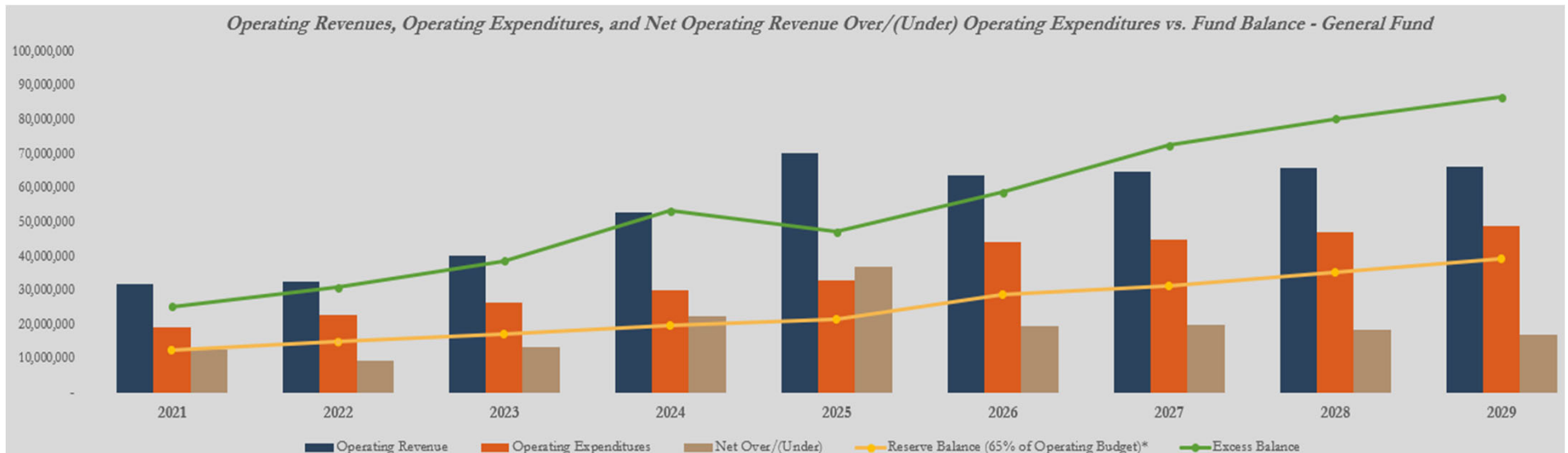
Significant revenues and expenditures are discussed in detail in the pages following the overview summary. Fund summaries follow the revenue and expenditures. The fund summaries include actual information for fiscal years 2021 through 2025, adopted appropriations and revenue estimates for 2026, and future 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.



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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 2022-2026 with related notes; and four years of historical (2022-2025) information and the 2026 adopted budget. The sections on organizational goals and goal driven strategies and related performance measures will continue to be improved as these areas are reviewed throughout the 2027 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; a Fund Matrix by Department the 2026 Exempt and Non-Exempt Wage Plan; Position Summary Schedule; Information Technology Budget; the 2025 Summary of Fund Balances; Five-Year Financial Plan (2026-2030), Summary of Significant Financial Policies, a Summary of Changes – Proposed to Adopted; a Glossary of Terms and City Services Contacts 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.



Kids Fun Run, Fourth of July 2025

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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.

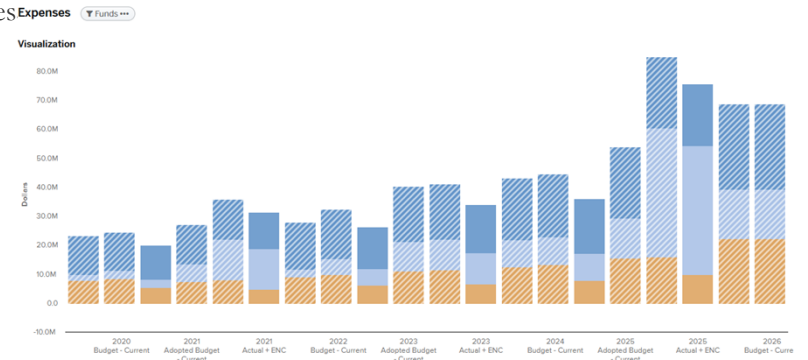
Function/Department represents groupings of functionally similar tasks performed by the jurisdiction and is the local equivalent of the ORC-required department. There are twelve major programs/departments identified by the Director of Finance that include the following:

- 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	
April 2025	<ul style="list-style-type: none"> • April 1st – Finance begins mid-year 2025 budget review
May 2025	<ul style="list-style-type: none"> • July 15th – Mid-year 2025 budget amendments adopted by Ordinance
July 2025	<ul style="list-style-type: none"> • July 15th – Adoption of 2026 Tax Budget
August 2025	<ul style="list-style-type: none"> • Week of August 18th – Finance completes initial projections for the 2026 budget and distributes them to departments along with capital equipment and IT request forms • Week of August 25th – Finance meets with departments for budget training and refresher on budget process and entry
September 2025	<ul style="list-style-type: none"> • September 15th – Capital Projects Workshop (<i>held at Council Chambers</i>) • September 19th – Departments return IT and personal request forms to Administrative Services – (IT and HR) for review before turning them into Finance for inclusion in the budget. • September 24th – Departments complete budget entry and return Capital Equipment requests to Finance
October 2025	<ul style="list-style-type: none"> • Week of October 6th – City Manager/Department Head/Finance budget meetings • Week of October 13th – Continued City Manager/Department Head/Finance budget meetings • Week of October 20th – Capital Budget review with Admin/Service/Development/Finance • October 27th – Final City Manager Review with Finance
November 2025	<ul style="list-style-type: none"> • November 4th – Draft budget to Council & introduction of budget to Council • November 13th – Council Workshop – Operating Budget & Capital • November 18th – Regular Council meeting with 1st reading of 2026 Annual Appropriation Ordinance
December 2025	<ul style="list-style-type: none"> • December 2nd – Council budget hearing with the adoption of 2026 Annual Appropriation Ordinance and 1st reading of 2025 Final Appropriations and Transfers • December 16th – 2nd reading and adoption of 2025 Final Appropriations and Transfers
February 2026	<ul style="list-style-type: none"> • TBD – Final Budget document including actual 2025 financial information distributed to Council and added to City website
March - May 2026	<ul style="list-style-type: none"> • Various – Continued monitoring of the 2026 budget and amendments presented to Council as necessary
The cycle starts at the beginning of reviewing the 2026 appropriations and preparing the 2027 budget.	

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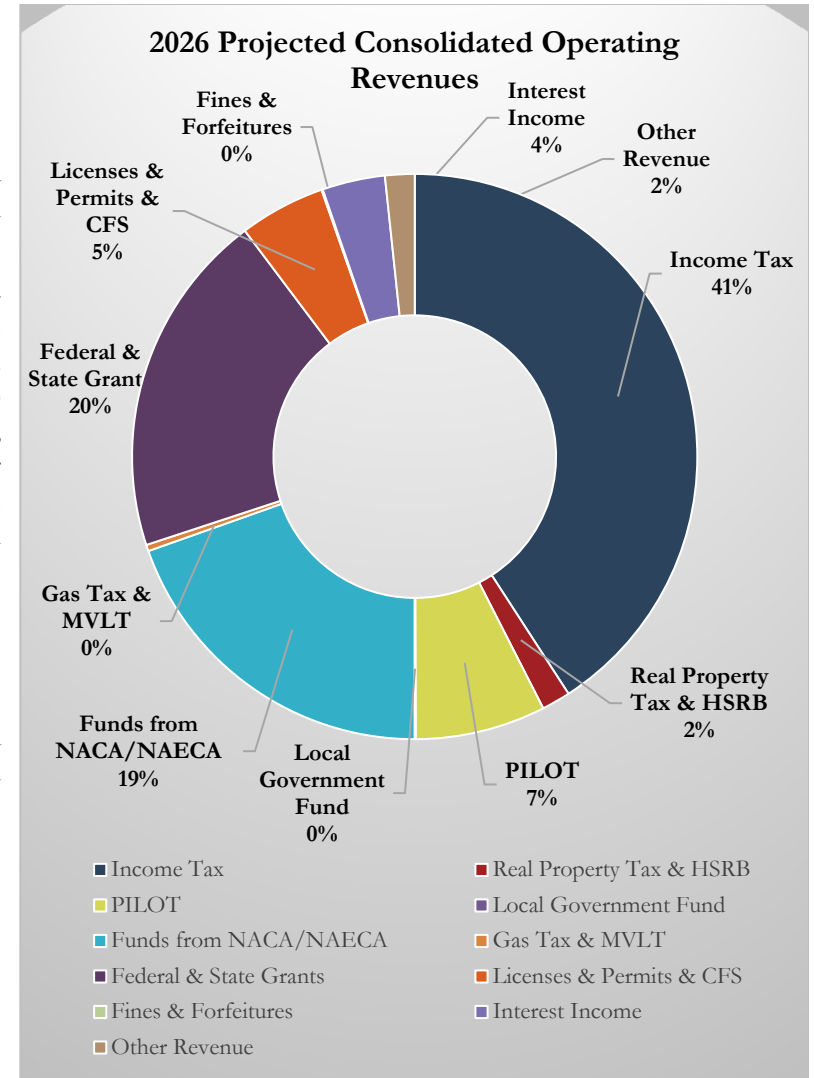
Revenue Summary

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 adopted 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 2025, while projections are provided for 2026-2029.

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 & MVLTT
- Licenses & Permits & CFS
- Interest Income



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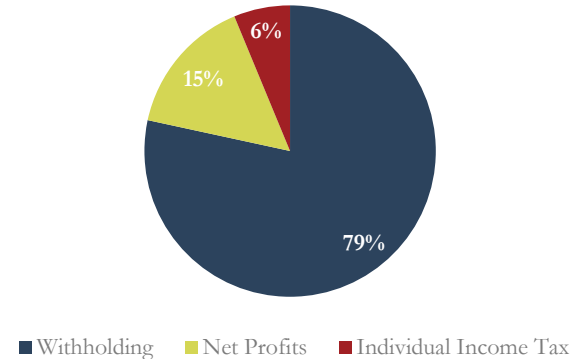
Income Tax

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.

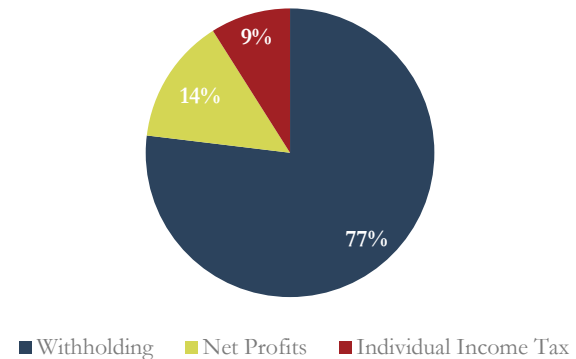
The income tax is typically the largest revenue source for New Albany representing approximately 33.4% of overall revenue (39.9% exclusive of significant State Infrastructure grant funds) and 81.5% of the General Fund operating revenue. Based upon a percentage of earned income, the income tax is one 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. While income tax for 2026 is projected to increase compared to the final amended projections for 2025, the 2026 projections indicate a decrease compared to 2025 actual collections due to a substantial increase in receipts in the 4th quarter of 2025 that was not anticipated at the time the budget was prepared. The 2026 projection represents a conservative estimate with anticipated increases each year beyond 2026 through 2029.

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)



2026 PROJECTED INCOME TAX
BY SOURCE
(GENERAL FUND)



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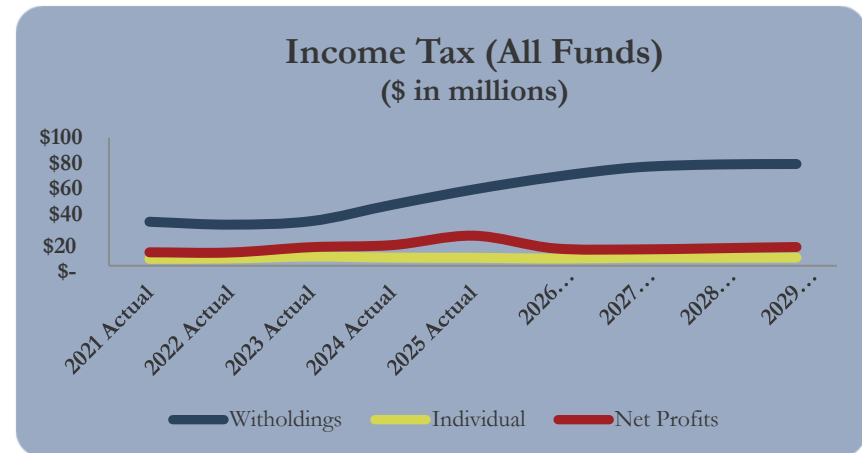
Since the income tax is a percentage of income, historically, the income tax increases as salaries increase. This trend reverses during economic downturns, as contemplated when evaluating income tax revenue. Local businesses can carry forward a loss for up to 5 years, which could threaten Net Profit 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 for 2026 represent a conservative estimate with anticipated increases each year beyond 2026 through 2029.

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, while moderately less than 2025 collections, 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 downturn, 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.



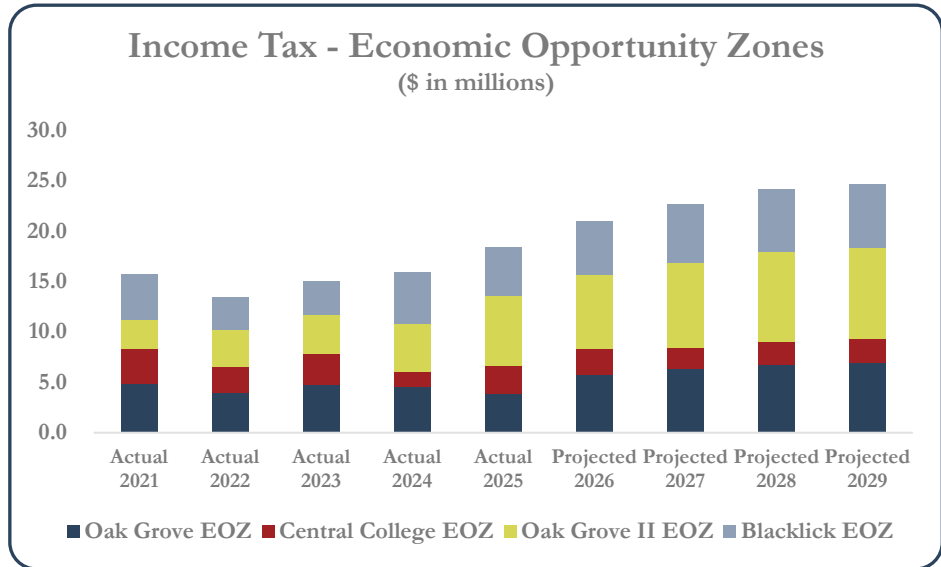
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Rendering of planned Intel Chip Manufacturing site, 2022

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.



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Real Property Tax and Homestead & Rollback

Property tax is growing at a modest pace primarily due to the growth that is happening within the city’s Tax Increment Financing (TIF) Districts. Real Property Tax and related Homestead & Rollback reimbursements from the State of Ohio are recorded in the General Fund. New Albany receives real property tax from both Franklin County and Licking County. The full tax rate for New Albany is \$1.94 per \$1,000 of assessed value and \$1.70 per \$1,000 of assessed value for property in Franklin and Licking counties, respectively. Real property tax is collected in arrears, therefore 2026 receipts are for 2025 assessed values.

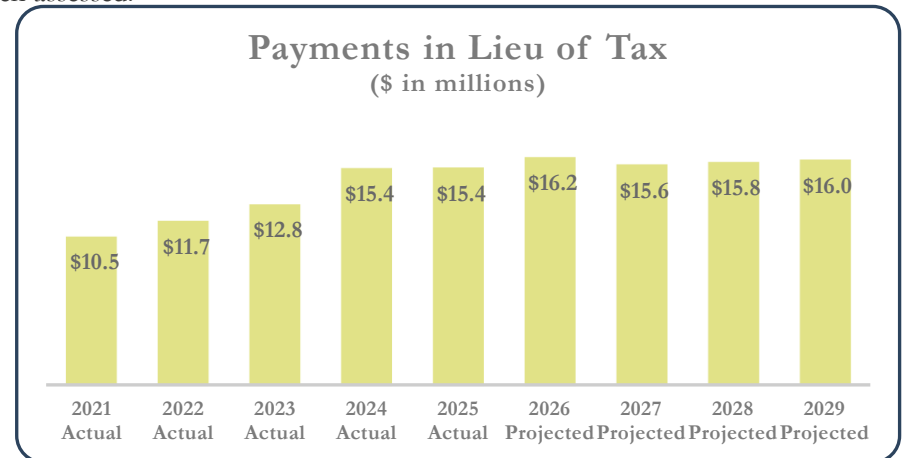
Payments in Lieu of Tax (PILOT)

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 135-136 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 receipted 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.



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Gas Tax and Motor Vehicle License Fees

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

Motor vehicle license fees are allocated to New Albany on a different basis. For each passenger vehicle registered in the city, the State levies a fee of \$20.00, of which \$6.80 is remitted to New Albany and the remainder is retained by the State. Franklin County and New Albany have levied an additional \$20.00. Of this, New Albany receives \$15.00 directly and the remaining \$5.00 is collected and retained by the County on behalf of the city to be used for improvements on certain city streets. New Albany applies to the County for this money when a project using the funding is identified. During 2025, an amount of \$49,913 was collected and added to the 2024 balance on hand of the \$5.00 portion of these fees of \$126,223. The remaining balance at Franklin County as of December 31, 2025 was \$176,136.

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 is a conservative estimate in comparison to 2024 and 2025 actual 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. Additionally, the City anticipates utilizing this revenue source for the re-payment of a bond anticipation note for the Market Street Extension project. This revenue line item varies from year to year based on development needs.

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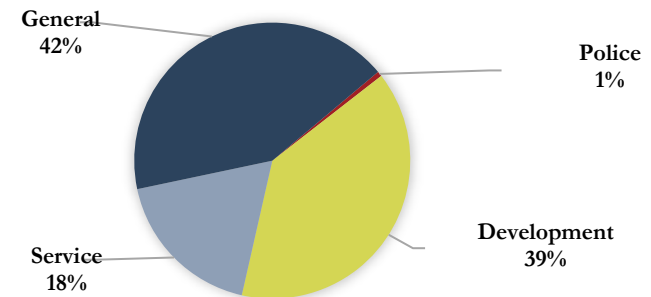
Local Government Fund

This is the State's revenue sharing program, whereby local units of government share a portion of total state General Revenue Fund tax revenues, based on an alternative formula adopted by Franklin and Licking counties. Effective July 1, 2011, the State reduced the amount of income shared with local governments by 25%. This amount was further reduced by an additional 25% effective July 2012. Since the reductions in 2011 and 2012, the level of funding continued to decrease through 2018. Beginning in 2019, funds have 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 resulted in \$140,000 in collections. 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 2026, the City will continue to draw down the remaining amounts for the infrastructure grants related to Intel which were awarded in the amounts of \$105,100,000 and \$180,000,000. 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.

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Interest Income

Interest income is a function of the cash available for investments and the market interest rates. The City invests its monies in accordance with Chapter 157 of the Codified Ordinance, and this policy is fairly conservative. The majority of the portfolio is invested in government securities, certificates of deposits, and federal agency debt securities. The average weighted yield for the City's main custody account, as of December 30, 2025, was approximately 4.08% 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 3.96% at the end of December 2025, which is a decrease of .74% 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 2.89 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 2025 and is projected to level in 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.

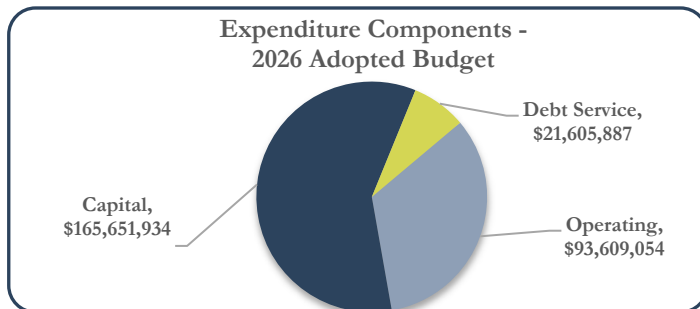


DARE Graduation 2025

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Expenditure Summary

The expenditures in the consolidated presentation are categorized and presented into three separate components: operating expenditures, capital investments, and debt service. The 2026 operating expenditures include funding for all departments and divisions, and the cost of providing daily services to New Albany. The operations of \$93.7 million make up approximately 33.3% of the annual outlay of funds. The adopted \$165.7 million or 59.0% 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 Forcemain 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.



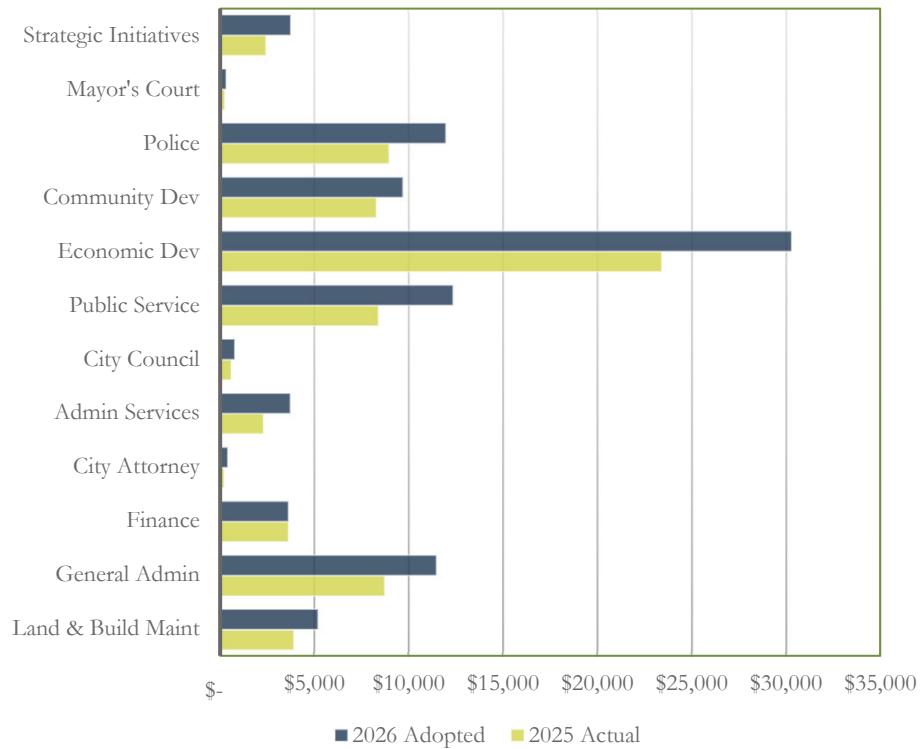
The 2026 consolidated operating budget of \$93.7 million is a 31.6% increase from 2025 actual expenses of \$71.1 million. The increase can primarily be attributed to a cost of living increase to employees equaling 3.25% and for both C.O. 155 employees and collective bargaining members, increased headcount, 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.

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**Operating Expenditures by Category -
2026 Adopted & 2025 Actual**
(in thousands)



In the Department section of the budget, actual operating expenditures are summarized by category for years 2021 through 2025 and are presented for historical purposes to compare with the adopted 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.

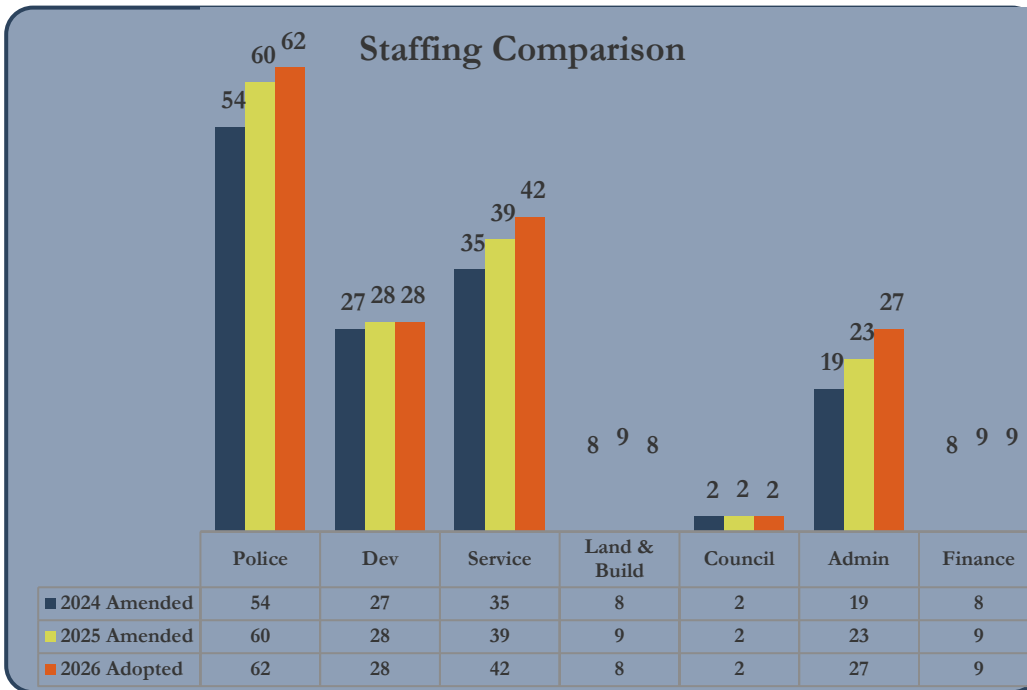
The City uses five main categories for budgeting: personal services, operating and contractual services (supplies and non-personal services and contracts), capital outlay, debt service, and other financing uses.

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 39.8% 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 full-time positions approved in 2026, the 2026 budget is projected to keep the percentage within the 39-45% range that is consistent with prior years.

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



There is one organized labor union within the city representing New Albany’s police officers (FOP). This accounts for approximately 15% of the City’s full-time employees (excluding Council). The 2026 budget illustrates a contractual wage increase of 3.25% and 0% for 2027 through 2029, as the current contract ends in 2026 and new terms will be negotiated for the years following.

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 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.

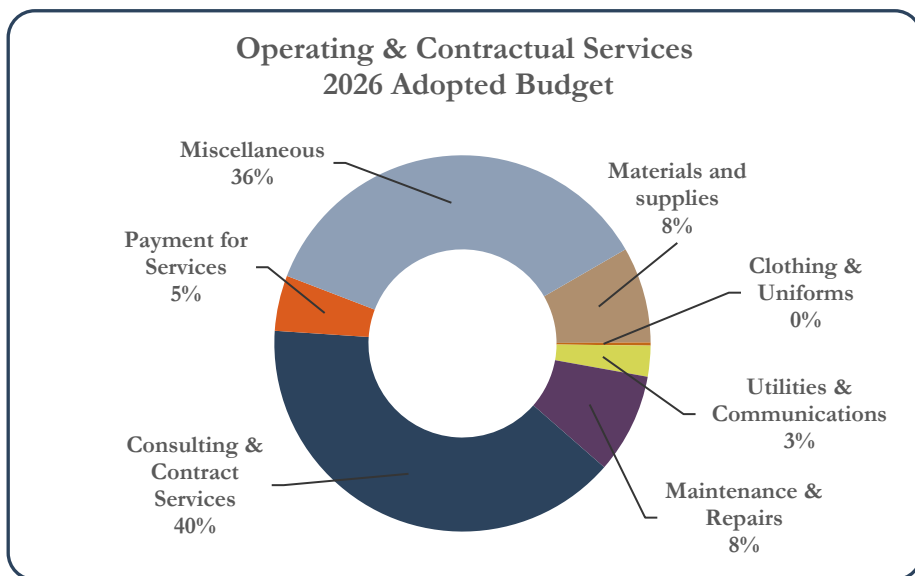
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Operating and Contractual Services

The operating and contractual services category consists of costs for supplies and services. This category includes the procurement of materials and supplies, uniforms, rents and leases, maintenance, professional services, consulting and community support. Utility costs and building maintenance are examples of large annual expenses, as well as legal consulting, engineering costs, and street salt. For 2026, the Operating & Contractual Services category makes up approximately 60.3% of the adopted operating budget.

In the adopted 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 adopted 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 adopted budget increase can primarily be attributed to professional services related to infrastructure planning and economic development.

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.



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Capital Outlay

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

Debt Services

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



Summer Concert Series, Yumbambe Concert, July 25, 2025

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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)	Mandatory 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)			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)			
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.

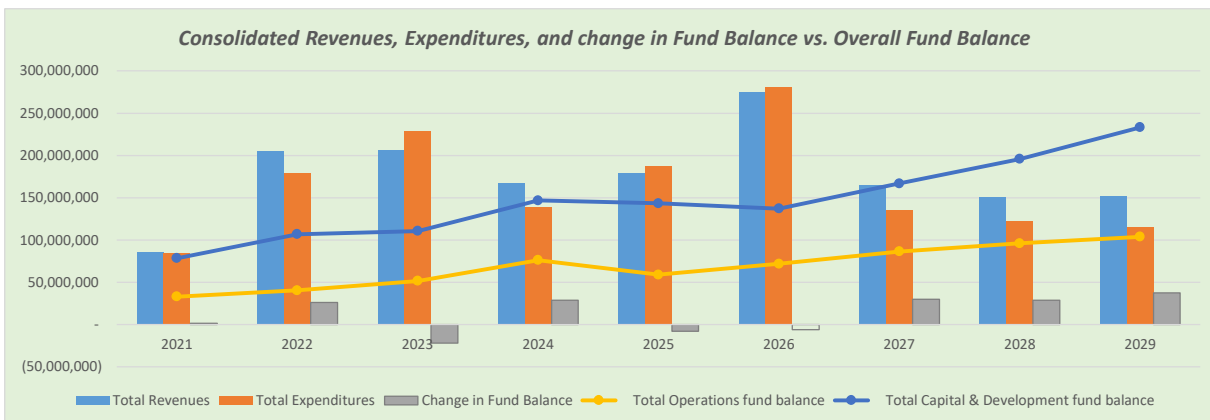
**Indicates funds established since the 2025 Annual Budget Program*

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	Adopted	Projected	Projected	Projected
Income Tax	\$ 50,001,130	\$ 47,998,928	\$ 56,397,208	\$ 69,953,992	\$ 89,172,743	\$ 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	2,188,213	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	15,428,941	16,157,000	15,648,710	15,815,848	15,985,019
Rollback & Homestead	719,504	676,954	694,908	783,374	803,078	835,550	858,577	870,417	882,453
Local Government Fund	135,544	117,364	136,064	132,192	140,467	140,000	138,600	137,214	135,842
Funds from NACA/NAECA	5,120,913	13,550,476	6,649,378	11,149,378	14,532,424	42,394,578	29,649,378	12,149,378	12,149,378
Gas Tax & Motor Vehicle License Tax	725,212	1,230,159	778,271	805,600	799,557	791,000	814,730	839,172	864,347
Federal & State Grants	1,888,021	106,503,640	100,864,381	23,421,995	13,555,733	42,877,526	556,650	57,577	58,532
Licenses & Permits	1,378,097	2,149,371	1,756,016	1,607,602	2,877,492	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	4,569,520	8,301,699	8,247,390	8,467,955	8,684,915
Fines & Forfeitures	153,749	128,565	138,043	135,106	127,126	155,500	157,465	158,998	160,551
Interest Income	542,068	1,725,338	7,531,894	10,380,371	10,614,851	7,770,000	4,937,581	4,540,708	4,146,930
Other Revenue	3,594,863	3,000,631	14,046,954	4,563,371	8,583,213	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	163,393,358	216,626,762	165,518,373	150,930,190	152,666,833
Debt Proceeds	7,288,738	12,234,117	243,702	24,231,513	15,839,822	58,000,000	-	-	-
Total Other Resources	7,288,738	12,234,117	243,702	24,231,513	15,839,822	58,000,000	-	-	-
Total Revenues	85,433,704	205,551,453	206,708,855	167,597,081	179,233,180	274,626,762	165,518,373	150,930,190	152,666,833



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	Adopted	Projected	Projected	Projected
Police	5,558,551	6,433,735	7,152,934	7,830,240	8,959,969	11,971,257	12,552,403	13,107,627	13,653,849
Mayor's Court	190,366	284,953	233,744	255,355	253,597	339,840	353,394	367,488	382,145
Community Development	3,976,267	5,143,962	7,398,049	7,296,278	8,287,660	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	23,401,241	30,288,093	27,648,442	29,150,045	29,660,869
Public Service	4,516,423	5,019,903	6,199,004	6,126,161	8,397,548	12,351,320	11,275,922	11,703,400	12,126,939
City Council	666,071	278,532	384,787	416,438	596,593	782,785	651,496	671,846	692,863
Administrative Services	2,020,880	2,192,255	2,495,844	3,124,423	2,302,391	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	2,440,277	3,750,785	3,923,507	4,134,797	4,332,745
City Attorney	215,658	166,872	210,524	201,867	222,045	410,000	426,400	443,456	461,194
Finance	1,521,596	1,938,877	2,030,979	2,541,021	3,627,821	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	8,730,636	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	3,916,909	5,196,838	4,948,942	5,137,309	5,333,258
Total Operating Expenditures	48,718,291	48,685,089	64,721,067	64,105,004	71,136,686	93,609,054	90,550,749	94,623,051	97,661,007
Net operating rev over(under) operating exp	29,426,674	144,632,248	141,744,087	79,260,564	92,256,672	123,017,708	74,967,624	56,307,139	55,005,826
Operating expenditures as a percent of revenues	62.34%	25.18%	31.35%	44.71%	43.54%	43.21%	54.71%	62.69%	63.97%
Vehicles, Machinery & Equipment	1,009,250	1,117,631	2,713,787	2,806,619	3,556,228	1,912,700	1,802,995	1,752,800	1,558,584
Land & Buildings	3,129,585	19,533,285	26,000,459	4,699,050	19,494,246	68,600,000	200,000	10,100,000	200,000
Infrastructure	24,683,821	97,180,308	129,477,251	61,504,481	63,831,502	95,139,234	32,767,218	5,900,000	6,150,000
Total Capital Expenditures	28,822,656	117,831,224	158,191,498	69,010,151	86,881,976	165,651,934	34,770,213	17,752,800	7,908,584
Principal & Interest Payments	6,527,102	12,796,935	5,793,704	5,842,012	14,391,700	21,305,887	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	29,356,700	21,605,887	10,366,177	9,663,648	9,658,383
Total Expenditures	84,068,049	179,313,247	228,706,268	139,047,499	187,375,362	280,866,875	135,687,139	122,039,498	115,227,974
<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>(8,142,182)</i>	<i>(6,240,113)</i>	<i>29,831,234</i>	<i>28,890,691</i>	<i>37,438,859</i>
Fund balances at beginning of year	74,999,233	78,428,546	106,756,531	110,660,708	146,687,310	143,283,637	137,043,524	166,874,758	195,765,450
Lapsed Encumbrances/Est. Appropriations	2,063,658	2,089,779	25,901,591	7,477,020	4,738,509	0	-	-	-
Fund balances at end of year	\$ 78,428,546	\$ 106,756,531	\$ 110,660,708	\$ 146,687,310	\$ 143,283,637	\$ 137,043,524	\$ 166,874,758	\$ 195,765,450	\$ 233,204,309
Breakdown of Fund Balance:									
Operations:									
General (65% Reserve & Other General Reserves)*	\$ 13,713,865	\$ 15,962,323	\$ 18,547,462	\$ 20,633,457	\$ 24,949,759	\$ 34,268,103	\$ 38,279,449	\$ 43,123,083	\$ 48,109,304
General (Unreserved)	12,901,856	15,972,293	21,386,613	33,776,881	25,826,943	30,147,465	41,273,003	45,411,830	47,672,618
Restricted	6,292,259	8,355,334	11,684,392	21,687,412	8,091,196	7,388,565	6,863,146	7,396,660	7,953,892
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	\$ 58,867,897	\$ 71,804,133	\$ 86,415,599	\$ 95,931,572	\$ 103,735,814
Capital & Development:									
Capital Improvement	\$ 19,280,984	\$ 20,819,705	\$ 20,524,703	\$ 31,586,422	\$ 45,801,148	\$ 34,707,479	\$ 38,572,525	\$ 43,223,118	\$ 57,404,887
Tax Increment Financing - Residential	10,072,067	6,732,160	7,509,844	8,959,863	10,885,364	8,576,074	11,760,227	15,762,917	19,802,788
Tax Increment Financing - Commercial	4,779,397	7,456,991	9,597,865	12,927,717	6,300,917	4,594,789	6,566,751	10,435,636	14,254,088
Other Capital & Related	11,388,119	31,457,726	21,409,829	17,115,558	21,428,310	17,361,048	23,559,656	30,412,207	38,006,732
Total Capital & Development fund balance	\$ 45,520,565	\$ 66,466,581	\$ 59,042,242	\$ 70,589,560	\$ 84,415,740	\$ 65,239,391	\$ 80,459,159	\$ 99,833,877	\$ 129,468,495

*New Albany's financial policies, including the reserve fund balance policy, are scheduled for review during 2026. For demonstration purposes only, the 2026 Annual Budget includes a 5% annual increase in the reserve policy to reach an 80% reserve balance by 2029, beginning in 2027. Any changes to current reserve policies will be included in the 2027 Annual Budget Program.

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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)	Subdivision 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 Improvement (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 Opioid 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)		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)		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						
	General	Restricted	Economic Opportunity Zone	Total Operations	Capital Improvement	TIF - Residential	TIF - Commercial	Other Capital & Related	Total Capital & Development	Combined Total	
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	-	22,194,578	-	22,194,578	-	-	-	20,200,000	20,200,000	42,394,578	
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	36,074,158	20,963,093	125,367,506	14,766,331	7,896,050	7,792,500	60,804,374	91,259,255	216,626,762	
Debt Proceeds	-	-	-	-	-	-	-	58,000,000	58,000,000	58,000,000	
Transfer In	750,000	70,500	-	820,500	10,500,000	-	-	21,516,329	32,016,329	32,836,829	
Transfer In (Intrafund)	4,913,977	-	-	4,913,977	-	-	-	-	-	4,913,977	
Advance In	8,814,697	-	-	8,814,697	-	-	-	-	-	8,814,697	
Total Other Resources	14,478,674	70,500	-	14,549,174	10,500,000	-	-	79,516,329	90,016,329	104,565,503	
Total Revenues	82,808,930	36,144,658	20,963,093	139,916,681	25,266,331	7,896,050	7,792,500	140,320,703	181,275,584	321,192,265	
Police	11,859,057	112,200	-	11,971,257	-	-	-	-	-	11,971,257	
Mayor's Court	335,840	4,000	-	339,840	-	-	-	-	-	339,840	
Community Development	7,343,711	11,675,000	20,963,093	39,981,804	-	-	-	-	-	39,981,804	
Public Service	10,831,320	1,520,000	-	12,351,320	-	-	-	-	-	12,351,320	
City Council	782,785	-	-	782,785	-	-	-	-	-	782,785	
Administrative Services	3,730,156	-	-	3,730,156	-	-	-	-	-	3,730,156	
Strategic Initiatives	3,750,785	-	-	3,750,785	-	-	-	-	-	3,750,785	
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	52,056,561	14,387,200	20,963,093	87,406,854	235,000	2,468,500	3,233,700	265,000	6,202,200	93,609,054	
<i>Net revenue over (under) operating expenditures</i>	<i>30,752,368</i>	<i>21,757,458</i>	<i>(0)</i>	<i>52,509,826</i>	<i>25,031,331</i>	<i>5,427,550</i>	<i>4,558,800</i>	<i>140,055,703</i>	<i>175,073,384</i>	<i>227,583,210</i>	
Vehicles, Machinery & Equipment	-	-	-	-	500,000	-	-	1,412,700	1,912,700	1,912,700	
Land & Buildings	-	-	-	-	13,600,000	-	-	55,000,000	68,600,000	68,600,000	
Infrastructure	-	9,847,461	-	9,847,461	21,325,000	-	5,000,000	58,966,773	85,291,773	95,139,234	
Total Capital Expenditures	-	9,847,461	-	9,847,461	35,425,000	-	5,000,000	115,379,473	155,804,473	165,651,934	
Principal & Interest Payments	-	-	-	-	-	-	-	21,305,887	21,305,887	21,305,887	
Cost of Issuance	-	-	-	-	-	-	-	300,000	300,000	300,000	
Total Debt Service Expenditures	-	-	-	-	-	-	-	21,605,887	21,605,887	21,605,887	

City of New Albany, Ohio

2026 Annual Budget

Consolidated Presentation - All Funds

Consolidated Presentation - 2026 - By Operation										
	Operations				Capital & Development					
	General	Restricted	Economic Opportunity Zone	Total Operations	Capital Improvement	TIF - Residential	TIF - Commercial	Other Capital & Related	Total Capital & Development	Combined Total
Transfer to Debt Service	437,367	12,612,628	-	13,049,995	-	7,414,643	722,428	-	8,137,071	21,187,066
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 Park Improvements	6,000,000	-	-	6,000,000	-	-	-	-	-	6,000,000
Transfer to Infrastructure Replacement	500,000	-	-	500,000	-	-	-	-	-	500,000
Transfer to Capital Equipment Replacement	329,262	-	-	329,262	-	-	-	-	-	329,262
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)	3,719,471	-	-	3,719,471	-	-	-	-	-	3,719,471
Transfer to Community Events & Grants (Intrafu)	775,000	-	-	775,000	-	-	-	-	-	775,000
Transfer to Senior Connections (Intrafund)	211,116	-	-	211,116	-	-	-	-	-	211,116
Transfer to IDEA Implementation Board (Intrafu)	97,500	-	-	97,500	-	-	-	-	-	97,500
Transfer to Sustainability Advisory Board (Intrafu)	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	17,001,107	12,612,628	-	29,613,735	700,000	7,736,840	1,264,928	7,250,000	16,951,768	46,565,503
Total Expenditures	69,057,668	36,847,289	20,963,093	126,868,050	36,360,000	10,205,340	9,498,628	144,500,360	200,564,328	327,432,378
<i>Excess (def) of revenues over expenditures</i>	<i>13,751,262</i>	<i>(702,631)</i>	<i>(0)</i>	<i>13,048,631</i>	<i>(11,093,669)</i>	<i>(2,309,290)</i>	<i>(1,706,128)</i>	<i>(4,179,657)</i>	<i>(19,288,744)</i>	<i>(6,240,113)</i>
Fund balances at beginning of year	50,776,702	8,091,196	(0)	58,867,897	45,801,148	10,885,364	6,300,917	21,428,310	84,415,740	143,283,637
Lapsed Encumbrances/Est. Appropriations	-	-	0	0	-	-	-	-	-	0
Fund balances at end of year	\$ 64,527,964	\$ 7,388,565	\$ 0	\$ 71,916,528	\$ 34,707,479	\$ 8,576,074	\$ 4,594,789	\$ 17,248,653	\$ 65,126,996	\$ 137,043,524

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Fund Summaries – Operations – General

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

General Fund:

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

Severance Liability Fund:

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

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 Insurance Reserve 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

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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)	-	3,719,471	-	775,000	211,116	97,500	110,890	-	4,913,977
Advance In	8,814,697	-	-	-	-	-	-	-	8,814,697
Total Other Resources	8,814,697	3,719,471	-	775,000	211,116	97,500	110,890	750,000	14,478,674
Total Revenues	72,701,254	3,719,471	4,340,699	830,000	239,116	110,000	118,390	750,000	82,808,930
Police	11,015,668	843,389	-	-	-	-	-	-	11,859,057
Mayor's Court	313,740	22,100	-	-	-	-	-	-	335,840
Community Development	6,818,761	524,950	-	-	-	-	-	-	7,343,711
Public Service	10,175,720	655,600	-	-	-	-	-	-	10,831,320
City Council	631,785	151,000	-	-	-	-	-	-	782,785
Administrative Services	3,643,656	86,500	-	-	-	-	-	-	3,730,156
Strategic Initiatives	2,455,705	73,400	-	754,174	239,116	110,000	118,390	-	3,750,785
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	44,132,015	2,900,989	3,581,877	754,174	239,116	110,000	118,390	220,000	52,056,561
<i>Net operating rev over(under) operating exp</i>	28,569,239	818,482	758,822	75,826	-	-	-	530,000	30,752,368

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

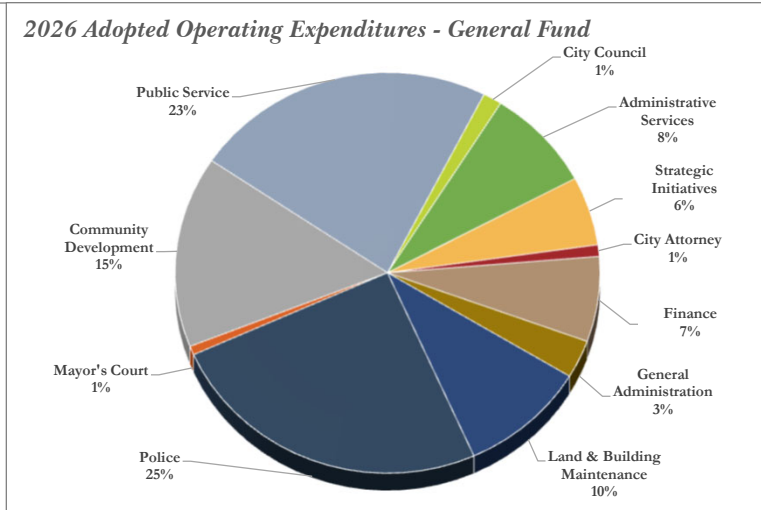
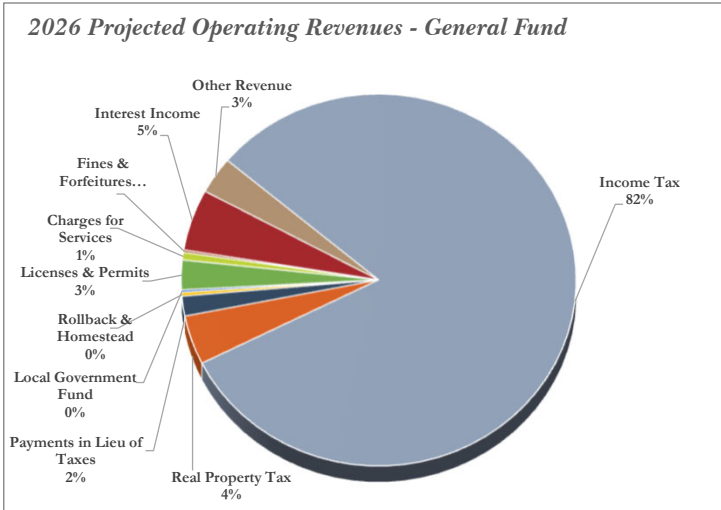
Operations - General										
	General	Information Technology General	Insurance Reserve General Fund	Community Events & Council Grants General	Senior Connections General	IDEA Implementation Board General	Sustainability Advisory Board General	Severance Liability	Total	
Transfer to Debt Service	437,367	-	-	-	-	-	-	-	-	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	329,262	-	-	-	-	-	-	-	-	329,262
Transfer to Hinson Amphitheater	50,000	-	-	-	-	-	-	-	-	50,000
Transfer to K9 Patrol	20,500	-	-	-	-	-	-	-	-	20,500
Transfer to Information Technology (Intrafund)	3,719,471	-	-	-	-	-	-	-	-	3,719,471
Transfer to Community Events & Grants (Intrafund)	775,000	-	-	-	-	-	-	-	-	775,000
Transfer to Senior Connections (Intrafund)	211,116	-	-	-	-	-	-	-	-	211,116
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	17,001,107	-	-	-	-	-	-	-	-	17,001,107
Total Expenditures	61,133,121	2,900,989	3,581,877	754,174	239,116	110,000	118,390	220,000	69,057,668	
<i>Excess (def) of revenues over expenditures</i>	11,568,132	818,482	758,822	75,826	-	-	-	530,000	13,751,262	
Fund balances at beginning of year	47,265,142	112,395	1,603,950	121,490	98,516	(6,555)	13,659	1,568,104	50,776,702	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 58,833,275	\$ 930,877	\$ 2,362,772	\$ 197,316	\$ 98,516	\$ (6,555)	\$ 13,659	\$ 2,098,104	\$ 64,527,964	

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	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 27,390,466	\$ 27,156,356	\$ 32,774,242	\$ 42,155,271	\$ 54,893,590	\$ 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	2,188,213	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	766,938	1,100,000	140,000	140,000	140,000
Rollback & Homestead	138,902	140,989	140,929	192,377	197,754	204,000	208,080	212,242	216,486
Local Government Fund	135,544	117,364	136,064	132,192	140,467	140,000	138,600	137,214	135,842
Federal & State Grants	-	14,715	500	-	4,880	-	-	-	-
Licenses & Permits	861,791	978,189	961,267	1,147,427	2,243,437	1,645,000	1,677,900	1,711,458	1,745,687
Charges for Services	295,299	341,374	389,310	372,010	516,268	418,000	422,180	426,402	430,666
Fines & Forfeitures	144,400	112,170	121,005	119,765	111,744	135,000	136,350	137,714	139,091
Interest Income	253,024	557,041	2,222,194	3,483,637	5,055,138	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	3,988,736	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	70,107,165	63,886,557	64,895,788	65,736,098	66,133,241
<i>Operating Revenue Increase/Decrease over PY</i>		1.69%	23.95%	31.14%	32.80%	-8.87%	1.58%	1.29%	0.60%
Advance In	85,597	629,937	4,304,429	346,442	243,490	8,814,697	1,526,631	918,270	327,818
Total Other Resources	85,597	629,937	4,304,429	346,442	243,490	8,814,697	1,526,631	918,270	327,818
Total Revenues	32,024,165	33,106,900	44,558,795	53,137,089	70,350,655	72,701,254	66,422,419	66,654,368	66,461,059



2026 Other Revenue:

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	Actual	Adopted	Projected	Projected	Projected
Police	5,514,829	6,374,625	7,092,956	7,768,603	8,662,119	11,015,668	11,585,906	12,104,065	12,611,763
Mayor's Court	190,366	284,953	233,744	255,355	253,597	313,740	326,290	339,341	352,915
Community Development	2,724,727	3,763,598	4,610,195	5,163,093	5,605,107	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	6,904,574	10,175,720	9,284,448	9,664,414	10,038,742
City Council	666,071	278,532	384,787	416,438	554,777	631,785	651,496	671,846	692,863
Administrative Services	2,020,880	2,192,255	2,495,844	3,124,423	2,241,778	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	1,447,839	2,455,705	2,641,268	2,800,380	2,941,004
City Attorney	215,658	166,872	210,524	201,867	222,045	410,000	426,400	443,456	461,194
Finance	1,387,894	1,480,722	1,850,046	2,298,044	2,707,767	3,032,444	3,159,197	3,284,866	3,401,200
General Administration	682,802	848,477	920,989	1,215,749	1,198,881	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	3,183,363	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	32,981,846	44,132,015	45,045,741	47,026,747	48,959,384
<i>Operating Expenditures Increase/Decrease over PY</i>		<i>19.45%</i>	<i>16.15%</i>	<i>13.34%</i>	<i>9.11%</i>	<i>33.81%</i>	<i>2.07%</i>	<i>4.40%</i>	<i>4.11%</i>
Net operating rev over(under) operating exp	\$ 12,716,495	\$ 9,515,934	\$ 13,584,089	\$ 22,562,634	\$ 37,125,319	\$ 19,754,542	\$ 19,850,047	\$ 18,709,351	\$ 17,173,857
Operating expenditures as a percent of revenues	60.18%	70.70%	66.25%	57.26%	47.04%	69.08%	69.41%	71.54%	74.03%
Transfer to Debt Service	674,091	2,051,926	433,365	434,967	432,518	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	329,262	1,348,714	1,561,728	1,968,950
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	3,719,471	2,461,091	2,611,322	2,752,207
Transfer to Community Events & Grants (Intrafund)	-	-	-	-	674,330	775,000	825,000	900,000	927,000
Transfer to Senior Connections (Intrafund)	-	-	-	-	273,178	211,116	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	-	9,250,000	-	-	-	-
Total Transfers/Advances to Other Funds	14,071,677	5,646,807	10,639,963	9,406,783	44,541,528	17,001,107	7,292,536	11,750,753	11,343,441
Total Expenditures	33,293,750	28,607,836	37,310,239	39,634,795	77,523,374	61,133,121	52,338,276	58,777,500	60,302,824
<i>Excess (def) of revenues over expenditures</i>	<i>(1,269,585)</i>	<i>4,499,064</i>	<i>7,248,555</i>	<i>13,502,294</i>	<i>(7,172,718)</i>	<i>11,568,132</i>	<i>14,084,143</i>	<i>7,876,868</i>	<i>6,158,235</i>
Fund balances at beginning of year	26,131,808	25,396,204	30,896,961	38,722,292	53,425,089	47,265,142	58,833,275	72,917,417	80,794,285
Lapsed Encumbrances/Est. Appropriations	533,980	1,001,694	576,775	1,200,503	1,012,772	-	-	-	-
Fund balances at end of year	\$ 25,396,204	\$ 30,896,961	\$ 38,722,292	\$ 53,425,089	\$ 47,265,142	\$ 58,833,275	\$ 72,917,417	\$ 80,794,285	\$ 86,952,520
Reserve Balance (65% of Operating Budget)*	\$ 12,494,348	\$ 14,924,669	\$ 17,335,680	\$ 19,648,208	\$ 21,438,200	\$ 28,685,810	\$ 31,532,018	\$ 35,270,060	\$ 39,167,507
Excess Balance	\$ 12,901,856	\$ 15,972,293	\$ 21,386,613	\$ 33,776,881	\$ 25,826,943	\$ 30,147,465	\$ 41,385,399	\$ 45,524,225	\$ 47,785,013

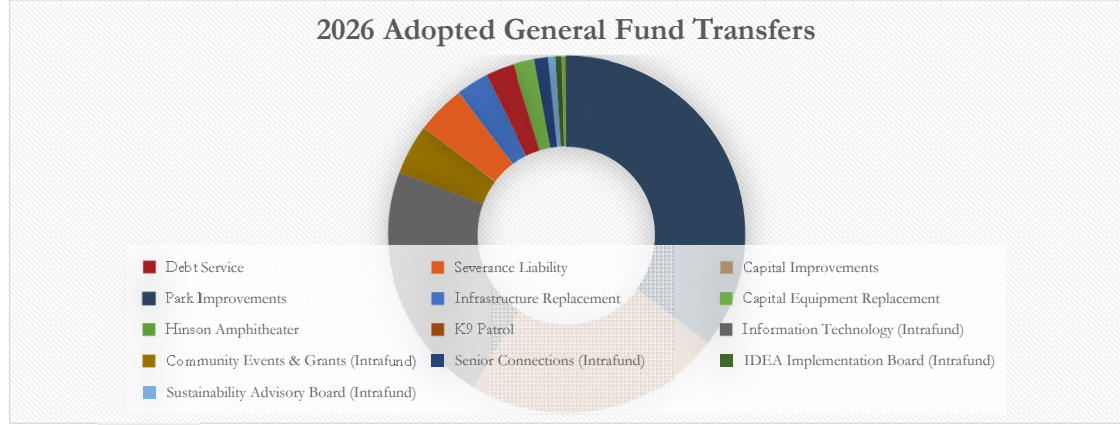
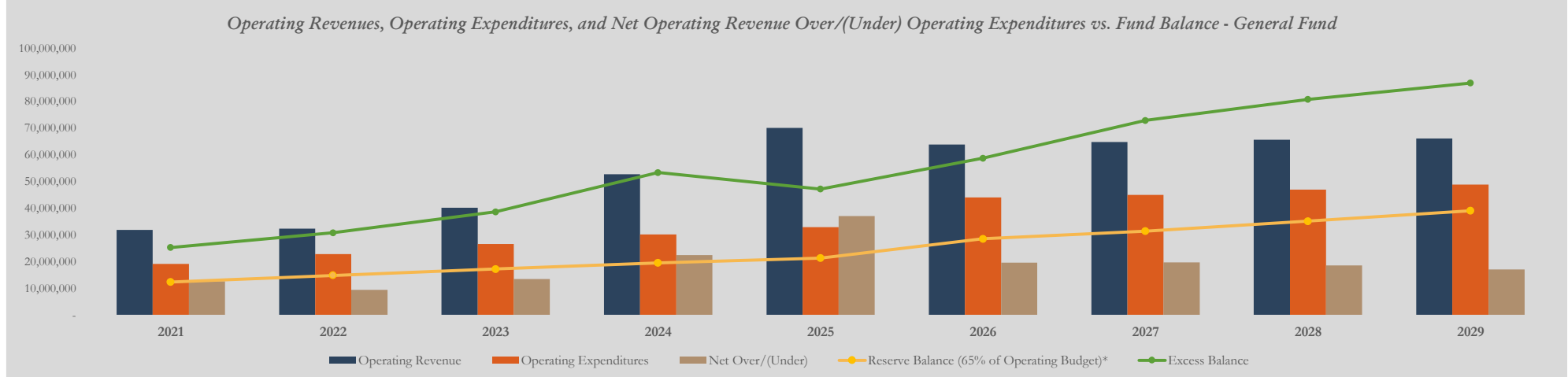
*New Albany's financial policies, including the reserve fund balance policy, are scheduled for review during 2026. For demonstration purposes only, the 2026 Annual Budget includes a 5% annual increase in the reserve policy to reach an 80% reserve balance by 2029, beginning in 2027. Any changes to current reserve policies will be included in the 2027 Annual Budget Program.

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	Actual	Adopted	Projected	Projected	Projected
Actual & Projected General Fund Balance	\$ 25,396,204	\$ 30,896,961	\$ 38,722,292	\$ 53,425,089	\$ 47,265,142	\$ 58,833,275	\$ 72,917,417	\$ 80,794,285	\$ 86,952,520
Target Reserve (65% of Operating Budget)*	\$ 12,494,348	\$ 14,924,669	\$ 17,335,680	\$ 19,648,208	\$ 21,438,200	\$ 28,685,810	\$ 29,279,731	\$ 30,567,385	\$ 31,823,599
Balance in excess of Target Reserve	\$ 12,901,856	\$ 15,972,293	\$ 21,386,613	\$ 33,776,881	\$ 25,826,943	\$ 30,147,465	\$ 43,637,686	\$ 50,226,900	\$ 55,128,921
Actual & Projected Operating Budget % coverage	132.1%	134.6%	145.2%	176.7%	143.3%	133.3%	161.9%	171.8%	177.6%



Transfer to Fund:	2026 Transfers	%
Debt Service	437,367	2.57%
Severance Liability	750,000	4.41%
Capital Improvements	4,000,000	23.53%
Park Improvements	6,000,000	35.29%
Infrastructure Replacement	500,000	2.94%
Capital Equipment Replacement	329,262	1.94%
Hinson Amphitheater	50,000	0.29%
K9 Patrol	20,500	0.12%
Information Technology (Intrafund)	3,719,471	21.88%
Community Events & Grants (Intrafund)	775,000	4.56%
Senior Connections (Intrafund)	211,116	1.24%
IDEA Implementation Board (Intrafund)	97,500	0.57%
Sustainability Advisory Board (Intrafund)	110,890	0.65%
Total	17,001,107	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	Actual	Adopted	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	165,145	220,000	200,000	200,000	200,000	200,000
Total Operating Expenditures	10,105	181,864	125,872	428,533	165,145	220,000	200,000	200,000	200,000	200,000
<i>Net operating rev over(under) operating exp</i>	89,895	(181,864)	174,128	(228,533)	584,855	530,000	-	-	-	-
Total Expenditures	10,105	181,864	125,872	428,533	165,145	220,000	200,000	200,000	200,000	200,000
<i>Excess (def) of revenues over expenditures</i>	89,895	(181,864)	174,128	(228,533)	584,855	530,000	-	-	-	-
Fund balances at beginning of year	1,129,623	1,219,518	1,037,654	1,211,782	983,249	1,568,104	2,098,104	2,098,104	2,098,104	2,098,104
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 1,219,518	\$ 1,037,654	\$ 1,211,782	\$ 983,249	\$ 1,568,104	\$ 2,098,104	\$ 2,098,104	\$ 2,098,104	\$ 2,098,104	\$ 2,098,104

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	Actual	Adopted	Projected	Projected	Projected	
Transfer In (Intrafund)	\$ -	\$ -	\$ -	\$ -	\$ -	1,298,107	\$ 3,719,471	\$ 2,461,091	\$ 2,611,322	\$ 2,752,207
Total Other Resources	-	-	-	-	-	1,298,107	3,719,471	2,461,091	2,611,322	2,752,207
Total Revenues	-	-	-	-	-	1,298,107	3,719,471	2,461,091	2,611,322	2,752,207
Police	-	-	-	-	235,231	843,389	877,125	912,210	948,698	
Mayor's Court	-	-	-	-	-	22,100	22,984	23,903	24,859	
Community Development	-	-	-	-	367,031	524,950	545,948	567,786	590,497	
Public Service	-	-	-	-	60,770	655,600	681,824	709,097	737,461	
City Council	-	-	-	-	41,817	151,000	-	-	-	
Administrative Services	-	-	-	-	60,613	86,500	89,960	93,558	97,301	
Strategic Initiatives	-	-	-	-	-	73,400	-	-	-	
Finance	-	-	-	-	126,736	148,650	-	-	-	
General Administration	-	-	-	-	286,513	395,400	-	-	-	
Land & Building Maintenance	-	-	-	-	7,000	-	-	-	-	
Total Operating Expenditures	-	-	-	-	1,185,712	2,900,989	2,217,841	2,306,554	2,398,816	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	112,395	818,482	243,251	304,768	353,391	
Total Expenditures	-	-	-	-	1,185,712	2,900,989	2,217,841	2,306,554	2,398,816	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	112,395	818,482	243,251	304,768	353,391	
Fund balances at beginning of year	-	-	-	-	-	112,395	930,877	1,174,128	1,478,896	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	112,395	\$ 930,877	\$ 1,174,128	\$ 1,478,896	\$ 1,832,287

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

Insurance Reserve General Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	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

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	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 40,669	\$ 25,000	\$ 25,750	\$ 26,523	\$ 27,318	
Other Revenue	-	-	-	-	15,500	30,000	30,900	31,827	32,782	
Total Operating Revenue	-	-	-	-	56,169	55,000	56,650	58,350	60,100	
Transfer In (Intrafund)	-	-	-	-	674,330	775,000	825,000	900,000	927,000	
Total Other Resources	-	-	-	-	674,330	775,000	825,000	900,000	927,000	
Total Revenues	-	-	-	-	730,500	830,000	881,650	958,350	987,100	
Strategic Initiatives	-	-	-	-	609,010	754,174	789,833	821,511	856,640	
Total Operating Expenditures	-	-	-	-	609,010	754,174	789,833	821,511	856,640	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	121,490	75,826	91,817	136,839	130,460	
Total Expenditures	-	-	-	-	609,010	754,174	789,833	821,511	856,640	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	121,490	75,826	91,817	136,839	130,460	
Fund balances at beginning of year	-	-	-	-	-	121,490	197,316	289,133	425,972	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ 121,490	\$ 197,316	\$ 289,133	\$ 425,972	\$ 556,431	

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

Senior Connections General Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 23,690	\$ 24,401	\$ 25,133	
Other Revenue	-	-	-	-	-	5,000	5,150	5,305	5,464	
Total Operating Revenue	-	-	-	-	-	28,000	28,840	29,705	30,596	
Transfer In (Intrafund)	-	-	-	-	273,178	211,116	226,040	236,175	247,597	
Total Other Resources	-	-	-	-	273,178	211,116	226,040	236,175	247,597	
Total Revenues	-	-	-	-	273,178	239,116	254,880	265,880	278,194	
Strategic Initiatives	-	-	-	-	174,662	239,116	254,880	265,880	278,194	
Total Operating Expenditures	-	-	-	-	174,662	239,116	254,880	265,880	278,194	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	98,516	-	-	-	-	
Total Expenditures	-	-	-	-	174,662	239,116	254,880	265,880	278,194	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	98,516	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	98,516	98,516	98,516	98,516	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ 98,516	\$ 98,516	\$ 98,516	\$ 98,516	\$ 98,516	

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

IDEA Implementation Board General Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	
Other Revenue	-	-	-	-	3,000	10,000	10,300	10,609	10,927	
Total Operating Revenue	-	-	-	-	3,000	12,500	12,875	13,261	13,659	
Transfer In (Intrafund)	-	-	-	-	77,500	97,500	101,525	105,715	110,076	
Total Other Resources	-	-	-	-	77,500	97,500	101,525	105,715	110,076	
Total Revenues	-	-	-	-	80,500	110,000	114,400	118,976	123,735	
Strategic Initiatives	-	-	-	-	87,055	110,000	114,400	118,976	123,735	
Total Operating Expenditures	-	-	-	-	87,055	110,000	114,400	118,976	123,735	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	(6,555)	-	-	-	-	
Total Expenditures	-	-	-	-	87,055	110,000	114,400	118,976	123,735	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	(6,555)	-	-	-	-	
Fund balances at beginning of year	-	-	-	-	-	(6,555)	(6,555)	(6,555)	(6,555)	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ (6,555)	\$ (6,555)	\$ (6,555)	\$ (6,555)	\$ (6,555)	

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - General

Sustainability Advisory Board General Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 2,575	\$ 2,652	\$ 2,732	
Other Revenue	-	-	-	2,000	-	5,000	5,150	5,305	5,464	
Total Operating Revenue	-	-	-	2,000	-	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	133,370	118,390	130,851	136,007	141,368	
Strategic Initiatives	-	-	-	-	121,711	118,390	123,126	128,051	133,173	
Total Operating Expenditures	-	-	-	-	121,711	118,390	123,126	128,051	133,173	
<i>Net operating rev over(under) operating exp</i>	-	-	-	2,000	11,659	-	7,725	7,957	8,195	
Total Expenditures	-	-	-	-	121,711	118,390	123,126	128,051	133,173	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	2,000	11,659	-	7,725	7,957	8,195	
Fund balances at beginning of year	-	-	-	-	2,000	13,659	13,659	21,384	29,340	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 2,000	\$ 13,659	\$ 13,659	\$ 21,384	\$ 29,340	\$ 37,536	

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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.

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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 \$3.00 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	-
Mayor's 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>	<i>-</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>	<i>-</i>
Fund balances at beginning of year	353,194	395,222	372,037	19,654	87,808	70	6,405	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 378,194	\$ 426,222	\$ 307,037	\$ 19,654	\$ 82,808	\$ 570	\$ 5,155	-

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,045,200	\$ 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	-	10,045,200	12,149,378	
Transfer In	-	-	-	-	20,500	-	-	-
Total Other Resources	-	-	-	-	20,500	-	-	-
Total Revenues	25,000	50,000	10,000	2,000	20,500	10,045,200	12,149,378	
Police	6,000	42,250	12,000	1,200	22,500	-	-	-
Mayor's Court	-	-	-	-	-	-	-	-
Community Development	-	-	-	-	-	9,325,000	-	-
Public Service	-	-	-	-	-	690,000	-	-
General Administration	-	-	-	-	-	-	-	-
Land & Building Maintenance	-	-	-	-	-	-	-	-
Total Operating Expenditures	6,000	42,250	12,000	1,200	22,500	10,015,000	-	-
<i>Net operating rev over(under) operating exp</i>	19,000	7,750	(2,000)	800	(2,000)	30,200	12,149,378	
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	10,045,200	12,149,378	
<i>Excess (def) of revenues over expenditures</i>	19,000	7,750	(2,000)	800	(2,000)	-	-	
Fund balances at beginning of year	43,709	167,981	14,701	9,020	13,189	1,484,200	0	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 62,709	\$ 175,731	\$ 12,701	\$ 9,820	\$ 11,189	\$ 1,484,200	\$ 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	Mayor's 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	-	-	-	-	-	-	-
Mayor's 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	-	1,743,599	-	844,499	186,348	12,016	21,026
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	-	1,067,218	-	651,449	230,348	12,016	24,026

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	\$ -	\$ -	\$ -	\$ -	22,194,578
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	36,074,158
Transfer In	-	-	-	-	70,500
Total Other Resources	-	-	-	-	70,500
Total Revenues	8,000	5,000	2,000,000	700,000	36,144,658
Police	-	-	-	-	112,200
Mayor's Court	1,000	1,000	-	-	4,000
Community Development	-	-	1,500,000	600,000	11,675,000
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	14,387,200
<i>Net operating rev over(under) operating exp</i>	7,000	4,000	-	100,000	21,757,458
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	36,847,289
<i>Excess (def) of revenues over expenditures</i>	7,000	4,000	-	100,000	(702,631)
Fund balances at beginning of year	31,316	19,592	1,082,610	1,183,000	8,091,196
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-
Fund balances at end of year	\$ 38,316	\$ 23,592	\$ 1,082,610	\$ 1,283,000	\$ 7,388,565

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	Actual	Adopted	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 592,617	\$ 596,540	\$ 638,091	\$ 665,459	\$ 660,113	\$ 650,000	\$ 669,500	\$ 689,585	\$ 710,273	
Interest Income	13,577	14,428	50,694	63,160	22,809	30,000	30,900	31,827	32,782	
Total Operating Revenue	606,193	610,968	688,784	728,619	682,922	680,000	700,400	721,412	743,054	
Total Revenues	606,193	610,968	688,784	728,619	682,922	680,000	700,400	721,412	743,054	
Public Service	125,110	152,656	97,220	146,879	128,478	155,000	159,650	164,440	169,373	
Total Operating Expenditures	125,110	152,656	97,220	146,879	128,478	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>554,444</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	628,478	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>54,444</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	353,194	378,194	418,944	475,917	
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	\$ 353,194	\$ 378,194	\$ 418,944	\$ 475,917	\$ 549,598	

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	Actual	Adopted	Projected	Projected	Projected	
Gas Tax & Motor Vehicle License Tax	\$ 48,050	\$ 48,368	\$ 51,737	\$ 53,956	\$ 53,523	\$ 51,000	\$ 52,530	\$ 54,106	\$ 55,729	
Interest Income	1,451	3,261	12,577	19,770	14,070	20,000	20,600	21,218	21,855	
Total Operating Revenue	49,501	51,630	64,314	73,727	67,593	71,000	73,130	75,324	77,584	
Total Revenues	49,501	51,630	64,314	73,727	67,593	71,000	73,130	75,324	77,584	
Public Service	15,257	3,850	-	-	-	20,000	20,000	20,000	20,000	
Total Operating Expenditures	15,257	3,850	-	-	-	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>67,593</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	
Total Capital Expenditures	12,479	-	7,500	-	-	20,000	20,000	20,000	20,000	
Total Expenditures	27,736	3,850	7,500	-	-	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>67,593</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	395,222	426,222	459,352	494,676	
Lapsed Encumbrances/Est. Appropriations	1,276	1,400	76	1,428	-	-	-	-	-	
Fund balances at end of year	\$ 146,404	\$ 195,584	\$ 252,474	\$ 327,629	\$ 395,222	\$ 426,222	\$ 459,352	\$ 494,676	\$ 532,260	

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	Actual	Adopted	Projected	Projected	Projected	Projected
Gas Tax & Motor Vehicle License Tax	\$ 84,545	\$ 585,251	\$ 88,444	\$ 86,185	\$ 85,921	\$ 90,000	\$ 92,700	\$ 95,481	\$ 98,345	
Interest Income	2,505	9,460	20,359	24,960	13,433	30,000	30,900	31,827	32,782	
Total Operating Revenue	87,049	594,711	108,803	111,145	99,354	120,000	123,600	127,308	131,127	
Total Revenues	87,049	594,711	108,803	111,145	99,354	120,000	123,600	127,308	131,127	
Public Service	39,564	53,000	154,713	86,011	20,000	155,000	115,000	115,000	115,000	
Total Operating Expenditures	39,564	53,000	154,713	86,011	20,000	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>79,354</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	
Total Capital Expenditures	-	6,072	30,000	29,763	-	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	20,000	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>79,354</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	372,037	307,037	285,637	267,945	
Lapsed Encumbrances/Est. Appropriations	18,857	3,370	877	25,208	-	-	-	-	-	
Fund balances at end of year	\$ 308,128	\$ 347,137	\$ 272,104	\$ 292,682	\$ 372,037	\$ 307,037	\$ 285,637	\$ 267,945	\$ 254,072	

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Restricted

Alcohol Education Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 2,630	\$ 958	\$ 905	\$ 500	\$ 525	\$ 1,000	\$ 1,030	\$ 1,061	\$ 1,093	
Total Operating Revenue	2,630	958	905	500	525	1,000	1,030	1,061	1,093	
Total Revenues	2,630	958	905	500	525	1,000	1,030	1,061	1,093	
Police	337	-	-	-	-	1,000	1,030	1,061	1,093	
Total Operating Expenditures	337	-	-	-	-	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>525</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	337	-	-	-	-	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>525</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	19,654	19,654	19,654	19,654	
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 16,766	\$ 17,724	\$ 18,629	\$ 19,129	\$ 19,654	\$ 19,654	\$ 19,654	\$ 19,654	\$ 19,654	

Drug Use Prevention Program Grant Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Federal & State Grants	\$ 10,298	\$ 3,487	\$ 5,929	\$ 9,765	\$ 8,788	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	
Total Operating Revenue	10,298	3,487	5,929	9,765	8,788	20,000	20,600	21,218	21,855	
Total Revenues	10,298	3,487	5,929	9,765	8,788	20,000	20,600	21,218	21,855	
Police	-	-	4,462	4,579	4,581	25,000	20,600	21,218	21,855	
Total Operating Expenditures	-	-	4,462	4,579	4,581	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>4,207</i>	<i>(5,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	-	-	4,462	4,579	4,581	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>4,207</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	87,808	82,808	82,808	82,808	
Lapsed Encumbrances/Est. Appropriations	1	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 73,463	\$ 76,950	\$ 78,416	\$ 83,602	\$ 87,808	\$ 82,808	\$ 82,808	\$ 82,808	\$ 82,808	

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Mandatory Drug Fines Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ 500	\$ 515	\$ 530	\$ 546
Total Operating Revenue	-	-	-	-	70	500	515	530	546
Total Revenues	-	-	-	-	70	500	515	530	546
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	70	500	515	530	546
Total Expenditures	-	-	-	-	-	-	-	-	-
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	70	500	515	530	546
Fund balances at beginning of year	-	-	-	-	-	70	570	1,085	1,615
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ 570	\$ 1,085	\$ 1,615	\$ 2,162

Law Enforcement & Education Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,030	\$ 1,030	\$ 1,030
Total Operating Revenue	-	-	-	-	-	1,000	1,030	1,030	1,030
Total Revenues	-	-	-	-	-	1,000	1,030	1,030	1,030
Police	-	1,000	-	1,000	-	2,250	1,000	1,000	1,000
Total Operating Expenditures	-	1,000	-	1,000	-	2,250	1,000	1,000	1,000
<i>Net operating rev over(under) operating exp</i>	-	(1,000)	-	(1,000)	-	(1,250)	30	30	30
Total Expenditures	-	1,000	-	1,000	-	2,250	1,000	1,000	1,000
<i>Excess (def) of revenues over expenditures</i>	-	(1,000)	-	(1,000)	-	(1,250)	30	30	30
Fund balances at beginning of year	8,404	8,405	7,405	7,405	6,405	6,405	5,155	5,185	5,215
Lapsed Encumbrances/Est. Appropriations	1	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 8,405	\$ 7,405	\$ 7,405	\$ 6,405	\$ 6,405	\$ 5,155	\$ 5,185	\$ 5,215	\$ 5,245

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Fund Summaries - Operations - Restricted

OneOhio Opioid Settlement Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Federal & State Grants	\$ -	\$ 3,077	\$ 8,044	\$ 23,381	\$ 13,259	\$ 25,000	\$ 25,750	\$ 25,750	\$ 25,750	\$ 25,750
Total Operating Revenue	-	3,077	8,044	23,381	13,259	25,000	25,750	25,750	25,750	25,750
Total Revenues	-	3,077	8,044	23,381	13,259	25,000	25,750	25,750	25,750	25,750
Police	-	-	1,879	1,888	1,750	6,000	6,000	6,000	6,000	6,000
Total Operating Expenditures	-	-	1,879	1,888	1,750	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	11,509	19,000	19,750	19,750	19,750	19,750
Total Expenditures	-	-	1,879	1,888	1,750	6,000	6,000	6,000	6,000	6,000
<i>Excess (def) of revenues over expenditures</i>	-	3,077	6,166	21,493	11,509	19,000	19,750	19,750	19,750	19,750
Fund balances at beginning of year	-	-	3,077	9,242	32,200	43,709	62,709	82,459	102,209	121,959
Lapsed Encumbrances/Est. Appropriations	-	-	-	1,466	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ 3,077	\$ 9,242	\$ 32,200	\$ 43,709	\$ 62,709	\$ 82,459	\$ 102,209	\$ 121,959	\$ 121,959

Safety Town Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ 43,648	\$ 41,718	\$ 35,691	\$ 35,456	\$ 41,788	\$ 40,000	\$ 41,200	\$ 42,436	\$ 43,709	\$ 43,709
Other Revenue	-	-	5,000	-	-	10,000	10,300	10,609	10,927	10,927
Total Operating Revenue	43,648	41,718	40,691	35,456	41,788	50,000	51,500	53,045	54,636	54,636
Total Revenues	43,648	41,718	40,691	35,456	41,788	50,000	51,500	53,045	54,636	54,636
Police	19,621	35,648	24,478	30,891	31,182	42,250	26,518	27,313	28,132	28,132
Total Operating Expenditures	19,621	35,648	24,478	30,891	31,182	42,250	26,518	27,313	28,132	28,132
<i>Net operating rev over(under) operating exp</i>	24,027	6,070	16,213	4,565	10,606	7,750	24,983	25,732	26,504	26,504
Total Expenditures	19,621	35,648	24,478	30,891	31,182	42,250	26,518	27,313	28,132	28,132
<i>Excess (def) of revenues over expenditures</i>	24,027	6,070	16,213	4,565	10,606	7,750	24,983	25,732	26,504	26,504
Fund balances at beginning of year	103,523	129,249	136,583	152,811	157,376	167,981	175,731	200,714	226,446	226,446
Lapsed Encumbrances/Est. Appropriations	1,699	1,264	15	-	-	-	-	-	-	-
Fund balances at end of year	\$ 129,249	\$ 136,583	\$ 152,811	\$ 157,376	\$ 167,981	\$ 175,731	\$ 200,714	\$ 226,446	\$ 252,950	\$ 252,950

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Fund Summaries - Operations - Restricted

DUI Grant Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Federal & State Grants	\$ 7,080	\$ 4,548	\$ 11,024	\$ 3,050	\$ 5,131	\$ 10,000	\$ 10,300	\$ 10,609	\$ 10,927	
Total Operating Revenue	7,080	4,548	11,024	3,050	5,131	10,000	10,300	10,609	10,927	
Total Revenues	7,080	4,548	11,024	3,050	5,131	10,000	10,300	10,609	10,927	
Police	7,080	4,548	11,024	5,260	5,131	12,000	10,300	10,609	10,927	
Total Operating Expenditures	7,080	4,548	11,024	5,260	5,131	12,000	10,300	10,609	10,927	
<i>Net operating rev over(under) operating exp</i>	-	-	-	(2,210)	-	(2,000)	-	-	-	
Total Expenditures	7,080	4,548	11,024	5,260	5,131	12,000	10,300	10,609	10,927	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	(2,210)	-	(2,000)	-	-	-	
Fund balances at beginning of year	14,701	14,701	14,701	14,701	14,701	14,701	12,701	12,701	12,701	
Lapsed Encumbrances/Est. Appropriations	-	-	-	2,210	-	-	-	-	-	
Fund balances at end of year	\$ 14,701	\$ 14,701	\$ 14,701	\$ 14,701	\$ 14,701	\$ 12,701	\$ 12,701	\$ 12,701	\$ 12,701	

Law Enforcement Assistance Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,060	\$ 2,122	\$ 2,185	
Total Operating Revenue	-	-	-	-	-	2,000	2,060	2,122	2,185	
Total Revenues	-	-	-	-	-	2,000	2,060	2,122	2,185	
Police	-	-	-	-	-	1,200	1,200	1,200	1,200	
Total Operating Expenditures	-	-	-	-	-	1,200	1,200	1,200	1,200	
<i>Net operating rev over(under) operating exp</i>	-	-	-	-	-	800	860	922	985	
Total Expenditures	-	-	-	-	-	1,200	1,200	1,200	1,200	
<i>Excess (def) of revenues over expenditures</i>	-	-	-	-	-	800	860	922	985	
Fund balances at beginning of year	9,020	9,020	9,020	9,020	9,020	9,020	9,820	10,680	11,602	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,020	\$ 9,820	\$ 10,680	\$ 11,602	\$ 12,587	

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

K-9 Patrol Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
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	19,975	22,500	22,725	22,952	23,182
Total Operating Expenditures	16,684	17,914	18,135	18,018	19,975	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>525</i>	<i>(2,000)</i>	-	-	-
Total Expenditures	16,684	17,914	18,135	18,018	19,975	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>525</i>	<i>(2,000)</i>	-	-	-
Fund balances at beginning of year	7,051	4,967	7,017	10,182	12,664	13,189	11,189	11,189	11,189
Lapsed Encumbrances/Est. Appropriations	-	964	800	-	-	-	-	-	-
Fund balances at end of year	\$ 4,967	\$ 7,017	\$ 10,182	\$ 12,664	\$ 13,189	\$ 11,189	\$ 11,189	\$ 11,189	\$ 11,189

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Economic Development (NACA) Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -	98,899	\$ -	\$ -	\$ -	\$ -
Funds from NACA/NAECA	3,012,895	4,152,800	4,500,000	8,000,000	3,475,000	10,045,200	5,500,000	5,500,000	5,500,000
Total Operating Revenue	3,012,895	4,152,800	4,500,000	8,000,000	3,573,899	10,045,200	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	3,573,899	10,045,200	5,500,000	5,500,000	5,500,000
Community Development	3,488,811	3,357,596	2,792,647	7,433,123	4,307,119	9,325,000	4,969,800	4,969,800	4,969,800
Public Service	25,000	100,000	234,990	500,000	650,000	690,000	500,000	500,000	500,000
Total Operating Expenditures	3,513,811	3,457,596	3,027,637	7,933,123	4,957,119	10,015,000	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>(1,383,221)</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
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
Total Expenditures	4,042,949	4,580,483	4,102,924	7,963,323	4,987,319	10,045,200	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>(1,413,421)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	2,294,402	1,317,219	2,056,296	2,453,393	2,781,060	1,484,200	1,484,200	1,484,200	1,484,200
Lapsed Encumbrances/Est. Appropriations	52,871	43,873	20	290,990	116,561	-	-	-	-
Fund balances at end of year	1,317,219	2,056,296	2,453,393	2,781,060	1,484,200	1,484,200	1,484,200	1,484,200	1,484,200

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Economic Development (NAECA) Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	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>	<i>-</i>
Fund balances at beginning of year	-	(0)	0	(0)	(0)	0	0	0	0	0
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	0	-	-	-	-	-
Fund balances at end of year	(0)	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	Actual	Adopted	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>	<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>	<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

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Fund Summaries - Operations - Restricted

Local Fiscal Recovery Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	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	24,705,839	9,297,461	1,067,218	-	-
Total Capital Expenditures	-	53,105	47,522,075	11,484,719	24,705,839	9,297,461	1,067,218	-	-
Total Expenditures	118,023	90,985	57,285,006	11,484,719	24,705,839	9,297,461	1,067,218	-	-
<i>Excess (def) of revenues over expenditures</i>	454,599	486,209	4,205,114	9,404,081	(14,505,839)	(676,381)	(1,067,218)	-	-
Fund balances at beginning of year	-	454,599	940,807	5,263,944	15,522,984	1,743,599	1,067,218	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	118,023	854,958	726,455	-	-	-	-
Fund balances at end of year	454,599	940,807	5,263,944	15,522,984	1,743,599	1,067,218	-	-	-

City of New Albany, Ohio

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Fund Summaries - Operations - Restricted

Hotel Excise Tax Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Other Revenue	\$ 93,202	\$ 143,782	\$ 150,304	\$ 178,628	\$ 224,777	\$ 250,000	\$ 275,000	\$ 300,000	\$ 309,000	
Total Operating Revenue	93,202	143,782	150,304	178,628	224,777	250,000	275,000	300,000	309,000	
Total Revenues	93,202	143,782	150,304	178,628	224,777	250,000	275,000	300,000	309,000	
Community Development	93,202	143,782	150,304	178,628	224,777	250,000	275,000	300,000	309,000	
Total Operating Expenditures	93,202	143,782	150,304	178,628	224,777	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	224,777	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	Actual	Adopted	Projected	Projected	Projected	
Other Revenue	\$ 970,790	\$ 1,009,306	\$ 899,405	\$ 901,850	\$ 1,817,253	\$ 1,250,000	\$ 1,287,500	\$ 1,300,375	\$ 1,313,379	
Total Operating Revenue	970,790	1,009,306	899,405	901,850	1,817,253	1,250,000	1,287,500	1,300,375	1,313,379	
Total Revenues	970,790	1,009,306	899,405	901,850	1,817,253	1,250,000	1,287,500	1,300,375	1,313,379	
General Administration	89,989	90,923	94,208	85,599	91,427	93,000	95,000	96,000	97,000	
Land & Building Maintenance	452,351	490,718	727,201	606,584	726,546	917,000	500,000	515,000	530,450	
Total Operating Expenditures	542,340	581,641	821,409	692,182	817,973	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>999,280</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	1,192,873	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>624,380</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	844,499	651,449	909,911	1,156,436	
Lapsed Encumbrances/Est. Appropriations	25,812	24,314	34,144	39,638	35,420	-	-	-	-	
Fund balances at end of year	\$ 611,487	\$ 568,543	\$ 241,358	\$ 184,699	\$ 844,499	\$ 651,449	\$ 909,911	\$ 1,156,436	\$ 1,393,039	

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	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,450	\$ 35,000	\$ 45,000	
Other Revenue	2,160	-	45,569	-	86,926	45,000	46,350	10,000	12,500	
Total Operating Revenue	2,160	-	45,569	-	86,926	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	136,926	110,000	111,800	95,000	107,500	
General Administration	27,488	51,050	52,132	38,245	39,393	66,000	62,500	65,000	67,500	
Total Operating Expenditures	27,488	51,050	52,132	38,245	39,393	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>97,533</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	39,393	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>97,533</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	186,348	230,348	279,648	309,648	
Lapsed Encumbrances/Est. Appropriations	-	-	-	30,000	-	-	-	-	-	
Fund balances at end of year	\$ 4,672	\$ 53,622	\$ 47,060	\$ 88,814	\$ 186,348	\$ 230,348	\$ 279,648	\$ 309,648	\$ 349,648	

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

Alcohol Indigent Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 953	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,030	\$ 1,030	\$ 1,030	
Total Operating Revenue	953	-	-	-	-	1,000	1,030	1,030	1,030	
Total Revenues	953	-	-	-	-	1,000	1,030	1,030	1,030	
Mayor's Court	-	-	-	-	-	1,000	1,030	1,061	1,093	
Total Operating Expenditures	-	-	-	-	-	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	1,030	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	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	\$ 11,985	\$ 11,923	

Mayor's Court Computer Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 4,579	\$ 2,895	\$ 3,033	\$ 2,775	\$ 2,775	\$ 4,000	\$ 4,120	\$ 4,244	\$ 4,371	
Total Operating Revenue	4,579	2,895	3,033	2,775	2,775	4,000	4,120	4,244	4,371	
Total Revenues	4,579	2,895	3,033	2,775	2,775	4,000	4,120	4,244	4,371	
Mayor's Court	-	-	-	-	-	1,000	1,030	1,061	1,093	
Total Operating Expenditures	-	-	-	-	-	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>2,775</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	1,030	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>2,775</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	21,026	24,026	27,116	30,298	
Lapsed Encumbrances/Est. Appropriations	-	2,606	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 6,941	\$ 12,443	\$ 15,476	\$ 18,251	\$ 21,026	\$ 24,026	\$ 27,116	\$ 30,298	\$ 33,576	

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	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 728	\$ 7,715	\$ 8,045	\$ 7,441	\$ 7,387	\$ 8,000	\$ 8,240	\$ 8,240	\$ 8,240	\$ 8,240
Total Operating Revenue	728	7,715	8,045	7,441	7,387	8,000	8,240	8,240	8,240	8,240
Total Revenues	728	7,715	8,045	7,441	7,387	8,000	8,240	8,240	8,240	8,240
Mayor's Court	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
Total Operating Expenditures	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
<i>Net operating rev over(under) operating exp</i>	728	7,715	8,045	7,441	7,387	7,000	7,210	7,179	7,147	7,147
Total Expenditures	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
<i>Excess (def) of revenues over expenditures</i>	728	7,715	8,045	7,441	7,387	7,000	7,210	7,179	7,147	7,147
Fund balances at beginning of year	-	728	8,443	16,488	23,929	31,316	38,316	45,526	52,705	52,705
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 728	\$ 8,443	\$ 16,488	\$ 23,929	\$ 31,316	\$ 38,316	\$ 45,526	\$ 52,705	\$ 59,852	\$ 59,852

Clerk's Office Computer Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Fines & Forfeitures	\$ 460	\$ 4,827	\$ 5,055	\$ 4,625	\$ 4,625	\$ 5,000	\$ 5,150	\$ 5,150	\$ 5,150	\$ 5,150
Total Operating Revenue	460	4,827	5,055	4,625	4,625	5,000	5,150	5,150	5,150	5,150
Total Revenues	460	4,827	5,055	4,625	4,625	5,000	5,150	5,150	5,150	5,150
Mayor's Court	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
Total Operating Expenditures	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
<i>Net operating rev over(under) operating exp</i>	460	4,827	5,055	4,625	4,625	4,000	4,120	4,089	4,057	4,057
Total Expenditures	-	-	-	-	-	1,000	1,030	1,061	1,093	1,093
<i>Excess (def) of revenues over expenditures</i>	460	4,827	5,055	4,625	4,625	4,000	4,120	4,089	4,057	4,057
Fund balances at beginning of year	-	460	5,287	10,342	14,967	19,592	23,592	27,712	31,801	31,801
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 460	\$ 5,287	\$ 10,342	\$ 14,967	\$ 19,592	\$ 23,592	\$ 27,712	\$ 31,801	\$ 35,852	\$ 35,852

City of New Albany, Ohio

2026 Annual Budget

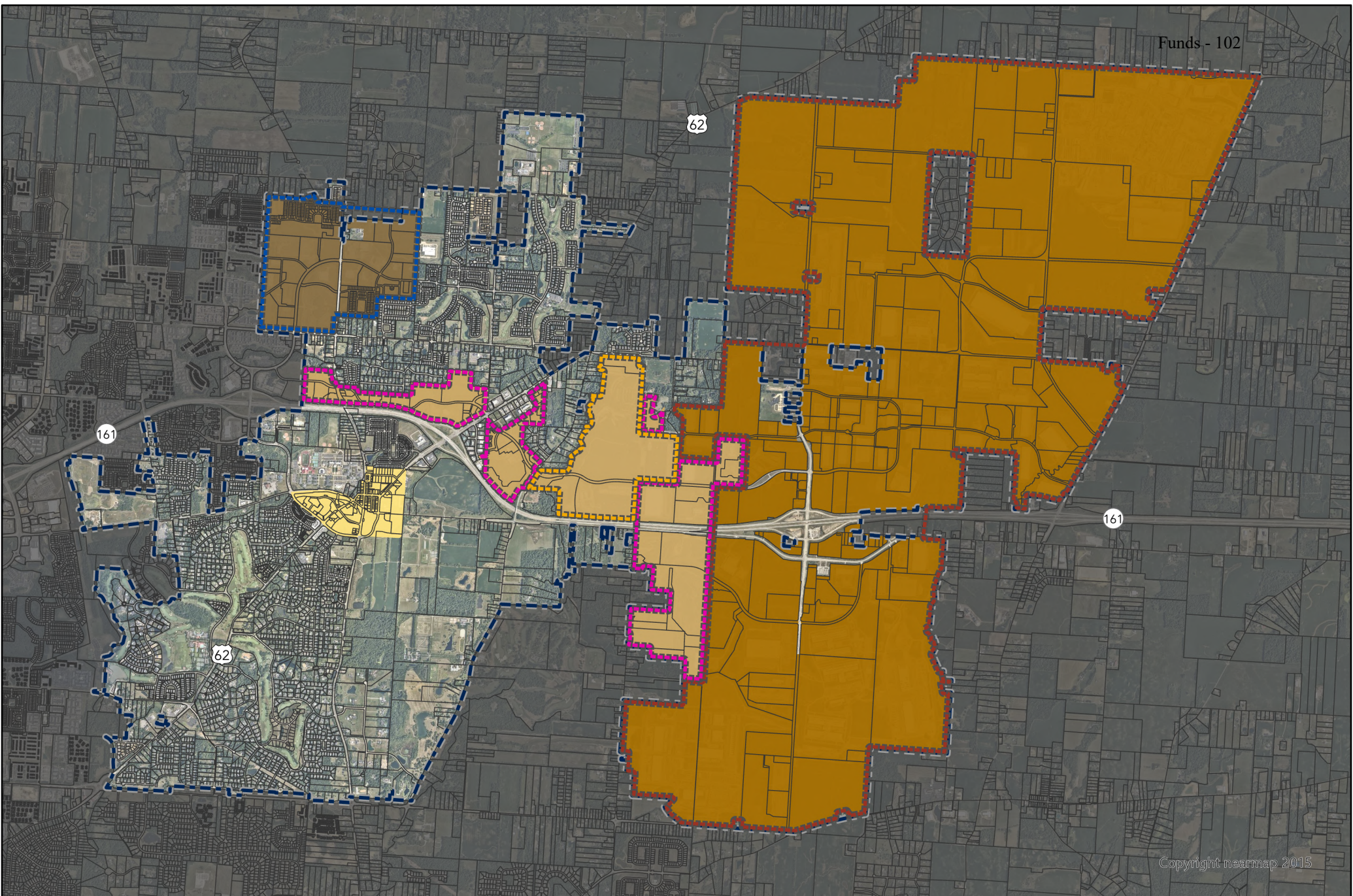
Fund Summaries - Operations - Restricted

Subdivision Development Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ 691,845	\$ 1,308,854	\$ 949,347	\$ 859,481	\$ 2,569,490	\$ 2,000,000	\$ 1,765,000	\$ 1,780,450	\$ 1,796,364	
Total Operating Revenue	691,845	1,308,854	949,347	859,481	2,569,490	2,000,000	1,765,000	1,780,450	1,796,364	
Total Revenues	691,845	1,308,854	949,347	859,481	2,569,490	2,000,000	1,765,000	1,780,450	1,796,364	
Community Development	515,156	747,712	1,244,407	1,396,422	1,726,328	1,500,000	1,250,000	1,250,000	1,250,000	
Public Service	-	-	-	-	633,725	500,000	515,000	530,450	546,364	
Total Operating Expenditures	515,156	747,712	1,244,407	1,396,422	2,360,053	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>209,437</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Total Expenditures	515,156	747,712	1,244,407	1,396,422	2,360,053	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>209,437</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	967,343	1,144,032	1,705,174	1,410,114	873,173	1,082,610	1,082,610	1,082,610	1,082,610	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 1,144,032	\$ 1,705,174	\$ 1,410,114	\$ 873,173	\$ 1,082,610	\$ 1,082,610	\$ 1,082,610	\$ 1,082,610	\$ 1,082,610	

Builder's Escrow Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Licenses & Permits	\$ 516,306	\$ 1,171,182	\$ 794,749	\$ 460,175	\$ 634,055	\$ 700,000	\$ 721,000	\$ 721,000	\$ 721,000	
Total Operating Revenue	516,306	1,171,182	794,749	460,175	634,055	700,000	721,000	721,000	721,000	
Total Revenues	516,306	1,171,182	794,749	460,175	634,055	700,000	721,000	721,000	721,000	
Community Development	643,183	488,870	1,393,143	558,135	364,418	600,000	600,000	600,000	600,000	
Total Operating Expenditures	643,183	488,870	1,393,143	558,135	364,418	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>269,637</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	364,418	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>269,637</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	1,183,000	1,283,000	1,404,000	1,525,000	
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 927,405	\$ 1,609,717	\$ 1,011,322	\$ 913,363	\$ 1,183,000	\$ 1,283,000	\$ 1,404,000	\$ 1,525,000	\$ 1,646,000	

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Community Reinvestment Areas & Economic Opportunity Zones

CRAs

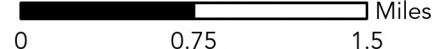
- Central College
- Oak Grove
- Oak Grove II
- Village Center

EOZs

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

Corporate Boundary

- Corporate Boundary



≡ NEW ALBANY ≡

Fund Summaries – Operations – Economic Opportunity Zone

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

Oak Grove EOZ Fund:

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

Central College EOZ Fund:

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

Oak Grove II EOZ Fund:

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

Blacklick EOZ Fund:

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

City of New Albany, Ohio

2026 Annual Budget

Fund Summaries - Operations - Economic Opportunity Zone (EOZ)

Operations - Economic Opportunity Zone (EOZ)

	Oak Grove EOZ	Central College EOZ	Oak Grove II EOZ	Blacklick EOZ	Total
Income Tax	\$ 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>	0	(0)	(0)	0	(0)
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>	0	(0)	(0)	0	(0)
Fund balances at beginning of year	(0)	-	(0)	-	(0)
Lapsed Encumbrances/Est. Appropriations	(0)	0	0	(0)	0
Fund balances at end of year	\$ (0)	\$ -	\$ (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	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 4,819,795	\$ 3,973,795	\$ 4,757,744	\$ 4,532,089	\$ 3,828,680	\$ 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	3,828,680	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	3,828,680	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	3,828,680	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	3,828,680	5,716,651	6,363,455	6,774,264	6,907,704	
<i>Net operating rev over(under) operating exp</i>	0	(0)	-	-	-	0	-	-	-	
Total Expenditures	4,819,795	3,973,795	4,757,744	4,532,089	3,828,680	5,716,651	6,363,455	6,774,264	6,907,704	
<i>Excess (def) of revenues over expenditures</i>	0	(0)	-	-	-	0	-	-	-	
Fund balances at beginning of year	-	0	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	(0)	-	-	-	-
Fund balances at end of year	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)

Central College Economic Opportunity Zone Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 3,460,030	\$ 2,493,248	\$ 2,999,662	\$ 1,448,676	\$ 2,718,017	\$ 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	2,718,017	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	2,718,017	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	2,718,017	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	2,718,017	2,547,273	2,080,905	2,258,388	2,342,564	
<i>Net operating rev over(under) operating exp</i>	0	(0)	-	-	-	(0)	-	-	-	
Total Expenditures	3,460,030	2,493,248	2,999,662	1,448,676	2,718,017	2,547,273	2,080,905	2,258,388	2,342,564	
<i>Excess (def) of revenues over expenditures</i>	0	(0)	-	-	-	(0)	-	-	-	
Fund balances at beginning of year	-	0	-	-	-	-	-	-	-	-
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	0	-	-	-	-
Fund balances at end of year	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Fund Summaries – Capital & Development – Capital Improvement

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

Capital Improvement Fund:

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

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	12,875,000	-	800,000	7,650,000	-	-	21,325,000
Total Capital Expenditures	18,175,000	-	9,100,000	8,150,000	-	-	35,425,000
Advances Out	-	700,000	-	-	-	-	700,000
Total Transfers/Advances to Other Funds	-	700,000	-	-	-	-	700,000
Total Expenditures	18,335,000	720,000	9,140,000	8,150,000	-	15,000	36,360,000
<i>Excess (def) of revenues over expenditures</i>	<i>(4,528,401)</i>	<i>170,227</i>	<i>(940,494)</i>	<i>(6,800,000)</i>	<i>20,000</i>	<i>985,000</i>	<i>(11,093,669)</i>
Fund balances at beginning of year	13,468,219	4,103,995	5,584,876	9,084,189	823,292	12,736,576	45,801,148
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	\$ 8,939,817	\$ 4,274,222	\$ 4,644,382	\$ 2,284,189	\$ 843,292	\$ 13,721,576	\$ 34,707,479

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	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 3,866,829	\$ 3,833,634	\$ 4,626,864	\$ 6,050,108	\$ 7,888,884	\$ 7,512,599	\$ 8,053,181	\$ 8,231,284	\$ 8,345,588	
Federal & State Grants	298,021	800,618	24,210	479,000	2,323,675	644,000	500,000	-	-	
Charges for Services	51,806	48,825	78,554	777,966	43,310	550,000	566,500	583,495	601,000	
Interest Income	85,838	257,721	738,231	650,126	593,599	1,100,000	1,133,000	1,166,990	1,202,000	
Other Revenue	80,000	116	66,686	389,412	138,957	-	-	-	-	
Total Operating Revenue	4,382,493	4,940,915	5,534,545	8,346,612	10,988,425	9,806,599	10,252,681	9,981,769	10,148,588	
Debt Proceeds	-	-	-	1,519,000	756,000	-	-	-	-	
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	28,356,000	4,000,000	-	-	-	
Total Revenues	12,382,493	5,440,915	8,034,545	9,865,612	39,344,425	13,806,599	10,252,681	9,981,769	10,148,588	
Finance	76,383	75,143	90,904	118,067	155,673	160,000	161,064	164,626	166,912	
Total Operating Expenditures	76,383	75,143	90,904	118,067	155,673	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>39,188,752</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	331,146	-	-	-	-	
Land & Buildings	2,920,073	5,019,515	8,197,064	2,111,119	15,629,669	5,300,000	200,000	200,000	200,000	
Infrastructure	4,126,163	4,850,194	3,898,032	7,625,194	12,656,952	12,875,000	7,050,000	4,800,000	5,050,000	
Total Capital Expenditures	7,046,235	9,869,709	12,095,096	9,747,844	28,617,766	18,175,000	7,250,000	5,000,000	5,250,000	
Total Expenditures	7,122,619	9,944,852	12,186,000	9,865,911	28,773,440	18,335,000	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>10,570,986</i>	<i>(4,528,401)</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	13,468,219	8,939,817	11,781,435	16,598,578	
Lapsed Encumbrances/Est. Appropriations	1,106,754	64,471	513,511	710,679	514,077	-	-	-	-	
Fund balances at end of year	\$ 9,750,187	\$ 5,310,721	\$ 1,672,776	\$ 2,383,156	\$ 13,468,219	\$ 8,939,817	\$ 11,781,435	\$ 16,598,578	\$ 21,330,254	

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	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ -	\$ -	\$ -	\$ 699,990	\$ 986,167	\$ 890,227	\$ 1,125,898	\$ 1,078,091	\$ 1,099,516
Other Revenue	-	-	-	-	4,056	-	-	-	-
Total Operating Revenue	-	-	-	699,990	990,223	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	2,990,223	890,227	1,125,898	1,078,091	1,099,516
Finance	-	-	-	13,634	19,194	20,000	17,000	20,000	22,000
Total Operating Expenditures	-	-	-	13,634	19,194	20,000	17,000	20,000	22,000
<i>Net operating rev over(under) operating exp</i>	-	-	-	5,686,356	2,971,028	870,227	1,108,898	1,058,091	1,077,516
Land & Buildings	-	-	-	121,595	-	-	-	-	-
Infrastructure	-	-	-	335,395	4,096,400	-	4,500,000	-	-
Total Capital Expenditures	-	-	-	456,990	4,096,400	-	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	4,115,594	720,000	5,217,000	620,000	22,000
<i>Excess (def) of revenues over expenditures</i>	-	-	-	5,229,367	(1,125,372)	170,227	(4,091,102)	458,091	1,077,516
Fund balances at beginning of year	-	-	-	-	5,229,367	4,103,995	4,274,222	183,120	641,211
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ -	\$ -	\$ -	\$ 5,229,367	\$ 4,103,995	\$ 4,274,222	\$ 183,120	\$ 641,211	\$ 1,718,727

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	Actual	Adopted	Projected	Projected	Projected
Income Tax	\$ 966,866	\$ 958,108	\$ 1,156,200	\$ 1,512,133	\$ 1,971,917	\$ 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	12,050	15,000	15,450	15,914	16,391
Interest Income	35,672	81,806	188,626	288,643	204,856	300,000	309,000	318,270	327,818
Other Revenue	-	3,000	-	-	34,819	-	-	-	-
Total Operating Revenue	2,198,688	1,051,165	1,359,466	1,806,926	2,223,642	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	2,223,642	8,199,506	3,344,277	7,398,678	6,437,433
Finance	19,099	18,780	22,716	29,509	38,914	40,000	40,397	41,290	41,864
Total Operating Expenditures	19,099	18,780	22,716	29,509	38,914	40,000	40,397	41,290	41,864
<i>Net operating rev over(under) operating exp</i>	<i>2,179,589</i>	<i>1,532,385</i>	<i>2,336,750</i>	<i>1,777,417</i>	<i>2,184,728</i>	<i>8,159,506</i>	<i>3,303,880</i>	<i>7,357,388</i>	<i>6,395,568</i>
Vehicles, Machinery & Equipment	15,000	-	-	-	-	-	-	-	-
Land & Buildings	50,686	3,613,904	1,159,387	822,473	164,125	8,300,000	-	9,900,000	-
Infrastructure	285,055	398,000	282,430	293,917	169,300	800,000	600,000	550,000	550,000
Total Capital Expenditures	350,741	4,011,904	1,441,817	1,116,390	333,425	9,100,000	600,000	10,450,000	550,000
Total Expenditures	369,841	4,030,684	1,464,533	1,145,899	372,339	9,140,000	640,397	10,491,290	591,864
<i>Excess (def) of revenues over expenditures</i>	<i>1,828,848</i>	<i>(2,479,519)</i>	<i>894,933</i>	<i>661,027</i>	<i>1,851,303</i>	<i>(940,494)</i>	<i>2,703,880</i>	<i>(3,092,612)</i>	<i>5,845,568</i>
Fund balances at beginning of year	2,436,186	4,265,766	1,875,225	2,940,253	3,616,190	5,584,876	4,644,382	7,348,263	4,255,651
Lapsed Encumbrances/Est. Appropriations	732	88,978	170,095	14,910	117,383	-	-	-	-
Fund balances at end of year	\$ 4,265,766	\$ 1,875,225	\$ 2,940,253	\$ 3,616,190	\$ 5,584,876	\$ 4,644,382	\$ 7,348,263	\$ 4,255,651	\$ 10,101,219

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	Actual	Adopted	Projected	Projected	Projected	Projected
Charges for Services	\$ 679,643	\$ 1,353,721	\$ 957,030	\$ 959,713	\$ 1,329,496	\$ 850,000	\$ 875,500	\$ 901,765	\$ 928,818	
Interest Income	45,061	82,186	362,336	509,043	334,687	500,000	515,000	530,450	546,364	
Other Revenue	-	-	-	-	-	-	-	-	-	
Total Operating Revenue	724,705	1,435,907	1,319,365	1,468,755	1,664,183	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	1,664,183	1,350,000	1,390,500	1,432,215	1,475,181	
Total Operating Expenditures	-	-	-	-	-	-	-	-	-	
<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>1,664,183</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	-	-	500,000	-	-	-	
Land & Buildings	158,826	-	-	140	-	-	-	-	-	
Infrastructure	8,533,601	1,430,196	11,672	194,961	366,525	7,650,000	-	-	-	
Total Capital Expenditures	8,692,428	1,440,442	83,757	195,101	366,525	8,150,000	-	-	-	
Total Expenditures	8,692,428	1,440,442	83,757	195,101	366,525	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>1,297,658</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	9,084,189	2,284,189	3,674,689	5,106,904	
Lapsed Encumbrances/Est. Appropriations	88,023	535,645	(3,327)	2,204,206	39,840	-	-	-	-	
Fund balances at end of year	\$ (5,840,967)	\$ 2,754,260	\$ 4,230,243	\$ 7,746,692	\$ 9,084,189	\$ 2,284,189	\$ 3,674,689	\$ 5,106,904	\$ 6,582,086	
<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	\$ 8,038,272	\$ 1,110,209	\$ 2,364,186	\$ 3,650,860	\$ 4,970,886	

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	Actual	Adopted	Projected	Projected	Projected	
Charges for Services	\$ 47,001	\$ 29,492	\$ 688,707	\$ 24,598	\$ 16,450	\$ 20,000	\$ 20,600	\$ 21,218	\$ 21,855	
Total Operating Revenue	47,001	29,492	688,707	24,598	16,450	20,000	20,600	21,218	21,855	
Total Revenues	47,001	29,492	688,707	24,598	16,450	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>16,450</i>	<i>20,000</i>	<i>20,600</i>	<i>21,218</i>	<i>21,855</i>	
Infrastructure	-	300,000	-	-	-	-	-	-	-	
Total Capital Expenditures	-	300,000	-	-	-	-	-	-	-	
Total Expenditures	-	300,000	-	-	-	-	-	-	-	
<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>16,450</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	823,292	843,292	863,892	885,110	
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 364,045	\$ 93,537	\$ 782,244	\$ 806,842	\$ 823,292	\$ 843,292	\$ 863,892	\$ 885,110	\$ 906,965	

City of New Albany, Ohio

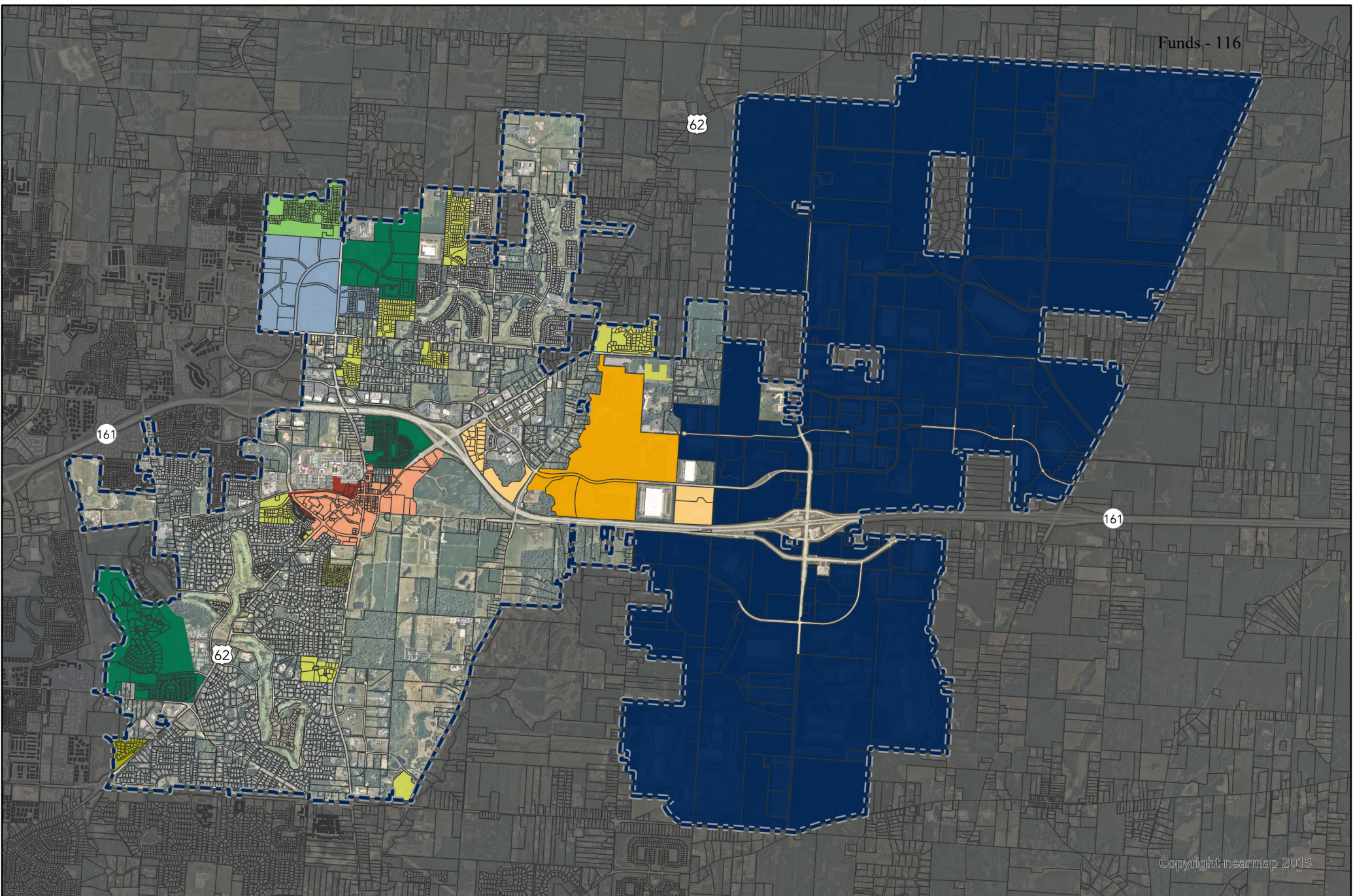
2026 Annual Budget

Fund Summaries - Capital & Development - Capital Improvement

Infrastructure Replacement Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Interest Income	\$ 73,139	\$ 44,690	\$ 123,891	\$ 415,577	\$ 441,932	\$ 500,000	\$ 515,000	\$ 530,450	\$ 546,364	
Total Operating Revenue	73,139	44,690	123,891	415,577	441,932	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	941,932	1,000,000	1,015,000	1,030,450	1,046,364	
Finance	812	680	10,667	10,750	10,594	15,000	15,450	15,914	16,391	
Total Operating Expenditures	812	680	10,667	10,750	10,594	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>931,339</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	10,594	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>931,339</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	12,736,576	13,721,576	14,721,126	15,735,663	
Lapsed Encumbrances/Est. Appropriations	1	-	-	163	1,062	-	-	-	-	
Fund balances at end of year	\$ 10,741,952	\$ 10,785,962	\$ 10,899,186	\$ 11,804,176	\$ 12,736,576	\$ 13,721,576	\$ 14,721,126	\$ 15,735,663	\$ 16,765,636	

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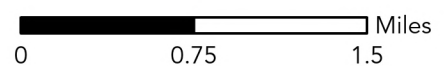




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Tax Increment Financing Areas

TIFs	Research and Technology	Schleppi Road (Nottingham Trace)	Village Center (Original)	Corporate Boundary
Blacklick	Residential	Windsor	Village Center (De-Re TIF)	
Blacklick II	Oxford			
Oak Grove II	Straits Farm			



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

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

Windsor TIF Fund:

The Windsor TIF fund was established with Ordinance 34-2004 to account for PILOT payments in the Windsor, Landsdowne, and Souder East. 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 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

	Windsor TIF	Wentworth Crossing TIF	Hawksmoor TIF	Enclave TIF	Saunton TIF	Richmond Square 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>	<i>2,990,000</i>	<i>269,000</i>	<i>144,000</i>	<i>52,750</i>	<i>113,000</i>	<i>145,500</i>	<i>257,000</i>
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>	<i>(3,005,180)</i>	<i>109,000</i>	<i>14,349</i>	<i>22,750</i>	<i>(7,000)</i>	<i>57,118</i>	<i>(43,000)</i>
Fund balances at beginning of year	7,156,351	920,428	309,827	44,708	157,959	241,676	265,667
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	\$ 4,151,171	\$ 1,029,428	\$ 324,176	\$ 67,458	\$ 150,959	\$ 298,794	\$ 222,667

City of New Albany, Ohio

2026 Annual Budget

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

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

	Ealy Crossing TIF		Upper Clarenton TIF		Balfour Green TIF	Straits Farm TIF	Oxford TIF	Schleppi (Res.) TIF	Total					
Payments in Lieu of Taxes	\$	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		25,200		-		-		7,414,643
Advances Out		-		-		-		-		22,197		300,000		322,197
Total Transfers/Advances to Other Funds		225,000		317,100		24,130		25,200		22,197		300,000		7,736,840
Total Expenditures		407,500		585,100		38,130		241,200		55,197		460,000		10,205,340
<i>Excess (def) of revenues over expenditures</i>		<i>109,500</i>		<i>92,900</i>		<i>(5,330)</i>		<i>218,800</i>		<i>126,803</i>		<i>-</i>		<i>(2,309,290)</i>
Fund balances at beginning of year		287,261		1,412,882		88,605		0		(0)		(0)		10,885,364
Lapsed Encumbrances/Est. Appropriations		-		-		-		-		-		-		-
Fund balances at end of year	\$	396,761	\$	1,505,782	\$	83,275	\$	218,800	\$	126,803	\$	(0)	\$	8,576,074

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 2,723,561	\$ 2,911,116	\$ 3,361,038	\$ 3,555,171	\$ 3,389,736	\$ 3,650,000	\$ 3,759,500	\$ 3,797,095	\$ 3,835,066	
Rollback & Homestead	271,294	252,177	260,092	280,842	290,921	295,000	303,850	306,889	309,957	
Total Operating Revenue	2,994,855	3,163,293	4,171,130	3,836,013	3,680,657	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	3,680,657	3,945,000	4,063,350	4,103,984	4,145,023	
General Administration	647,889	1,967,099	810,507	812,796	1,107,275	955,000	964,550	974,196	983,937	
Total Operating Expenditures	647,889	1,967,099	810,507	812,796	1,107,275	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>2,573,381</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	-	-	-	-	-	
Infrastructure	-	-	-	-	1,650	-	-	-	-	
Total Capital Expenditures	-	4,000,000	1,900,000	919,917	1,650	-	-	-	-	
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	1,845,605	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>1,835,052</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	7,156,351	4,151,171	6,525,198	9,626,465	
Lapsed Encumbrances/Est. Appropriations	-	(0)	(0)	-	-	-	-	-	-	
Fund balances at end of year	\$ 6,735,490	\$ 3,205,668	\$ 3,939,736	\$ 5,321,299	\$ 7,156,351	\$ 4,151,171	\$ 6,525,198	\$ 9,626,465	\$ 12,759,029	

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 298,389	\$ 303,692	\$ 332,183	\$ 339,883	\$ 379,663	\$ 390,000	\$ 401,700	\$ 405,717	\$ 409,774	
Rollback & Homestead	38,364	35,191	35,046	34,489	34,281	37,000	38,110	38,491	38,876	
Total Operating Revenue	336,753	338,883	367,229	374,372	413,944	427,000	439,810	444,208	448,650	
Total Revenues	336,753	338,883	367,229	374,372	413,944	427,000	439,810	444,208	448,650	
General Administration	98,181	137,845	143,766	146,700	189,291	158,000	162,740	167,622	172,651	
Total Operating Expenditures	98,181	137,845	143,766	146,700	189,291	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>224,653</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	349,291	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>64,653</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	920,428	1,029,428	1,146,498	1,263,084	
Lapsed Encumbrances/Est. Appropriations	(0)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 683,602	\$ 724,640	\$ 788,103	\$ 855,775	\$ 920,428	\$ 1,029,428	\$ 1,146,498	\$ 1,263,084	\$ 1,379,083	

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 149,898	\$ 136,098	\$ 178,042	\$ 151,747	\$ 190,775	\$ 210,000	\$ 216,300	\$ 218,463	\$ 220,648
Rollback & Homestead	17,814	16,299	16,342	15,146	14,996	16,000	16,480	16,645	16,811
Total Operating Revenue	167,711	152,397	194,384	166,893	205,771	226,000	232,780	235,108	237,459
Total Revenues	167,711	152,397	194,384	166,893	205,771	226,000	232,780	235,108	237,459
General Administration	49,458	62,001	77,619	65,287	94,949	82,000	84,460	86,994	89,604
Total Operating Expenditures	49,458	62,001	77,619	65,287	94,949	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>110,822</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	227,050	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>(21,279)</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	309,827	324,176	345,295	366,209
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 352,742	\$ 346,936	\$ 361,601	\$ 331,106	\$ 309,827	\$ 324,176	\$ 345,295	\$ 366,209	\$ 386,863

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 53,481	\$ 55,017	\$ 55,784	\$ 60,379	\$ 68,548	\$ 75,000	\$ 77,250	\$ 78,023	\$ 78,803
Rollback & Homestead	6,988	6,358	6,596	6,410	6,402	6,750	6,953	7,022	7,092
Total Operating Revenue	60,469	61,375	62,380	66,790	74,950	81,750	84,203	85,045	85,895
Total Revenues	60,469	61,375	62,380	66,790	74,950	81,750	84,203	85,045	85,895
General Administration	17,509	24,956	24,322	26,439	34,549	29,000	29,870	30,766	31,689
Total Operating Expenditures	17,509	24,956	24,322	26,439	34,549	29,000	29,870	30,766	31,689
<i>Net operating rev over(under) operating exp</i>	<i>42,960</i>	<i>36,419</i>	<i>38,058</i>	<i>40,351</i>	<i>40,401</i>	<i>52,750</i>	<i>54,333</i>	<i>54,278</i>	<i>54,206</i>
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	64,549	59,000	59,870	60,766	61,689
<i>Excess (def) of revenues over expenditures</i>	<i>(17,040)</i>	<i>(23,581)</i>	<i>(21,942)</i>	<i>10,351</i>	<i>10,401</i>	<i>22,750</i>	<i>24,333</i>	<i>24,278</i>	<i>24,206</i>
Fund balances at beginning of year	86,520	69,479	45,898	23,956	34,307	44,708	67,458	91,790	116,069
Lapsed Encumbrances/Est. Appropriations	(0)	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 69,479	\$ 45,898	\$ 23,956	\$ 34,307	\$ 44,708	\$ 67,458	\$ 91,790	\$ 116,069	\$ 140,275

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 122,588	\$ 125,080	\$ 146,137	\$ 143,362	\$ 161,557	\$ 170,000	\$ 175,100	\$ 176,851	\$ 178,620	
Rollback & Homestead	16,010	14,512	14,617	14,509	14,419	15,000	15,450	15,605	15,761	
Total Operating Revenue	138,598	139,591	160,754	157,872	175,976	185,000	190,550	192,456	194,380	
Total Revenues	138,598	139,591	160,754	157,872	175,976	185,000	190,550	192,456	194,380	
General Administration	40,481	56,893	63,266	61,866	80,505	72,000	74,160	76,385	78,676	
Total Operating Expenditures	40,481	56,893	63,266	61,866	80,505	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>95,471</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	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
Total Expenditures	160,481	176,893	183,266	181,866	200,505	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>(24,529)</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	157,959	150,959	147,349	143,419	
Lapsed Encumbrances/Est. Appropriations	2	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 266,296	\$ 228,994	\$ 206,482	\$ 182,487	\$ 157,959	\$ 150,959	\$ 147,349	\$ 143,419	\$ 139,123	

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 162,223	\$ 164,692	\$ 186,180	\$ 184,864	\$ 212,939	\$ 220,000	\$ 226,600	\$ 228,866	\$ 231,155
Rollback & Homestead	20,823	18,667	18,743	18,711	18,441	19,500	20,085	20,286	20,489
Total Operating Revenue	183,045	183,360	204,923	203,575	231,380	239,500	246,685	249,152	251,643
Total Revenues	183,045	183,360	204,923	203,575	231,380	239,500	246,685	249,152	251,643
General Administration	53,600	75,028	80,709	79,992	105,941	94,000	96,820	99,725	102,716
Total Operating Expenditures	53,600	75,028	80,709	79,992	105,941	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>125,439</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	88,381	88,382	88,381	88,381	88,381
Total Transfers/Advances to Other Funds	105,281	105,283	105,283	105,281	88,381	88,382	88,381	88,381	88,381
Total Expenditures	158,882	180,311	185,992	185,273	194,322	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>37,058</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	241,676	298,794	360,278	421,325
Lapsed Encumbrances/Est. Appropriations	1	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 164,338	\$ 167,387	\$ 186,317	\$ 204,619	\$ 241,676	\$ 298,794	\$ 360,278	\$ 421,325	\$ 481,871

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 303,865	\$ 318,887	\$ 349,294	\$ 355,865	\$ 405,930	\$ 425,000	\$ 437,750	\$ 442,128	\$ 446,549
Rollback & Homestead	39,779	36,229	35,866	36,178	35,823	37,000	38,110	38,491	38,876
Other Revenue	-	157,199	-	-	-	-	-	-	-
Total Operating Revenue	343,644	512,314	385,160	392,043	441,754	462,000	475,860	480,619	485,425
Total Revenues	343,644	512,314	385,160	392,043	441,754	462,000	475,860	480,619	485,425
General Administration	99,113	144,916	151,099	153,614	202,320	205,000	211,150	217,485	224,009
Total Operating Expenditures	99,113	144,916	151,099	153,614	202,320	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>239,433</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	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Total Expenditures	399,113	444,916	451,099	453,614	502,320	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>(60,567)</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	265,667	222,667	187,377	150,511
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 386,345	\$ 453,743	\$ 387,804	\$ 326,233	\$ 265,667	\$ 222,667	\$ 187,377	\$ 150,511	\$ 111,927

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 306,847	\$ 316,658	\$ 349,592	\$ 408,807	\$ 461,671	\$ 475,000	\$ 489,250	\$ 494,143	\$ 499,084	
Rollback & Homestead	37,373	35,414	36,234	38,993	40,159	42,000	43,260	43,693	44,130	
Other Revenue	-	157,199	-	-	-	-	-	-	-	
Total Operating Revenue	344,219	509,271	385,825	447,800	501,830	517,000	532,510	537,835	543,213	
Total Revenues	344,219	509,271	385,825	447,800	501,830	517,000	532,510	537,835	543,213	
General Administration	101,399	144,305	151,908	177,261	230,027	182,500	187,975	193,614	199,423	
Total Operating Expenditures	101,399	144,305	151,908	177,261	230,027	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>271,802</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	480,027	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>21,802</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	287,261	396,761	516,296	635,517	
Lapsed Encumbrances/Est. Appropriations	1	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 246,037	\$ 311,004	\$ 244,921	\$ 265,459	\$ 287,261	\$ 396,761	\$ 516,296	\$ 635,517	\$ 754,308	

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 464,386	\$ 481,483	\$ 536,832	\$ 538,801	\$ 604,109	\$ 620,000	\$ 638,600	\$ 644,986	\$ 651,436	
Rollback & Homestead	61,582	56,084	56,075	54,922	54,562	58,000	59,740	60,337	60,941	
Total Operating Revenue	525,969	537,567	592,907	593,723	658,672	678,000	698,340	705,323	712,377	
Total Revenues	525,969	537,567	592,907	593,723	658,672	678,000	698,340	705,323	712,377	
General Administration	152,511	219,225	233,047	232,977	301,622	268,000	276,040	284,321	292,851	
Total Operating Expenditures	152,511	219,225	233,047	232,977	301,622	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>357,049</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	593,722	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>64,949</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	1,412,882	1,505,782	1,630,732	1,754,384	
Lapsed Encumbrances/Est. Appropriations	1	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 1,071,534	\$ 1,154,651	\$ 1,279,286	\$ 1,347,932	\$ 1,412,882	\$ 1,505,782	\$ 1,630,732	\$ 1,754,384	\$ 1,882,310	

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 22,562	\$ 23,260	\$ 25,629	\$ 23,897	\$ 27,706	\$ 30,000	\$ 30,900	\$ 31,209	\$ 31,521	
Rollback & Homestead	2,917	2,654	2,650	2,376	2,448	2,800	2,884	2,913	2,942	
Total Operating Revenue	25,480	25,915	28,279	26,273	30,154	32,800	33,784	34,122	34,463	
Total Revenues	25,480	25,915	28,279	26,273	30,154	32,800	33,784	34,122	34,463	
General Administration	7,296	10,538	11,071	10,137	13,814	14,000	14,420	14,853	15,298	
Total Operating Expenditures	7,296	10,538	11,071	10,137	13,814	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>16,340</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	32,194	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>(2,040)</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	88,605	83,275	78,510	89,399	
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 93,313	\$ 91,560	\$ 91,638	\$ 90,645	\$ 88,605	\$ 83,275	\$ 78,510	\$ 89,399	\$ 101,434	

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	Actual	Adopted	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>	
Transfer to Debt Service	-	-	-	-	-	25,200	-	-	-	
Total Transfers/Advances to Other Funds	-	-	-	-	-	25,200	-	-	-	
Total Expenditures	300,395	322,246	350,303	397,826	441,828	241,200	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>218,800</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	218,800	526,600	834,158	
Lapsed Encumbrances/Est. Appropriations	-	(0)	-	-	0	-	-	-	-	
Fund balances at end of year	\$ 1,336	\$ 1,678	\$ (0)	\$ (0)	\$ 0	\$ 218,800	\$ 526,600	\$ 834,158	\$ 1,141,372	

City of New Albany, Ohio

2026 Annual Budget

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

Oxford Increment Financing Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	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	105,211	33,000	33,990	35,010	36,060
Total Operating Expenditures	551,633	36,935	24,469	33,669	105,211	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>67,676</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	67,676	22,197	75,969	-	-
Total Transfers/Advances to Other Funds	-	63,670	86,292	128,244	67,676	22,197	75,969	-	-
Total Expenditures	551,633	100,605	110,761	161,913	172,887	55,197	109,959	35,010	36,060
<i>Excess (def) of revenues over expenditures</i>	<i>78</i>	<i>(77)</i>	<i>(0)</i>	<i>-</i>	<i>-</i>	<i>126,803</i>	<i>77,501</i>	<i>158,074</i>	<i>162,816</i>
Fund balances at beginning of year	-	78	0	(0)	(0)	(0)	126,803	204,304	362,378
Lapsed Encumbrances/Est. Appropriations	0	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 78	\$ 0	\$ (0)	\$ (0)	\$ (0)	\$ 126,803	\$ 204,304	\$ 362,378	\$ 525,194

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	Actual	Adopted	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	274,384	160,000	164,800	169,744	174,836	
Total Operating Expenditures	2,618,176	56,622	90,097	146,303	274,384	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>175,815</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	175,815	300,000	309,000	318,270	327,818	
Total Transfers/Advances to Other Funds	85,597	96,989	135,224	218,198	175,815	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>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
Fund balances at beginning of year	-	1,476	0	-	(0)	(0)	(0)	(0)	(0)	
Lapsed Encumbrances/Est. Appropriations	0	0	(0)	(0)	-	-	-	-	-	
Fund balances at end of year	\$ 1,476	\$ 0	\$ -	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	\$ (0)	

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

The TIF – Commercial funds account for the Payments In Lieu of Taxes (PILOT) payments collected in each commercial and mixed-used TIF district. These payments, after revenue sharing, are primarily utilized to fund debt payments for related capital improvements and current 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 original term of the TIF was 30 years beginning for all parcels in the district the year of the first improvement. The 30-year exemption period was extended an additional 20 years pursuant to ORC §5709.51 by Ordinance O-109-2023 (effective December 19, 2023), for a combined 50-year term. This TIF is considered a “school” and “fire” TIF; therefore, there is a separate agreement with the school and township that addresses how revenue is shared during the life of the TIF.

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.

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Village Center II TIF Fund:

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

Schleppi Commercial TIF Fund:

The Schleppi 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	1,501,816	276,242	222,854	1,930,555	2,369,450	0	6,300,917
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-	-
Fund balances at end of year	\$ 2,441,388	\$ 317,542	\$ 513,354	\$ 155,555	\$ 1,166,950	\$ 0	\$ 4,594,789

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 1,871,964	\$ 2,063,882	\$ 3,028,157	\$ 3,208,498	\$ 3,426,959	\$ 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	3,426,959	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	3,426,959	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	1,886,122	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	1,886,122	2,238,000	2,305,140	2,374,294	2,445,523
<i>Net operating rev over(under) operating exp</i>	705,754	1,402,061	1,266,160	1,470,344	1,540,838	1,212,000	1,248,360	1,214,741	1,179,402
Infrastructure	-	-	-	317,367	3,312,383	-	-	-	-
Total Capital Expenditures	-	-	-	317,367	3,312,383	-	-	-	-
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	5,469,316	2,510,428	2,576,551	2,645,870	2,715,914
<i>Excess (def) of revenues over expenditures</i>	440,368	198,119	1,071,016	919,324	(2,042,357)	939,572	976,949	943,165	909,011
Fund balances at beginning of year	850,696	1,291,064	1,489,183	2,560,200	3,544,173	1,501,816	2,441,388	3,418,337	4,361,502
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	\$ 1,501,816	\$ 2,441,388	\$ 3,418,337	\$ 4,361,502	\$ 5,270,513

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	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 41,895	\$ 42,914	\$ 46,751	\$ 50,573	\$ 56,270	\$ 57,000	\$ 58,710	\$ 59,297	\$ 59,890	
Total Operating Revenue	41,895	42,914	46,751	50,573	56,270	57,000	58,710	59,297	59,890	
Total Revenues	41,895	42,914	46,751	50,573	56,270	57,000	58,710	59,297	59,890	
General Administration	453	472	515	76,469	41,855	15,700	53,000	54,590	56,228	
Total Operating Expenditures	453	472	515	76,469	41,855	15,700	53,000	54,590	56,228	
<i>Net operating rev over(under) operating exp</i>	<i>41,443</i>	<i>42,442</i>	<i>46,237</i>	<i>(25,895)</i>	<i>14,415</i>	<i>41,300</i>	<i>5,710</i>	<i>4,707</i>	<i>3,662</i>	
Total Expenditures	453	472	515	76,469	41,855	15,700	53,000	54,590	56,228	
<i>Excess (def) of revenues over expenditures</i>	<i>41,443</i>	<i>42,442</i>	<i>46,237</i>	<i>(25,895)</i>	<i>14,415</i>	<i>41,300</i>	<i>5,710</i>	<i>4,707</i>	<i>3,662</i>	
Fund balances at beginning of year	157,602	199,044	241,486	287,723	261,827	276,242	317,542	323,252	327,959	
Lapsed Encumbrances/Est. Appropriations	(0)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 199,044	\$ 241,486	\$ 287,723	\$ 261,827	\$ 276,242	\$ 317,542	\$ 323,252	\$ 327,959	\$ 331,621	

City of New Albany, Ohio

2026 Annual Budget

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

Village Center Tax Increment Financing Fund										
	2021	2022	2023	2024	2025	2026	2027	2028	2029	
	Actual	Actual	Actual	Actual	Actual	Adopted	Projected	Projected	Projected	
Payments in Lieu of Taxes	\$ 987,976	\$ 1,157,921	\$ 1,169,056	\$ 1,312,260	\$ 1,416,579	\$ 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	1,421,038	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	1,421,038	1,455,500	1,499,165	1,514,157	1,529,298	
General Administration	601,220	707,592	709,882	795,796	858,493	715,000	736,450	758,544	781,300	
Total Operating Expenditures	601,220	707,592	709,882	795,796	858,493	715,000	736,450	758,544	781,300	
<i>Net operating rev over(under) operating exp</i>	<i>392,542</i>	<i>455,378</i>	<i>464,788</i>	<i>521,185</i>	<i>562,544</i>	<i>740,500</i>	<i>762,715</i>	<i>755,613</i>	<i>747,998</i>	
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	1,358,493	1,165,000	1,186,450	1,208,544	1,231,300	
<i>Excess (def) of revenues over expenditures</i>	<i>42,542</i>	<i>95,378</i>	<i>44,788</i>	<i>(38,315)</i>	<i>62,544</i>	<i>290,500</i>	<i>312,715</i>	<i>305,613</i>	<i>297,998</i>	
Fund balances at beginning of year	15,917	58,459	153,837	198,625	160,310	222,854	513,354	826,069	1,131,682	
Lapsed Encumbrances/Est. Appropriations	(0)	-	-	-	-	-	-	-	-	
Fund balances at end of year	\$ 58,459	\$ 153,837	\$ 198,625	\$ 160,310	\$ 222,854	\$ 513,354	\$ 826,069	\$ 1,131,682	\$ 1,429,680	

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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 293,527	\$ 300,672	\$ 199,169	\$ 375,653	\$ 279,555	\$ 280,000	\$ 288,400	\$ 291,284	\$ 294,197
Total Operating Revenue	293,527	300,672	199,169	375,653	279,555	280,000	288,400	291,284	294,197
Total Revenues	293,527	300,672	199,169	375,653	279,555	280,000	288,400	291,284	294,197
General Administration	3,170	3,306	2,883	443,382	227,139	55,000	56,650	58,350	60,100
Total Operating Expenditures	3,170	3,306	2,883	443,382	227,139	55,000	56,650	58,350	60,100
<i>Net operating rev over(under) operating exp</i>	<i>290,357</i>	<i>297,366</i>	<i>196,286</i>	<i>(67,729)</i>	<i>52,416</i>	<i>225,000</i>	<i>231,750</i>	<i>232,935</i>	<i>234,097</i>
Infrastructure	-	-	-	-	-	2,000,000	-	-	-
Total Capital Expenditures	-	-	-	-	-	2,000,000	-	-	-
Total Expenditures	3,170	3,306	2,883	443,382	227,139	2,055,000	56,650	58,350	60,100
<i>Excess (def) of revenues over expenditures</i>	<i>290,357</i>	<i>297,366</i>	<i>196,286</i>	<i>(67,729)</i>	<i>52,416</i>	<i>(1,775,000)</i>	<i>231,750</i>	<i>232,935</i>	<i>234,097</i>
Fund balances at beginning of year	1,161,861	1,452,217	1,749,583	1,945,868	1,878,139	1,930,555	155,555	387,305	620,240
Lapsed Encumbrances/Est. Appropriations	(1)	-	-	-	-	-	-	-	-
Fund balances at end of year	\$ 1,452,217	\$ 1,749,583	\$ 1,945,868	\$ 1,878,139	\$ 1,930,555	\$ 155,555	\$ 387,305	\$ 620,240	\$ 854,336

City of New Albany, Ohio

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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	Actual	Adopted	Projected	Projected	Projected
Payments in Lieu of Taxes	\$ 1,679,246	\$ 2,091,731	\$ 1,595,675	\$ 2,067,778	\$ 1,967,466	\$ 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	1,967,466	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	1,967,466	2,000,000	2,060,000	2,080,600	2,101,406
General Administration	23,885	32,547	813,020	233,500	180,794	202,500	230,000	260,000	295,000
Total Operating Expenditures	23,885	32,547	813,020	233,500	180,794	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>1,786,672</i>	<i>1,797,500</i>	<i>1,830,000</i>	<i>1,820,600</i>	<i>1,806,406</i>
Land & Buildings	-	-	-	-	13,000	-	-	-	-
Infrastructure	1,700,000	-	-	-	6,487,489	3,000,000	1,500,000	-	-
Total Capital Expenditures	1,700,000	-	-	-	6,500,489	3,000,000	1,500,000	-	-
Total Expenditures	1,723,885	32,547	813,020	233,500	6,681,283	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>(4,713,817)</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	2,369,450	1,166,950	1,496,950	3,317,550
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	\$ 2,369,450	\$ 1,166,950	\$ 1,496,950	\$ 3,317,550	\$ 5,123,956

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	Actual	Adopted	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	537,139	7,500	10,000	10,300	10,609
Land & Building Maintenance	-	-	-	-	-	-	-	-	-
Total Operating Expenditures	1,427,726	666,796	417,062	482,649	537,139	7,500	10,000	10,300	10,609
<i>Net operating rev over(under) operating exp</i>	-	(122,876)	(106)	-	-	542,500	556,500	561,865	567,278
Advances Out	-	-	-	-	-	542,500	441,662	-	-
Total Transfers/Advances to Other Funds	-	-	-	-	-	542,500	441,662	-	-
Total Expenditures	1,427,726	666,796	417,062	482,649	537,139	550,000	451,662	10,300	10,609
<i>Excess (def) of revenues over expenditures</i>	-	(122,876)	(106)	-	-	-	114,838	561,865	567,278
Fund balances at beginning of year	-	-	106	-	0	0	0	114,838	676,703
Lapsed Encumbrances/Est. Appropriations	-	122,982	0	0	-	-	-	-	-
Fund balances at end of year	\$ -	\$ 106	\$ -	\$ 0	\$ 0	\$ 0	\$ 114,838	\$ 676,703	\$ 1,243,981

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Fund Summaries – Capital & Development – Other Capital & Related

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

Debt Service Fund:

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

Bond Improvement Fund:

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

Capital Equipment Replacement Fund:

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

Oak Grove II Infrastructure Fund:

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

Economic Development Capital Fund:

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

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	-	-	-	-	20,200,000	20,200,000
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	54,957,446	60,804,374
Debt Proceeds	-	58,000,000	-	-	-	58,000,000
Transfer In	21,187,066	-	329,262	-	-	21,516,329
Total Other Resources	21,187,066	58,000,000	329,262	-	-	79,516,329
Total Revenues	21,187,066	58,300,000	719,262	5,156,928	54,957,446	140,320,703
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>	<i>21,187,066</i>	<i>58,300,000</i>	<i>719,262</i>	<i>4,946,928</i>	<i>54,902,446</i>	<i>140,055,703</i>
Vehicles, Machinery & Equipment	-	-	1,412,700	-	-	1,412,700
Land & Buildings	-	55,000,000	-	-	-	55,000,000
Infrastructure	-	-	-	400,000	58,566,773	58,966,773
Total Capital Expenditures	-	55,000,000	1,412,700	400,000	58,566,773	115,379,473
Principal & Interest Payments	21,305,887	-	-	-	-	21,305,887
Cost of Issuance & Other Debt Service	-	300,000	-	-	-	300,000
Total Debt Service Expenditures	21,305,887	300,000	-	-	-	21,605,887
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	21,305,887	58,550,000	1,412,700	4,610,000	58,621,773	144,500,360
<i>Excess (def) of revenues over expenditures</i>	<i>(118,820)</i>	<i>(250,000)</i>	<i>(693,438)</i>	<i>546,928</i>	<i>(3,664,327)</i>	<i>(4,179,657)</i>
Fund balances at beginning of year	1,048,199	580,108	6,932,556	2,520,661	10,346,786	21,428,310
Lapsed Encumbrances/Est. Appropriations	-	-	-	-	-	-
Fund balances at end of year	\$ 929,378	\$ 330,108	\$ 6,239,118	\$ 3,067,589	\$ 6,682,459	\$ 17,248,653

City of New Albany, Ohio

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Fund Summaries - Capital & Development - Other Capital & Related

Debt Service Fund									
	2021	2022	2023	2024	2025	2026	2027	2028	2029
	Actual	Actual	Actual	Actual	Actual	Adopted	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	14,217,775	21,299,461	10,366,177	9,663,648	9,658,383
Total Other Resources	6,527,102	13,051,929	5,793,706	6,015,937	14,336,597	21,299,461	10,366,177	9,663,648	9,658,383
Total Revenues	6,527,102	13,051,929	5,793,706	6,015,937	14,336,597	21,299,461	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>14,336,597</i>	<i>21,299,461</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	14,391,700	21,305,887	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	14,391,700	21,305,887	10,366,177	9,663,648	9,658,383
Total Expenditures	6,527,102	12,796,935	5,793,704	5,842,012	14,391,700	21,305,887	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>(6,425)</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	1,041,774	1,041,774	1,041,774
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	\$ 1,041,774	\$ 1,041,774	\$ 1,041,774	\$ 1,041,774
<i>Capitalized Interest Remaining - Rose Run</i>	\$ -	\$ -	\$ -	\$ 173,925	\$ 118,822	\$ -	\$ -	\$ -	\$ -
<i>Total Balance Reserved</i>	\$ -	\$ -	\$ -	\$ 173,925	\$ 118,822	\$ -	\$ -	\$ -	\$ -
<i>Excess Balance</i>	\$ 674,380	\$ 929,374	\$ 929,377	\$ 929,377	\$ 929,377	\$ 1,041,774	\$ 1,041,774	\$ 1,041,774	\$ 1,041,774

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	Actual	Adopted	Projected	Projected	Projected
Interest Income	\$ 784	\$ 16,385	\$ 12,789	\$ 344,072	\$ 882,397	\$ 300,000	\$ -	\$ -	\$ -
Total Operating Revenue	784	16,385	12,789	344,072	882,397	300,000	-	-	-
Debt Proceeds	-	-	-	22,500,000	14,965,000	58,000,000	-	-	-
Advance In	-	-	3,037,827	-	3,250,000	-	-	-	-
Total Other Resources	-	-	3,037,827	22,500,000	18,215,000	58,000,000	-	-	-
Total Revenues	784	16,385	3,050,616	22,844,072	19,097,397	58,300,000	-	-	-
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>19,097,397</i>	<i>58,300,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
Land & Buildings	-	174,956	-	50,000	2,016,659	55,000,000	-	-	-
Infrastructure	-	-	-	23,795,114	460,507	-	-	-	-
Total Capital Expenditures	-	174,956	-	23,845,114	2,477,166	55,000,000	-	-	-
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	17,442,166	58,550,000	-	-	-
<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>1,655,232</i>	<i>(250,000)</i>	<i>-</i>	<i>-</i>	<i>-</i>
Fund balances at beginning of year	223,878	305,732	3,463	16,252	(1,075,124)	580,108	330,108	330,108	330,108
Lapsed Encumbrances/Est. Appropriations	81,070	170,699	(0)	(0)	-	-	-	-	-
Fund balances at end of year	\$ 305,732	\$ 3,463	\$ 16,252	\$ (1,075,124)	\$ 580,108	\$ 330,108	\$ 330,108	\$ 330,108	\$ 330,108

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	Actual	Adopted	Projected	Projected	Projected
Interest Income	\$ 30,780	\$ 84,688	\$ 275,642	\$ 454,595	\$ 323,498	\$ 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	323,498	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	329,262	1,348,714	1,561,728	1,968,950
Total Other Resources	1,282,986	1,383,716	3,348,271	3,201,316	3,482,025	329,262	1,348,714	1,561,728	1,968,950
Total Revenues	1,463,766	1,488,404	3,623,913	3,655,910	3,805,523	719,262	1,750,414	1,975,479	2,395,113
<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>3,805,523</i>	<i>719,262</i>	<i>1,750,414</i>	<i>1,975,479</i>	<i>2,395,113</i>
Vehicles, Machinery & Equipment	972,475	1,054,280	2,641,702	2,795,089	3,225,083	1,412,700	1,802,995	1,752,800	1,558,584
Land & Buildings	-	-	-	-	17,609	-	-	-	-
Total Capital Expenditures	972,475	1,054,280	2,641,702	2,795,089	3,242,692	1,412,700	1,802,995	1,752,800	1,558,584
Total Expenditures	972,475	1,054,280	2,641,702	2,795,089	3,242,692	1,412,700	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>562,831</i>	<i>(693,438)</i>	<i>(52,581)</i>	<i>222,679</i>	<i>836,529</i>
Fund balances at beginning of year	3,354,125	3,848,486	4,319,765	5,302,043	6,245,782	6,932,556	6,239,118	6,186,537	6,409,216
Lapsed Encumbrances/Est. Appropriations	3,070	37,156	68	82,917	123,943	-	-	-	-
Fund balances at end of year	\$ 3,848,486	\$ 4,319,765	\$ 5,302,043	\$ 6,245,782	\$ 6,932,556	\$ 6,239,118	\$ 6,186,537	\$ 6,409,216	\$ 7,245,746

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	Actual	Adopted	Projected	Projected	Projected	
Income Tax	\$ 2,066,678	\$ 2,571,786	\$ 2,841,506	\$ 3,595,487	\$ 5,003,302	\$ 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	5,003,302	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	9,003,302	5,156,928	5,887,457	6,259,129	6,374,686	
Finance	37,407	49,156	56,645	71,017	568,943	210,000	117,749	125,183	127,494	
Total Operating Expenditures	37,407	49,156	56,645	71,017	568,943	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>8,434,360</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	217,870	400,000	-	-	-	
Total Capital Expenditures	779,735	5,000,000	-	7,831,398	217,870	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	7,961,093	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>1,042,209</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	2,520,661	3,067,589	8,837,297	14,971,243	
Lapsed Encumbrances/Est. Appropriations	51,369	(0)	9,976	4,278	339,591	-	-	-	-	
Fund balances at end of year	\$ 5,124,046	\$ 2,646,676	\$ 5,441,513	\$ 1,138,861	\$ 2,520,661	\$ 3,067,589	\$ 8,837,297	\$ 14,971,243	\$ 21,218,436	

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	Actual	Adopted	Projected	Projected	Projected
Funds from NACA/NAECA	\$ -	\$ 7,400,000	\$ -	\$ 1,000,000	\$ 7,750,000	\$ 20,200,000	\$ 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	2,728,432	1,200,000	481,481	495,925	510,803
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	11,478,432	54,957,446	17,981,481	495,925	510,803
Total Revenues	1,038,090	113,073,672	53,433,929	8,344,789	11,478,432	54,957,446	17,981,481	495,925	510,803
General Administration	-	12,428	64,176	58,400	36,016	55,000	-	-	-
Total Operating Expenditures	-	12,428	64,176	58,400	36,016	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>11,442,416</i>	<i>54,902,446</i>	<i>17,981,481</i>	<i>495,925</i>	<i>510,803</i>
Land & Buildings	-	6,724,910	11,693,015	673,806	1,653,184	-	-	-	-
Infrastructure	8,452,540	84,195,846	79,976,535	8,846,653	10,856,586	58,566,773	17,500,000	-	-
Total Capital Expenditures	8,452,540	90,920,756	91,669,551	9,520,459	12,509,771	58,566,773	17,500,000	-	-
Total Expenditures	8,452,540	90,933,183	91,733,726	9,578,859	12,545,787	58,621,773	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>(1,067,354)</i>	<i>(3,664,327)</i>	<i>481,481</i>	<i>495,925</i>	<i>510,803</i>
Fund balances at beginning of year	8,771,621	1,435,475	23,558,448	9,720,644	9,702,736	10,346,786	6,682,459	7,163,940	7,659,866
Lapsed Encumbrances/Est. Appropriations	78,303	(17,516)	24,461,994	1,216,162	1,711,404	-	-	-	-
Fund balances at end of year	\$ 1,435,475	\$ 23,558,448	\$ 9,720,644	\$ 9,702,736	\$ 10,346,786	\$ 6,682,459	\$ 7,163,940	\$ 7,659,866	\$ 8,170,669

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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.

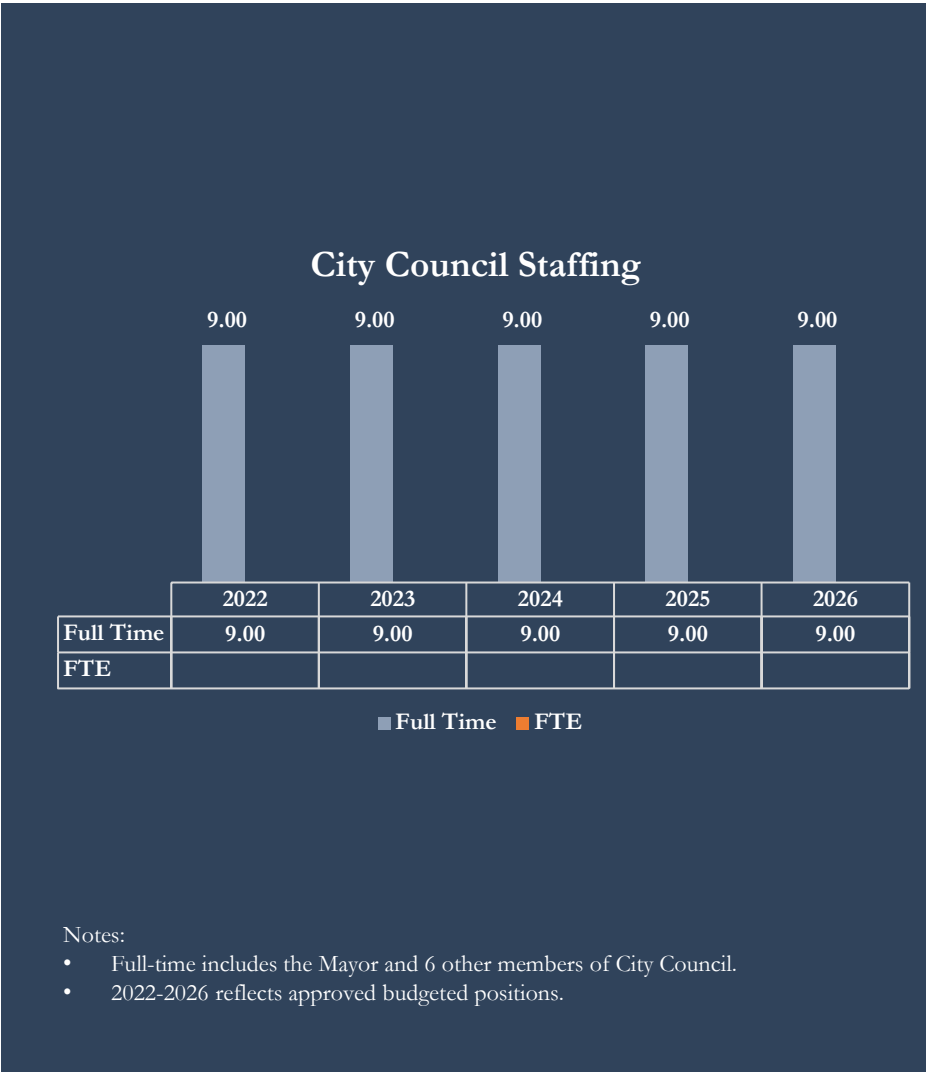
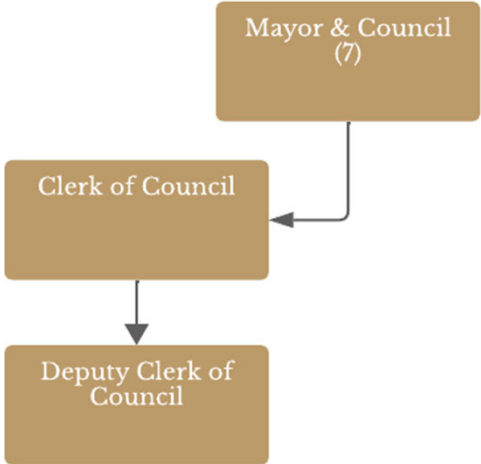
City Council



Annual Trends

	2022	2023	2024	2025
Regular Council Meetings	22	24	23	22
Special Council Meetings	4	2	2	4
Resolutions Passed	46	54	58	47
Ordinances Passed	44	109	49	48
Proclamations	29	19	23	19
Community Grants \$	\$ 217,253	\$ 195,243	\$ 103,000	\$ 95,000

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 Actual	2026 Adopted	% Increase/ (Decrease)
City Council (7000)	\$ 232,590	\$ 248,662	\$ 365,145	\$ 399,606	\$ 536,946	\$ 589,485	9.78%
Total Personal Services	232,590	248,662	365,145	399,606	536,946	589,485	9.78%
City Council (7000)	433,481	29,870	19,642	16,833	17,831	42,300	137.23%
Total Operating & Contractual Services	433,481	29,870	19,642	16,833	17,831	42,300	137.23%
<i>Information Technology General Fund</i>			36,906	42,000	41,817	151,000	261.10%
Total Expenditures	\$ 666,071	\$ 278,532	\$ 421,693	\$ 458,438	\$ 596,593	\$ 782,785	31.21%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 176,898	\$ 192,876	\$ 266,255	\$ 289,557	\$ 295,125	\$ 304,871	3.30%	
Pensions	22,872	25,049	35,518	38,727	39,501	42,682	8.05%	
Benefits	26,064	23,046	53,922	58,631	192,163	226,562	17.90%	
Professional Development	6,757	7,692	9,449	12,691	10,158	15,370	51.32%	
Total Personal Services	232,590	248,662	365,145	399,606	536,946	589,485	9.78%	
Materials & Supplies	305	1,077	1,432	643	994	213,750	21395.16%	
Maintenance & Repairs	-	-	-	-	83,634	90,000	7.61%	
Consulting & Contract Services	7,000	10,000	3,213	3,030	3,122	8,000	156.27%	
Payment for Services	24,694	3,550	2,805	211	1,054	12,550	1090.95%	
Miscellaneous	401,483	15,243	12,192	12,948	12,661	20,000	57.97%	
Total Operating & Contractual Services	433,481	29,870	19,642	16,833	101,465	344,300	239.33%	
Total Expenditures	\$ 666,071	\$ 278,532	\$ 384,787	\$ 416,438	\$ 638,410	\$ 933,785	46.27%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 176,898	\$ 192,876	\$ 266,255	\$ 289,557	\$ 295,125	\$ 304,871	3.30%
Pensions	22,872	25,049	35,518	38,727	39,501	42,682	8.05%
Benefits	26,064	23,046	53,922	58,631	192,163	226,562	17.90%
Professional Development	6,757	7,692	9,449	12,691	10,158	15,370	51.32%
Total Personal Services	232,590	248,662	365,145	399,606	536,946	589,485	9.78%
Materials & Supplies	305	1,077	1,432	643	994	107,750	10735.57%
Maintenance & Repairs	-	-	-	-	41,817	45,000	7.61%
Consulting & Contract Services	7,000	10,000	3,213	3,030	3,122	8,000	156.27%
Payment for Services	24,694	3,550	2,805	211	1,054	12,550	1090.95%
Miscellaneous	401,483	15,243	12,192	12,948	12,661	20,000	57.97%
Total Operating & Contractual Services	433,481	29,870	19,642	16,833	59,648	193,300	224.07%
Total Expenditures	\$ 666,071	\$ 278,532	\$ 384,787	\$ 416,438	\$ 596,593	\$ 782,785	31.21%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 176,898	\$ 192,876	\$ 266,255	\$ 289,557	\$ 295,125	\$ 304,871	3.30%	
Pensions	22,872	25,049	35,518	38,727	39,501	42,682	8.05%	
Benefits	26,064	23,046	53,922	58,631	192,163	226,562	17.90%	
Professional Development	6,757	7,692	9,449	12,691	10,158	15,370	51.32%	
Total Personal Services	232,590	248,662	365,145	399,606	536,946	589,485	9.78%	
Materials & Supplies	305	1,077	1,432	643	994	1,750	75.98%	
Consulting & Contract Services	7,000	10,000	3,213	3,030	3,122	8,000	156.27%	
Payment for Services	24,694	3,550	2,805	211	1,054	12,550	1090.95%	
Miscellaneous	401,483	15,243	12,192	12,948	12,661	20,000	57.97%	
Total Operating & Contractual Services	433,481	29,870	19,642	16,833	17,831	42,300	137.23%	
Total Expenditures	\$ 666,071	\$ 278,532	\$ 384,787	\$ 416,438	\$ 554,777	\$ 631,785	13.88%	

City Council - Information Technology General Fund (Operations - General)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	-	-	-	-	-	106,000	0.00%	
Maintenance & Repairs	-	-	-	-	41,817	45,000	7.61%	
Total Operating & Contractual Services	-	-	-	-	41,817	151,000	261.10%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 41,817	\$ 151,000	261.10%	

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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
Calls	3,730	3,746	4,334	5,711
Incident Reports	1,412	1,712	1,234	1,428
Accident Reports	279	272	361	503
Citations Issued	1,639	1,556	1,562	1,616
New Detective Cases	159	120	136	142
Arrests (Misd.)	221	254	240	289
Arrests (Felony)	60	59	54	66

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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
DARE Participants	400	395	380	372
Safety Town Registrants	402	365	310	318
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	4 /55
Citizens Police Academy Participants	25	25	25	22

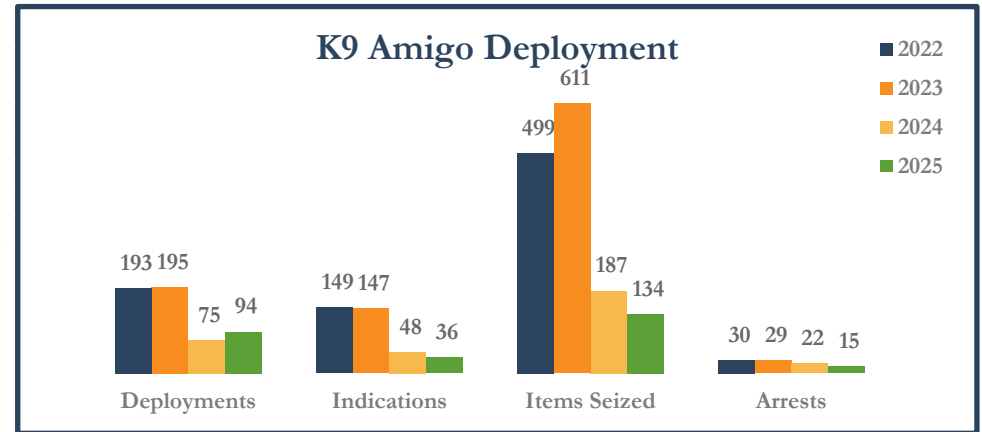
* # of courses/ deployments (participants unavailable)

2. Service & Assistance (Goal #4)

	2022	2023	2024	2025
Drug Drop Box Meds Collected	85.6 lbs	254.2 lbs	143	126
Vacation House Checks	1,437	2,180	2,098	1,810
Motor Vehicle Assists	66	60	83	116

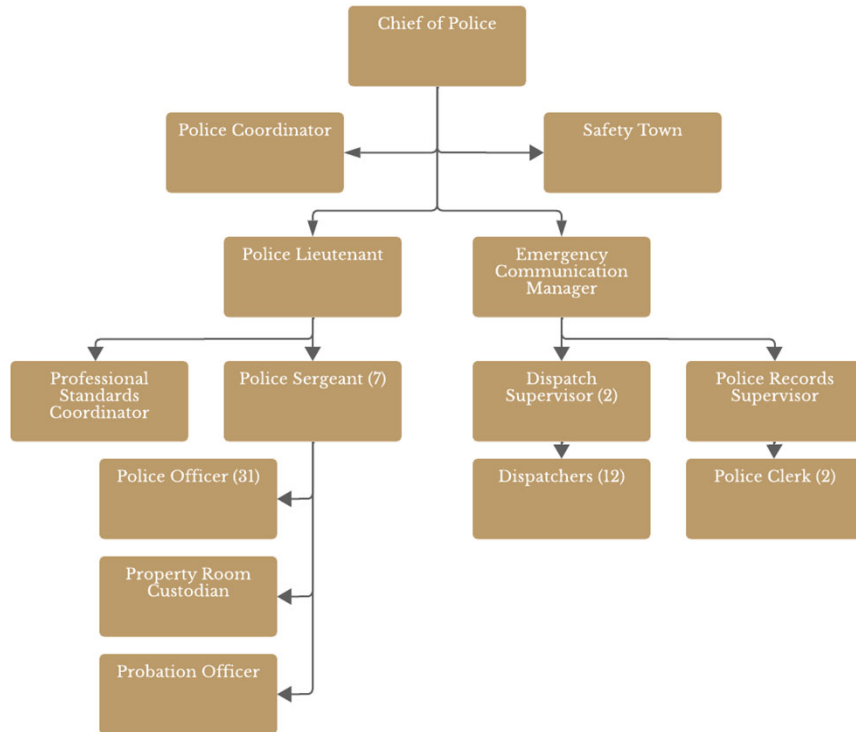
3. K9 Amigo Deployment (Goal #4)

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
Deployments	193	195	75	94
Indications	149	147	48	36
Items Seized	499	611	187	134
Arrests	30	29	22	15

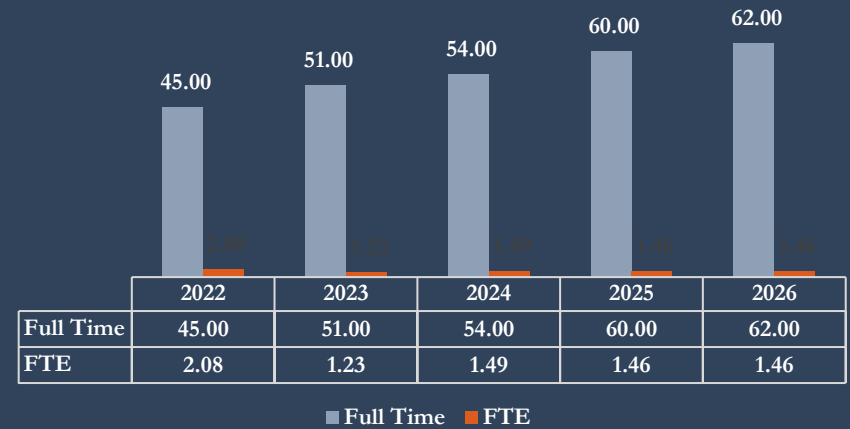
NEW ALBANY



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.

Police Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions (Safety Town).
- 2022-2026 reflects approved 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 Actual	2026 Adopted	% Increase/ (Decrease)	
Police Patrol (1010)	\$ 2,919,074	\$ 3,227,337	\$ 3,323,037	\$ 3,753,960	\$ 4,141,729	\$ 5,364,940	29.53%	
Police Communications (1020)	716,291	728,410	936,829	1,121,591	1,303,327	1,838,358	41.05%	
Police Administration (1030)	1,479,822	1,898,114	2,317,006	2,415,896	2,668,563	3,209,378	20.27%	
Police Safety Town (1040)	74,685	69,179	73,584	54,000	58,021	78,856	35.91%	
Police Probation (1050)	31,621	118,361	128,610	128,756	136,030	149,485	9.89%	
Mayor's Court (7040)*	89,788	200	-	200	87,043	700	-99.20%	
Total Personal Services	5,221,494	6,041,401	6,779,066	7,474,204	8,307,671	10,641,018	28.09%	
Police Patrol (1010)	128,308	147,265	167,297	184,928	207,804	225,850	8.68%	
Police Communications (1020)	62,850	81,883	74,931	45,261	49,544	48,500	-2.11%	
Police Administration (1030)	101,909	102,897	69,605	62,862	91,004	97,400	7.03%	
Police Safety Town (1040)	-	-	-	-	-	-	0.00%	
Police Probation (1050)	268	1,178	2,058	1,348	1,112	2,900	160.69%	
Mayor's Court (7040)*	100,578	284,753	233,744	255,155	166,554	313,040	87.95%	
Total Operating & Contractual Services	293,335	333,224	313,890	294,399	349,465	374,650	7.21%	
<i>Facilities - Police Building (6020)</i>	116,028	282,321	245,646	269,964	225,393	302,700	34.30%	
<i>Information Technology General Fund</i>			150,549	214,064	470,462	1,708,878	263.23%	
<i>Capital Equipment Fund</i>			596,886	860,449	1,968,670	327,200	-83.38%	
Total Expenditures	\$ 5,630,858	\$ 6,656,945	\$ 8,086,037	\$ 9,113,081	\$ 11,321,661	\$ 13,354,446	17.95%	

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

*In 2022, the City's Mayor's 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 Mayor's Court pertaining to activity and contracts to the police department due to the department's close relation to Mayor's Court activities and the operation of Mayor's Court. In 2026, the budget reflects moving the Mayor's 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								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 3,579,618	\$ 4,178,983	\$ 4,697,285	\$ 5,245,801	\$ 5,817,152	\$ 7,036,283	20.96%	
Pensions	643,255	757,472	833,616	950,343	1,031,782	1,322,852	28.21%	
Benefits	940,490	1,030,269	1,179,573	1,200,659	1,355,445	2,139,235	57.83%	
Professional Development	79,514	94,339	95,359	98,774	125,459	186,347	48.53%	
Total Personal Services	5,242,876	6,061,062	6,805,833	7,495,577	8,329,838	10,684,718	28.27%	
Materials & Supplies	87,925	88,283	109,331	118,544	131,226	525,211	300.24%	
Clothing & Uniforms	41,695	53,481	51,064	46,788	67,114	67,000	-0.17%	
Utilities & Communications	17,413	21,448	22,213	23,865	45,189	53,200	17.73%	
Maintenance & Repairs	-	16,491	3,387	8,498	223,402	322,375	44.30%	
Consulting & Contract Services	168,642	192,694	159,229	135,080	156,467	153,850	-1.67%	
Payment for Services	-	276	-	-	-	-	0.00%	
Miscellaneous	-	-	1,879	1,888	6,733	164,903	2349.18%	
Total Operating & Contractual Services	315,675	372,672	347,102	334,663	630,131	1,286,539	104.17%	
Total Expenditures	\$ 5,558,551	\$ 6,433,735	\$ 7,152,934	\$ 7,830,240	\$ 8,959,969	\$ 11,971,257	33.61%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 3,560,709	\$ 4,161,937	\$ 4,673,244	\$ 5,227,218	\$ 5,797,935	\$ 6,996,783	20.68%
Pensions	640,949	755,034	831,078	947,745	1,029,035	1,320,052	28.28%
Benefits	940,322	1,030,091	1,179,385	1,200,467	1,355,242	2,139,035	57.83%
Professional Development	79,514	94,339	95,359	98,774	125,459	185,147	47.58%
Total Personal Services	5,221,494	6,041,401	6,779,066	7,474,204	8,307,671	10,641,018	28.09%
Materials & Supplies	69,216	67,252	81,776	89,120	97,179	487,011	401.15%
Clothing & Uniforms	41,695	53,481	51,064	46,788	67,114	67,000	-0.17%
Utilities & Communications	16,964	21,114	21,821	23,412	44,704	51,200	14.53%
Maintenance & Repairs	-	-	-	-	219,231	314,075	43.26%
Consulting & Contract Services	165,460	191,101	159,229	135,080	156,467	151,850	-2.95%
Payment for Services	-	276	-	-	-	-	0.00%
Miscellaneous	-	-	-	-	4,983	146,903	2848.08%
Total Operating & Contractual Services	293,335	333,224	313,890	294,399	589,679	1,218,039	106.56%
Total Expenditures	\$ 5,514,829	\$ 6,374,625	\$ 7,092,956	\$ 7,768,603	\$ 8,897,350	\$ 11,859,057	33.29%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 3,560,709	\$ 4,161,937	\$ 4,673,244	\$ 5,227,218	\$ 5,797,935	\$ 6,996,783	20.68%	
Pensions	640,949	755,034	831,078	947,745	1,029,035	1,320,052	28.28%	
Benefits	940,322	1,030,091	1,179,385	1,200,467	1,355,242	2,139,035	57.83%	
Professional Development	79,514	94,339	95,359	98,774	125,459	185,147	47.58%	
Total Personal Services	5,221,494	6,041,401	6,779,066	7,474,204	8,307,671	10,641,018	28.09%	
Materials & Supplies	69,216	67,252	81,776	89,120	97,179	120,600	24.10%	
Clothing & Uniforms	41,695	53,481	51,064	46,788	67,114	67,000	-0.17%	
Utilities & Communications	16,964	21,114	21,821	23,412	28,704	35,200	22.63%	
Consulting & Contract Services	165,460	191,101	159,229	135,080	156,467	151,850	-2.95%	
Payment for Services	-	276	-	-	-	-	0.00%	
Miscellaneous	-	-	-	-	4,983	-	-100.00%	
Total Operating & Contractual Services	293,335	333,224	313,890	294,399	354,448	374,650	5.70%	
Total Expenditures	\$ 5,514,829	\$ 6,374,625	\$ 7,092,956	\$ 7,768,603	\$ 8,662,119	\$ 11,015,668	27.17%	

Police - General Fund - Police Patrol Division (1010)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,006,057	\$ 2,231,615	\$ 2,268,750	\$ 2,608,215	\$ 2,857,936	\$ 3,486,515	21.99%	
Pensions	382,925	429,079	436,153	521,165	552,228	728,932	32.00%	
Benefits	479,018	508,653	565,559	571,539	646,576	1,051,946	62.69%	
Professional Development	51,075	57,989	52,575	53,041	84,990	97,547	14.77%	
Total Personal Services	2,919,074	3,227,337	3,323,037	3,753,960	4,141,729	5,364,940	29.53%	
Materials & Supplies	61,595	53,727	72,601	80,618	87,673	106,000	20.90%	
Clothing & Uniforms	34,000	41,000	38,391	35,641	54,907	52,000	-5.29%	
Utilities & Communications	14,696	18,511	19,121	21,298	26,511	30,000	13.16%	
Consulting & Contract Services	18,017	34,028	37,184	47,371	38,714	37,850	-2.23%	
Miscellaneous	-	-	-	-	4,983	-	-100.00%	
Total Operating & Contractual Services	128,308	147,265	167,297	184,928	212,787	225,850	6.14%	
Total Expenditures	\$ 3,047,382	\$ 3,374,602	\$ 3,490,334	\$ 3,938,887	\$ 4,354,517	\$ 5,590,790	28.39%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 470,585	\$ 483,214	\$ 645,994	\$ 777,987	\$ 925,847	\$ 1,185,294	28.02%	
Pensions	66,424	68,880	89,753	108,717	129,831	165,213	27.25%	
Benefits	167,766	167,365	190,058	222,640	234,832	457,401	94.78%	
Professional Development	11,517	8,950	11,024	12,247	12,816	30,450	137.59%	
Total Personal Services	716,291	728,410	936,829	1,121,591	1,303,327	1,838,358	41.05%	
Materials & Supplies	-	4,320	-	-	-	-	0.00%	
Clothing & Uniforms	2,375	2,281	2,473	3,500	4,000	4,500	12.50%	
Consulting & Contract Services	60,475	75,282	72,458	41,761	45,544	44,000	-3.39%	
Total Operating & Contractual Services	62,850	81,883	74,931	45,261	49,544	48,500	-2.11%	
Total Expenditures	\$ 779,141	\$ 810,292	\$ 1,011,760	\$ 1,166,852	\$ 1,352,870	\$ 1,886,858	39.47%	

Police - General Fund - Police Administration Division (1030)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,001,474	\$ 1,311,035	\$ 1,609,198	\$ 1,703,063	\$ 1,867,401	\$ 2,157,162	15.52%	
Pensions	180,036	238,095	285,354	299,215	327,067	403,043	23.23%	
Benefits	281,390	323,193	394,145	381,450	446,577	596,024	33.47%	
Professional Development	16,922	25,792	28,309	32,168	27,518	53,150	93.15%	
Total Personal Services	1,479,822	1,898,114	2,317,006	2,415,896	2,668,563	3,209,378	20.27%	
Materials & Supplies	7,620	8,895	7,446	7,920	8,875	13,100	47.61%	
Clothing & Uniforms	5,100	10,200	10,200	7,647	8,208	10,200	24.28%	
Utilities & Communications	2,220	2,050	2,372	1,673	1,712	4,700	174.51%	
Consulting & Contract Services	86,969	81,477	49,587	45,623	72,210	69,400	-3.89%	
Payment for Services	-	276	-	-	-	-	0.00%	
Total Operating & Contractual Services	101,909	102,897	69,605	62,862	91,004	97,400	7.03%	
Total Expenditures	\$ 1,581,731	\$ 2,001,012	\$ 2,386,611	\$ 2,478,759	\$ 2,759,567	\$ 3,306,778	19.83%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 64,690	\$ 59,921	\$ 64,555	\$ 47,350	\$ 50,730	\$ 68,849	35.72%	
Pensions	9,057	8,389	8,093	5,964	6,556	9,009	37.41%	
Benefits	938	869	936	687	736	998	35.72%	
Total Personal Services	74,685	69,179	73,584	54,000	58,021	78,856	35.91%	
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%	
Total Expenditures	\$ 74,685	\$ 69,179	\$ 73,584	\$ 54,000	\$ 58,021	\$ 78,856	35.91%	

Police - General Fund - Probation Division (1050)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 17,903	\$ 76,152	\$ 84,748	\$ 90,603	\$ 96,021	\$ 98,963	3.06%	
Pensions	2,506	10,591	11,725	12,684	13,353	13,855	3.76%	
Benefits	11,211	30,010	28,688	24,151	26,522	32,667	23.17%	
Professional Development	-	1,608	3,450	1,318	135	4,000	2862.96%	
Total Personal Services	31,621	118,361	128,610	128,756	136,030	149,485	9.89%	
Materials & Supplies	-	311	1,730	583	631	1,500	137.70%	
Clothing & Uniforms	220	-	-	-	-	300	0.00%	
Utilities & Communications	48	553	329	441	481	500	3.86%	
Consulting & Contract Services	-	314	-	324	-	600	0.00%	
Total Operating & Contractual Services	268	1,178	2,058	1,348	1,112	2,900	160.69%	
Total Expenditures	\$ 31,889	\$ 119,539	\$ 130,668	\$ 130,104	\$ 137,143	\$ 152,385	11.11%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Materials & Supplies	-	-	-	-	-	366,411	0.00%
Utilities & Communications	-	-	-	-	16,000	16,000	0.00%
Maintenance & Repairs	-	-	-	-	219,231	314,075	43.26%
Miscellaneous	-	-	-	-	-	146,903	0.00%
Total Operating & Contractual Services	-	-	-	-	235,231	843,389	258.54%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 235,231	\$ 843,389	258.54%

Police - Alcohol Education Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ 2,630	\$ 958	\$ 905	\$ 500	\$ 525	\$ 1,000	90.48%
Total Revenues	2,630	958	905	500	525	1,000	90.48%
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	337	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services	337	-	-	-	-	1,000	0.00%
Total Expenditures	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - Drug Use Prevention Grant Fund (Restricted)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Federal & State Grants	\$ 10,298	\$ 10,298	\$ 3,487	\$ 3,487	8,788	20,000	127.58%	
Total Revenues	10,298	10,298	3,487	3,487	8,788	20,000	127.58%	
Salaries & Wages	-	-	-	-	-	15,000	0.00%	
Total Personal Services	-	-	-	-	-	15,000	0.00%	
Materials & Supplies	-	-	4,462	4,579	4,581	-	-100.00%	
Miscellaneous	-	-	-	-	-	10,000	0.00%	
Total Operating & Contractual Services	-	-	4,462	4,579	4,581	10,000	118.27%	
Total Expenditures	\$ -	\$ -	\$ 4,462	\$ 4,579	\$ 4,581	\$ 25,000	445.68%	

Police - Mandatory Drug Fines Fund (Restricted)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	70	\$ 500	614.29%	
Total Revenues	-	-	-	-	70	500	614.29%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Miscellaneous	-	-	-	-	-	-	0.00%	
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - Law Enforcement & Education Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%
Total Revenues	-	-	-	-	-	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	1,000	-	1,000	-	1,250	0.00%
Total Operating & Contractual Services	-	1,000	-	1,000	-	2,250	0.00%
Total Expenditures	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 2,250	0.00%

Police - OneOhio Opioid Settlement Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Federal & State Grants	\$ -	\$ -	\$ 3,077	\$ 3,077	13,259	25,000	88.55%
Total Revenues	-	-	3,077	3,077	13,259	25,000	88.55%
Miscellaneous	-	-	1,879	1,888	1,750	6,000	242.86%
Total Operating & Contractual Services	-	-	1,879	1,888	1,750	6,000	242.86%
Total Expenditures	\$ -	\$ -	\$ 1,879	\$ 1,888	\$ 1,750	\$ 6,000	242.86%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Transfer In	\$ 14,600	\$ 19,000	\$ 20,500	\$ 20,500	\$ 20,500	\$ 20,500	0.00%	
Total Revenues	14,600	19,000	20,500	20,500	20,500	20,500	0.00%	
Salaries & Wages	11,828	12,498	13,017	13,324	14,087	14,500	2.93%	
Pensions	2,306	2,437	2,538	2,598	2,747	2,800	1.93%	
Benefits	168	178	187	192	203	200	-1.43%	
Total Personal Services	14,302	15,114	15,743	16,114	17,037	17,500	2.72%	
Materials & Supplies	2,382	2,801	2,392	1,905	2,938	5,000	70.17%	
Total Operating & Contractual Services	2,382	2,801	2,392	1,905	2,938	5,000	70.17%	
Total Expenditures	\$ 16,684	\$ 17,914	\$ 18,135	\$ 18,018	\$ 19,975	\$ 22,500	12.64%	

Police - Safety Town Fund (Restricted)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Charges for Services	\$ 43,648	\$ 41,718	\$ 35,691	\$ 35,456	\$ 41,788	\$ 40,000	-4.28%	
Other Revenue	-	-	5,000	-	-	10,000	0.00%	
Total Revenues	43,648	41,718	40,691	35,456	41,788	50,000	19.65%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	16,328	17,230	20,701	21,940	26,527	31,950	20.44%	
Utilities & Communications	449	334	391	453	484	2,000	312.95%	
Maintenance & Repairs	-	16,491	3,387	8,498	4,171	8,300	99.02%	
Consulting & Contract Services	2,845	1,593	-	-	-	-	0.00%	
Total Operating & Contractual Services	19,621	35,648	24,478	30,891	31,182	42,250	35.49%	
Total Expenditures	\$ 19,621	\$ 35,648	\$ 24,478	\$ 30,891	\$ 31,182	\$ 42,250	35.49%	

City of New Albany, Ohio

2026 Annual Budget

Police Department - Continued

Police - DUI Grant Fund (Restricted)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)		
Federal & State Grants	\$ 3,092	\$ 7,080	\$ 4,548	\$ 4,548	\$ 5,131	\$ 10,000	94.91%		
Total Revenues	3,092	7,080	4,548	4,548	5,131	10,000	94.91%		
Salaries & Wages	7,080	4,548	11,024	5,260	5,131	10,000	94.91%		
Total Personal Services	7,080	4,548	11,024	5,260	5,131	10,000	94.91%		
Miscellaneous	-	-	-	-	-	2,000	0.00%		
Total Operating & Contractual Services	-	-	-	-	-	2,000	0.00%		
Total Expenditures	\$ 7,080	\$ 4,548	\$ 11,024	\$ 5,260	\$ 5,131	\$ 12,000	133.89%		

Police - Law Enforcement Assistance Fund (Restricted)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)		
Other Revenue	\$ -	\$ -	\$ -	\$ -	-	2,000	0.00%		
Total Revenues	-	-	-	-	-	2,000	0.00%		
Professional Development	-	-	-	-	-	1,200	0.00%		
Total Personal Services	-	-	-	-	-	1,200	0.00%		
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%		
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200	0.00%		

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City of New Albany, Ohio

2026 Annual Budget

Mayor's Court Department

Mayor's Court - Total All Funds								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 52,936	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Pensions	7,341	-	-	-	-	-	-	0.00%
Benefits	29,151	-	-	-	-	-	-	0.00%
Professional Development	360	200	-	200	87,043	700	-99.20%	
Total Personal Services	89,788	200	-	200	87,043	700	-99.20%	
Materials & Supplies	4,074	-	-	-	-	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	165,477	309,840	87.24%	
Payment for Services	302	1,191	1,002	2,155	1,077	2,000	85.71%	
Miscellaneous	-	-	-	-	-	4,200	0.00%	
Total Operating & Contractual Services	100,578	284,753	233,744	255,155	166,554	339,140	103.62%	
Total Expenditures	\$ 190,366	\$ 284,953	\$ 233,744	\$ 255,355	\$ 253,597	\$ 339,840	34.01%	

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 Mayor's 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 Mayor's court pertaining to activity and contracts to the police department due to the department's close relation to Mayor's court activities and the operation of Mayor's court. In 2026, the budget reflects moving the Mayor's 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
Mayor's Court Department - Continued

Mayor's Court - All General Funds (Operations - General)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 52,936	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Pensions	7,341	-	-	-	-	-	-	0.00%
Benefits	29,151	-	-	-	-	-	-	0.00%
Professional Development	360	200	-	200	87,043	700	-	-99.20%
Total Personal Services	89,788	200	-	200	87,043	700	-	-99.20%
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	165,477	306,840	-	85.43%
Payment for Services	302	1,191	1,002	2,155	1,077	2,000	-	85.71%
Miscellaneous	-	-	-	-	-	4,200	-	0.00%
Total Operating & Contractual Services	100,578	284,753	233,744	255,155	166,554	335,140	-	101.22%
Total Expenditures	\$ 190,366	\$ 284,953	\$ 233,744	\$ 255,355	\$ 253,597	\$ 335,840	-	32.43%

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 Mayor's Court budgetary department.

City of New Albany, Ohio
2026 Annual Budget
Mayor's Court Department - Continued

Mayor's Court - General Fund								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 52,936	\$ -	\$ -	\$ -	\$ -	\$ -	-	0.00%
Pensions	7,341	-	-	-	-	-	-	0.00%
Benefits	29,151	-	-	-	-	-	-	0.00%
Professional Development	360	200	-	200	87,043	700	-	-99.20%
Total Personal Services	89,788	200	-	200	87,043	700	-	-99.20%
Materials & Supplies	4,074	-	-	-	-	-	-	0.00%
Utilities & Communications	443	-	-	-	-	-	-	0.00%
Consulting & Contract Services	95,758	283,562	232,742	253,000	165,477	306,840	-	85.43%
Payment for Services	302	1,191	1,002	2,155	1,077	2,000	-	85.71%
Miscellaneous	-	-	-	-	-	4,200	-	0.00%
Total Operating & Contractual Services	100,578	284,753	233,744	255,155	166,554	313,040	-	87.95%
Total Expenditures	\$ 190,366	\$ 284,953	\$ 233,744	\$ 255,355	\$ 253,597	\$ 313,740	-	23.72%
Mayor's Court - Information Technology General Fund (Operations - General)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
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%

City of New Albany, Ohio
2026 Annual Budget
Mayor's Court Department - Continued

Mayor's Court - Mayor's Court Computer Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ 4,579	\$ 2,895	\$ 3,033	\$ 2,775	\$ 2,775	\$ 4,000	44.14%
Total Revenues	4,579	2,895	3,033	2,775	2,775	4,000	44.14%
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

Mayor's Court - Alcohol Indigent Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Fines & Forfeitures	\$ 953	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%
Total Revenues	953	-	-	-	-	1,000	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Consulting & Contract Services	-	-	-	-	-	1,000	0.00%
Total Operating & Contractual Services	-	-	-	-	-	1,000	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%

City of New Albany, Ohio
2026 Annual Budget
Mayor's Court Department - Continued

Mayor's Court - Court Special Projects Fund (Restricted)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Fines & Forfeitures	\$ 728	\$ 7,715	\$ 8,045	\$ 7,441	\$ 7,387	\$ 8,000	8.30%	
Total Revenues	728	7,715	8,045	7,441	7,387	8,000	8.30%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	-	-	-	-	-	500	0.00%	
Consulting & Contract Services	-	-	-	-	-	500	0.00%	
Total Operating & Contractual Services	-	-	-	-	-	1,000	0.00%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%	

Mayor's Court - Clerk's Office Computer Fund (Restricted)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Fines & Forfeitures	\$ 460	\$ 4,827	\$ 5,055	\$ 4,625	\$ 4,625	\$ 5,000	8.11%	
Total Revenues	460	4,827	5,055	4,625	4,625	5,000	8.11%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	-	-	-	-	-	500	0.00%	
Consulting & Contract Services	-	-	-	-	-	500	0.00%	
Total Operating & Contractual Services	-	-	-	-	-	1,000	0.00%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0.00%	

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NEW ALBANY

The community development team delivers a customer-focused approach to land use management and the built environment. The team provides 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
Total Residential Plan Reviews	828	780	734	787
Total Commercial Plan Reviews	1,086	999	1,261	1,579
Acres Zoned	2,478.82	882.00	150.94	386.77
Private Development Plan Review	50	32	30	37
Total Inspections	8,054	7,840	9,942	11,196
Comm Sq Ft Under Construction (Monthly Avg)	3,819,185	6,343,534	6,760,727	8,350,561

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



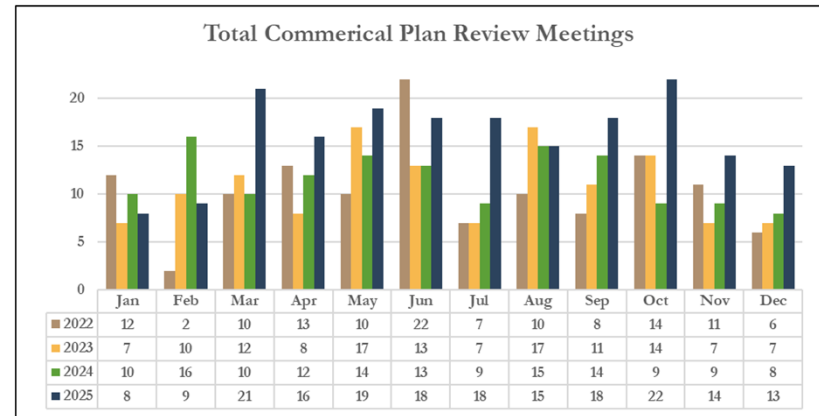
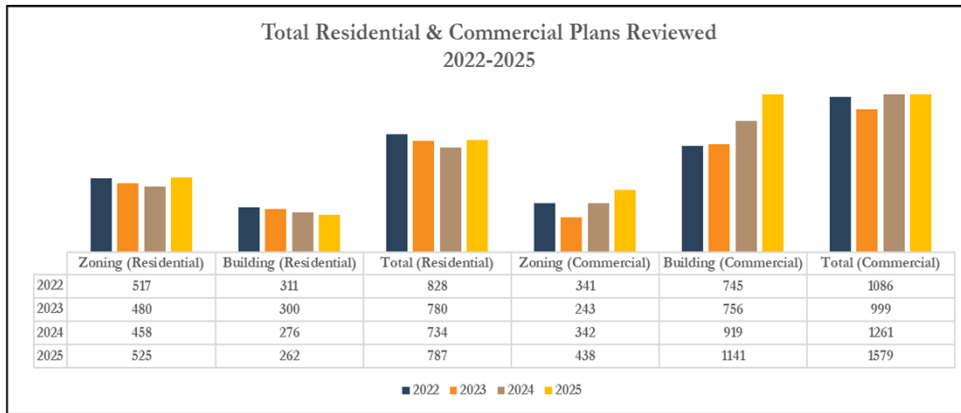
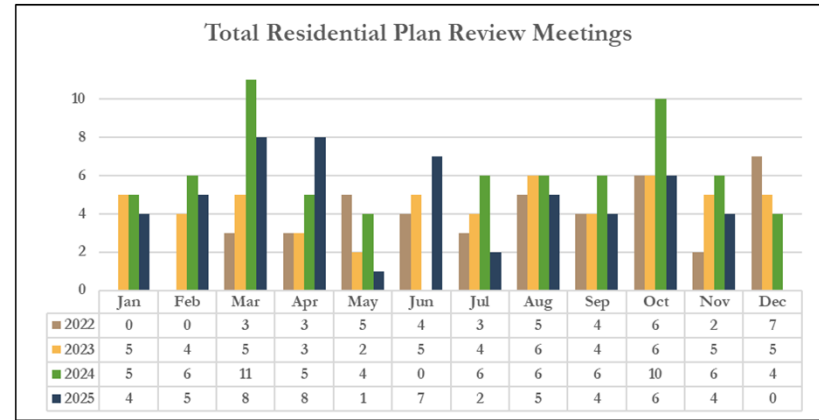
NEW ALBANY

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



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

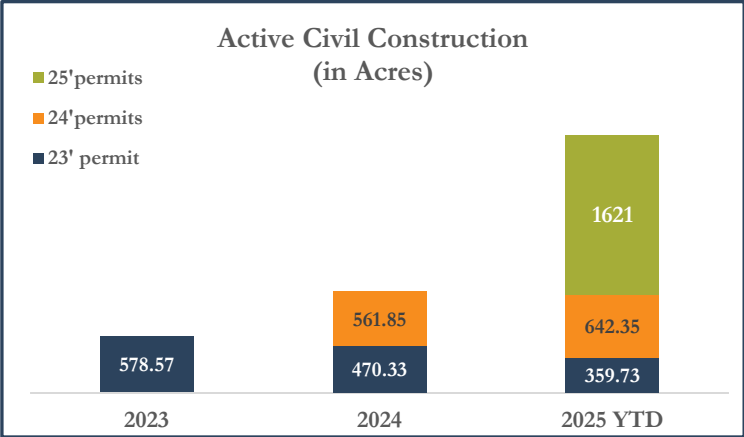
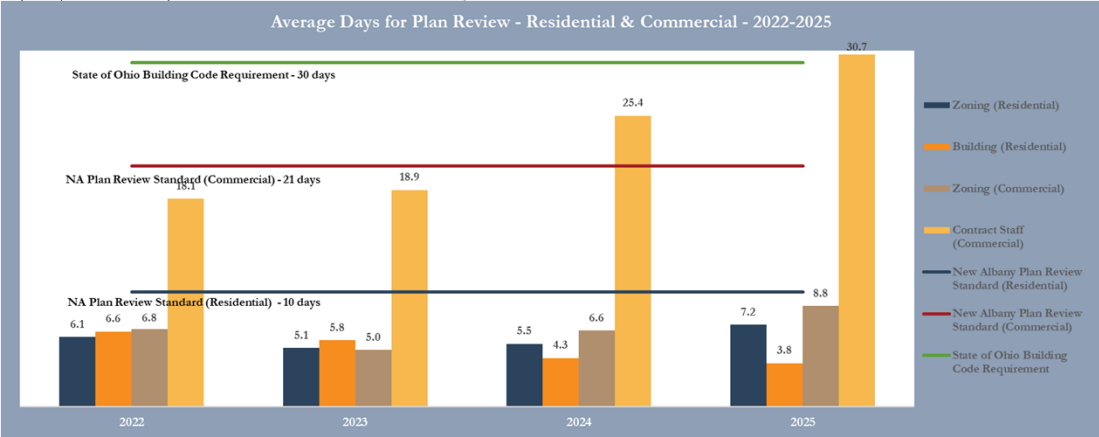
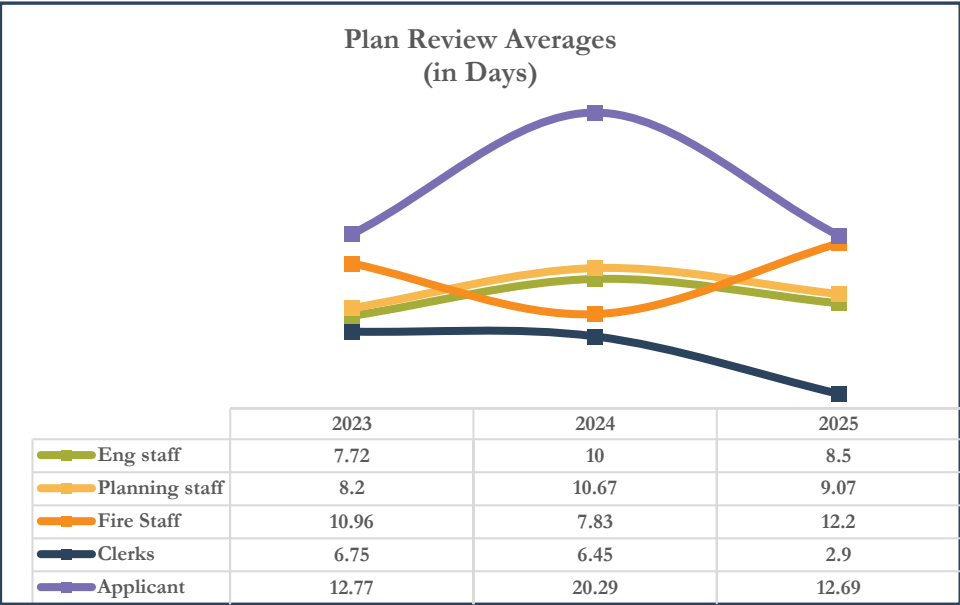
As shown on the two graphs above the department offers in-person meetings for small residential projects and commercial projects with the contractor/ owners and appropriate city staff.

NEW ALBANY

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

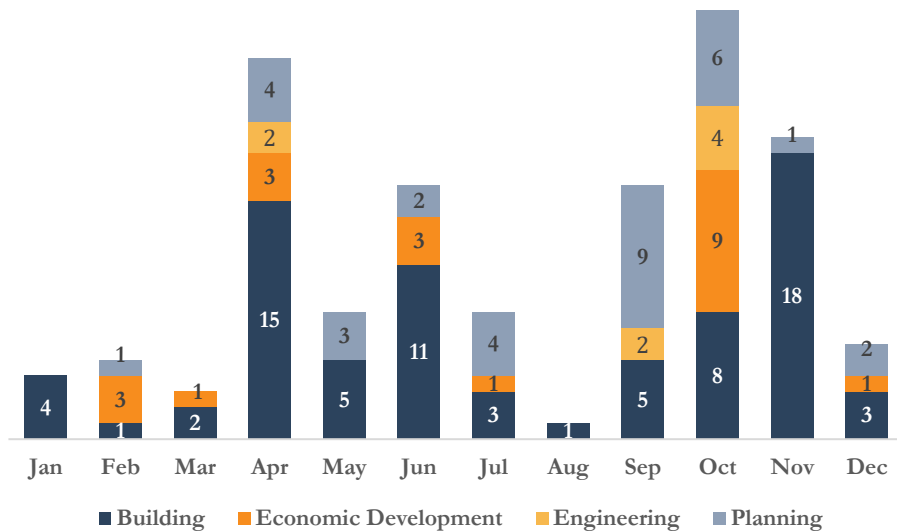
Over the past 3 years, the CDD has been working through a significant increase in not only permitting but also active construction management. Staff has consistently maintained permit review times of under 11 days on average. New plan review and record retention software will be active by Q2 of 2026.

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.



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: 25
- Number of presentations: 14
- Number of attendees: 1,123
- Money invested in marketing: \$200,000



Business Park Tour

NEW ALBANY

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

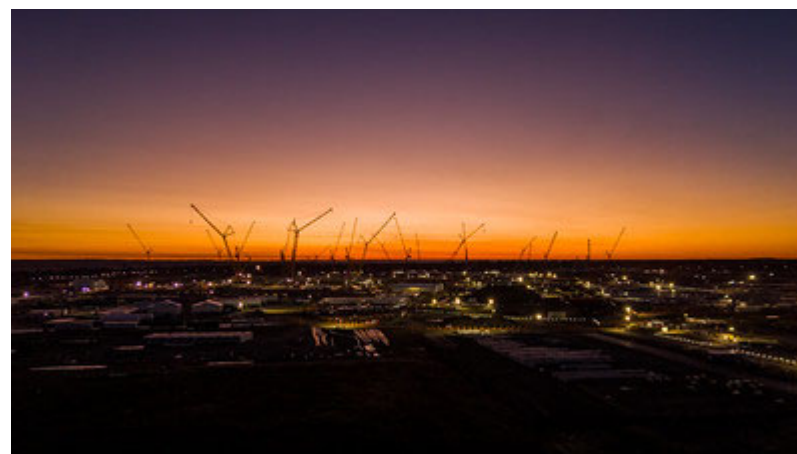
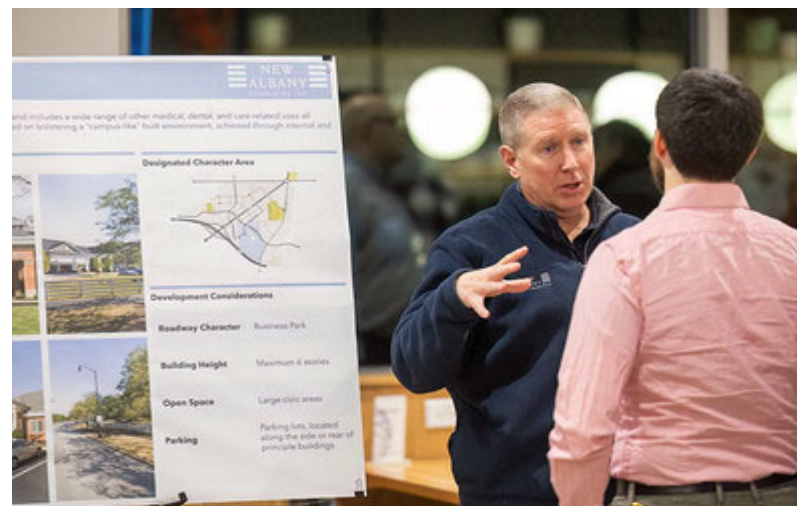
Explore, prioritize, and complete key 2026 planning projects, including:

- 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.



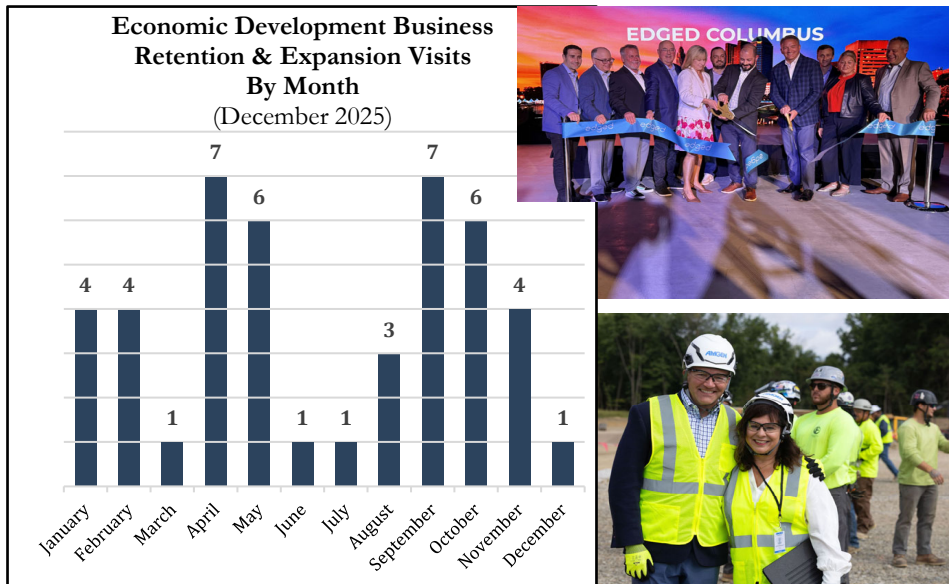
NEW ALBANY

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

The key performance indicators for this goal are:

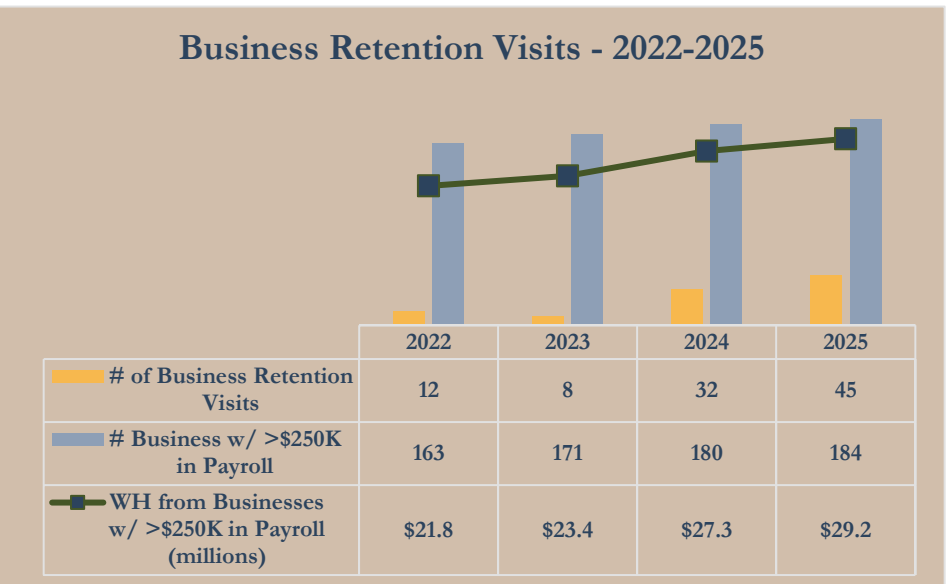
1. Active economic development pipeline by month
2. Business Retention & Expansion (BRE) visits
3. Investment from announced projects

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 shows the number of BRE meetings for the years presented, compared with the total number of businesses in New Albany with a payroll greater than \$250,000. This information will continue to assist city staff in determining appropriate goals to include regarding BRE meetings.



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.

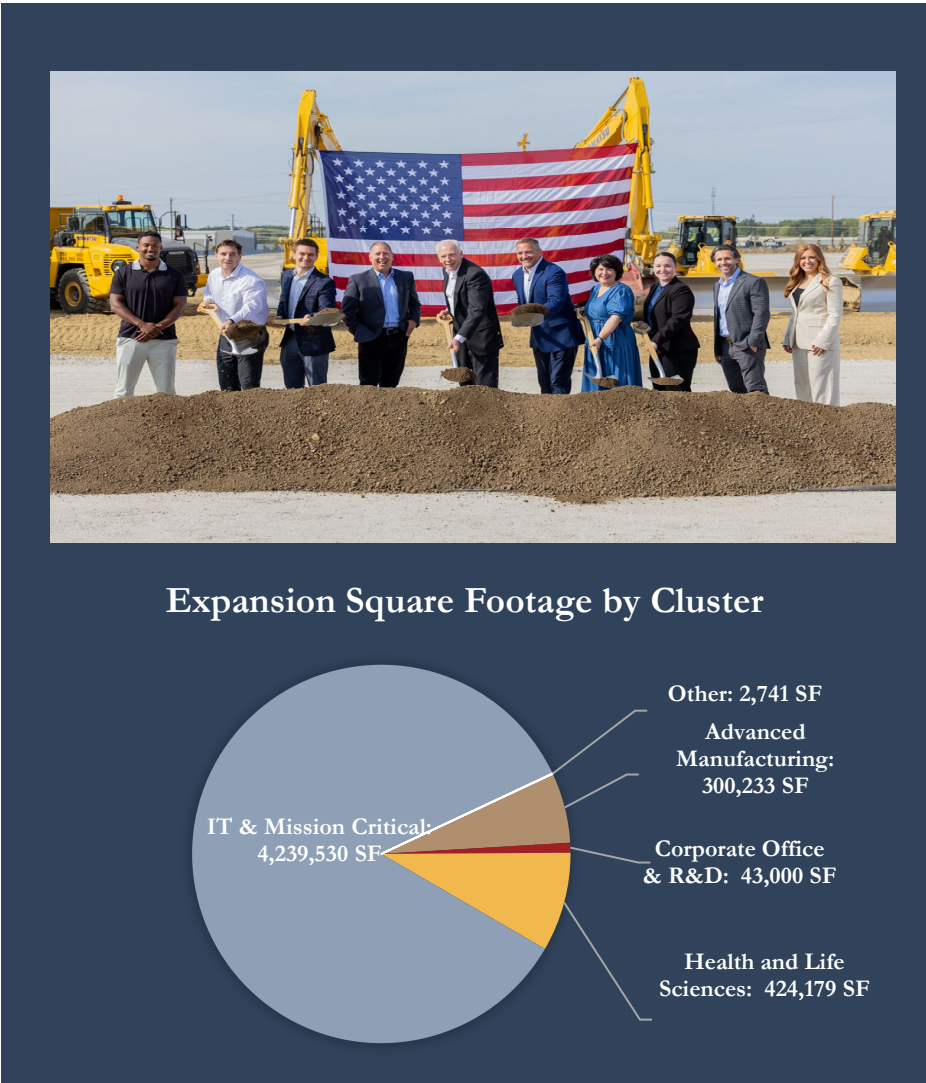
Information Technology & Mission Critical Operations Cluster:

- 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.



≡ 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

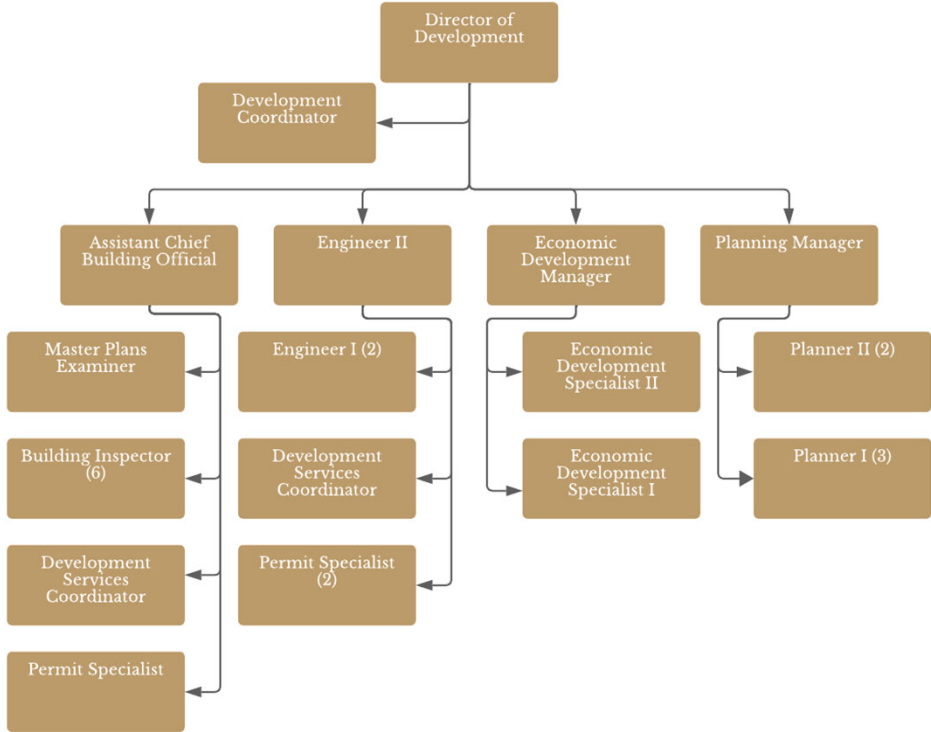
The city of New Albany has been designated as a premier community in the Ohio Life Sciences Association's new Life Science Ready Community Designation Program, which aims to strengthen Ohio's position as a national leader in the life sciences industry. As one of the key advisory cities shaping this initiative, 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

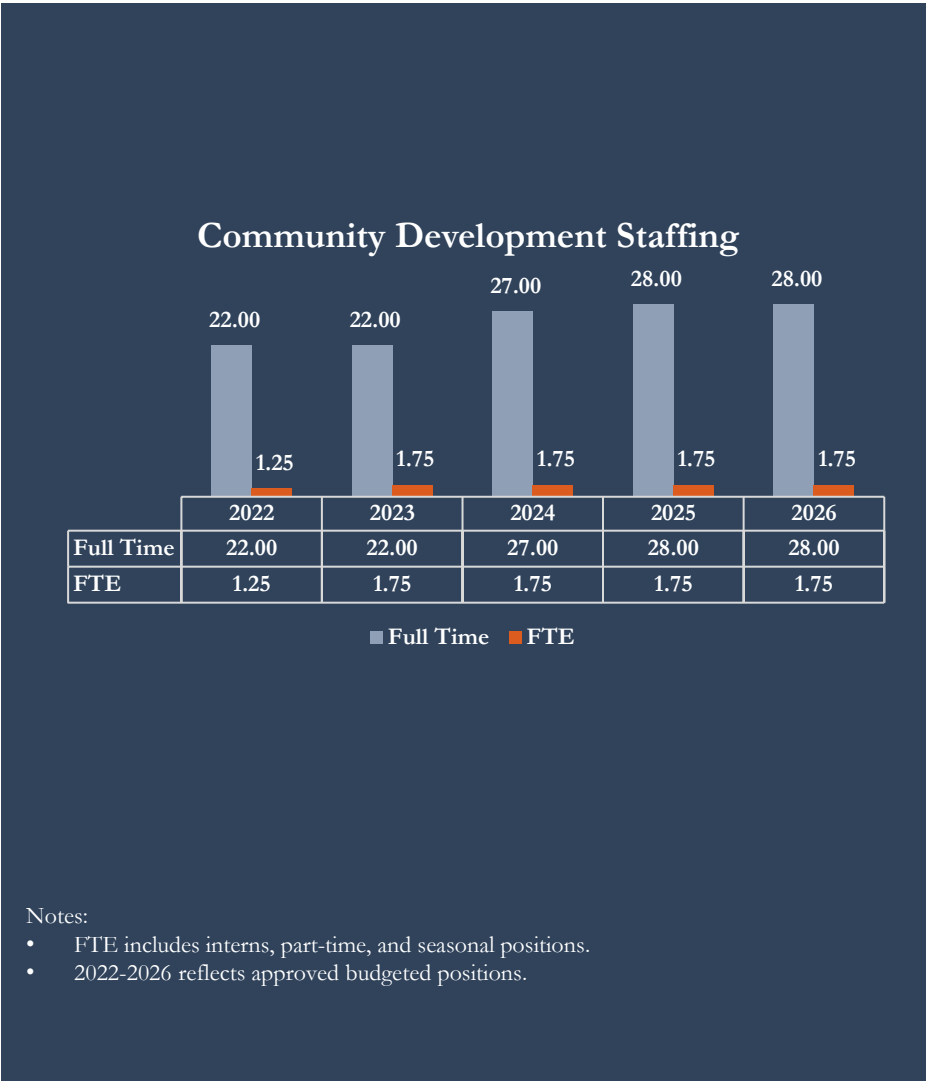
The city announced the opening of Brick House Blue at Innovate New Albany. The project involved the renovation of 22,000 square feet of office space located at 7775 Walton Parkway, in the New Albany International Business Park. The new space, managed by Brick House Blue, offers a creative coworking environment 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. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.



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 Actual	2026 Adopted	% Increase/ (Decrease)	
Community Development (4010)	\$ 1,665,069	\$ 2,056,095	\$ 2,596,880	\$ 2,885,700	\$ 2,952,766	\$ 4,120,561	39.55%	
Engineering (4020)	-	-	-	-	-	-	0.00%	
Economic Development (4090)	-	-	-	-	-	-	0.00%	
Total Personal Services	1,665,069	2,056,095	2,596,880	2,885,700	2,952,766	4,120,561	39.55%	
Community Development (4010)	797,389	1,179,817	1,585,833	1,824,929	2,017,341	2,218,200	9.96%	
Engineering (4020)	250,000	515,000	415,000	449,347	635,000	465,000	-26.77%	
Economic Development (4090)	12,270	12,686	12,482	3,118	-	15,000	0.00%	
Total Operating & Contractual Services	1,059,658	1,707,503	2,013,315	2,277,393	2,652,341	2,698,200	1.73%	
<i>Facilities - Intel Trailer (6045)*</i>	-	-	3,805	-	-	-	0.00%	
<i>Information Technology General Fund</i>			162,046	252,186	734,062	1,049,900	43.03%	
<i>Capital Equipment Fund</i>			163,466	136,100	264,606	645,500	143.95%	
Total Expenditures	\$ 2,724,727	\$ 3,763,598	\$ 4,939,512	\$ 5,551,379	\$ 6,603,774	\$ 8,514,161	28.93%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,127,792	\$ 1,409,304	\$ 1,817,492	\$ 2,083,362	\$ 2,152,067	\$ 2,802,457	30.22%	
Pensions	156,291	191,872	249,918	289,763	300,389	392,285	30.59%	
Benefits	368,778	435,764	507,067	486,508	476,141	860,219	80.66%	
Professional Development	12,207	19,155	22,403	26,067	24,170	65,600	171.42%	
Total Personal Services	1,665,069	2,056,095	2,596,880	2,885,700	2,952,766	4,120,561	39.55%	
Materials & Supplies	19,616	22,054	14,715	11,189	21,255	519,500	2344.15%	
Clothing & Uniforms	105	521	778	1,281	2,497	5,500	120.29%	
Utilities & Communications	5,543	5,433	5,576	8,115	7,983	12,200	52.82%	
Maintenance & Repairs	-	-	-	-	624,564	549,900	-11.95%	
Consulting & Contract Services	1,884,725	2,768,092	2,680,536	3,009,419	3,262,988	3,310,000	1.44%	
Payment for Services	13,302	21,726	23,708	25,009	34,471	41,000	18.94%	
Miscellaneous	2,625,178	2,247,272	2,080,648	6,655,503	3,739,764	8,635,000	130.90%	
Total Operating & Contractual Services	4,548,470	5,065,098	4,805,962	9,710,517	7,693,522	13,073,100	69.92%	
Total Expenditures	\$ 6,213,538	\$ 7,121,193	\$ 7,402,842	\$ 12,596,216	\$ 10,646,288	\$ 17,193,661	61.50%	

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 Actual	2026 Adopted	% Increase/ (Decrease)		
Salaries & Wages	\$ 1,127,792	\$ 1,409,304	\$ 1,817,492	\$ 2,083,362	\$ 2,152,067	\$ 2,802,457	30.22%		
Pensions	156,291	191,872	249,918	289,763	300,389	392,285	30.59%		
Benefits	368,778	435,764	507,067	486,508	476,141	860,219	80.66%		
Professional Development	12,207	19,155	22,403	26,067	24,170	65,600	171.42%		
Total Personal Services	1,665,069	2,056,095	2,596,880	2,885,700	2,952,766	4,120,561	39.55%		
Materials & Supplies	10,616	19,991	12,554	9,902	17,300	269,500	1457.81%		
Clothing & Uniforms	105	521	778	1,281	2,497	5,500	120.29%		
Utilities & Communications	5,543	5,433	5,576	8,115	7,983	12,200	52.82%		
Maintenance & Repairs	-	-	-	-	312,282	274,950	-11.95%		
Consulting & Contract Services	1,008,500	1,632,750	1,944,542	2,216,334	2,635,994	2,585,000	-1.93%		
Payment for Services	13,302	21,726	23,326	25,009	34,471	41,000	18.94%		
Miscellaneous	21,592	27,081	26,539	16,752	8,845	35,000	295.72%		
Total Operating & Contractual Services	1,059,658	1,707,503	2,013,315	2,277,393	3,019,371	3,223,150	6.75%		
Total Expenditures	\$ 2,724,727	\$ 3,763,598	\$ 4,610,195	\$ 5,163,093	\$ 5,972,137	\$ 7,343,711	22.97%		

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.

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

Community Development - General Fund (All Divisions)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 1,127,792	\$ 1,409,304	\$ 1,817,492	\$ 2,083,362	\$ 2,152,067	\$ 2,802,457	30.22%	
Pensions	156,291	191,872	249,918	289,763	300,389	392,285	30.59%	
Benefits	368,778	435,764	507,067	486,508	476,141	860,219	80.66%	
Professional Development	12,207	19,155	22,403	26,067	24,170	65,600	171.42%	
Total Personal Services	1,665,069	2,056,095	2,596,880	2,885,700	2,952,766	4,120,561	39.55%	
Materials & Supplies	10,616	19,991	12,554	9,902	13,345	19,500	46.12%	
Clothing & Uniforms	105	521	778	1,281	2,497	5,500	120.29%	
Utilities & Communications	5,543	5,433	5,576	8,115	7,983	12,200	52.82%	
Maintenance & Repairs	-	-	-	-	-	-	0.00%	
Consulting & Contract Services	1,008,500	1,632,750	1,944,542	2,216,334	2,585,200	2,585,000	-0.01%	
Payment for Services	13,302	21,726	23,326	25,009	34,471	41,000	18.94%	
Miscellaneous	21,592	27,081	26,539	16,752	8,845	35,000	295.72%	
Total Operating & Contractual Services	1,059,658	1,707,503	2,013,315	2,277,393	2,652,341	2,698,200	1.73%	
Total Expenditures	\$ 2,724,727	\$ 3,763,598	\$ 4,610,195	\$ 5,163,093	\$ 5,605,107	\$ 6,818,761	21.65%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 1,127,792	\$ 1,409,304	\$ 1,817,492	\$ 2,083,362	\$ 2,152,067	\$ 2,802,457	30.22%
Pensions	156,291	191,872	249,918	289,763	300,389	392,285	30.59%
Benefits	368,778	435,764	507,067	486,508	476,141	860,219	80.66%
Professional Development	12,207	19,155	22,403	26,067	24,170	65,600	171.42%
Total Personal Services	1,665,069	2,056,095	2,596,880	2,885,700	2,952,766	4,120,561	39.55%
Materials & Supplies	10,616	19,991	12,554	9,902	13,345	19,500	46.12%
Clothing & Uniforms	105	521	778	1,281	2,497	5,500	120.29%
Utilities & Communications	5,543	5,433	5,576	8,115	7,983	12,200	52.82%
Maintenance & Repairs	-	-	-	-	-	-	0.00%
Consulting & Contract Services	758,500	1,117,750	1,529,542	1,766,987	1,950,200	2,120,000	8.71%
Payment for Services	13,302	21,726	23,326	25,009	34,471	41,000	18.94%
Miscellaneous	9,322	14,394	14,057	13,634	8,845	20,000	126.13%
Total Operating & Contractual Services	797,389	1,179,817	1,585,833	1,824,929	2,017,341	2,218,200	9.96%
Total Expenditures	\$ 2,462,457	\$ 3,235,912	\$ 4,182,713	\$ 4,710,628	\$ 4,970,107	\$ 6,338,761	27.54%

Community Development - General Fund - Engineering Division (4020)

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

City of New Albany, Ohio

2026 Annual Budget

Community Development Department - Continued

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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Miscellaneous	12,270	12,686	12,482	3,118	-	15,000	0.00%
Total Operating & Contractual Services	12,270	12,686	12,482	3,118	-	15,000	0.00%
Total Expenditures	\$ 12,270	\$ 12,686	\$ 12,482	\$ 3,118	\$ -	\$ 15,000	0.00%

Community Development - Information Technology General Fund (Operations - General)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	-	-	-	-	3,955	250,000	6221.24%
Maintenance & Repairs	-	-	-	-	312,282	274,950	-11.95%
Consulting & Contract Services	-	-	-	-	50,794	-	-100.00%
Total Operating & Contractual Services	-	-	-	-	367,031	524,950	43.03%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 367,031	\$ 524,950	43.03%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Funds from NACA/NAECA	\$ 2,108,018	\$ 1,997,676	\$ 2,149,378	\$ 2,149,378	\$ 3,307,424	\$ 12,149,378	267.34%
Total Revenues	2,108,018	1,997,676	2,149,378	2,149,378	3,307,424	12,149,378	267.34%
Total Personal Services	-	-	-	-	-	-	0.00%
Total Operating & Contractual Services	-	-	-	-	-	-	0.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Community Development - Economic Development (NACA) Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Funds from NACA/NAECA	\$ 3,012,895	\$ 4,152,800	\$ 4,500,000	\$ 8,000,000	\$ 3,475,000	\$ 9,355,200	169.21%
Payments in Lieu of Taxes	-	-	-	-	98,899	-	-100.00%
Total Revenues	3,012,895	5,275,687	4,500,000	8,000,000	3,573,899	9,355,200	161.76%
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	576,200	725,000	25.82%
Payment for Services	-	-	382	-	-	-	0.00%
Miscellaneous	2,603,586	2,220,191	2,054,109	6,638,751	3,730,919	8,600,000	130.51%
Total Operating & Contractual Services	3,488,811	3,357,596	2,792,647	7,433,123	4,307,119	9,325,000	116.50%
Total Expenditures	\$ 3,488,811	\$ 3,357,596	\$ 2,792,647	\$ 7,433,123	\$ 4,307,119	\$ 9,325,000	116.50%

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NEW ALBANY

The City Manager serves as the CEO of the city under the direction of the City Council. In addition to the City Manager, the 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
Events	17	17	17	19
Events Est. Attendance	*	*	*	18,703
Avg. Cost/Person/Event	*	*	*	\$11.02
Filled Volunteer Roles	*	*	*	175
Community Connectors	*	*	*	15
Connector Neighborhoods	*	*	*	13
Help Desk Tickets	*	*	*	636

**Information not available.*

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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 636 tickets addressed in first six months.
- 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 19 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 175 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
Budgeted Full Time Positions	129	138	153	170
New Positions (Net)	26	9	15	17
Full Time Employees @ 12/31	117	124	141	151
Vacancies @ 12/31	12	14	12	19
Annual Hiring Processes	37	37	41	45
New Employees	28	34	46	42

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Performance Measures – Administrative Services Department, continued

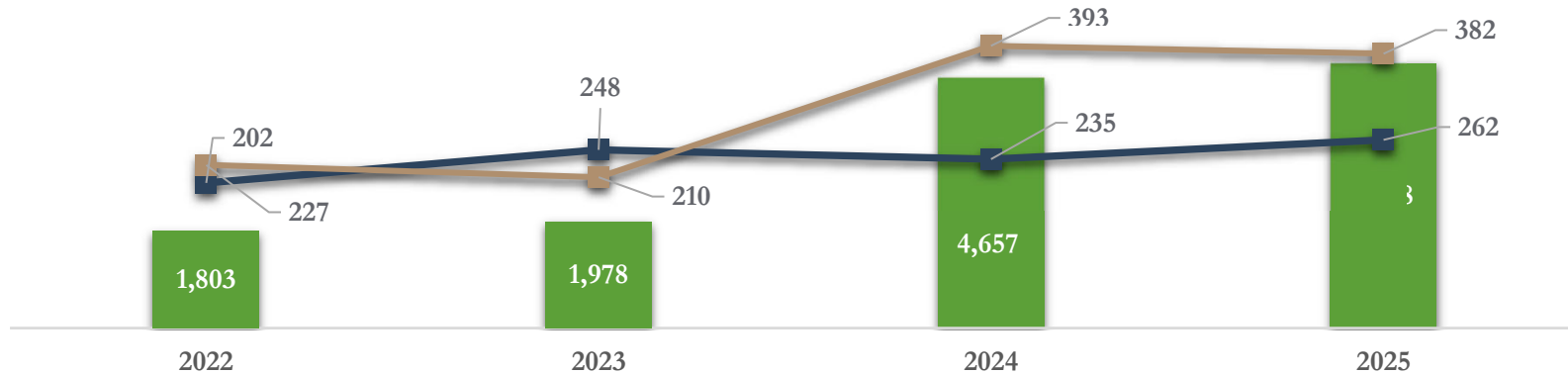
2. Senior Connections (Goal #4)

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.



■ Total Visits
■ Members
■ Programs Offered

Senior Connections



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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



	<i>Annual Trends</i>			
	2022	2023	2024	2025
Social Media Impressions	3,435,654	6,065,002	9,093,591	14,863,248
Social Media Engagements	209,333	338,940	489,972	650,583
Social Media Impressions (Daily Avg.)	9,412	16,616	33,188	54,444
Social Media Engagements (Daily Avg.)	574	929	3,040	1,782
Engagement Rate	6.09%	5.59%	4.72%	4.38%
Industry Average*	1.00%	1.40%	2.95%	3.00%

**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:

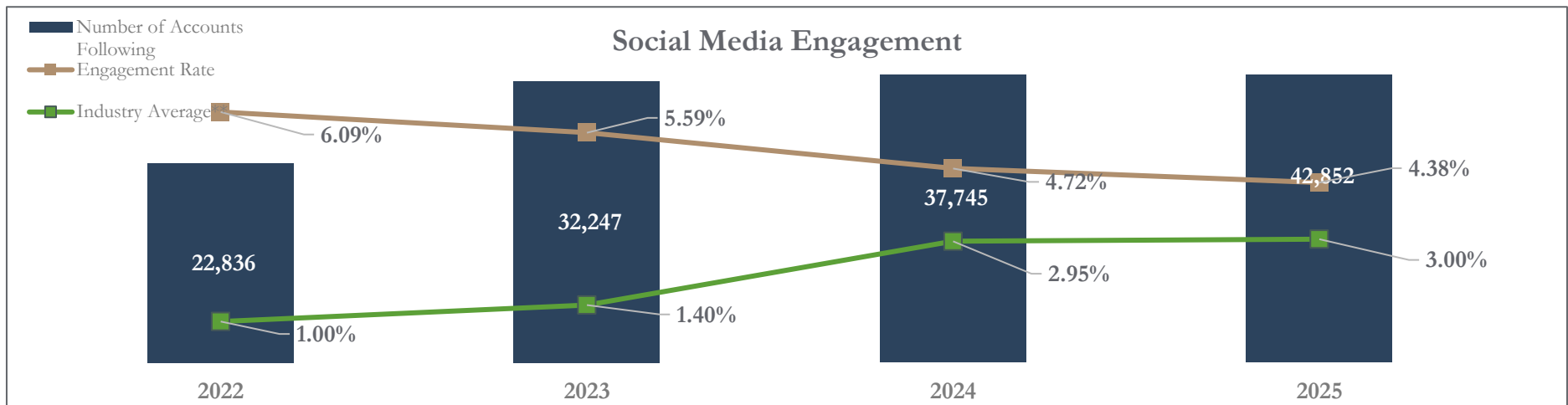
- Implement digital enhancements
 - Improved website accessibility
 - Search engine and AI optimization
 - Partner with economic development to refresh NewAlbanyBusiness.org
- Successfully manage biennial community survey
- Integrate new team members and explore "business partner" approach to handling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

Performance Measures – Communications & Marketing Division

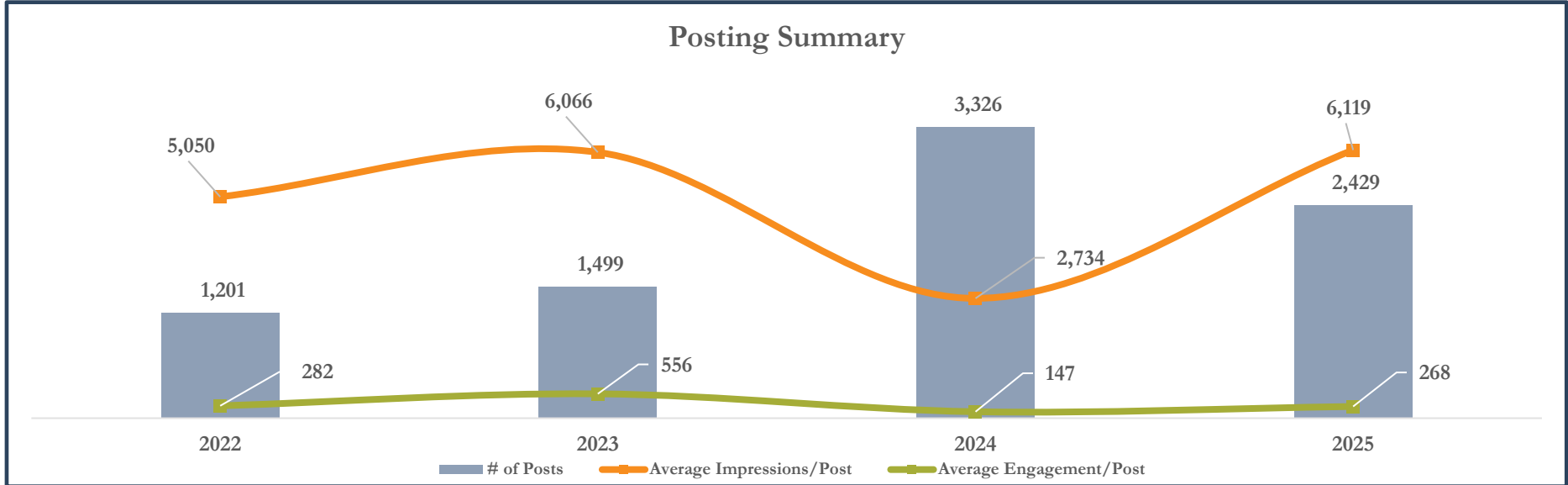
Communications and Social Media (Goal #4)

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.



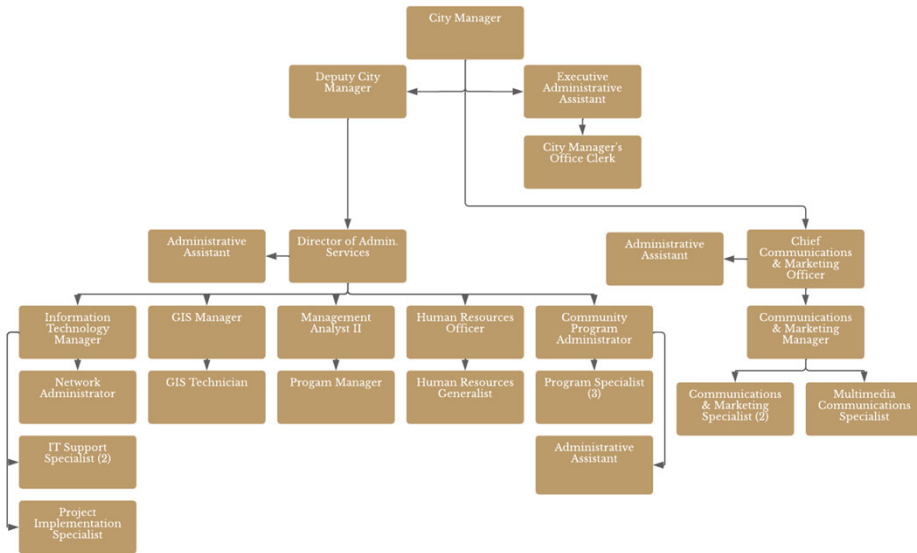
NEW ALBANY



	2022	2023	2024	2025
Guest Columns	6	6	6	6
Connects	53	53	53	53
Videos	79	76	76	87
Direct Mailings	8	11	11	11
Annual Report	1	1	1	1
Community Survey	-	1	1	-



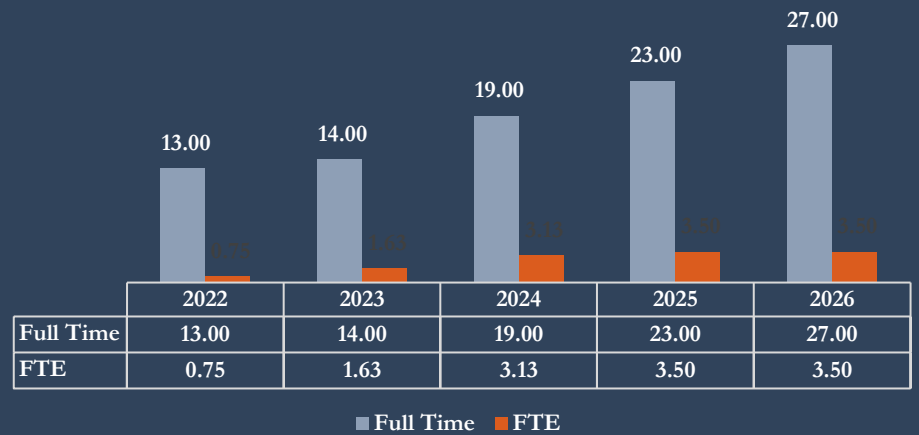
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Notes:

- 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 adopted budget includes the creation of the Strategic Initiatives Department which consists of the Communication & Marketing and Community Programming divisions. These have historically been included in the Administrative Services Department. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.

Administrative Services Staffing



Notes:

- FTE includes interns, part-time, and seasonal positions.
- 2022-2026 reflects approved 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 Actual	2026 Adopted	% Increase/ (Decrease)	
Administrative Services (7010)	\$ 1,219,822	\$ 994,518	\$ 1,073,216	\$ 1,187,776	\$ 1,308,602	\$ 2,011,361	53.70%	
Information Technology (7012)	145,779	270,583	387,598	539,999	651,199	1,180,245	81.24%	
Communications & Marketing (7053)*	4,362	324,598	320,478	386,361	497,030	1,127,595	126.87%	
Community Investment & Programming (7054)*	-	66,921	168,927	309,427	335,365	425,715	26.94%	
City Attorney (7030)	3,728	262	-	-	-	500	0.00%	
General Administration (7090)	105,521	155,124	190,975	219,924	220,264	269,697	22.44%	
Total Personal Services	1,479,212	1,812,005	2,141,194	2,643,488	3,012,461	5,015,113	66.48%	
Administrative Services (7010)	190,279	153,706	187,490	318,466	175,139	327,050	86.74%	
Information Technology (7012)****	-	-	-	23,320	106,838	125,000	17.00%	
Communications & Marketing (7053)*	209,588	233,898	219,249	329,731	300,903	527,395	75.27%	
Community Investment & Programming (7054)*	-	468,284	611,545	637,689	314,540	375,000	19.22%	
City Attorney (7030)	211,930	166,610	210,524	201,867	222,045	409,500	84.42%	
General Administration (7090)	577,281	693,353	730,015	995,825	978,617	1,085,000	10.87%	
Total Operating & Contractual Services	1,189,078	1,715,851	1,958,823	2,506,898	2,098,082	2,848,945	35.79%	
<i>Facilities - Administration Building (6010)</i>	70,472	85,198	150,312	252,010	148,758	180,000	21.00%	
<i>Facilities - 7815 Walton Pkwy - Offices (6046)</i>	-	-	-	10,000	268,688	442,500	64.69%	
<i>Information Technology General Fund</i>	464,999	773,448	23,320	23,320	60,613	159,900	163.80%	
<i>Capital Equipment Fund</i>	-	-	-	174,290	275,958	200,000	-27.53%	
Total Expenditures	\$ 3,203,761	\$ 4,386,503	\$ 4,273,649	\$ 5,600,005	\$ 5,595,872	\$ 8,403,958	50.18%	

*The 2026 Annual Budget includes 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 includes the creation of the Strategic Initiatives Department, which will organize the Communications & Marketing and Community Investment & Programming Divisions. For purposes of the annual budget document, and until the department is fully implemented, these divisions remain within the Administrative Services Department Summary. The new Strategic Initiatives Department will be fully implemented in 2026 and removed from the Administrative Services Summary, with its own summary included within the Departments section of the 2027 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 Actual	2026 Adopted	% Increase/ (Decrease)
Information Technology (7012)	464,999	773,448	847,540	1,078,181	60,613	86,500	42.71%
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	60,613	159,900	163.80%

****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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 927,718	\$ 888,676	\$ 1,019,729	\$ 1,221,113	\$ 1,387,278	\$ 2,073,448	49.46%	
Pensions	125,277	119,170	139,719	168,759	183,876	288,981	57.16%	
Benefits	302,100	239,281	281,375	323,471	373,849	790,352	111.41%	
Professional Development	10,506	17,973	19,990	14,433	14,797	38,825	162.38%	
Total Personal Services	1,365,602	1,265,100	1,460,814	1,727,776	1,959,801	3,191,606	62.85%	
Materials & Supplies	31,907	144,105	71,062	117,217	21,284	21,600	1.49%	
Utilities & Communications	9,376	8,532	8,242	22,686	7,936	10,000	26.01%	
Maintenance & Repairs	230,573	382,940	569,882	799,916	54,217	86,500	59.54%	
Consulting & Contract Services	293,247	328,837	335,828	350,024	218,079	308,850	41.62%	
Payment for Services	4,075	3,163	3,740	6,698	6,854	11,600	69.24%	
Miscellaneous	86,100	59,578	46,276	100,106	34,220	100,000	192.23%	
Total Operating & Contractual Services	655,278	927,154	1,035,030	1,396,647	342,590	538,550	57.20%	
Total Expenditures	\$ 2,020,880	\$ 2,192,255	\$ 2,495,844	\$ 3,124,423	\$ 2,302,391	\$ 3,730,156	62.01%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 927,718	\$ 888,676	\$ 1,019,729	\$ 1,221,113	\$ 1,387,278	\$ 2,073,448	49.46%
Pensions	125,277	119,170	139,719	168,759	183,876	288,981	57.16%
Benefits	302,100	239,281	281,375	323,471	373,849	790,352	111.41%
Professional Development	10,506	17,973	19,990	14,433	14,797	38,825	162.38%
Total Personal Services	1,365,602	1,265,100	1,460,814	1,727,776	1,959,801	3,191,606	62.85%
Materials & Supplies	31,907	144,105	71,062	117,217	21,284	21,600	1.49%
Utilities & Communications	9,376	8,532	8,242	22,686	7,936	10,000	26.01%
Maintenance & Repairs	230,573	382,940	569,882	799,916	54,217	86,500	59.54%
Consulting & Contract Services	293,247	328,837	335,828	350,024	218,079	308,850	41.62%
Payment for Services	4,075	3,163	3,740	6,698	6,854	11,600	69.24%
Miscellaneous	86,100	59,578	46,276	100,106	34,220	100,000	192.23%
Total Operating & Contractual Services	655,278	927,154	1,035,030	1,396,647	342,590	538,550	57.20%
Total Expenditures	\$ 2,020,880	\$ 2,192,255	\$ 2,495,844	\$ 3,124,423	\$ 2,302,391	\$ 3,730,156	62.01%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ 927,718	\$ 888,676	\$ 1,019,729	\$ 1,221,113	\$ 1,387,278	\$ 2,073,448	49.46%
Pensions	125,277	119,170	139,719	168,759	183,876	288,981	57.16%
Benefits	302,100	239,281	281,375	323,471	373,849	790,352	111.41%
Professional Development	10,506	17,973	19,990	14,433	14,797	38,825	162.38%
Total Personal Services	1,365,602	1,265,100	1,460,814	1,727,776	1,959,801	3,191,606	62.85%
Materials & Supplies	31,907	144,105	71,062	117,217	20,888	21,600	3.41%
Utilities & Communications	9,376	8,532	8,242	22,686	7,936	10,000	26.01%
Maintenance & Repairs	230,573	382,940	569,882	799,916	-	-	0.00%
Consulting & Contract Services	293,247	328,837	335,828	350,024	212,079	308,850	45.63%
Payment for Services	4,075	3,163	3,740	6,698	6,854	11,600	69.24%
Miscellaneous	86,100	59,578	46,276	100,106	34,220	100,000	192.23%
Total Operating & Contractual Services	655,278	927,154	1,035,030	1,396,647	281,977	452,050	60.31%
Total Expenditures	\$ 2,020,880	\$ 2,192,255	\$ 2,495,844	\$ 3,124,423	\$ 2,241,778	\$ 3,643,656	62.53%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 834,481	\$ 709,593	\$ 769,061	\$ 855,365	\$ 924,066	\$ 1,315,149	42.32%	
Pensions	112,353	94,332	105,143	118,626	127,494	182,995	43.53%	
Benefits	262,482	175,389	184,061	203,390	248,935	483,492	94.22%	
Professional Development	10,506	15,203	14,951	10,396	8,107	29,725	266.64%	
Total Personal Services	1,219,822	994,518	1,073,216	1,187,776	1,308,602	2,011,361	53.70%	
Materials & Supplies	7,882	9,850	12,315	16,308	18,791	21,600	14.95%	
Utilities & Communications	5,496	5,223	7,432	7,422	7,829	10,000	27.73%	
Consulting & Contract Services	126,726	115,893	158,419	183,024	105,829	183,850	73.72%	
Payment for Services	4,075	3,163	3,740	6,698	6,854	11,600	69.24%	
Miscellaneous	46,100	19,578	5,584	105,014	35,835	100,000	179.05%	
Total Operating & Contractual Services	190,279	153,706	187,490	318,466	175,139	327,050	86.74%	
Total Expenditures	\$ 1,410,101	\$ 1,148,224	\$ 1,260,706	\$ 1,506,242	\$ 1,483,741	\$ 2,338,411	57.60%	

Administrative Services - General Fund - IT Services Division (7012)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 93,238	\$ 179,083	\$ 250,668	\$ 365,748	\$ 463,212	\$ 758,299	63.70%	
Pensions	12,924	24,838	34,576	50,133	56,383	105,985	87.97%	
Benefits	39,618	63,892	97,314	120,081	124,914	306,861	145.66%	
Professional Development	-	2,770	5,039	4,037	6,690	9,100	36.03%	
Total Personal Services	145,779	270,583	387,598	539,999	651,199	1,180,245	81.24%	
Materials & Supplies	24,025	134,255	58,747	100,909	2,097	-	-100.00%	
Utilities & Communications	3,880	3,309	809	15,264	107	-	-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	17.65%	
Miscellaneous	40,000	40,000	40,692	(4,908)	(1,615)	-	-100.00%	
Total Operating & Contractual Services	464,999	773,448	847,540	1,078,181	106,838	125,000	17.00%	
Total Expenditures	\$ 610,778	\$ 1,044,031	\$ 1,235,138	\$ 1,618,180	\$ 758,037	\$ 1,305,245	72.19%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	396	-	-100.00%
Maintenance & Repairs	-	-	-	-	54,217	86,500	59.54%
Consulting & Contract Services	-	-	-	-	6,000	-	-100.00%
Total Operating & Contractual Services	-	-	-	-	60,613	86,500	42.71%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 60,613	\$ 86,500	42.71%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 277,837	\$ 323,046	\$ 499,587	\$ 752,923	\$ 1,191,078	58.19%	
Pensions	-	38,278	44,452	69,942	105,312	166,692	58.28%	
Benefits	-	72,582	115,107	119,877	177,639	415,352	133.82%	
Professional Development	4,362	2,821	6,801	6,381	12,341	45,773	270.90%	
Total Personal Services	4,362	391,519	489,405	695,788	1,048,215	1,818,895	73.52%	
Materials & Supplies	3,939	3,723	28,090	31,570	33,256	41,800	25.69%	
Utilities & Communications	7,235	9,545	10,969	12,486	9,786	20,700	111.53%	
Maintenance & Repairs	-	-	-	-	-	50,500	0.00%	
Consulting & Contract Services	116,375	121,750	94,587	208,894	268,216	387,400	44.44%	
Payment for Services	82,039	98,880	105,709	115,962	134,446	250,495	86.32%	
Miscellaneous	-	468,284	591,439	598,507	946,358	1,180,995	24.79%	
Total Operating & Contractual Services	209,588	702,182	830,794	967,419	1,392,062	1,931,890	38.78%	
Total Expenditures	\$ 213,949	\$ 1,093,701	\$ 1,320,200	\$ 1,663,207	\$ 2,440,277	\$ 3,750,785	53.70%	

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 includes 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 includes the creation of the Strategic Initiatives Department, which will organize the Communications & Marketing and Community Investment & Programming Divisions. For purposes of the annual budget document, and until the department is fully implemented, these divisions remain within the Administrative Services Department Summary. The new Strategic Initiatives Department will be fully implemented in 2026 and removed from the Administrative Services Summary, with its own summary included within the Departments section of the 2027 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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 277,837	\$ 323,046	\$ 499,587	\$ 752,923	\$ 1,191,078	58.19%	
Pensions	-	38,278	44,452	69,942	105,312	166,692	58.28%	
Benefits	-	72,582	115,107	119,877	177,639	415,352	133.82%	
Professional Development	4,362	2,821	6,801	6,381	12,341	45,773	270.90%	
Total Personal Services	4,362	391,519	489,405	695,788	1,048,215	1,818,895	73.52%	
Materials & Supplies	3,939	3,723	28,090	31,570	33,256	41,800	25.69%	
Utilities & Communications	7,235	9,545	10,969	12,486	9,786	20,700	111.53%	
Maintenance & Repairs	-	-	-	-	-	50,500	0.00%	
Consulting & Contract Services	116,375	121,750	94,587	208,894	268,216	387,400	44.44%	
Payment for Services	82,039	98,880	105,709	115,962	134,446	250,495	86.32%	
Miscellaneous	-	468,284	591,439	598,507	946,358	1,180,995	24.79%	
Total Operating & Contractual Services	209,588	702,182	830,794	967,419	1,392,062	1,931,890	38.78%	
Total Expenditures	\$ 213,949	\$ 1,093,701	\$ 1,320,200	\$ 1,663,207	\$ 2,440,277	\$ 3,750,785	53.70%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 277,837	\$ 323,046	\$ 499,587	\$ 580,292	\$ 974,383	67.91%	
Pensions	-	38,278	44,452	69,942	81,145	136,355	68.04%	
Benefits	-	72,582	115,107	119,877	158,618	396,800	150.16%	
Professional Development	4,362	2,821	6,801	6,381	12,341	45,773	270.90%	
Total Personal Services	4,362	391,519	489,405	695,788	832,396	1,553,310	86.61%	
Materials & Supplies	3,939	3,723	28,090	31,570	13,900	12,300	-11.51%	
Utilities & Communications	7,235	9,545	10,969	12,486	9,786	18,700	91.09%	
Consulting & Contract Services	116,375	121,750	94,587	208,894	163,865	255,000	55.62%	
Payment for Services	82,039	98,880	105,709	115,962	113,310	241,395	113.04%	
Miscellaneous	-	468,284	591,439	598,507	314,582	375,000	19.21%	
Total Operating & Contractual Services	209,588	702,182	830,794	967,419	615,443	902,395	46.63%	
Total Expenditures	\$ 213,949	\$ 1,093,701	\$ 1,320,200	\$ 1,663,207	\$ 1,447,839	\$ 2,455,705	69.61%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ 231,491	\$ 208,971	\$ 272,226	\$ 347,302	\$ 686,907	97.78%
Pensions	-	31,790	28,481	38,112	48,527	96,108	98.05%
Benefits	-	58,497	76,225	71,322	94,034	309,579	229.22%
Professional Development	4,362	2,821	6,801	4,701	7,167	35,000	388.32%
Total Personal Services	4,362	324,598	320,478	386,361	497,030	1,127,595	126.87%
Materials & Supplies	3,939	3,723	12,682	13,082	13,942	12,300	-11.78%
Utilities & Communications	7,235	9,545	10,969	12,486	9,786	18,700	91.09%
Consulting & Contract Services	116,375	121,750	90,500	190,412	163,865	255,000	55.62%
Payment for Services	82,039	98,880	105,098	113,751	113,310	241,395	113.04%
Total Operating & Contractual Services	209,588	233,898	219,249	329,731	300,903	527,395	75.27%
Total Expenditures	\$ 213,949	\$ 558,496	\$ 539,727	\$ 716,092	\$ 797,933	\$ 1,654,990	107.41%

Strategic Initiatives - General Fund - Community Investment & Programming Division (7054)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ 46,347	\$ 114,075	\$ 227,361	\$ 232,990	\$ 287,475	23.39%
Pensions	-	6,489	15,971	31,831	32,619	40,247	23.39%
Benefits	-	14,085	38,882	48,555	64,584	87,220	35.05%
Professional Development	-	-	-	1,680	5,174	10,773	108.23%
Total Personal Services	-	66,921	168,927	309,427	335,365	425,715	26.94%
Materials & Supplies	-	-	15,408	18,488	(42)	-	-100.00%
Consulting & Contract Services	-	-	4,087	18,482	-	-	0.00%
Payment for Services	-	-	611	2,211	-	-	0.00%
Miscellaneous	-	468,284	591,439	598,507	314,582	375,000	19.21%
Total Operating & Contractual Services	-	468,284	611,545	637,689	314,540	375,000	19.22%
Total Expenditures	\$ -	\$ 535,205	\$ 780,472	\$ 947,115	\$ 649,906	\$ 800,715	23.20%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
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%

Strategic Initiatives - Community Events & Council Grants General Fund (Operations - General)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ 40,669	\$ 25,000		-38.53%
Other Revenue	-	-	-	-	15,500	30,000		93.55%
Transfer In (Intrafund)	-	-	-	-	674,330	775,000		14.93%
Total Revenues	-	-	-	-	730,500	830,000		13.62%
Salaries & Wages	-	-	-	-	81,350	90,075		10.73%
Pensions	-	-	-	-	11,388	12,610		10.74%
Benefits	-	-	-	-	3,706	1,884		-49.17%
Total Personal Services	-	-	-	-	96,444	104,569		8.42%
Materials & Supplies	-	-	-	-	2,000	2,000		0.00%
Consulting & Contract Services	-	-	-	-	-	92,000		0.00%
Payment for Services	-	-	-	-	9,300	4,000		-56.99%
Miscellaneous	-	-	-	-	501,266	551,605		10.04%
Total Operating & Contractual Services	-	-	-	-	512,566	649,605		26.74%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 609,010	\$ 754,174		23.84%

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 Actual	2026 Adopted	% Increase/ (Decrease)		
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	0.00%		
Other Revenue	-	-	-	-	-	5,000	0.00%		
Transfer In (Intrafund)	-	-	-	-	273,178	211,116	-22.72%		
Total Revenues	-	-	-	-	273,178	239,116	-12.47%		
Salaries & Wages	-	-	-	-	91,281	126,621	38.72%		
Pensions	-	-	-	-	12,779	17,727	38.72%		
Benefits	-	-	-	-	15,315	16,668	8.84%		
Total Personal Services	-	-	-	-	119,375	161,016	34.88%		
Materials & Supplies	-	-	-	-	17,356	25,000	44.04%		
Utilities & Communications	-	-	-	-	-	2,000	0.00%		
Consulting & Contract Services	-	-	-	-	14,894	20,000	34.28%		
Payment for Services	-	-	-	-	11,837	5,100	-56.91%		
Miscellaneous	-	-	-	-	11,200	26,000	132.14%		
Total Operating & Contractual Services	-	-	-	-	55,287	78,100	41.26%		
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 174,662	\$ 239,116	36.90%		

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.00%	
Other Revenue	-	-	-	-	3,000	10,000	233.33%	
Transfer In (Intrafund)	-	-	-	-	77,500	97,500	25.81%	
Total Revenues	-	-	-	-	80,500	110,000	36.65%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Consulting & Contract Services	-	-	-	-	11,400	-	-100.00%	
Miscellaneous	-	-	-	-	75,655	110,000	45.40%	
Total Operating & Contractual Services	-	-	-	-	87,055	110,000	26.36%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 87,055	\$ 110,000	26.36%	

Strategic Initiatives - Sustainability Advisory Board General Fund (Operations - General)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	0.00%	
Other Revenue	-	-	-	2,000	-	5,000	0.00%	
Transfer In (Intrafund)	-	-	-	-	133,370	110,890	-16.86%	
Total Revenues	-	-	-	2,000	133,370	118,390	-11.23%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Consulting & Contract Services	-	-	-	-	78,057	-	-100.00%	
Miscellaneous	-	-	-	-	43,654	118,390	171.20%	
Total Operating & Contractual Services	-	-	-	-	121,711	118,390	-2.73%	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 121,711	\$ 118,390	-2.73%	

City of New Albany, Ohio

2026 Annual Budget

General Administration

General Administration - Total All Funds							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ 1,449	\$ 15,834	\$ -	\$ -	\$ 40,000	0.00%
Benefits	173,865	263,832	301,909	358,389	371,279	371,994	0.19%
Professional Development	37,176	44,966	64,206	81,460	69,248	127,400	83.98%
Total Personal Services	211,041	310,247	381,950	439,849	440,527	539,394	22.44%
Materials & Supplies	371,413	576,234	608,100	786,179	886,576	1,023,000	15.39%
Utilities & Communications	-	-	-	-	1,295	24,600	1800.26%
Maintenance & Repairs	-	-	-	-	410,273	372,200	-9.28%
Consulting & Contract Services	446,803	459,641	764,424	869,624	1,008,775	8,189,754	711.85%
Payment for Services	794,310	1,141,360	1,014,200	571,328	495,494	636,200	28.40%
Miscellaneous	7,619,816	5,166,867	5,137,186	6,003,177	6,771,929	5,740,000	-15.24%
Total Operating & Contractual Services	9,232,343	7,344,102	7,523,910	8,230,310	9,574,342	15,985,754	66.96%
Total Expenditures	\$ 9,443,384	\$ 7,654,349	\$ 7,905,859	\$ 8,670,158	\$ 10,014,869	\$ 16,525,148	65.01%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Salaries & Wages	\$ -	\$ 725	\$ 7,917	\$ -	\$ -	\$ 20,000	0.00%
Benefits	86,933	131,916	150,955	179,194	185,640	185,997	0.19%
Professional Development	18,588	22,483	32,103	40,730	34,624	63,700	83.98%
Total Personal Services	105,521	155,124	190,975	219,924	220,264	269,697	22.44%
Materials & Supplies	184,428	285,617	301,550	393,090	443,288	509,000	14.82%
Utilities & Communications	-	-	-	-	647	12,300	1800.26%
Maintenance & Repairs	-	-	-	-	205,136	186,100	-9.28%
Consulting & Contract Services	211,735	211,796	363,646	415,689	484,691	4,069,377	739.58%
Payment for Services	153,533	145,250	52,748	160,491	106,435	167,000	56.90%
Miscellaneous	27,585	50,690	12,070	26,555	24,932	118,500	375.29%
Total Operating & Contractual Services	577,281	693,353	730,015	995,825	1,265,131	5,062,277	300.14%
Total Expenditures	\$ 682,802	\$ 848,477	\$ 920,989	\$ 1,215,749	\$ 1,485,394	\$ 5,331,974	258.96%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 725	\$ 7,917	\$ -	\$ -	\$ 20,000	0.00%	
Benefits	86,933	131,916	150,955	179,194	185,640	185,997	0.19%	
Professional Development	18,588	22,483	32,103	40,730	34,624	63,700	83.98%	
Total Personal Services	105,521	155,124	190,975	219,924	220,264	269,697	22.44%	
Materials & Supplies	184,428	285,617	301,550	393,090	370,315	380,000	2.62%	
Consulting & Contract Services	211,735	211,796	363,646	415,689	476,935	479,500	0.54%	
Payment for Services	153,533	145,250	52,748	160,491	106,435	167,000	56.90%	
Miscellaneous	27,585	50,690	12,070	26,555	24,932	58,500	134.64%	
Total Operating & Contractual Services	577,281	693,353	730,015	995,825	978,617	1,085,000	10.87%	
Total Expenditures	\$ 682,802	\$ 848,477	\$ 920,989	\$ 1,215,749	\$ 1,198,881	\$ 1,354,697	13.00%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Transfer In (Intrafund)	\$ -	\$ -	\$ -	\$ -	\$ 1,298,107	\$ 3,719,471	186.53%
Total Revenues	-	-	-	-	1,298,107	3,719,471	186.53%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	72,973	129,000	76.78%
Utilities & Communications	-	-	-	-	647	12,300	1800.26%
Maintenance & Repairs	-	-	-	-	205,136	186,100	-9.28%
Consulting & Contract Services	-	-	-	-	7,756	8,000	3.14%
Miscellaneous	-	-	-	-	-	60,000	0.00%
Total Operating & Contractual Services	-	-	-	-	286,513	395,400	38.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 286,513	\$ 395,400	38.00%
General Administration - Insurance Reserves General Fund (Operations - General)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,340,699	0.00%
Other Revenue	-	-	-	-	1,603,950	-	-100.00%
Total Revenues	-	-	-	-	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%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Rollback & Homestead	\$ 580,602	\$ 535,965	\$ 553,979	\$ 590,997	\$ 605,324	\$ 631,550	4.33%
Payments in Lieu of Taxes	10,421,953	11,539,942	12,595,075	14,100,727	14,563,104	15,057,000	3.39%
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	15,688,550	3.43%
Total Personal Services	-	-	-	-	-	-	0.00%
Payment for Services	396,635	754,935	809,496	164,748	191,196	204,200	6.80%
Miscellaneous	7,563,670	5,060,486	5,108,046	5,950,067	6,722,065	5,498,000	-18.21%
Total Operating & Contractual Services	7,960,304	5,815,422	5,917,542	6,114,815	6,913,261	5,702,200	-17.52%
Total Expenditures	\$ 7,960,304	\$ 5,815,422	\$ 5,917,542	\$ 6,114,815	\$ 6,913,261	\$ 5,702,200	-17.52%

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 payment in lieu of taxes the City receives within the TIF districts, the related auditor & treasurer fees charged by the counties for collection, revenue sharing, 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 Actual	2026 Adopted	% 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	1.72%
Total Operating & Contractual Services	89,989	90,923	94,208	85,599	91,427	93,000	1.72%
Total Expenditures	\$ 89,989	\$ 90,923	\$ 94,208	\$ 85,599	\$ 91,427	\$ 93,000	1.72%

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.

General Administration - Hinson Amphitheater Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Charges for Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	0.00%
Other Revenue	2,160	-	45,569	-	86,926	45,000	-48.23%
Transfer In	30,000	100,000	-	50,000	50,000	50,000	0.00%
Total Revenues	32,160	100,000	45,569	50,000	136,926	110,000	-19.66%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	2,558	5,000	5,000	-	-	5,000	0.00%
Consulting & Contract Services	23,333	36,050	37,132	38,245	39,393	51,000	29.47%
Payment for Services	620	5,000	5,000	-	-	5,000	0.00%
Miscellaneous	977	5,000	5,000	-	-	5,000	0.00%
Total Operating & Contractual Services	27,488	51,050	52,132	38,245	39,393	66,000	67.54%
Total Expenditures	\$ 27,488	\$ 51,050	\$ 52,132	\$ 38,245	\$ 39,393	\$ 66,000	67.54%

City of New Albany, Ohio

2026 Annual Budget

City Attorney

City Attorney - General Fund								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Professional Development	\$ 3,728	\$ 262	\$ -	\$ -	\$ -	\$ 500	0.00%	
Total Personal Services	3,728	262	-	-	-	500	0.00%	
Consulting & Contract Services	211,930	166,610	210,524	201,867	222,045	330,000	48.62%	
Miscellaneous	-	-	-	-	-	79,500	0.00%	
Total Operating & Contractual Services	211,930	166,610	210,524	201,867	222,045	409,500	84.42%	
Total Expenditures	\$ 215,658	\$ 166,872	\$ 210,524	\$ 201,867	\$ 222,045	\$ 410,000	84.65%	

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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
Roadway Lane Miles	329	372	425*	320
Sewer Miles	207	216	216	225
Leisure Trail Miles	55	62	73	82
Streetlights	1,604	1,650	1,916	2,140
Leaves Collected (LBS)	15,000.00	722,000	774,700	1,241,190
Salt Used (tons)	1,500	1,372	1,691	3,624
Snow Events	11	10	11	20
Resident Service Calls	271	326	340	348

**Includes center lane miles.*

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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 780 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 Bevelhymmer/Walnut roundabout
- Constructed traffic calming improvements along New Albany Links Drive
- Purchased a high-capacity leaf collection machine to improve worker efficiency

Looking Forward:

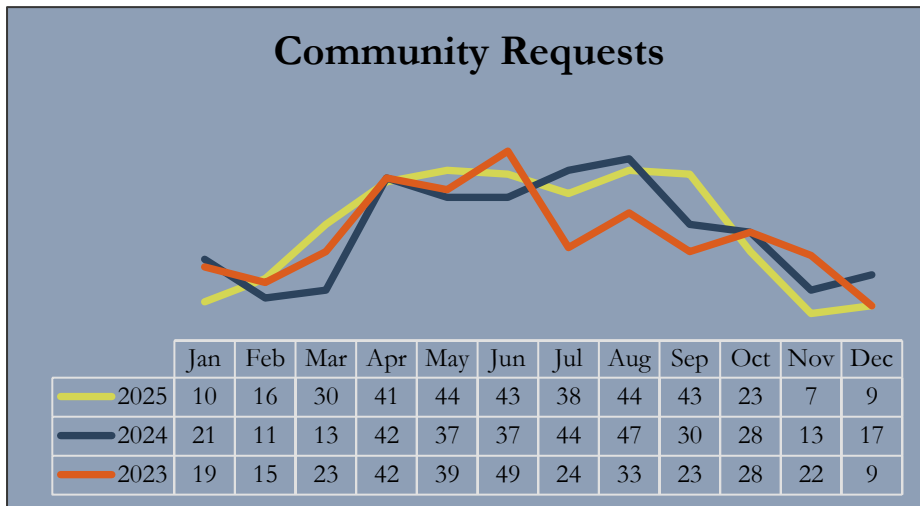
- Construction of Ganton Parkway within the Village Center and Business Park
- Historic Village center street grid construction
- Implementation of a new work order system
- Replacing old green & white street signs with current black & white sign standard
- Implementation of new fleet software and fuel 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)

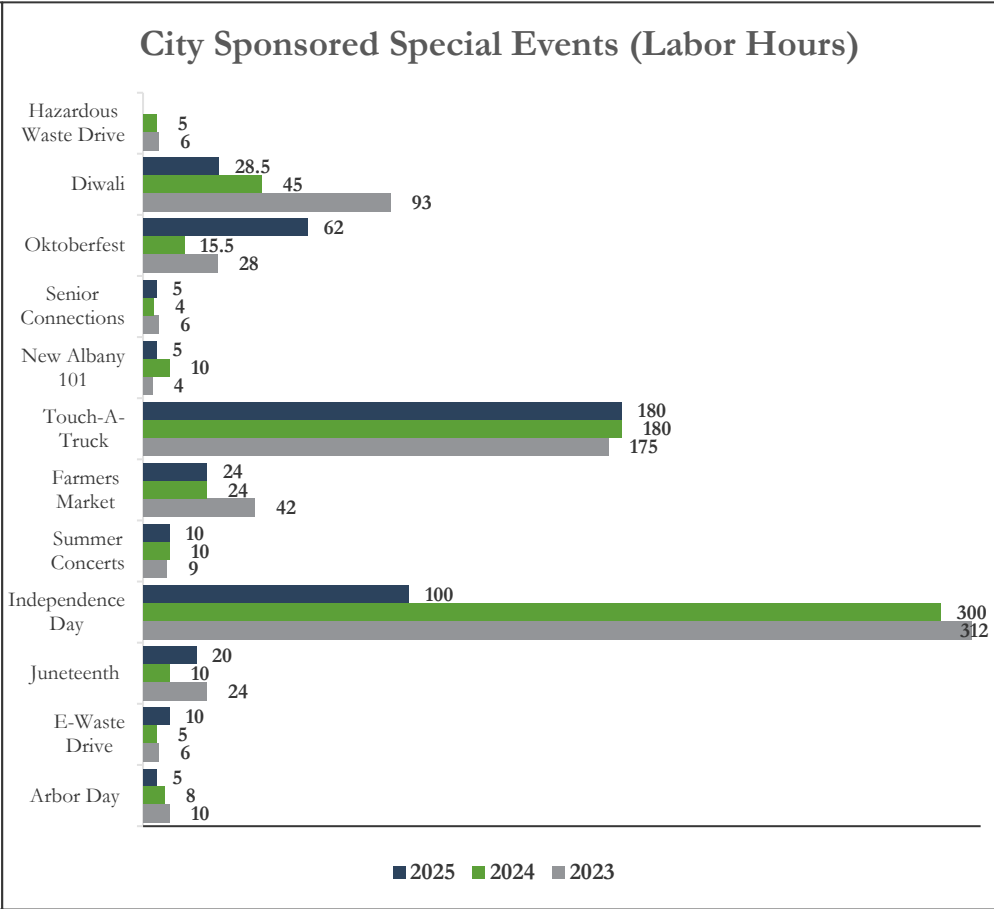
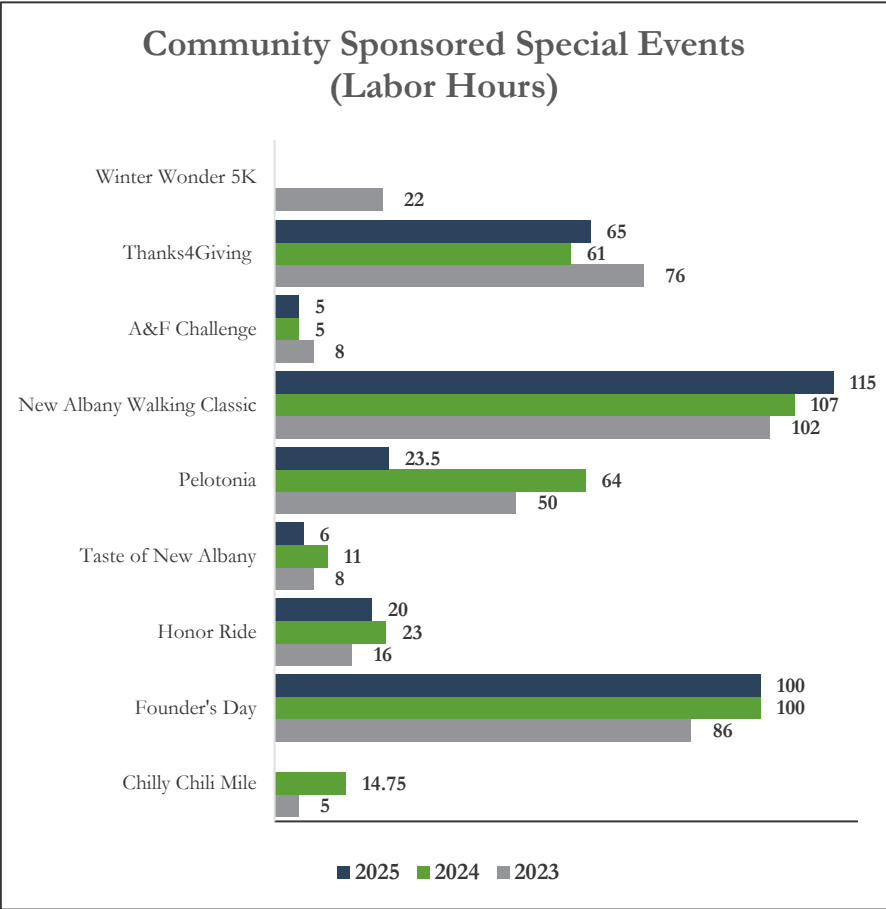
The public service department is responsible for responding to community requests related to city-owned infrastructure and services. The community requests graph represents the number of requests and types of requests received from residents. The public service department devotes hours to special events. 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.



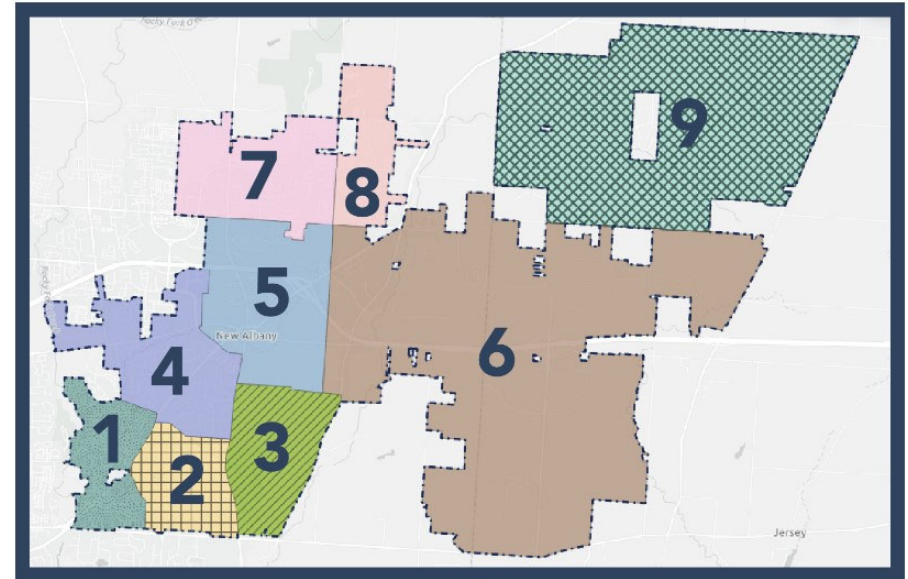
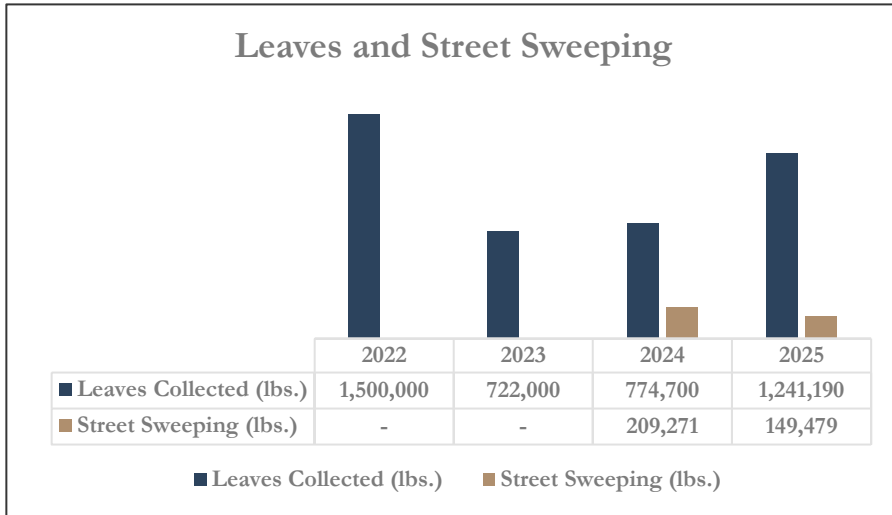
NEW ALBANY



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.

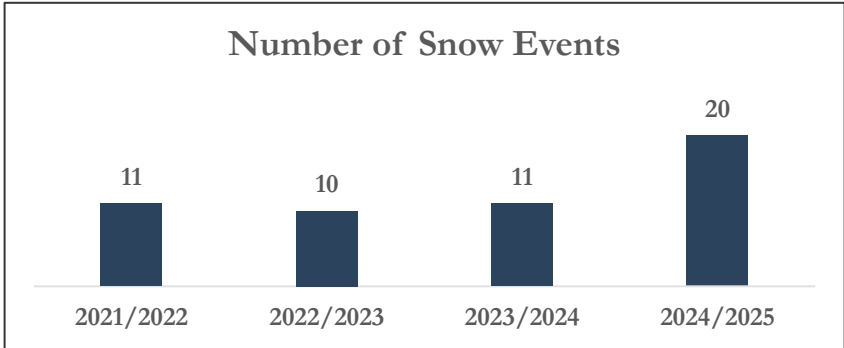
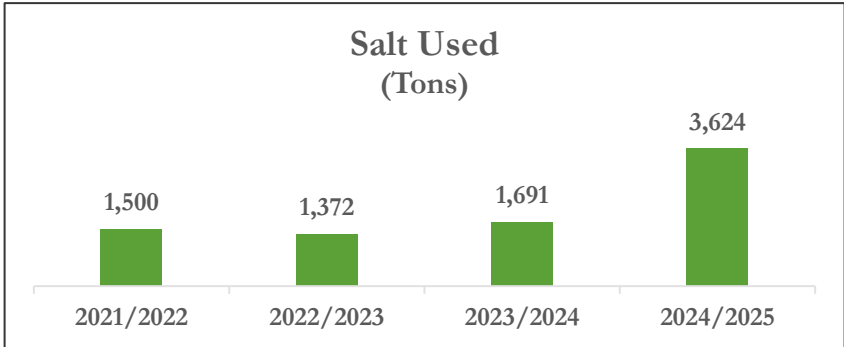
NEW ALBANY



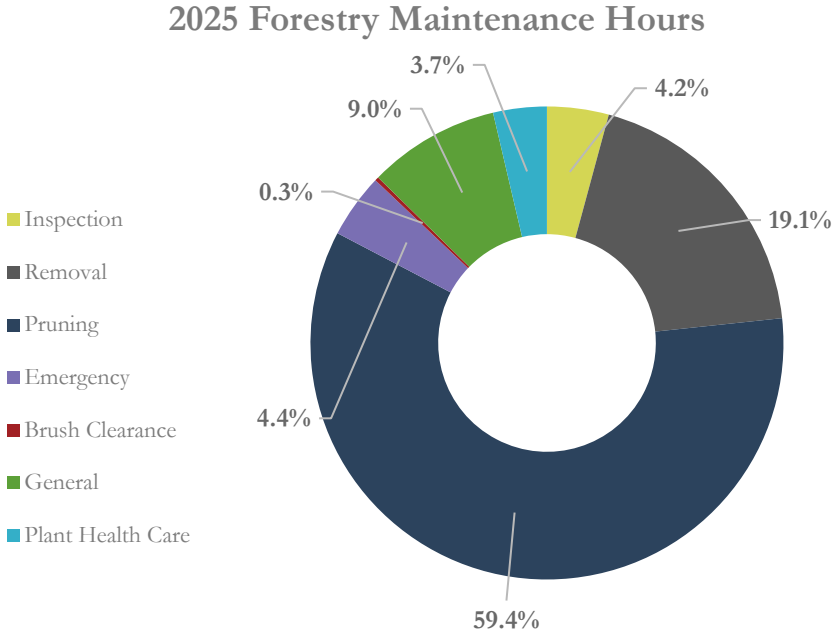
Leaf pickup is divided into 9 districts throughout the city. When one district is cleared entirely our crews will begin work on the next sequential district. Our goal is to provide weekly collection services to the community. This year to date, our crews have completed 5 passes through the community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

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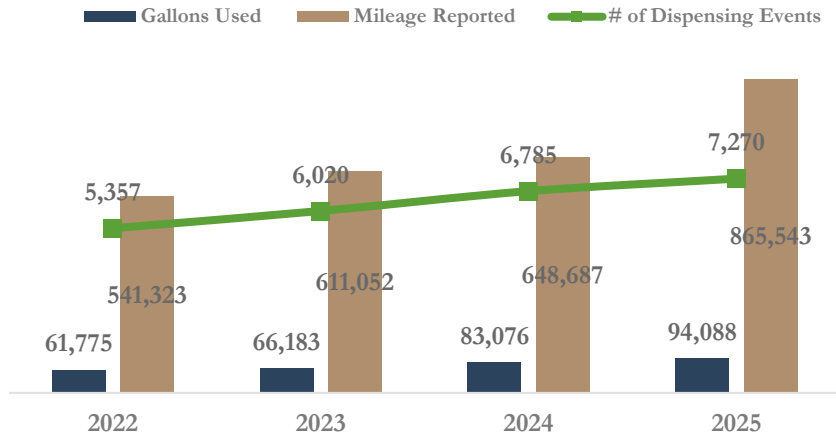


**When a snow and ice event begins, public service crews commence an immediate 24-hour response. Our goal is to have roadways completely cleared within 24 hours of the last snowfall. This goal is consistently met and exceeded.*

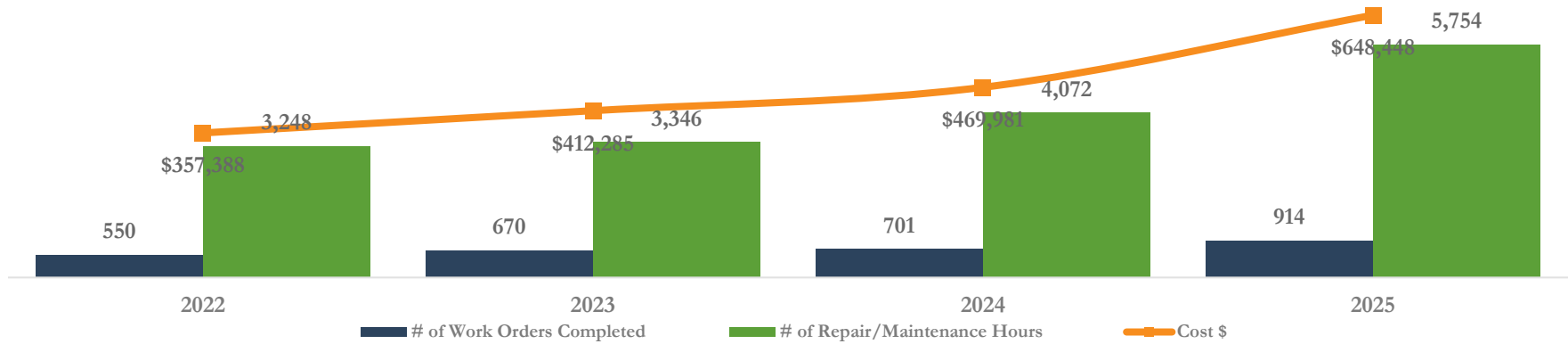


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Fuel Statistics



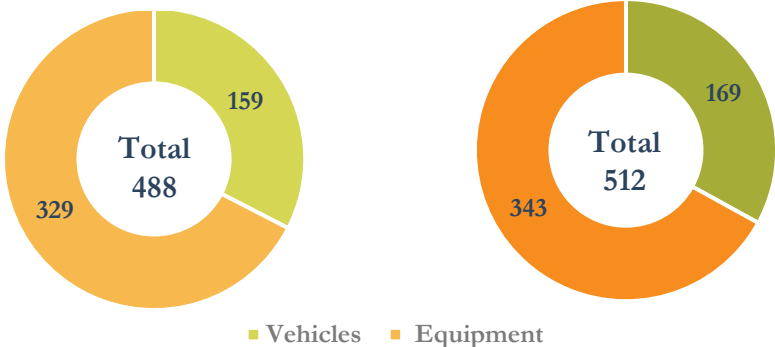
Fleet Work Order Statistics



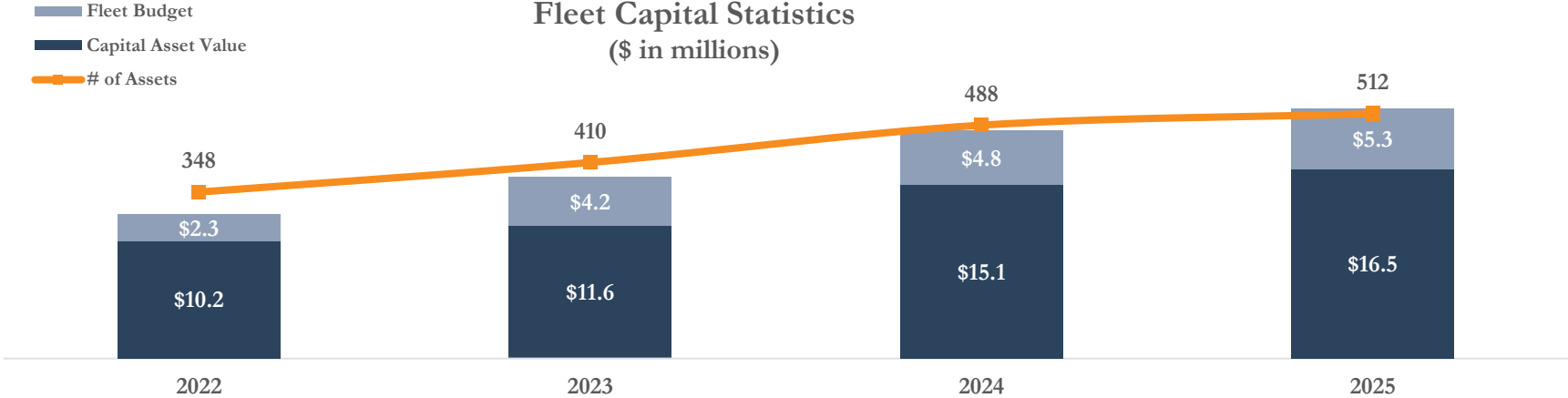
NEW ALBANY



Asset Composition



Fleet Capital Statistics (\$ in millions)



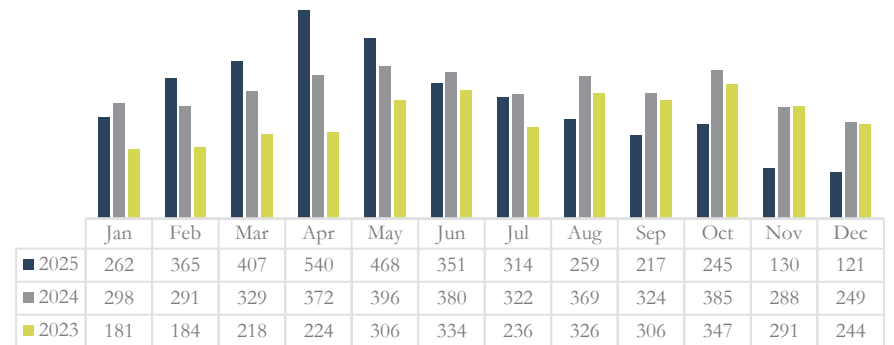
NEW ALBANY

Performance Measures – Public Service Department

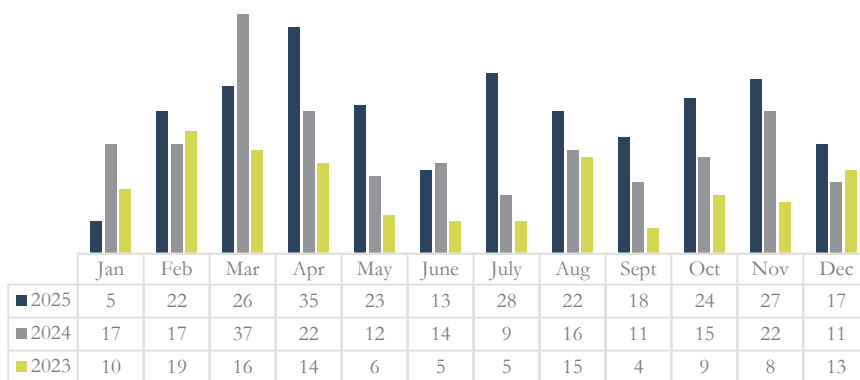
Future development through infrastructure and maintenance with a commitment to quality (Goal #1 & 3)

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.

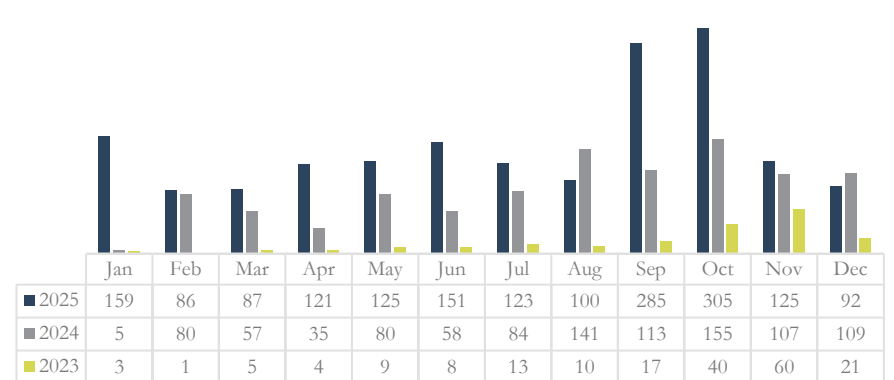
Ohio Utilities Protection Services (OUPS) Tickets Marked



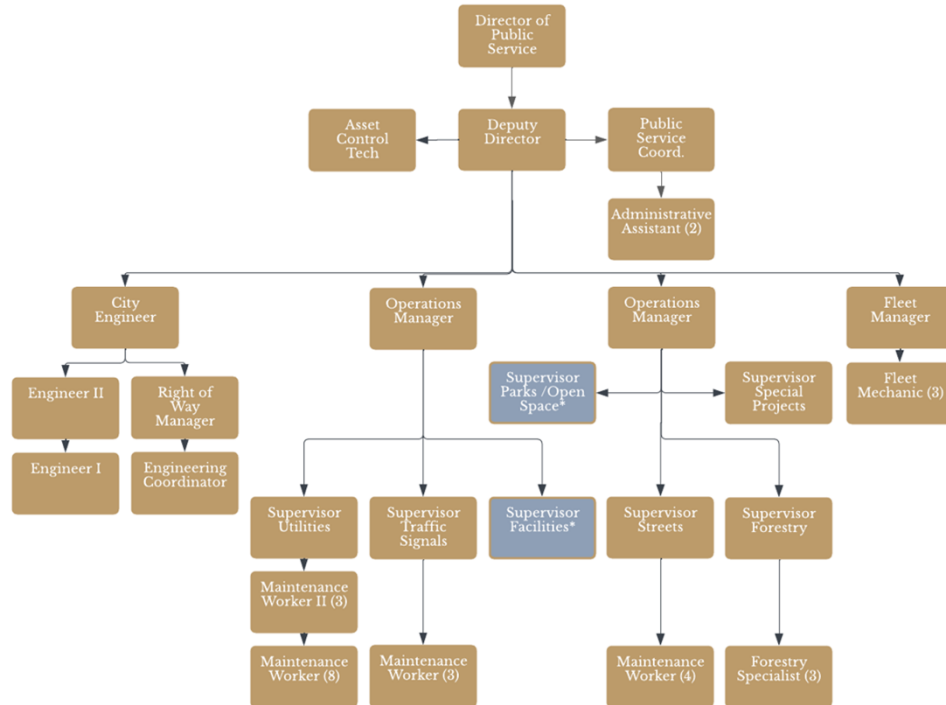
Issued Right of Way Permits



Special Hauling Permits



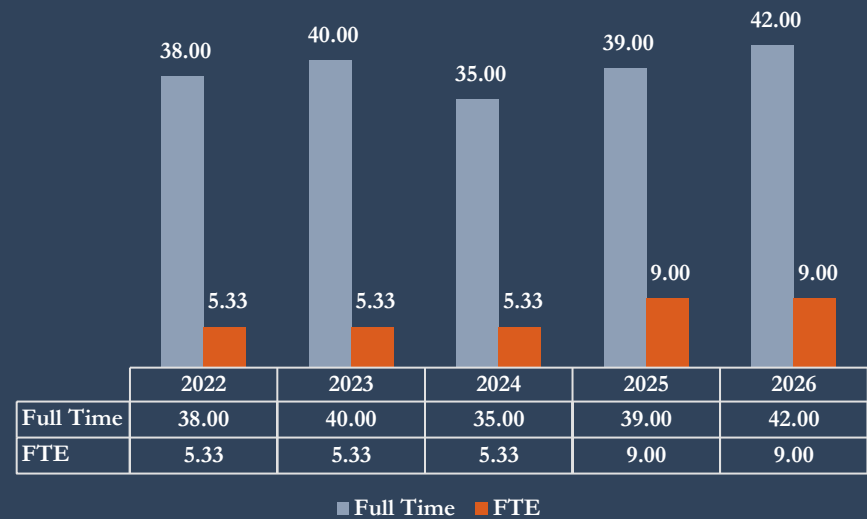
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Notes:

- *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. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.

Public Service Staffing



Notes:

- FTE includes interns, part time, and seasonal positions.
- 2022-2026 reflects approved 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 Actual	2026 Adopted	% Increase/ (Decrease)	
Public Service (5000)	\$ 3,437,854	\$ 3,255,244	\$ 3,673,051	\$ 1,146,663	\$ 1,450,166	\$ 1,775,118	22.41%	
Fleet Maintenance (5100)	-	333,410	363,534	407,995	507,799	571,493	12.54%	
Infrastructure Maintenance (5200)	-	-	-	1,948,387	2,238,566	3,171,679	41.68%	
Public Service Engineering & Planning (5300)	-	-	-	-	-	808,181	0.00%	
Total Personal Services	3,437,854	3,588,654	4,036,586	3,503,045	4,196,531	6,326,470	50.75%	
Public Service (5000)	873,638	706,468	741,217	648,021	1,064,753	875,000	-17.82%	
Fleet Maintenance (5100)	-	415,274	483,063	413,855	609,669	749,000	22.85%	
Infrastructure Maintenance (5200)	-	-	451,215	828,351	1,033,622	1,685,250	63.04%	
Public Service Engineering & Planning (5300)	-	-	-	-	-	540,000	0.00%	
Total Operating & Contractual Services	873,638	1,121,742	1,675,495	1,890,226	2,708,044	3,849,250	42.14%	
<i>Facilities - Service Complex (6030)</i>	97,484	157,970	219,656	172,831	208,457	284,000	36.24%	
<i>Information Technology General Fund</i>				38,397	60,770	655,600	978.82%	
<i>Capital Equipment Fund</i>			1,772,394	1,192,500	733,457	645,500	-11.99%	
Total Expenditures	\$ 4,311,491	\$ 4,710,396	\$ 7,484,475	\$ 6,624,168	\$ 7,698,801	\$ 11,476,820	49.07%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,195,829	\$ 2,384,617	\$ 2,708,769	\$ 2,427,673	\$ 2,899,423	\$ 4,085,286	40.90%	
Pensions	307,571	333,665	376,414	339,080	405,609	571,705	40.95%	
Benefits	917,259	850,498	915,334	708,065	848,538	1,590,879	87.48%	
Professional Development	17,194	19,874	36,069	28,227	42,961	78,600	82.96%	
Total Personal Services	3,437,854	3,588,654	4,036,586	3,503,045	4,196,531	6,326,470	50.75%	
Materials & Supplies	422,111	532,273	530,599	399,695	545,641	1,285,100	135.52%	
Clothing & Uniforms	14,239	25,748	27,849	27,750	39,997	47,000	17.51%	
Utilities & Communications	15,036	15,748	21,373	24,726	29,356	35,000	19.23%	
Maintenance & Repairs	302,270	376,640	870,539	725,806	960,789	1,493,000	55.39%	
Consulting & Contract Services	319,487	478,008	703,183	1,443,186	1,986,149	2,642,250	33.03%	
Payment for Services	5,425	2,831	8,876	1,953	2,948	2,500	-15.20%	
Miscellaneous	-	-	-	-	2,411	20,000	729.50%	
Total Operating & Contractual Services	1,078,569	1,431,249	2,162,418	2,623,117	3,567,292	5,524,850	54.88%	
Total Expenditures	\$ 4,516,423	\$ 5,019,903	\$ 6,199,004	\$ 6,126,161	\$ 7,763,823	\$ 11,851,320	52.65%	
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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,195,829	\$ 2,384,617	\$ 2,708,769	\$ 2,427,673	\$ 2,899,423	\$ 4,085,286	40.90%	
Pensions	307,571	333,665	376,414	339,080	405,609	571,705	40.95%	
Benefits	917,259	850,498	915,334	708,065	848,538	1,590,879	87.48%	
Professional Development	17,194	19,874	36,069	28,227	42,961	78,600	82.96%	
Total Personal Services	3,437,854	3,588,654	4,036,586	3,503,045	4,196,531	6,326,470	50.75%	
Materials & Supplies	292,180	397,207	385,748	328,734	506,691	1,120,100	121.06%	
Clothing & Uniforms	14,239	25,748	27,849	27,750	39,997	47,000	17.51%	
Utilities & Communications	15,036	15,748	21,373	24,726	29,356	35,000	19.23%	
Maintenance & Repairs	302,270	376,640	745,836	639,795	960,789	1,368,000	42.38%	
Consulting & Contract Services	244,487	303,567	485,813	867,268	1,226,621	1,912,250	55.90%	
Payment for Services	5,425	2,831	8,876	1,953	2,948	2,500	-15.20%	
Miscellaneous	-	-	-	-	2,411	20,000	418.44%	
Total Operating & Contractual Services	873,638	1,121,742	1,675,495	1,890,226	2,768,814	4,504,850	62.70%	
Total Expenditures	\$ 4,311,491	\$ 4,710,396	\$ 5,712,081	\$ 5,393,271	\$ 6,965,344	\$ 10,831,320	55.50%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,195,829	\$ 2,384,617	\$ 2,708,769	\$ 2,427,673	\$ 2,899,423	\$ 4,085,286	40.90%	
Pensions	307,571	333,665	376,414	339,080	405,609	571,705	40.95%	
Benefits	917,259	850,498	915,334	708,065	848,538	1,590,879	87.48%	
Professional Development	17,194	19,874	36,069	28,227	42,961	78,600	82.96%	
Total Personal Services	3,437,854	3,588,654	4,036,586	3,503,045	4,196,531	6,326,470	50.75%	
Materials & Supplies	292,180	397,207	385,748	328,734	498,561	575,000	15.33%	
Clothing & Uniforms	14,239	25,748	27,849	27,750	39,997	47,000	17.51%	
Utilities & Communications	15,036	15,748	21,373	24,726	29,356	34,000	15.82%	
Maintenance & Repairs	302,270	376,640	745,836	639,795	908,149	1,258,500	38.58%	
Consulting & Contract Services	244,487	303,567	485,813	867,268	1,226,621	1,912,250	55.90%	
Payment for Services	5,425	2,831	8,876	1,953	2,948	2,500	-15.20%	
Miscellaneous	-	-	-	-	2,411	20,000	729.50%	
Total Operating & Contractual Services	873,638	1,121,742	1,675,495	1,890,226	2,708,044	3,849,250	42.14%	
Total Expenditures	\$ 4,311,491	\$ 4,710,396	\$ 5,712,081	\$ 5,393,271	\$ 6,904,574	\$ 10,175,720	47.38%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 2,195,829	\$ 2,173,351	\$ 2,469,436	\$ 812,311	\$ 1,022,079	\$ 1,125,040	10.07%	
Pensions	307,571	304,216	343,106	113,272	142,819	157,388	10.20%	
Benefits	917,259	761,803	826,633	194,899	244,907	437,690	78.72%	
Professional Development	17,194	15,874	33,876	26,181	40,361	55,000	36.27%	
Total Personal Services	3,437,854	3,255,244	3,673,051	1,146,663	1,450,166	1,775,118	22.41%	
Materials & Supplies	292,180	272,738	265,510	235,704	372,900	415,000	11.29%	
Clothing & Uniforms	14,239	23,248	25,849	25,045	38,104	43,000	12.85%	
Utilities & Communications	15,036	15,748	21,373	24,726	29,356	34,000	15.82%	
Maintenance & Repairs	302,270	137,339	167,546	89,270	68,295	100,000	46.42%	
Consulting & Contract Services	244,487	254,564	252,263	271,322	550,738	268,000	-51.34%	
Payment for Services	5,425	2,831	8,676	1,953	2,948	2,500	-15.20%	
Miscellaneous	-	-	-	-	2,411	12,500	418.44%	
Total Operating & Contractual Services	873,638	706,468	741,217	648,021	1,064,753	875,000	-17.82%	
Total Expenditures	\$ 4,311,491	\$ 3,961,712	\$ 4,414,268	\$ 1,794,683	\$ 2,514,919	\$ 2,650,118	5.38%	

Public Service - General Fund - Fleet Maintenance Division (5100)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ -	\$ 211,266	\$ 239,333	\$ 275,195	\$ 346,516	\$ 373,498	7.79%	
Pensions	-	29,449	33,308	38,468	48,418	52,231	7.87%	
Benefits	-	88,695	88,701	92,286	110,265	133,264	20.86%	
Professional Development	-	4,000	2,193	2,045	2,600	12,500	380.77%	
Total Personal Services	-	333,410	363,534	407,995	507,799	571,493	12.54%	
Materials & Supplies	-	124,470	114,202	93,030	125,661	160,000	27.33%	
Clothing & Uniforms	-	2,500	2,000	2,705	1,893	4,000	111.32%	
Maintenance & Repairs	-	239,301	242,288	271,463	398,905	477,500	19.70%	
Consulting & Contract Services	-	49,003	124,372	46,657	83,210	100,000	20.18%	
Payment for Services	-	-	200	-	-	-	0.00%	
Miscellaneous	-	-	-	-	-	7,500	0.00%	
Total Operating & Contractual Services	-	415,274	483,063	413,855	609,669	749,000	22.85%	
Total Expenditures	\$ -	\$ 748,684	\$ 846,597	\$ 821,850	\$ 1,117,468	\$ 1,320,493	18.17%	

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 Actual	2026 Adopted	% Increase/ (Decrease)		
Salaries & Wages	\$ -	\$ -	\$ -	\$ 1,340,168	\$ 1,530,828	\$ 2,056,114	34.31%		
Pensions	-	-	-	187,339	214,372	287,856	34.28%		
Benefits	-	-	-	420,880	493,366	827,708	67.77%		
Total Personal Services	-	-	-	1,948,387	2,238,566	3,171,679	41.68%		
Materials & Supplies	-	-	6,035	-	-	-	0.00%		
Maintenance & Repairs	-	-	336,002	279,062	440,949	681,000	54.44%		
Consulting & Contract Services	-	-	109,178	549,289	592,673	1,004,250	69.44%		
Total Operating & Contractual Services	-	-	451,215	828,351	1,033,622	1,685,250	63.04%		
Total Expenditures	\$ -	\$ -	\$ 451,215	\$ 2,776,737	\$ 3,272,188	\$ 4,856,929	48.43%		
Public Service - General Fund - Engineering & Planning Division (5300)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% 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%		

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	-	-	-	8,130	545,100	6604.80%
Utilities & Communications	-	-	-	-	-	1,000	0.00%
Maintenance & Repairs	-	-	-	-	52,640	109,500	108.02%
Total Operating & Contractual Services	-	-	-	-	60,770	655,600	978.82%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 60,770	\$ 655,600	978.82%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Gas Tax & Motor Vehicle License Tax	\$ 592,617	\$ 596,540	\$ 638,091	\$ 665,459	\$ 660,113	\$ 650,000	-1.53%	
Interest Income	13,577	14,428	50,694	63,160	22,809	30,000	31.53%	
Total Revenues	606,193	610,968	688,784	728,619	682,922	680,000	-0.43%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	75,110	78,216	79,851	70,961	18,950	80,000	322.16%	
Consulting & Contract Services	50,000	74,441	17,369	75,918	109,528	75,000	-31.52%	
Total Operating & Contractual Services	125,110	152,656	97,220	146,879	128,478	155,000	20.64%	
Total Expenditures	\$ 125,110	\$ 152,656	\$ 97,220	\$ 146,879	\$ 128,478	\$ 155,000	20.64%	
Public Service - State Highway Fund								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Gas Tax & Motor Vehicle License Tax	\$ 48,050	\$ 48,368	\$ 51,737	\$ 53,956	\$ 53,523	\$ 51,000	-4.71%	
Interest Income	1,451	3,261	12,577	19,770	14,070	20,000	42.14%	
Total Revenues	49,501	51,630	64,314	73,727	67,593	71,000	5.04%	
Total Personal Services	-	-	-	-	-	-	0.00%	
Materials & Supplies	15,257	3,850	-	-	-	20,000	0.00%	
Total Operating & Contractual Services	15,257	3,850	-	-	-	20,000	0.00%	
Total Expenditures	\$ 15,257	\$ 3,850	\$ -	\$ -	\$ -	\$ 20,000	0.00%	

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 Actual	2026 Adopted	% Increase/ (Decrease)		
Gas Tax & Motor Vehicle License Tax	\$ 84,545	\$ 585,251	\$ 88,444	\$ 86,185	\$ 85,921	\$ 90,000	4.75%		
Interest Income	2,505	9,460	20,359	24,960	13,433	30,000	123.33%		
Total Revenues	87,049	594,711	108,803	111,145	99,354	120,000	20.78%		
Total Personal Services	-	-	-	-	-	-	0.00%		
Materials & Supplies	39,564	53,000	65,000	-	20,000	65,000	225.00%		
Maintenance & Repairs	-	-	89,713	86,011	-	90,000	0.00%		
Total Operating & Contractual Services	39,564	53,000	154,713	86,011	20,000	155,000	675.00%		
Total Expenditures	\$ 39,564	\$ 53,000	\$ 154,713	\$ 86,011	\$ 20,000	\$ 155,000	675.00%		

Public Service - Economic Development (NACA) Fund (Restricted)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)		
Funds from NACA/NAECA	\$ -	\$ -	\$ 135,000	\$ 535,000	\$ 655,000	\$ 690,000	5.34%		
Total Revenues	-	-	135,000	535,000	655,000	690,000	5.34%		
Total Personal Services	-	-	-	-	-	-	0.00%		
Maintenance & Repairs	-	-	34,990	-	-	35,000	0.00%		
Consulting & Contract Services	25,000	100,000	200,000	500,000	650,000	655,000	0.77%		
Total Operating & Contractual Services	25,000	100,000	234,990	500,000	650,000	690,000	6.15%		
Total Expenditures	\$ 25,000	\$ 100,000	\$ 234,990	\$ 500,000	\$ 650,000	\$ 690,000	6.15%		

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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
Checks Issued	2,829	2,999	2,963	2,920
Electronic Payments Processed	*	282	339	384
Invoices Processed	7,358	8,606	9,089	9,889
Average Vouchers per Check	2.60	2.62	2.75	3.12
Purchase Orders Issued	1,031	1,155	1,108	1,144

**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)



NEW ALBANY

2025 Accomplishments:

- 2025 GFOA Distinguished Budget
- 2025 90+ cashVest Award
 - Achieved score of 100 for all quarters of 2025
- 2024 GFOA ACFR Certificate of Achievement for Excellence in Financial Reporting – 21st consecutive year
- 2024 AOS Distinguished Reporting
- 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 (as of 9/30/25)
 - 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

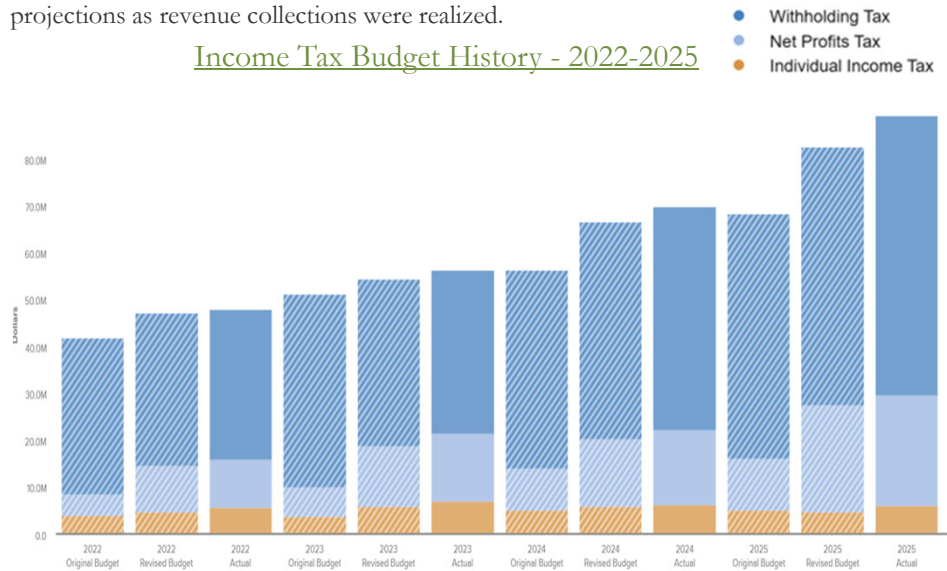
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Performance Measures – Finance Department

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

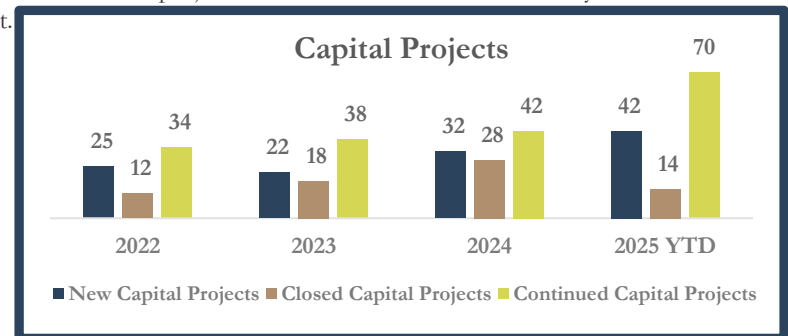
Income tax is generally New Albany’s largest single source of revenue and provides for operations and capital projects, alike. The continuous and close monitoring, which occurs each month upon distribution from RITA (Regional Income Tax Agency) and the State of Ohio Tax Division, is important to quickly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



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.



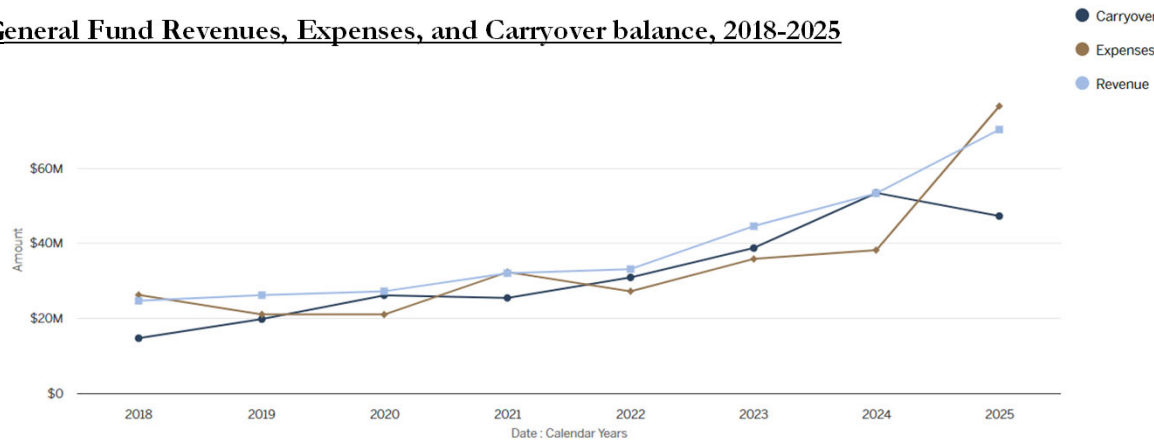
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Performance Measures – Finance Department, continued

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

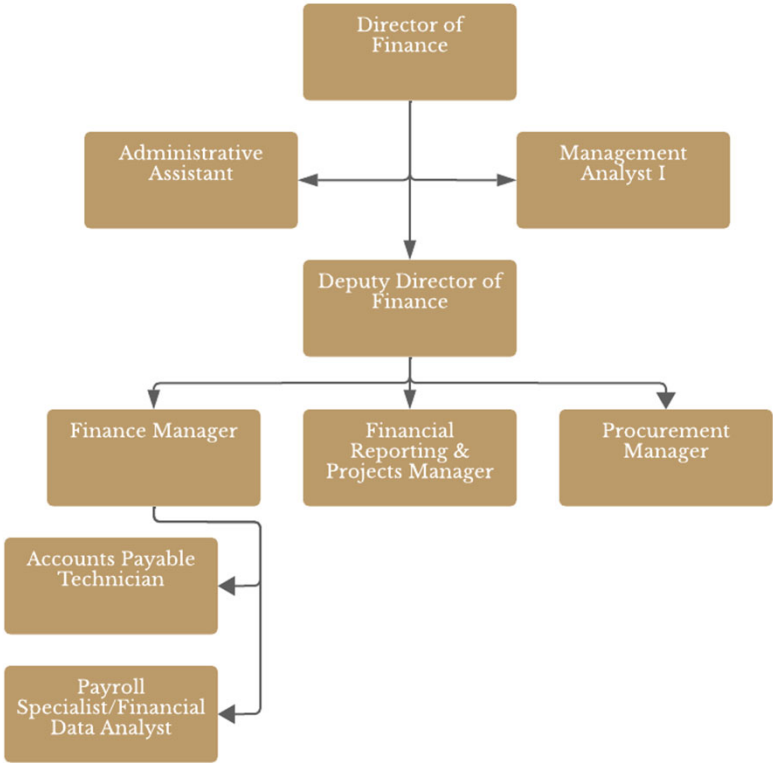


*New Albany's adopted General fund reserve policy states the carryover balance shall be maintained at a level greater than 30% of the total expenditures. New Albany's management policy places a higher standard on the same carryover balance in which the reserve is maintained at a value greater than 65% 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.

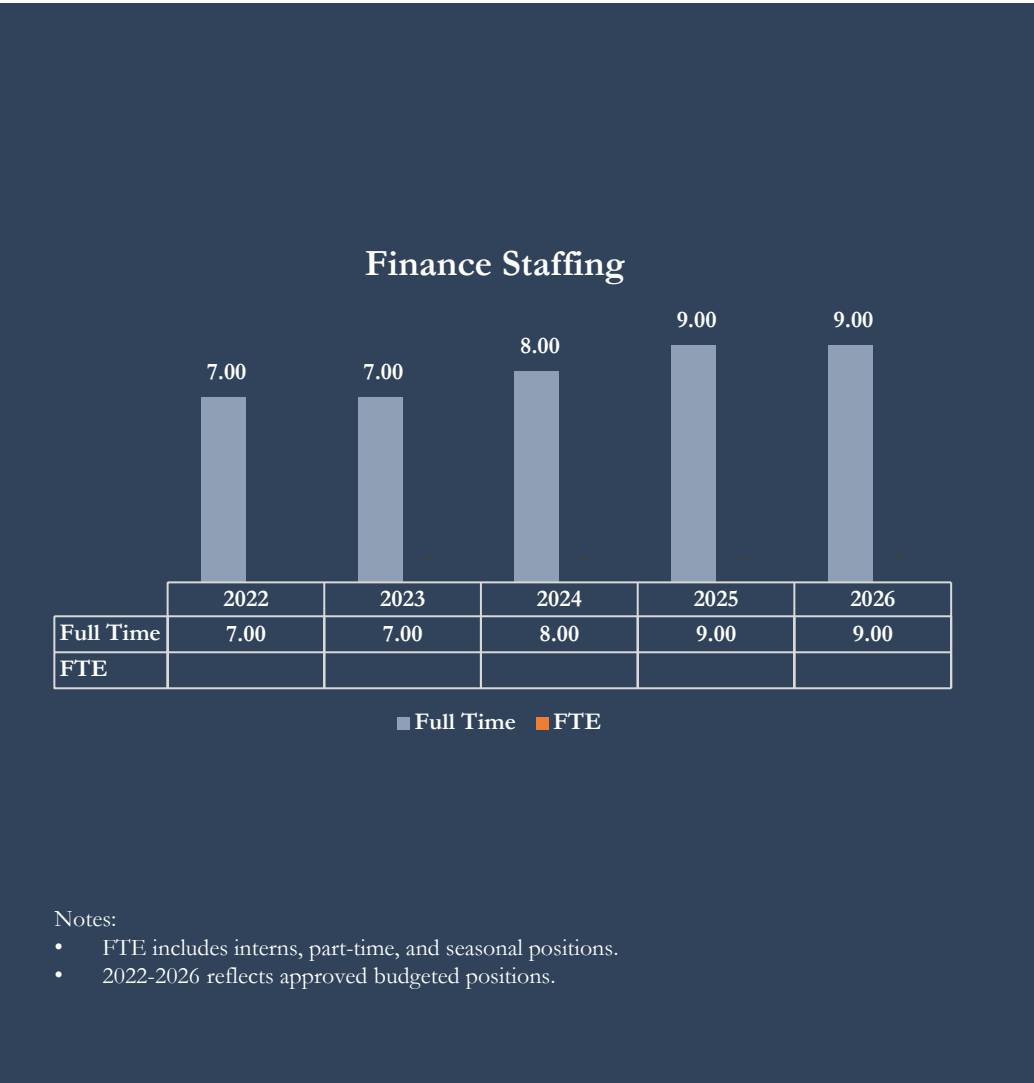
	2018	2019	2020	2021	2022	2023	2024	2025
Carryover	14,685,187	19,777,650	26,131,809	25,413,645	30,896,961	38,726,121	53,425,088	47,265,142
Revenue	24,656,869	26,178,912	27,217,543	32,024,165	33,106,900	44,558,795	53,340,483	70,350,655
Expenses	26,224,577	21,054,634	21,002,212	32,314,974	27,199,209	35,822,684	38,184,878	76,599,889
CO % of Expenses*	56%	94%	124%	79%	122%	108%	140%	62%

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

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- 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. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.



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 Actual	2026 Adopted	% Increase/ (Decrease)
Finance (7020)	\$ 1,363,638	\$ 1,433,685	\$ 1,791,931	\$ 2,341,875	\$ 2,509,191	\$ 3,118,887	24.30%
Total Personal Services	1,363,638	1,433,685	1,791,931	2,341,875	2,509,191	3,118,887	24.30%
Finance (7020)	1,412,150	1,527,759	1,908,162	2,254,214	3,033,078	3,094,650	2.03%
Total Operating & Contractual Services	1,412,150	1,527,759	1,908,162	2,254,214	3,033,078	3,094,650	2.03%
<i>Facilities - 8000 Walton Parkway (6042)</i>	-	60,000	60,357	63,874	1,963	-	-100.00%
<i>Information Technology General Fund</i>				99,551	109,350	148,650	35.94%
<i>Capital Equipment Fund</i>				-	-	-	0.00%
Total Expenditures	\$ 2,775,788	\$ 2,961,444	\$ 3,700,093	\$ 4,695,640	\$ 5,651,620	\$ 6,362,187	12.57%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 468,535	\$ 512,439	\$ 616,137	\$ 775,444	\$ 871,126	\$ 1,033,096	18.59%	
Pensions	64,987	72,779	85,046	108,386	122,203	144,457	18.21%	
Benefits	131,277	119,866	177,579	236,301	247,036	341,971	38.43%	
Professional Development	17,020	11,758	17,203	50,807	14,231	39,920	180.52%	
Total Personal Services	681,819	716,842	895,966	1,170,937	1,254,596	1,559,444	24.30%	
Materials & Supplies	2,485	3,295	6,728	6,667	20,084	7,000	-65.15%	
Utilities & Communications	-	114	229	305	-	-	0.00%	
Maintenance & Repairs	-	-	-	-	114,341	148,650	30.01%	
Consulting & Contract Services	134,077	196,762	262,616	250,994	292,219	281,000	-3.84%	
Payment for Services	569,513	563,708	683,755	868,895	1,133,660	1,185,000	4.53%	
Miscellaneous	-	-	754	246	19,603	-	-100.00%	
Total Operating & Contractual Services	706,075	763,880	954,081	1,127,107	1,579,907	1,621,650	2.64%	
Total Expenditures	\$ 1,387,894	\$ 1,480,722	\$ 1,850,046	\$ 2,298,044	\$ 2,834,503	\$ 3,181,094	12.23%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 468,535	\$ 512,439	\$ 616,137	\$ 775,444	\$ 871,126	\$ 1,033,096	18.59%	
Pensions	64,987	72,779	85,046	108,386	122,203	144,457	18.21%	
Benefits	131,277	119,866	177,579	236,301	247,036	341,971	38.43%	
Professional Development	17,020	11,758	17,203	50,807	14,231	39,920	180.52%	
Total Personal Services	681,819	716,842	895,966	1,170,937	1,254,596	1,559,444	24.30%	
Materials & Supplies	2,485	3,295	6,728	6,667	20,084	7,000	-65.15%	
Utilities & Communications	-	114	229	305	-	-	0.00%	
Maintenance & Repairs	-	-	-	-	114,341	148,650	30.01%	
Consulting & Contract Services	134,077	196,762	262,616	250,994	292,219	281,000	-3.84%	
Payment for Services	569,513	563,708	683,755	868,895	1,133,660	1,185,000	4.53%	
Miscellaneous	-	-	754	246	19,603	-	-100.00%	
Total Operating & Contractual Services	706,075	763,880	954,081	1,127,107	1,579,907	1,621,650	2.64%	
Total Expenditures	\$ 1,387,894	\$ 1,480,722	\$ 1,850,046	\$ 2,298,044	\$ 2,834,503	\$ 3,181,094	12.23%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 468,535	\$ 512,439	\$ 616,137	\$ 775,444	\$ 871,126	\$ 1,033,096	18.59%	
Pensions	64,987	72,779	85,046	108,386	122,203	144,457	18.21%	
Benefits	131,277	119,866	177,579	236,301	247,036	341,971	38.43%	
Professional Development	17,020	11,758	17,203	50,807	14,231	39,920	180.52%	
Total Personal Services	681,819	716,842	895,966	1,170,937	1,254,596	1,559,444	24.30%	
Materials & Supplies	2,485	3,295	6,728	6,667	7,689	7,000	-8.96%	
Utilities & Communications	-	114	229	305	-	-	0.00%	
Maintenance & Repairs	-	-	-	-	-	-	0.00%	
Consulting & Contract Services	134,077	196,762	262,616	250,994	292,219	281,000	-3.84%	
Payment for Services	569,513	563,708	683,755	868,895	1,133,660	1,185,000	4.53%	
Miscellaneous	-	-	754	246	19,603	-	-100.00%	
Total Operating & Contractual Services	706,075	763,880	954,081	1,127,107	1,453,171	1,473,000	1.36%	
Total Expenditures	\$ 1,387,894	\$ 1,480,722	\$ 1,850,046	\$ 2,298,044	\$ 2,707,767	\$ 3,032,444	11.99%	

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 Actual	2026 Adopted	% Increase/ (Decrease)				
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					0.00%
Total Personal Services	-	-	-	-	-	-					0.00%
Materials & Supplies	-	-	-	-	12,395	-					-100.00%
Maintenance & Repairs	-	-	-	-	114,341	148,650					30.01%
Total Operating & Contractual Services	-	-	-	-	126,736	148,650					17.29%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 126,736	\$ 148,650					17.29%

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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
 - Bevelhymmer 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
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	26

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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

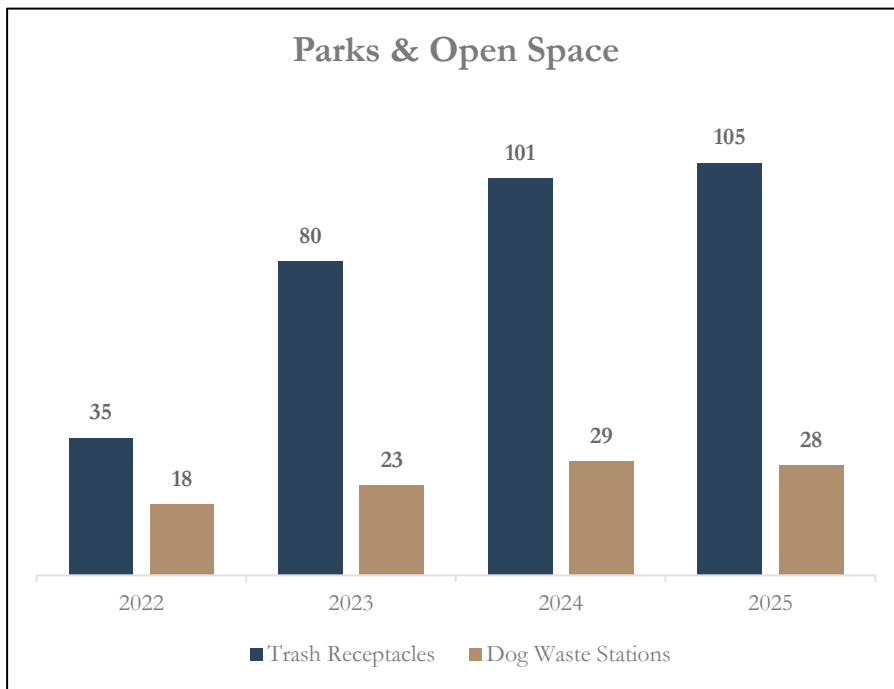
Looking Forward:

- 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

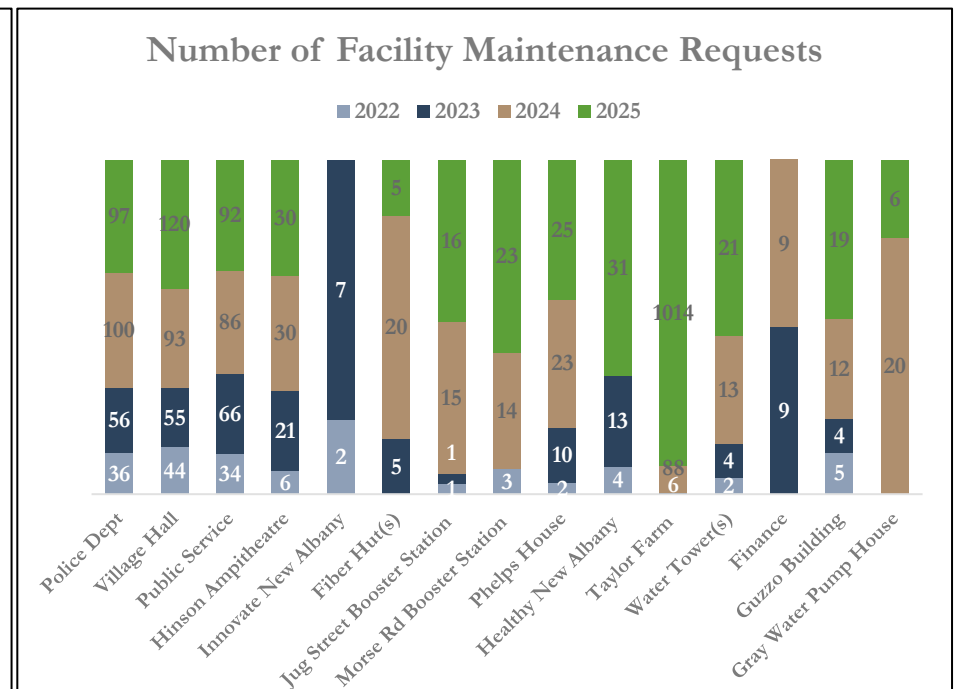
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Performance Measures – Land & Building Maintenance Department Future development through infrastructure and maintenance with a commitment to quality (Goal #1 & 3)

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.

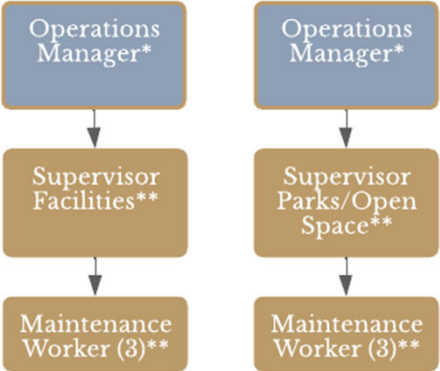


Trash receptacles are emptied daily from April 1-November 1. Taylor Farm Park and Rose Run Park are emptied twice daily during peak season.

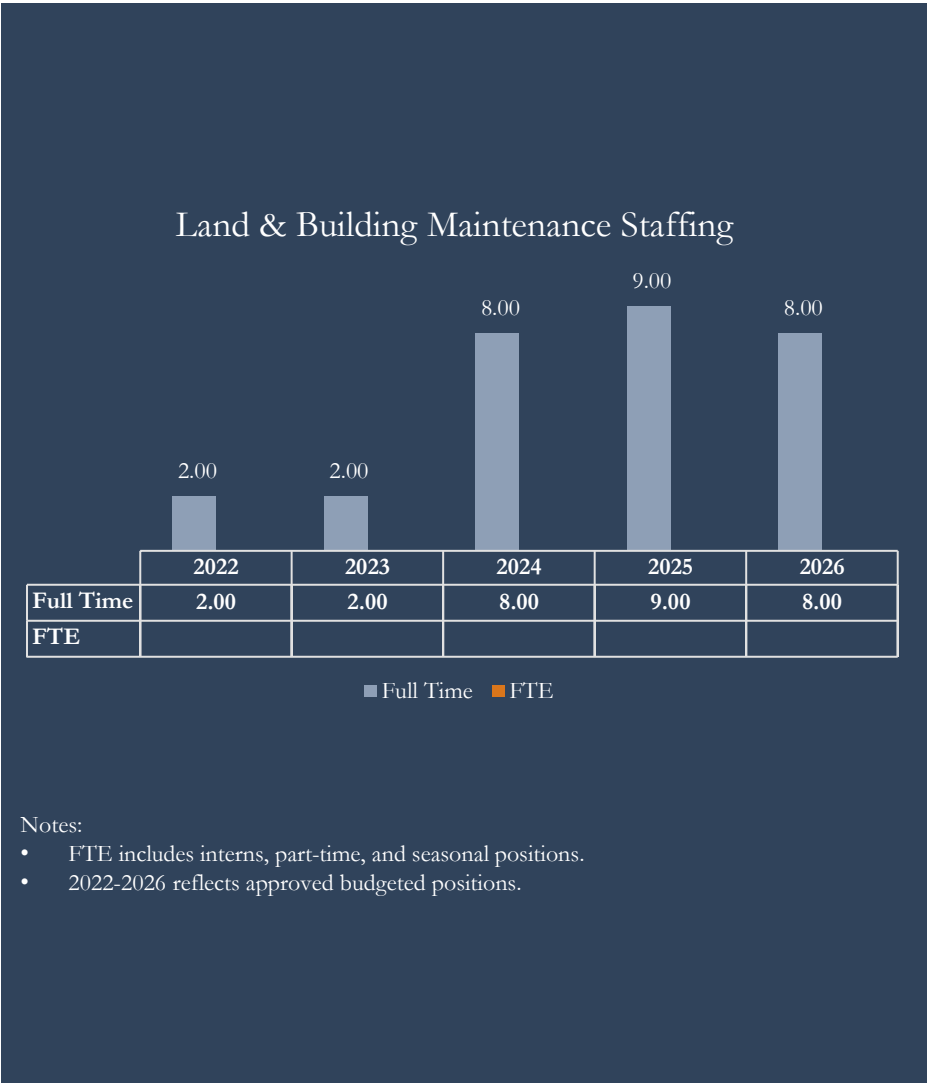


Maintenance requests shown above are outside of monthly preventive maintenance.

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- 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. The final impact to the organization chart will be finalized during 2026 and included with the 2027 annual budget program.



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 Actual	2026 Adopted	% Increase/ (Decrease)	
Land & Building Maintenance (6000)	\$ 68,907	\$ 72,814	\$ 28,688	\$ 396,935	\$ 480,292	\$ 516,538	7.55%	
Pocket Parks & Miscellaneous Land (6050)	-	-	-	439,591	443,997	495,750	11.66%	
Total Personal Services	68,907	72,814	28,688	836,527	924,289	1,012,288	9.52%	
Land & Building Maintenance (6000)	625,907	670,396	507,221	603,441	677,454	1,008,000	48.79%	
Administration Building (6010)	70,472	85,198	150,312	252,010	148,758	180,000	21.00%	
Police Building (6020)	116,028	282,321	245,646	269,964	225,393	302,700	34.30%	
Service Complex (6030)	97,484	157,970	219,656	172,831	208,457	284,000	36.24%	
Phelps House (6041)	1,334	2,446	6,811	26,429	12,086	25,500	110.99%	
8000 Walton Parkway - Finance (6042)	-	60,000	60,357	63,874	1,963	-	-100.00%	
39 East Main (6043)	26,625	27,715	33,874	29,827	27,905	39,350	41.02%	
Amphitheater (6044)	17,441	46,221	64,259	41,420	60,743	92,500	52.28%	
Intel Trailer (6045)	-	-	3,805	-	-	-	0.00%	
7815 Walton Pkwy - City Offices (6046)	-	-	-	10,000	268,688	442,500	64.69%	
Pocket Parks & Miscellaneous Land (6050)	2,370	62,043	28,645	26,876	87,218	120,000	37.59%	
Rose Run Park (6051)	52,621	17,557	65,295	35,443	65,620	79,500	21.15%	
Taylor Farm (6052)	160	5,509	93,017	63,388	145,315	195,000	34.19%	
Pickleball Facility (6053)	-	-	-	11,679	27,928	41,000	46.81%	
Greywater Pump House (6060)	74,016	76,082	75,324	116,861	92,747	154,000	66.04%	
Water Tower/Fiber Hut @ Beech (6061)	23,401	13,096	16,800	24,461	24,700	28,500	15.38%	
Bevelhymmer Fiber Hut (6062)	2,762	4,003	11,799	7,706	7,976	12,000	50.45%	
Johnstown Water Tower (6063)	18,047	12,409	14,057	21,468	15,251	29,500	93.42%	
Morse Road Booster Station (6064)	28,930	64,800	131,493	76,476	105,264	158,000	50.10%	
Temporary Lift Stations (6065)	4,548	-	-	-	-	-	0.00%	
Jug Street Booster Station (6066)	12,352	38,451	31,852	37,280	50,876	55,000	8.11%	
Clover Valley Lift Generator (6067)	-	-	-	-	3,701	20,500	453.90%	
Clover Valley Water Tower (6068)	-	-	-	-	817	-	-100.00%	
Business Park Infrastructure (6070)	-	-	-	-	214	-	-100.00%	
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	2,259,074	3,267,550	44.64%	

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>	-	-	-	-	7,000	-	-	-100.00%
<i>Capital Equipment Fund- N/A</i>	-	-	-	-	-	-	-	0.00%
Total Expenditures	\$ 1,293,406	\$ 1,766,899	\$ 1,838,911	\$ 2,727,961	\$ 3,190,363	\$ 4,279,838		34.15%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 41,162	\$ 45,424	\$ 18,797	\$ 575,861	\$ 662,558	\$ 698,502	5.42%	
Pensions	5,763	6,359	2,562	79,917	92,758	97,790	5.42%	
Benefits	21,983	21,030	7,329	180,749	168,973	215,996	27.83%	
Total Personal Services	68,907	72,814	28,688	836,527	924,289	1,012,288	9.52%	
Materials & Supplies	13,052	202,436	22,707	17,066	31,427	96,000	205.47%	
Utilities & Communications	420,499	685,113	819,882	884,532	933,433	1,048,250	12.30%	
Maintenance & Repairs	767,201	1,084,708	668,469	492,512	455,795	749,000	64.33%	
Consulting & Contract Services	11,889	181,969	925,542	1,057,371	1,358,918	2,013,200	48.15%	
Payment for Services	11,590	30,578	80,811	11,131	11,538	15,000	30.01%	
Miscellaneous	268	-	20,012	35,406	201,510	263,100	30.56%	
Total Operating & Contractual Services	1,224,499	2,184,804	2,537,424	2,498,018	2,992,619	4,184,550	39.83%	
Total Expenditures	\$ 1,293,406	\$ 2,257,617	\$ 2,566,112	\$ 3,334,544	\$ 3,916,909	\$ 5,196,838	32.68%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 41,162	\$ 45,424	\$ 18,797	\$ 575,861	\$ 662,558	\$ 698,502	5.42%	
Pensions	5,763	6,359	2,562	79,917	92,758	97,790	5.42%	
Benefits	21,983	21,030	7,329	180,749	168,973	215,996	27.83%	
Total Personal Services	68,907	72,814	28,688	836,527	924,289	1,012,288	9.52%	
Materials & Supplies	13,052	104,868	20,180	16,991	31,427	76,000	141.83%	
Utilities & Communications	420,499	458,090	548,726	605,853	648,758	731,250	12.72%	
Maintenance & Repairs	767,201	1,083,548	607,159	483,843	444,038	724,000	63.05%	
Consulting & Contract Services	11,889	17,002	533,334	738,210	928,803	1,458,200	57.00%	
Payment for Services	11,590	30,578	80,811	11,131	11,538	15,000	30.01%	
Miscellaneous	268	-	20,012	35,406	201,510	263,100	30.56%	
Total Operating & Contractual Services	1,224,499	1,694,086	1,810,223	1,891,434	2,266,074	3,267,550	44.19%	
Total Expenditures	\$ 1,293,406	\$ 1,766,899	\$ 1,838,911	\$ 2,727,961	\$ 3,190,363	\$ 4,279,838	34.15%	

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 41,162	\$ 45,424	\$ 18,797	\$ 575,861	\$ 662,558	\$ 698,502	5.42%	
Pensions	5,763	6,359	2,562	79,917	92,758	97,790	5.42%	
Benefits	21,983	21,030	7,329	180,749	168,973	215,996	27.83%	
Total Personal Services	68,907	72,814	28,688	836,527	924,289	1,012,288	9.52%	
Materials & Supplies	13,052	104,868	20,180	16,991	31,427	76,000	141.83%	
Utilities & Communications	420,499	458,090	548,726	605,853	648,758	731,250	12.72%	
Maintenance & Repairs	767,201	1,083,548	607,159	483,843	437,038	724,000	65.66%	
Consulting & Contract Services	11,889	17,002	533,334	738,210	928,803	1,458,200	57.00%	
Payment for Services	11,590	30,578	80,811	11,131	11,538	15,000	30.01%	
Miscellaneous	268	-	20,012	35,406	201,510	263,100	30.56%	
Total Operating & Contractual Services	1,224,499	1,694,086	1,810,223	1,891,434	2,259,074	3,267,550	44.64%	
Total Expenditures	\$ 1,293,406	\$ 1,766,899	\$ 1,838,911	\$ 2,727,961	\$ 3,183,363	\$ 4,279,838	34.44%	

Land & Building Maintenance - Land & Building Maintenance (6000)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Salaries & Wages	\$ 41,162	\$ 45,424	\$ 18,797	\$ 279,018	\$ 342,539	\$ 351,371	2.58%	
Pensions	5,763	6,359	2,562	38,359	47,955	49,192	2.58%	
Benefits	21,983	21,030	7,329	79,559	89,798	115,975	29.15%	
Total Personal Services	68,907	72,814	28,688	396,935	480,292	516,538	7.55%	
Utilities & Communications	138,457	140,868	165,035	155,513	157,031	180,000	14.63%	
Maintenance & Repairs	487,350	529,386	337,592	150,904	126,528	145,000	14.60%	
Consulting & Contract Services	-	-	4,594	297,024	393,896	675,500	71.49%	
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	677,454	1,008,000	48.79%	
Total Expenditures	\$ 694,814	\$ 743,210	\$ 535,909	\$ 1,000,376	\$ 1,157,747	\$ 1,524,538	31.68%	

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	217	14,672	-	-	-	-	0.00%
Utilities & Communications	26,857	25,112	32,615	38,376	40,173	40,000	-0.43%
Maintenance & Repairs	42,716	45,414	31,885	148,867	27,847	30,000	7.73%
Consulting & Contract Services	-	-	85,812	64,768	80,738	110,000	36.24%
Payment for Services	414	-	-	-	-	-	0.00%
Miscellaneous	268	-	-	-	-	-	0.00%
Total Operating & Contractual Services	70,472	85,198	150,312	252,010	148,758	180,000	21.00%
Total Expenditures	\$ 70,472	\$ 85,198	\$ 150,312	\$ 252,010	\$ 148,758	\$ 180,000	21.00%

Land & Building Maintenance - Police Building (6020)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	1,800	2,348	1,980	7,983	4,105	11,000	167.95%
Utilities & Communications	63,540	67,619	81,146	90,327	91,951	101,000	9.84%
Maintenance & Repairs	50,688	212,354	21,917	34,970	13,427	55,000	309.62%
Consulting & Contract Services	-	-	140,603	136,684	115,910	135,700	17.07%
Total Operating & Contractual Services	116,028	282,321	245,646	269,964	225,393	302,700	34.30%
Total Expenditures	\$ 116,028	\$ 282,321	\$ 245,646	\$ 269,964	\$ 225,393	\$ 302,700	34.30%

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 Actual	2026 Adopted	% 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	85,813	124,000	44.50%
Maintenance & Repairs	52,268	106,236	38,890	23,310	20,293	55,000	171.03%
Consulting & Contract Services	-	-	124,844	66,941	102,351	105,000	2.59%
Total Operating & Contractual Services	97,484	157,970	219,656	172,831	208,457	284,000	36.24%
Total Expenditures	\$ 97,484	\$ 157,970	\$ 219,656	\$ 172,831	\$ 208,457	\$ 284,000	36.24%

Land & Building Maintenance - Phelps House (6041)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	234	691	4,714	5,902	6,856	8,000	16.69%
Maintenance & Repairs	1,100	1,755	1,097	430	222	5,000	2154.69%
Consulting & Contract Services	-	-	1,000	20,097	5,008	12,500	149.60%
Total Operating & Contractual Services	1,334	2,446	6,811	26,429	12,086	25,500	110.99%
Total Expenditures	\$ 1,334	\$ 2,446	\$ 6,811	\$ 26,429	\$ 12,086	\$ 25,500	110.99%

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - 8000 Walton Pkwy - Finance (6042)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	-	60,000	3,584	34	-	-	0.00%
Utilities & Communications	-	-	-	68	457	-	-100.00%
Maintenance & Repairs	-	-	26,017	31,192	1,506	-	-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	1,963	-	-100.00%
Total Expenditures	\$ -	\$ 60,000	\$ 60,357	\$ 63,874	\$ 1,963	\$ -	-100.00%

Land & Building Maintenance - 39 East Main Property (6043)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	6,587	6,459	7,589	8,970	8,451	8,750	3.54%
Maintenance & Repairs	1,182	2,286	-	153	190	2,000	953.19%
Consulting & Contract Services	7,800	7,800	14,710	10,253	7,800	15,000	92.31%
Payment for Services	11,056	11,171	11,574	10,452	11,164	13,000	16.45%
Miscellaneous	-	-	-	-	300	600	100.00%
Total Operating & Contractual Services	26,625	27,715	33,874	29,827	27,905	39,350	41.02%
Total Expenditures	\$ 26,625	\$ 27,715	\$ 33,874	\$ 29,827	\$ 27,905	\$ 39,350	41.02%

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Amphitheater (6044)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% 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	22,960	25,000	8.89%	
Maintenance & Repairs	-	7,075	23,032	2,825	6,479	27,500	324.48%	
Consulting & Contract Services	4,089	9,202	25,226	17,440	31,305	40,000	27.78%	
Total Operating & Contractual Services	17,441	46,221	64,259	41,420	60,743	92,500	52.28%	
Total Expenditures	\$ 17,441	\$ 46,221	\$ 64,259	\$ 41,420	\$ 60,743	\$ 92,500	52.28%	

Land & Building Maintenance - Intel Trailer (6045)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% 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%

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - 7815 Walton Pkwy - City Offices (6046)										
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)			
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%		
Materials & Supplies	-	-	-	-	1,497	10,000	568.19%			
Utilities & Communications	-	-	-	-	-	500	0.00%			
Maintenance & Repairs	-	-	-	-	65,982	177,000	168.26%			
Consulting & Contract Services	-	-	-	-	-	5,000	0.00%			
Miscellaneous	-	-	-	10,000	201,210	250,000	24.25%			
Total Operating & Contractual Services	-	-	-	10,000	268,688	442,500	64.69%			
Total Expenditures	\$ -	\$ -	\$ -	\$ 10,000	\$ 268,688	\$ 442,500	64.69%			

Land & Building Maintenance - Pocket Park & Miscellaneous Lands (6050)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)		
Salaries & Wages	\$ -	\$ -	\$ -	\$ 296,843	\$ 320,019	\$ 347,131	8.47%		
Pensions	-	-	-	41,558	44,803	48,598	8.47%		
Benefits	-	-	-	101,190	79,175	100,021	26.33%		
Total Personal Services	\$ -	\$ -	\$ -	\$ 439,591	\$ 443,997	\$ 495,750	11.66%		
Materials & Supplies	100	2,000	14,827	8,771	22,075	50,000	126.50%		
Maintenance & Repairs	2,270	60,043	-	18,105	14,127	35,000	147.76%		
Consulting & Contract Services	-	-	13,818	-	51,016	35,000	-31.39%		
Total Operating & Contractual Services	2,370	62,043	28,645	26,876	87,218	120,000	37.59%		
Total Expenditures	\$ 2,370	\$ 62,043	\$ 28,645	\$ 466,467	\$ 531,215	\$ 615,750	15.91%		

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	15,842	16,756	19,290	19,915	20,652	19,500	-5.58%
Maintenance & Repairs	36,758	800	46,005	9,481	39,268	50,000	27.33%
Consulting & Contract Services	-	-	-	6,047	5,700	10,000	75.44%
Payment for Services	20	-	-	-	-	-	0.00%
Total Operating & Contractual Services	52,621	17,557	65,295	35,443	65,620	79,500	21.15%
Total Expenditures	\$ 52,621	\$ 17,557	\$ 65,295	\$ 35,443	\$ 65,620	\$ 79,500	21.15%
Land & Building Maintenance - Taylor Farm (6052)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Materials & Supplies	-	-	-	202	3,750	5,000	33.33%
Utilities & Communications	160	150	1,152	5,270	10,984	14,000	27.46%
Maintenance & Repairs	-	5,308	22,128	52,570	109,614	100,000	-8.77%
Consulting & Contract Services	-	-	500	5,000	20,594	75,000	264.18%
Payment for Services	-	51	69,237	346	374	1,000	167.35%
Total Operating & Contractual Services	160	5,509	93,017	63,388	145,315	195,000	34.19%
Total Expenditures	\$ 160	\$ 5,509	\$ 93,017	\$ 63,388	\$ 145,315	\$ 195,000	34.19%

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 Actual	2026 Adopted	% Increase/ (Decrease)	
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
Maintenance & Repairs	-	-	-	7,153	9,042	15,000		65.90%
Consulting & Contract Services	-	-	-	4,193	18,886	20,000		5.90%
Payment for Services	-	-	-	333	-	1,000		0.00%
Miscellaneous	-	-	-	-	-	5,000		0.00%
Total Operating & Contractual Services	-	-	-	11,679	27,928	41,000		46.81%
Total Expenditures	\$ -	\$ -	\$ -	\$ 11,679	\$ 27,928	\$ 41,000		46.81%

Land & Building Maintenance - Greywater Pump House (6060)								
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)	
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		0.00%
Utilities & Communications	35,048	41,898	44,968	46,798	43,799	44,000		0.46%
Maintenance & Repairs	38,969	34,185	-	800	263	5,000		1802.88%
Consulting & Contract Services	-	-	30,356	69,263	48,685	105,000		115.67%
Total Operating & Contractual Services	74,016	76,082	75,324	116,861	92,747	154,000		66.04%
Total Expenditures	\$ 74,016	\$ 76,082	\$ 75,324	\$ 116,861	\$ 92,747	\$ 154,000		66.04%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	23,401	11,367	12,385	18,355	13,757	16,000	16.31%
Maintenance & Repairs	-	1,729	80	312	1,582	3,000	89.59%
Consulting & Contract Services	-	-	4,334	5,794	9,361	9,500	1.49%
Total Operating & Contractual Services	23,401	13,096	16,800	24,461	24,700	28,500	15.38%
Total Expenditures	\$ 23,401	\$ 13,096	\$ 16,800	\$ 24,461	\$ 24,700	\$ 28,500	15.38%

Land & Building Maintenance - Bevelhymer Fiber Hut (6062)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	2,762	2,709	8,165	3,345	3,957	5,000	26.36%
Maintenance & Repairs	-	1,294	306	-	-	1,000	0.00%
Consulting & Contract Services	-	-	3,329	4,360	4,019	6,000	49.29%
Total Operating & Contractual Services	2,762	4,003	11,799	7,706	7,976	12,000	50.45%
Total Expenditures	\$ 2,762	\$ 4,003	\$ 11,799	\$ 7,706	\$ 7,976	\$ 12,000	50.45%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	18,047	10,919	9,786	11,781	10,991	12,000	9.18%
Maintenance & Repairs	-	1,490	2,780	50	631	3,500	454.90%
Consulting & Contract Services	-	-	1,490	9,636	3,630	14,000	285.66%
Total Operating & Contractual Services	18,047	12,409	14,057	21,468	15,251	29,500	93.42%
Total Expenditures	\$ 18,047	\$ 12,409	\$ 14,057	\$ 21,468	\$ 15,251	\$ 29,500	93.42%

Land & Building Maintenance - Morse Road Booster Station (6064)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	26,130	47,046	59,178	65,641	97,395	98,000	0.62%
Maintenance & Repairs	2,800	3,675	4,766	2,627	-	5,000	0.00%
Consulting & Contract Services	-	-	67,550	8,207	7,870	55,000	598.90%
Payment for Services	-	14,079	-	-	-	-	0.00%
Total Operating & Contractual Services	28,930	64,800	131,493	76,476	105,264	158,000	50.10%
Total Expenditures	\$ 28,930	\$ 64,800	\$ 131,493	\$ 76,476	\$ 105,264	\$ 158,000	50.10%

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 Actual	2026 Adopted	% 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%

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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	12,352	30,665	30,569	31,855	30,906	35,000	13.25%
Maintenance & Repairs	-	2,651	13	95	-	5,000	0.00%
Consulting & Contract Services	-	-	1,270	5,329	19,970	15,000	-24.89%
Payment for Services	-	5,135	-	-	-	-	0.00%
Total Operating & Contractual Services	12,352	38,451	31,852	37,280	50,876	55,000	8.11%
Total Expenditures	\$ 12,352	\$ 38,451	\$ 31,852	\$ 37,280	\$ 50,876	\$ 55,000	8.11%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	-	-	-	-	1,596	500	-68.67%
Maintenance & Repairs	-	-	-	-	40	5,000	12406.25%
Consulting & Contract Services	-	-	-	-	2,065	15,000	626.39%
Total Operating & Contractual Services	-	-	-	-	3,701	20,500	453.90%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 3,701	\$ 20,500	453.90%

Land & Building Maintenance - Clover Valley Water Tower (6068)

	0	0	0	0	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	-	-	-	-	817	-	-100.00%
Total Operating & Contractual Services	-	-	-	-	817	-	-100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 817	\$ -	-100.00%

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Business Park Infrastructure (6070)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Total Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Utilities & Communications	-	-	-	-	214	-	-100.00%
Total Operating & Contractual Services	-	-	-	-	214	-	-100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	214	\$ -	-100.00%

Land & Building Maintenance - Fiber Maintenance (6090)

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% 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%

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 Actual	2026 Adopted	% Increase/ (Decrease)
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Personal Services	-	-	-	-	-	-	0.00%
Maintenance & Repairs	-	-	-	-	7,000	-	-100.00%
Total Operating & Contractual Services	-	-	-	-	7,000	-	-100.00%
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	-100.00%

City of New Albany, Ohio

2026 Annual Budget

Land & Building Maintenance Department - Continued

Land & Building Maintenance - Healthy New Albany Facilities Fund (Restricted)							
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	% Increase/ (Decrease)
Other Revenue	\$ 970,790	\$ 1,009,306	\$ 899,405	\$ 901,850	\$ 1,817,253	\$ 1,250,000	-31.21%
Total Revenues	970,790	1,009,306	899,405	901,850	1,817,253	1,250,000	-31.21%
Total Personal Services	-	-	-	-	-	-	0.00%
Materials & Supplies	-	97,567	2,527	75	-	20,000	0.00%
Utilities & Communications	-	227,023	271,156	278,679	284,674	317,000	11.36%
Maintenance & Repairs	-	1,160	61,310	8,669	11,756	25,000	112.65%
Consulting & Contract Services	-	164,968	392,209	319,161	430,115	555,000	29.04%
Total Operating & Contractual Services	-	490,718	727,201	606,584	726,546	917,000	26.21%
Total Expenditures	\$ -	\$ 490,718	\$ 727,201	\$ 606,584	\$ 726,546	\$ 917,000	26.21%



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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 goal, 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 with a cost greater than \$5,000.

The City utilizes software with Tyler Technologies which allows the City to monitor the usage, schedule preventative maintenance and monitor 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.

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. Technology is assessed and scheduled so the most dated equipment is 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 and Information Technology General fund. Among other related purposes, the Water and Sanitary Sewer Improvement fund was established in part for the maintenance, repair, equipment and appurtenances necessary to maintain the City's water and sanitary sewer systems. In addition to tracking information technology related equipment, services, and software costs, the Information Technology General fund includes information technology capital costs that were previously reported in the Capital Equipment Replacement Fund. 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 funds used for capital equipment mentioned above. To fully fund the reserve balance of each of these funds, the historical cost of each funds' assets 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	<u>New/Upgrade/ Replacement/ Rehabilitation</u>	Item	<u>Purchase Price</u>	<u>Inflation Factor</u>	<u>Replace Year</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
<i>Capital Equipment Replacement Fund:</i>													
1	Strategic Initiatives	2026	Equipment	New	Community Ice Rink & Related Equipment	200,000	3.25%	2032	34,417	36,690	39,114	41,697	44,452
2	Police	2026	Vehicle	Replacement	4 Vehicles - 2 Cruiser Replacements (62 & 64), one replacement Speed Trailers and one new detective vehicle	307,200	3.25%	2029	105,728	112,712	120,157	128,094	-
3	Police	2026	Equipment	New	Red Dot Optics - Add to 30 handguns	20,000	3.25%	2031	4,130	4,403	4,694	5,004	5,334
4	Development	2026	Vehicle	New	Rav 4 LE AWD Vehicle - Building Inspectors	40,000	3.25%	2036	4,130	4,403	4,694	5,004	5,334
5	Service	2026	Vehicle	New	Engineering - Pickup Truck	50,000	3.25%	2036	5,163	5,504	5,867	6,255	6,668
6	Service	2026	Vehicle	New	Cargo Van	100,000	3.25%	2038	8,604	9,173	9,778	10,424	11,113
7	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
8	Service	2026	Vehicle	Replacement	2017 Polaris Gem Replacement	55,000	3.25%	2034	7,098	7,567	8,067	8,600	9,168
9	Service	2026	Vehicle	Replacement	2017 Polaris Ranger Replacement	55,000	3.25%	2034	7,098	7,567	8,067	8,600	9,168
10	Service	2026	Equipment	New	Brush mower with heavy brush blade	5,500	3.25%	2036	568	605	645	688	733
11	Service	2026	Equipment	New	Berming blade .3 hydro blade	7,500	3.25%	2036	774	826	880	938	1,000
12	Service	2026	Equipment	New	Jeonil Plate Compactor JPC-80WT	7,500	3.25%	2031	1,549	1,651	1,760	1,876	2,000
13	Service	2026	Equipment	Replacement	Leaf truck box systems	50,000	3.25%	2036	5,163	5,504	5,867	6,255	6,668
14	All	2026	N/A	N/A	Set-aside for unanticipated equipment costs	200,000	3.25%	N/A	-	-	-	-	-
Total Capital Equipment Replacement Fund						\$ 1,412,700			\$ 211,525	\$ 225,497	\$ 240,393	\$ 256,272	\$ 136,645

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

Information Technology General Fund													
<u>Item</u>	<u>Dept Name</u>	<u>Acquired</u>	<u>Category</u>	<u>New/Upgrade/ Replacement/ Rehabilitation</u>	<u>Item</u>	<u>Purchase Price</u>	<u>Inflation Factor</u>	<u>Replace Year</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
<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	New	Solve Interface	16,800	3.25%	2031	3,469	3,698	3,943	4,203	4,481
6	Development	2026	Computer	New	S-Cube - Implementation/Consulting Support (Electronic Plan Review Software)	250,000	3.25%	2031	51,625	55,035	58,671	62,546	66,678
7	Service	2026	Computer	New	Brightly Work Order System	20,000	3.25%	2031	4,130	4,403	4,694	5,004	5,334
8	Service	2026	Computer	New	AssetWorks	125,000	3.25%	2031	25,813	27,518	29,335	31,273	33,339
9	Service	2026	Computer	New	Park Camera System (Carried from 2025)	350,000	3.25%	2031	72,275	77,049	82,139	87,565	93,349
10	Police	2026	Equipment	Lease	Flock Safety License Plate Reader and Database (Capital Lease)	40,200	3.25%	N/A	-	-	-	-	-
11	Police	2026	Equipment	Lease	Axon Body Worn Cameras (Capital Lease) - Includes 5 New	51,703	3.25%	N/A	-	-	-	-	-
12	Police	2026	Equipment	Lease	Axon Fleet Cameras (Capital Lease)	55,000	3.25%	N/A	-	-	-	-	-
13	Police	2026	Equipment	Replacement	Securitas Utility Module Upgrade (Software/ Hardware/Equipment)	41,307	3.25%	2041	2,843	3,031	3,231	3,445	3,672
14	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
15	Police	2026	Equipment	New/Replacement	Portable Radios & Batteries/Chargers	38,000	3.25%	2031	7,847	8,365	8,918	9,507	10,135
16	All	2026	Equipment	Lease	Copiers (Capital Lease)	60,000	3.25%	N/A	-	-	-	-	-
Total Information Technology General Fund									\$ 224,508	\$ 239,338	\$ 255,148	\$ 272,002	\$ 289,970

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

Water & Sewer Infrastructure Fund													
<u>Item</u>	<u>Dept Name</u>	<u>Acquired</u>	<u>Category</u>	<u>New/Upgrade/ Replacement/ Rehabilitation</u>	<u>Item</u>	<u>Purchase Price</u>	<u>Inflation Factor</u>	<u>Replace Year</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
<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							
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Capital Equipment Replacement Fund							
EOY Transfer from General Fund	\$ 3,201,316	\$ 3,482,025	\$ 329,262	\$ 1,348,714	\$ 1,561,728	\$ 1,968,950	\$ 1,071,346
Other Receipts	454,595	323,498	390,000	390,000	401,700	413,751	426,164
Total Revenue	3,655,910	3,805,523	719,262	1,738,714	1,963,428	2,382,701	1,497,509
Total Expenditures	2,795,089	3,242,692	1,412,700	1,979,455	2,020,504	1,811,011	991,180
Excess (def) of revenues over expenditures	860,821	562,831	(693,438)	(240,741)	(57,077)	571,690	506,329
Fund balance at beginning of year	\$ 5,302,044	\$ 6,245,782	\$ 6,932,556	\$ 6,239,119	\$ 5,998,378	\$ 5,941,301	\$ 6,512,990
Lapsed Encumbrances	82,917	123,943	-	-	-	-	-
Fund balance at end of year	\$ 6,245,782	\$ 6,932,556	\$ 6,239,119	\$ 5,998,378	\$ 5,941,301	\$ 6,512,990	\$ 7,019,319
Fund balance reserved for future equipment replacement	\$ 6,245,782	\$ 6,932,556	\$ 5,756,070	\$ 5,998,378	\$ 5,941,301	\$ 6,512,990	\$ 7,019,319

Total Information Technology General Fund Analysis							
	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>2030</u>
	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>	<u>Projected</u>
Information Technology General Fund							
EOY Transfer from General Fund	\$ -	\$ 1,298,107	\$ 3,719,471	\$ 2,461,091	\$ 2,611,322	\$ 2,752,207	\$ 1,523,943
Other Receipts	-	-	-	-	-	-	-
Total Revenue	-	1,298,107	3,719,471	2,461,091	2,611,322	2,752,207	1,523,943
Total Expenditures	-	1,185,712	2,900,989	2,217,841	2,306,554	2,398,816	1,185,712
Excess (def) of revenues over expenditures	-	112,395	818,482	243,251	304,768	353,391	338,232
Fund balance at beginning of year	\$ -	\$ -	\$ 112,395	\$ 930,877	\$ 1,174,128	\$ 1,478,896	\$ 1,832,287
Lapsed Encumbrances	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 112,395	\$ 930,877	\$ 1,174,128	\$ 1,478,896	\$ 1,832,287	\$ 2,170,518
Fund balance reserved for future equipment replacement	\$ -	\$ -	\$ 818,482	\$ 1,174,128	\$ 1,478,896	\$ 1,832,287	\$ 2,170,518

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

Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation			2026	2027	2028	2029	2030	Projected	Projected	Total	
						Factor	Replace Year	Prior Amortization						Funding Five Years	Funding Beyond 5 Years		Replacement Cost
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	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	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	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	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	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	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	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	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	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	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	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	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	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	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
23	Police	2021	Vehicle	611	2021 Ford Explorer Police Utility SUV	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	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	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	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	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
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
37	Police	2023	Vehicle	60	2023 Ford Explorer Police Utility SUV	85,000	3.25%	2026	57,588	32,200	-	-	-	-	89,788	-	89,788
38	Police	2024	Vehicle	61	2025 Ford Explorer Police Utility SUV	68,196	3.25%	2027	22,732	25,021	26,674	-	-	-	74,427	-	74,427
39	Police	2023	Vehicle	62	2023 Ford Explorer Police Utility SUV	85,000	3.25%	2026	57,588	32,200	-	-	-	-	89,788	-	89,788
40	Police	2024	Vehicle	63	2025 Ford Explorer Police Utility SUV	68,196	3.25%	2027	22,732	25,021	26,674	-	-	-	74,427	-	74,427
41	Police	2023	Vehicle	64	2023 Ford Explorer Police Utility SUV	85,000	3.25%	2026	57,588	32,200	-	-	-	-	89,788	-	89,788
42	Police	2024	Vehicle	65	2025 Ford Explorer Police Utility SUV	68,196	3.25%	2027	22,732	25,021	26,674	-	-	-	74,427	-	74,427
43	Police	2024	Vehicle	66	2025 Ford Explorer Police Utility SUV	68,196	3.25%	2027	22,732	25,021	26,674	-	-	-	74,427	-	74,427
44	Police	2020	Vehicle	67R	2020 Ford Explorer Police Utility SUV	51,423	3.25%	2026	45,730	10,721	-	-	-	-	56,451	-	56,451
45	Police	2023	Vehicle	67	2023 Ford Explorer Police Utility SUV	85,000	3.25%	2026	57,588	32,200	-	-	-	-	89,788	-	89,788
46	Police	2023	Vehicle	68	2023 Ford Explorer Police Utility SUV	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			2026	2027	2028	2029	2030	Projected	Projected	Total	
						Factor	Replace Year	Prior Amortization						Funding Five Years	Funding Beyond 5 Years		Replacement Cost
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	4,035	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
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

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Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation			2026	2027	2028	2029	2030	Projected		Total Replacement Cost	
						Factor	Replace Year	Prior Amortization						Funding Five Years	Funding Beyond 5 Years		
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 Tycm 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 2025 Freightliner M-114SD Vac Sewer Trk	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
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

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Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation			2026	2027	2028	2029	2030	Projected	Projected	Total	
						Factor	Replace Year	Prior Amortization						Funding Five Years	Funding Beyond 5 Years		Replacement Cost
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
143	Service	2013	Equipment	342	CAT Grapple Hook System for 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	Traffix Scorpio 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
151	Service	2022	Equipment	357	Vermeer Mini Skid Steer W/ 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
155	Service	2023	Equipment	371	200 Gallon Hydro-Seeder Easy Lawn 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 Sullivan Towable Air Compressor	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	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	McClarin Rubber Skid Steer Tracks Kubota RTV-X1100 W/Plow & Salt Spreader	4,484	3.25%	2033	911	510	543	579	617	658	3,819	2,247	6,066
163	Service	2024	Equipment	380	PJ 22' Tilt Trailer (Kubota)	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	Rota Dairon STH-36 Soil Renovator Attachement	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 Toro Trailer Mounted Pro Force	22,018	3.25%	2035	-	2,347	2,502	2,668	2,844	3,032	13,393	18,440	31,833
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	Retroreflector	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
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

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

Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation		Prior Amortization	2026	2027	2028	2029	2030	Projected Funding		Total Replacement Cost	
						Factor	Replace Year							Funding Five Years	Funding Beyond 5 Years		
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 Backup Generator Fiber hut new water tower	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	Washbay Pump/Cleaning System	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	Overhead Shop Electric Crane	55,000	3.25%	2024	74,249	-	-	-	-	-	74,249	-	74,249
191	Service	2018	Equipment	3040	Snap On HD Scan Tool	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 Car/Light Duty Scan Tool	10,000	3.25%	2026	10,263	1,422	-	-	-	-	11,685	-	11,685
193	Service	2016	Equipment	4034	Crystal Floor Scrubber	5,000	3.25%	2026	5,132	711	-	-	-	-	5,842	-	5,842
194	Service	2024	Equipment	4114	Econoline Abrasive Blaster Cabinet	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	Road Force Tire Balancer	5,936	3.25%	2033	1,206	675	719	767	817	871	5,056	2,975	8,030
196	Service	2025	Equipment	4137	Tire changing machine	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	Fuel Site Pneumicator	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 FuelMaster Card System	15,900	3.25%	2026	16,318	2,260	-	-	-	-	18,579	-	18,579
199	Service Complex	2016	Equipment	3006	Service facility fuel storage tank with pumps	14,200	3.25%	2026	14,574	2,019	-	-	-	-	16,592	-	16,592
200	Service Complex	2007	Heavy Equipment	3007	12,000 LB In-Ground Vehicle Lift	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	60,000 LB In-Ground Heavy Truck Lift	25,000	3.25%	2026	28,687	2,447	-	-	-	-	31,134	-	31,134
202	Service Complex	2006	Equipment	3042	Shop Ceiling 24' Fan	175,000	3.25%	2026	200,810	17,128	-	-	-	-	217,938	-	217,938
203	Service Complex	2016	Equipment	3043	Shop Ceiling 15' 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	DEF Fluid Dispenser	6,200	3.25%	2040	1,654	388	413	441	470	501	3,867	7,241	11,108
205	Service Complex	2022	Equipment	3048	Rotary 12,000 lb above ground lift	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	Mohawk 64k 4 Post 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	Diesel Pump Dispenser 1	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 Dispenser 3	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	Gasoline Pump Dispenser 2	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 Dispenser 4	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	Robin-Air Air-Conditioning Recovery Machine	5,200	3.25%	2026	6,281	519	-	-	-	-	6,800	-	6,800
212	Service Complex	2007	Equipment	4014	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
213	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
214	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
215	Service Complex	2023	Equipment	4113	R1234YF AC Machine	6,979	3.25%	2034	698	768	819	873	931	992	5,081	4,669	9,750
216	Business Park	2023	Equipment		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
217	Business Park	2023	Equipment		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
218	Rose Run	2020	Equipment		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
219	Rose Run	2020	Equipment		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	Amphitheater	2021	Equipment		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						1,412,700			211,525	225,497	240,393	256,272	136,645				
Net Totals						\$ 13,313,688			218,780	242,308	(57,077)	571,690	506,329				
Capital Equipment Replacement Fund Required Fund Balance - Year End									\$ 5,756,070	\$ 5,998,378	\$ 5,941,301	\$ 6,512,990	\$ 7,019,319				

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

Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2026	2027	2028	2029	2030	Projected	Projected	Total
						Factor	Year	Amortization						Funding Five	Funding Beyond 5	
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) (Drone Trailer & 60)	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					1,488,314				224,508	239,338	255,148	272,002	289,970			
Net Totals \$					3,292,222				(196,763)	355,646	304,768	353,391	338,232			
Information Technology General Fund Required Fund Balance - Year End									\$ 818,482	\$ 1,174,128	\$ 1,478,896	\$ 1,832,287	\$ 2,170,518			

City of New Albany, Ohio
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 Capital Equipment Replacement - Updated 10/2025

Dept Name	Acquired	Category	Equip #	Item	Purchase Price	Inflation	Replace	Prior	2026	2027	2028	2029	2030	Projected	Projected	Total		
						Factor	Year	Amortization						Funding Five	Funding Beyond 5	Replacement		
Equipment to be Replaced using the Water & Sewer Improvement Fund:																		
1	Service	2006	Equipment	3012	Route 62 Water tower backup generator	\$ 78,740	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 Sanitary Sewer Lift Station 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	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 Jockey 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				1,045,917	1,173,981	1,310,504	1,456,045	1,611,200				

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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	\$ 94,089,234	57.5%
<i>Streets, streetlights, signals, water & sewer lines</i>		
Bike & Pedestrian Connections	\$ 1,000,000	0.6%
<i>Leisure trails, bike lanes, sidewalks</i>		
Parks & Open Spaces	\$ 49,400,000	30.2%
<i>Parkland, stream corridors, civic spaces, streetscapes</i>		
Facilities	\$ 19,200,000	11.7%
<i>Public buildings, parking</i>		
Total	\$163,689,234	100%

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

	Category	Project Name / Description	Primary Funding Source	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
1	Annual Projects: Roads & Utilities	Annual Street Paving / Maintenance	Capital Improvement	3,250,000	3,500,000	3,750,000	4,000,000	4,250,000
2	Roads & Utilities	Annual Street Paving / Maintenance	Street Construction, Maintenance & Repair	500,000	500,000	500,000	500,000	500,000
3	Roads & Utilities	Traffic Calming Implementation Design & Construction	Capital Improvement	500,000	500,000	500,000	500,000	500,000
4	Bike & Ped Connections	Sidewalk Replacement Program	Capital Improvement	200,000	50,000	50,000	50,000	50,000
5	Bike & Ped Connections	Trail Gaps/PTAB Priorities - Trail Extension	Park Improvement	300,000	300,000	300,000	300,000	300,000
6	Bike & Ped Connections	Trail Improvements (Maintenance)	Park Improvement	300,000	300,000	250,000	250,000	250,000
7	Facilities	Facilities Parking/Drive Maintenance	Capital Improvement	200,000	200,000	200,000	200,000	200,000
8	Roads & Utilities	Miscellaneous Soft Costs/Potential Change Orders on PY Projects	Capital Improvement	1,000,000	500,000	500,000	500,000	500,000
	Additional Projects:							
9	Roads & Utilities	Central College/605 Public Improvements (Streetscape)	Capital Improvement	1,250,000	-	-	-	-
10	Roads & Utilities	Central College/605 Public Improvements (Streetscape)	Research Tech District TIF	2,000,000	-	-	-	-
11	Roads & Utilities	Central College/605 Public Improvements (Utility Burial)	Capital Improvement	2,500,000	-	-	-	-
12	Roads & Utilities	Central College & Bevelhymer Road Intersection Improvement - Design	Capital Improvement	-	350,000	-	-	-
13	Roads & Utilities	Walnut & 605 Intersection Improvement (Contribution)	Capital Improvement	1,500,000	-	-	-	-
14	Roads & Utilities	605 Streetscape Section 1 (Windsor to Hamlet Pkwy) - Concept Design/Community Participation	Capital Improvement	175,000	-	-	-	-
15	Roads & Utilities	605 Streetscape Section 1 (Windsor to Hamlet Pkwy) - Design	Capital Improvement	-	1,750,000	-	-	-
16	Roads & Utilities	605 Street Corridor (CC to Walnut) - Design	Capital Improvement	-	400,000	-	-	-
17	Roads & Utilities	Historic Village Center Road Network Extension (Phase 2) - Construction	Village Center Improvement	-	4,500,000	-	-	-
18	Roads & Utilities	State Infrastructure Grant - Phase 1 - Utilities - ARPA	Local Fiscal Recovery	9,297,461	-	-	-	-
19	Roads & Utilities	State Infrastructure Grant - Phase 1 - Roads & Utilities	Economic Development	38,366,773	-	-	-	-
20	Roads & Utilities	Jug Street Improvements @ Licking County Line - Design - EAST	Economic Development	500,000	-	-	-	-
21	Roads & Utilities	Jug Street Improvements @ Licking County Line - Construction - EAST	Economic Development	-	10,000,000	-	-	-
22	Roads & Utilities	Morse/Beech Roundabout - Construction - NACA	Economic Development	-	7,500,000	-	-	-
23	Roads & Utilities	Ganton Parkway - Phase 5 - EAST	Economic Development	14,000,000	-	-	-	-
24	Roads & Utilities	BPN-2 Water, Lift Station and Forcemain - Design	Water & Sewer	650,000	-	-	-	-
25	Roads & Utilities	BPN-2 Water, Lift Station and Forcemain - Construction	Water & Sewer	7,000,000	-	-	-	-
26	Roads & Utilities	BPN-2 Water, Lift Station and Forcemain - Construction - EAST	Economic Development	5,000,000	-	-	-	-
27	Roads & Utilities	Ganton Pkwy Phase 3 - Babbit Road Improvement	Capital Improvement	2,500,000	-	-	-	-
28	Roads & Utilities	Ganton Pkwy Phase 3 - Babbit Road Improvement - EAST	Economic Development	700,000	-	-	-	-
29	Roads & Utilities	Babbit Road Waterline Extension (Ganton to Morse) - Design	Oak Grove II Infrastructure	400,000	-	-	-	-
30	Roads & Utilities	Babbit Road Resurfacing	Oak Grove II TIF	-	1,500,000	-	-	-
31	Roads & Utilities	Jug Street Waterline	Oak Grove II TIF	3,000,000	-	-	-	-
32	Bike & Ped Connections	Wayfinding - Parks/Trails	Park Improvement	200,000	-	-	-	-
33	Parks & Open Space	Miller Avenue Land Acquisition & Planning	Capital Improvement	1,100,000	-	-	-	-
34	Parks & Open Space	Pickleball Shade Structure/Restrooms	Park Improvement	1,800,000	-	-	-	-
35	Parks & Open Space	Tidewater Nature Preserve (Pocket Park)	Park Improvement	-	-	400,000	-	-
36	Parks & Open Space	Pocket Parks - Cost Share w/ HOAs	Park Improvement	-	-	4,500,000	-	-
37	Parks & Open Space	Kitzmilller Wetland Nature Park - Design	Park Improvement	500,000	-	-	-	-
38	Parks & Open Space	Kitzmilller Wetland Nature Park - Construction	Park Improvement	-	-	5,000,000	-	-
39	Parks & Open Space	Taylor Farm Improvements - Phase III (Homestead Exterior Rehab)	Park Improvement	1,000,000	-	-	-	-

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

	Category	Project Name / Description	Primary Funding Source	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
40	Parks & Open Space	Discover Property - Park Improvements	Park Improvement	5,000,000	-	-	-	-
41	Parks & Open Space	Rose Run II - Veteran's Memorial/Land Imp/Municipal Facilities - Construction	Bond Improvement	40,000,000	-	-	-	-
42	Facilities	Rose Run II - Police Department Addition - Construction	Bond Improvement	8,500,000	-	-	-	-
43	Facilities	Rose Run II - Police Department Addition - Furniture, Fixtures, Equipment	Capital Improvement	500,000	-	-	-	-
44	Facilities	Police Department Training Facility Construction & Ancillary	Bond Improvement	6,500,000	-	-	-	-
45	Facilities	Police Department Training Facility - Furniture, Fixtures, Equipment	Capital Improvement	250,000	-	-	-	-
46	Facilities	Public Service - Storage Facility	Capital Improvement	2,000,000	-	-	-	-
47	Facilities	Public Service Building - Interior Space Planning & Build-Out	Capital Improvement	1,000,000	-	-	-	-
48	Facilities	Municipal Building Space Planning	Capital Improvement	250,000	-	-	-	-
Grand Total				\$ 163,689,234	\$ 31,850,000	\$ 15,950,000	\$ 6,300,000	\$ 6,550,000

Category Totals				Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Roads & Utilities				94,089,234	31,000,000	5,250,000	5,500,000	5,750,000
Bike & Ped Connections				1,000,000	650,000	600,000	600,000	600,000
Parks & Open Space				49,400,000	-	9,900,000	-	-
Facilities				19,200,000	200,000	200,000	200,000	200,000
Grand Total				\$ 163,689,234	\$ 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	Adopted 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Capital Improvement	18,175,000	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	55,000,000	-	-	-	-
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	58,566,773	17,500,000	-	-	-
Water & Sewer	7,650,000	-	-	-	-
	\$ 163,689,234	\$ 31,850,000	\$ 15,950,000	\$ 6,300,000	\$ 6,550,000

Remaining Available Fund Balance - Projected at 12/31	Adopted 2026	Projected 2027	Projected 2028	Projected 2029
Capital Improvement	8,939,817	11,781,435	16,598,578	21,330,254
Village Center Improvement	4,274,222	183,120	641,211	1,718,727
Street Construction, Maintenance & Repair	378,194	418,944	475,917	549,598
Local Fiscal Recovery	1,067,218	-	-	-
Park Improvement	4,644,382	7,348,263	4,255,651	10,101,219
Leisure Trail Imp	843,292	863,892	885,110	906,965
Bond Improvement	330,108	330,108	330,108	330,108
Oak Grove II Infrastructure	3,067,589	8,837,297	14,971,243	21,218,436
Windsor TIF	4,151,171	6,525,198	9,626,465	12,759,029
Oak Grove II TIF	1,166,950	1,496,950	3,317,550	5,123,956
Blacklick TIF	2,441,388	3,418,337	4,361,502	5,270,513
Research Tech District TIF	155,555	387,305	620,240	854,336
Economic Development	6,682,459	7,163,940	7,659,866	8,170,669
Water & Sewer	2,284,189	3,674,689	5,106,904	6,582,086
	\$ 40,426,536	\$ 52,429,478	\$ 68,850,345	\$ 94,915,897



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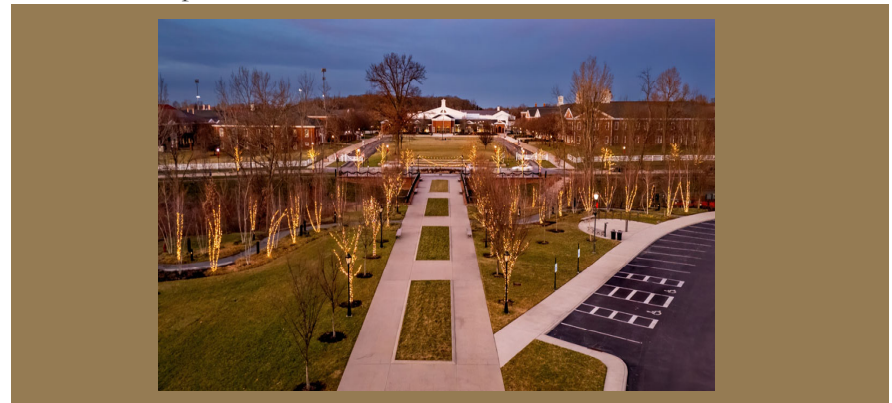
Debt Summary

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.

In 2024, the city issued Bond Anticipation Notes in the amount of \$22.5 million with a 1-year maturity for the Market Street Extension and Briscoe Parkway infrastructure improvements. The notes matured on September 10th, 2025 with an interest rate of 4.00%. In 2025, the city rolled \$14.965 million with a 9-month maturity. The notes will mature on June 4, 2026 and bear interest at a rate of 3.75%. The 2026 budget anticipates the rolling the balance into a permanent bond.



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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, 2025. 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.

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.

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 - 3.00%	Village Center II TIF/Straits Farm TIF	5,374,775	116,270
Total Loans Payable				5,374,775	116,270
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
<p><i>**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.</i></p>					
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	437,367	30,200	2,149,378	433,050	272,428	450,000	2,130,167			5,902,590
2027	434,315	30,200	2,149,378	434,038	271,411	450,000	2,096,835			5,866,175
2028	434,811	30,200	2,149,378	442,850	271,576	450,000	1,384,833			5,163,648
2029	431,256	30,200	2,149,378	449,325	270,391	450,000	1,377,833			5,158,383
2030	-	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 Actual	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Salaries & Wages	\$ 8,570,488	\$ 9,891,606	\$ 11,483,345	\$ 13,118,398	\$ 14,837,652	\$ 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	2,281,431	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	4,211,062	6,952,561	7,297,354	7,520,407	7,746,113
Professional Development	188,825	219,040	271,480	319,038	400,408	599,035	611,452	635,910	661,347
Total Personal Services	13,003,636	14,711,457	17,061,265	19,155,003	21,730,552	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	1,691,743	3,733,961	3,242,252	3,371,942	3,506,820
Clothing & Uniforms	56,039	79,750	79,691	75,819	109,608	119,500	124,280	129,251	134,421
Utilities & Communications	475,546	745,933	888,483	976,715	1,034,976	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	2,927,015	3,884,225	3,427,008	3,564,088	3,706,652
Consulting & Contract Services	3,689,935	5,187,925	6,372,424	7,782,490	8,942,455	17,934,144	18,651,510	19,397,570	20,173,473
Payment for Services	1,505,249	1,867,263	1,924,606	1,603,341	1,821,542	2,156,345	2,242,599	2,332,303	2,425,595
Miscellaneous	10,732,845	7,957,244	7,890,387	13,407,782	11,735,188	16,207,698	16,703,227	17,371,356	18,066,210
Total Operating & Contractual Services	18,716,485	19,272,374	20,660,631	27,361,652	28,262,528	45,239,823	45,626,343	47,451,397	49,349,453
Department Totals	\$ 31,720,121	\$ 33,983,831	\$ 37,721,896	\$ 46,516,656	\$ 49,993,081	\$ 75,083,885	\$ 77,351,707	\$ 80,624,091	\$ 83,901,956

Line Item Expenditure Summary - All Departments* (Percent of Total)									
	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Adopted	2027 Projected	2028 Projected	2029 Projected
Salaries & Wages	27.02%	29.11%	30.44%	28.20%	29.68%	25.66%	26.55%	26.70%	26.76%
Pensions	4.20%	4.55%	4.68%	4.40%	4.56%	4.03%	4.24%	4.32%	4.40%
Benefits	9.18%	8.99%	9.38%	7.90%	8.42%	9.26%	9.43%	9.33%	9.23%
Professional Development	0.60%	0.64%	0.72%	0.69%	0.80%	0.80%	0.79%	0.79%	0.79%
Total Personal Services	40.99%	43.29%	45.23%	41.18%	43.47%	39.75%	41.01%	41.14%	41.18%
Materials & Supplies	3.02%	4.63%	3.69%	3.20%	3.38%	4.97%	4.19%	4.18%	4.18%
Clothing & Uniforms	0.18%	0.23%	0.21%	0.16%	0.22%	0.16%	0.16%	0.16%	0.16%
Utilities & Communications	1.50%	2.19%	2.36%	2.10%	2.07%	1.60%	1.60%	1.59%	1.59%
Maintenance & Repairs	4.10%	5.48%	5.60%	4.36%	5.85%	5.17%	4.43%	4.42%	4.42%
Consulting & Contract Services	11.63%	15.27%	16.89%	16.73%	17.89%	23.89%	24.11%	24.06%	24.04%
Payment for Services	4.75%	5.49%	5.10%	3.45%	3.64%	2.87%	2.90%	2.89%	2.89%
Miscellaneous	33.84%	23.41%	20.92%	28.82%	23.47%	21.59%	21.59%	21.55%	21.53%
Total Operating & Contractual Services	59.01%	56.71%	54.77%	58.82%	56.53%	60.25%	58.99%	58.86%	58.82%
Department Totals	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

*This representation excludes expenditures from 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 - 2026

All Funds* - All Departments - 2026													
	City Council	Police	Mayor's 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	525,211	1,000	519,500	21,600	41,800	1,023,000	-	1,285,100	7,000	96,000	3,733,961	
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	1,203,950	
Maintenance & Repairs	90,000	322,375	22,100	549,900	86,500	50,500	372,200	-	1,493,000	148,650	749,000	3,884,225	
Consulting & Contract Services	8,000	153,850	309,840	3,310,000	308,850	387,400	8,189,754	330,000	2,642,250	281,000	2,013,200	17,934,144	
Payment for Services	12,550	-	2,000	41,000	11,600	250,495	636,200	-	2,500	1,185,000	15,000	2,156,345	
Miscellaneous	20,000	164,903	4,200	8,635,000	100,000	1,180,995	5,740,000	79,500	20,000	-	263,100	16,207,698	
Total Operating & Contractual Service	344,300	1,286,539	339,140	13,073,100	538,550	1,931,890	15,985,754	409,500	5,524,850	1,621,650	4,184,550	45,239,823	
Department Totals	\$ 933,785	\$ 11,971,257	\$ 339,840	\$ 17,193,661	\$ 3,730,156	\$ 3,750,785	\$ 16,525,148	\$ 410,000	\$ 11,851,320	\$ 3,181,094	\$ 5,196,838	\$ 75,083,885	

All Funds* - All Departments - 2026 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)													
	City Council	Police	Mayor's 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	0.47%	1.16%	0.00%	1.15%	0.05%	0.09%	2.26%	0.00%	2.84%	0.02%	0.21%	8.25%	
Clothing & Uniforms	0.00%	0.15%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.26%	
Utilities & Communications	0.00%	0.12%	0.00%	0.03%	0.02%	0.05%	0.05%	0.00%	0.08%	0.00%	2.32%	2.66%	
Maintenance & Repairs	0.20%	0.71%	0.05%	1.22%	0.19%	0.11%	0.82%	0.00%	3.30%	0.33%	1.66%	8.59%	
Consulting & Contract Services	0.02%	0.34%	0.68%	7.32%	0.68%	0.86%	18.10%	0.73%	5.84%	0.62%	4.45%	39.64%	
Payment for Services	0.03%	0.00%	0.00%	0.09%	0.03%	0.55%	1.41%	0.00%	0.01%	2.62%	0.03%	4.77%	
Miscellaneous	0.04%	0.36%	0.01%	19.09%	0.22%	2.61%	12.69%	0.18%	0.04%	0.00%	0.58%	35.83%	
Total Operating & Contractual Service	0.76%	2.84%	0.75%	28.90%	1.19%	4.27%	35.34%	0.91%	12.21%	3.58%	9.25%	100.00%	
Department Totals	1.24%	15.94%	0.45%	22.90%	4.97%	5.00%	22.01%	0.55%	15.78%	4.24%	6.92%	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	Mayor's 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	487,011	-	269,500	21,600	41,800	509,000	-	1,120,100	7,000	76,000	2,639,761	
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	2,585,000	308,850	387,400	4,069,377	330,000	1,912,250	281,000	1,458,200	11,798,767	
Payment for Services	12,550	-	2,000	41,000	11,600	250,495	167,000	-	2,500	1,185,000	15,000	1,687,145	
Miscellaneous	20,000	146,903	4,200	35,000	100,000	1,180,995	118,500	79,500	20,000	-	263,100	1,968,198	
Total Operating & Contractual Service	193,300	1,218,039	335,140	3,223,150	538,550	1,931,890	5,062,277	409,500	4,504,850	1,621,650	3,267,550	22,305,896	
Department Totals	\$ 782,785	\$ 11,859,057	\$ 335,840	\$ 7,343,711	\$ 3,730,156	\$ 3,750,785	\$ 5,331,974	\$ 410,000	\$ 10,831,320	\$ 3,181,094	\$ 4,279,838	\$ 51,836,561	

All General Funds (Operations - General) - All Departments - 2026 (Percent of Personal Services, Operating & Contractual, and Overall Operating Budget)													
	City Council	Police	Mayor's 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	0.48%	2.18%	0.00%	1.21%	0.10%	0.19%	2.28%	0.00%	5.02%	0.03%	0.34%	11.83%	
Clothing & Uniforms	0.00%	0.30%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.21%	0.00%	0.00%	0.54%	
Utilities & Communications	0.00%	0.23%	0.00%	0.05%	0.04%	0.09%	0.06%	0.00%	0.16%	0.00%	3.28%	3.91%	
Maintenance & Repairs	0.20%	1.41%	0.10%	1.23%	0.39%	0.23%	0.83%	0.00%	6.13%	0.67%	3.25%	14.44%	
Consulting & Contract Services	0.04%	0.68%	1.38%	11.59%	1.38%	1.74%	18.24%	1.48%	8.57%	1.26%	6.54%	52.90%	
Payment for Services	0.06%	0.00%	0.01%	0.18%	0.05%	1.12%	0.75%	0.00%	0.01%	5.31%	0.07%	7.56%	
Miscellaneous	0.09%	0.66%	0.02%	0.16%	0.45%	5.29%	0.53%	0.36%	0.09%	0.00%	1.18%	8.82%	
Total Operating & Contractual Service	0.87%	5.46%	1.50%	14.45%	2.41%	8.66%	22.69%	1.84%	20.20%	7.27%	14.65%	100.00%	
Department Totals	1.51%	22.88%	0.65%	14.17%	7.20%	7.24%	10.29%	0.79%	20.90%	6.14%	8.26%	100.00%	

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

<i>City Council</i>	<i>Police</i>	<i>Community Development</i>	<i>Administrative Services</i>	<i>General Administration</i>	<i>City Attorney</i>	<i>Public Service</i>	<i>Finance</i>	<i>Land & Building Maintenance</i>	<i>N/A (Capital or Debt Related)</i>
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Fund Number & Description / Department

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			✓						

<i>City Council</i>	<i>Police</i>	<i>Community Development</i>	<i>Administrative Services</i>	<i>General Administration</i>	<i>City Attorney</i>	<i>Public Service</i>	<i>Finance</i>	<i>Land & Building Maintenance</i>	<i>N/A (Capital or Debt Related)</i>
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Fund Number & Description / Department

225 - Oak Grove II EOZ	✓								
226 - Blacklick EOZ	✓								
228 - Subdivision Development	✓								
229 - Builders Escrow	✓								
230 - Wentworth Crossing TIF				✓					✓
231 - Hawksmoor TIF				✓					✓
232 - Enclave TIF				✓					✓
233 - Saunton TIF				✓					✓
234 - Richmond Square TIF				✓					✓
235 - Tidewater I TIF				✓					✓
236 - Ealy Crossing TIF				✓					✓
237 - Upper Clarenton TIF				✓					✓
238 - Balfour Green TIF				✓					✓
239 - Straits Farm TIF				✓					✓
240 - Oxford TIF				✓					✓
241 - Schleppi Residential TIF				✓					✓
250 - Blacklick TIF				✓					✓
251 - Blacklick II TIF				✓					✓
252 - Village Center TIF				✓					✓
253 - Research Tech District TIF				✓					✓
254 - Oak Grove II TIF				✓					✓
255 - Schleppi Commercial TIF				✓					✓
258 - Windsor TIF				✓					✓
259 - Village Center TIF II				✓					✓
271 - Local Coronavirus Relief				✓					✓
272 - Local Fiscal Recovery				✓					✓
280 - Hotel Excise Tax	✓								
281 - Healthy New Albany Facility				✓				✓	

<i>City Council</i>	<i>Police</i>	<i>Community Development</i>	<i>Administrative Services</i>	<i>General Administration</i>	<i>City Attorney</i>	<i>Public Service</i>	<i>Finance</i>	<i>Land & Building Maintenance</i>	<i>N/A (Capital or Debt Related)</i>
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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**

Adopted 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	329,262	12,087,129
Total General Funds	-	750,000	20,500	50,000	437,367	4,000,000	6,000,000	500,000	329,262	12,087,129
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 Clarenton TIF	-	-	-	-	317,100	-	-	-	-	317,100
238 - Balfour Green TIF	-	-	-	-	24,130	-	-	-	-	24,130
239 - Straits Farm TIF	-	-	-	-	25,200	-	-	-	-	25,200
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	-	-	-	-	20,749,699	-	-	-	-	20,749,699
Grand Total All Funds	-	750,000	20,500	50,000	21,187,066	4,000,000	6,000,000	500,000	329,262	32,836,829

Projected Intrafund Transfers - General Funds

Fund Number / Description (Intrafund Transfers Out)	Fund Number / Description (Intrafund Transfers In)					
	101 General Fund	102 Information Technology General	110 Community Events & Council Grants General	111 Senior Connections General	112 IDEA Board Implementation General	113 Sustainability Advisory Board General
101 - General Fund	(4,913,977)	3,719,471	775,000	211,116	97,500	110,890
Total General Funds	(4,913,977)	3,719,471	775,000	211,116	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)	Advance Due To/(From) Balances		
	<i>101 - General Fund</i>	<i>101 - General Fund</i>		
		Actual 12/31/2025	2026 Budget	Projected 12/31/2026
101 - General Fund	8,814,697	10,893,683	(8,814,697)	2,078,986
Total General Funds	8,814,697	10,893,683	(8,814,697)	2,078,986
240 - Oxford TIF	(22,197)	(98,166)	22,197	(75,969)
241 - Schleppl Residential TIF	(300,000)	(1,861,356)	300,000	(1,561,356)
259 - Village Center TIF II	(542,500)	(984,162)	542,500	(441,662)
Total Special Revenue	(864,697)	(2,943,683)	864,697	(2,078,986)
402 - Village Center Improvements	(700,000)	(700,000)	700,000	-
403 - Bond Improvements	(3,250,000)	(3,250,000)	3,250,000	-
417 - Oak Grove II Infrastructure	(4,000,000)	(4,000,000)	4,000,000	-
Total Capital Projects	(7,950,000)	(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 Payroll Specialist/Financial Data Analyst Police Recruit (Step 1 Only) Police Records Supervisor Probation Officer	Hourly	\$ 34.0521	\$ 36.0100	\$ 38.0806	\$ 40.2702	\$ 43.0319	
		Annual	\$ 70,828.37	\$ 74,900.80	\$ 79,207.65	\$ 83,762.02	\$ 89,506.35	

**CITY OF NEW ALBANY, OHIO
2026 ANNUAL BUDGET
EXEMPT AND NON-EXEMPT WAGE PLAN**

Grade 9	Administrative Services Coordinator	Hourly	\$ 36.4357	\$ 38.5308	\$ 40.7464	\$ 43.0893	\$ 45.5669
	City Forester	Annual	\$ 75,786.26	\$ 80,144.06	\$ 84,752.51	\$ 89,625.74	\$ 94,779.15
Grade 9	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						
	Police Coordinator						
	Professional Standards Coordinator						
Public Services Coordinator							
Grade 10	Building Inspector	Hourly	\$ 39.0893	\$ 41.3370	\$ 43.7137	\$ 46.2272	\$ 49.3407
	Project Implementation Specialist (PT)	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**

	Grade 25	Director of Administrative Services	Min Salary	\$ 143,096.29	\$ 143,096.29	\$ 143,096.29	\$ 143,096.29	\$ 143,096.29
		Director of Community Development	Max Salary	\$ 178,870.35	\$ 178,870.35	\$ 178,870.35	\$ 178,870.35	\$ 178,870.35
	Director of Finance							
	Chief of Police							
	Director of Public Service							
	Director of Strategic Initiatives*							
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%

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	\$ 531.68
		Annual	\$ 13,823.64	\$ 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	\$ 531.68
			Annual	\$ 13,823.64	\$ 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	\$ 1,160.19
			Annual	\$ 30,164.98	\$ 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	\$ 266.10
			Annual	\$ 6,918.58	\$ 6,918.58	\$ 6,918.58	\$ 6,918.58	\$ 6,918.58

Wage Rate Increase: 3.25%

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

FISCAL YEAR 2026					
Year 1	Year 2	Year 3	Year 4	Year 5	

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	Full Time	FTE	Full Time	FTE	Full Time	FTE
City Council								
Mayor*	1		1		1		1	
Council Member*	6		6		6		6	
Clerk of Council	1		1		1		1	
Deputy Clerk of Council	1		1		1		1	
<i>Total City Council</i>	9	0	9	0	9	0	9	0
Police								
Chief of Police	1		1		1		1	
Police Lieutenant	1		1		1		1	
Administrative Assistant	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	Full Time	FTE	Full Time	FTE	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	
<i>Total Administrative Services</i>	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
Total Public Service	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

<u>Item</u>	<u>Department</u>	<u>Item Description</u>	<u>M/C/E/L/U**</u>	<u>A/N/R***</u>	<u>Funding Source</u>	<u>Amount</u>
1	ALL	Copier Capital Lease	L	A	Information Technology - General (Capital)	60,000
2	Police	Flock Safety License Plate Reader and Database (Annual Lease)	L	A	Information Technology - General (Capital)	40,200
3	Police	Axon Body Worn Cameras (Capital Lease) - Includes 5 New	L	A	Information Technology - General (Capital)	51,703
4	Police	Axon Fleet Cameras (Capital Lease)	L	A	Information Technology - General (Capital)	55,000
5	Police	Portable Radios - 3 for Mobile Command Vehicle	E	N	Information Technology - General (Capital)	20,304
6	Police	Portable Radios & Batteries/Chargers	E	R	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	Police	Securitas Utility Module Upgrade (Software/Hardware/Equipment)	E	R	Information Technology - General (Capital)	41,307
10	Development	S-cube - Implementation/Consulting Support (Electronic Plan Review)	E	N	Information Technology - General (Capital)	250,000
11	Public Services	Park Camera System (Carried from 2025 Cap Equip budget)	E	N	Information Technology - General (Capital)	350,000
12	ALL	Procurement Management Solution/Software	E	N	Information Technology - General (Capital)	50,000
13	ALL	Camera and AirTame for CM & Council Conference	E	N	Information Technology - General (Capital)	14,000
14	Council	Upgrade Tech in Council Chambers & Council Conference Room	E	R	Information Technology - General (Capital)	106,000
15	Public Services	AssetWorks (Fleet Management Software)	E	R	Information Technology - General (Capital)	125,000
16	Public Services	Brightly Work Order System	E	R	Information Technology - General (Capital)	20,000
17	ALL	Materials & Supplies - Cords, minor software, incidentals	E	N, R	Information Technology - General	5,000
18	ALL	Annual PC Replacements/Refresh for Current Staff	E	N, R	Information Technology - General	20,000
19	ALL	PCs for New Staff	E	N	Information Technology - General	36,000
20	ALL	Monitor Upgrades	E	R	Information Technology - General	4,000
21	Strat. Initiatives - Comms & Marketing	Cell phone upgrades	E	R	Information Technology - General	2,500
22	Public Services	Fleet Tablets	E	N	Information Technology - General	26,000
23	Public Services	Barcode Printer & Labeler - Inventory Control System (Fleet)	E	N	Information Technology - General	5,000
24	Public Services	Laptops (Office & Utilities) - Cellular Connection	E	N	Information Technology - General	3,300
25	Public Services	Supervisor Truck/Desk Set-up	E	N	Information Technology - General	2,000
26	Public Services	3 Curved Monitors	E	N	Information Technology - General	800
27	Public Services	Fleet Rugged Diagnostic Laptop	E	N	Information Technology - General	5,000
28	Public Services	Service Replacement Server	E	N	Information Technology - General	8,000
29	ALL	Docusign	M	A, N	Information Technology - General	5,000
30	ALL	Office 365 Licensing	M	A, N	Information Technology - General	50,000
31	ALL	Adobe / Sketchup Licensing	M	A	Information Technology - General	22,000
32	ALL	Server warranties	M	A	Information Technology - General	5,000
33	ALL	Konica Minolta Printer Maintenance (and Supplies)	M	A	Information Technology - General	10,000
34	ALL	Absolute Solutions (Formerly NetMotion) VPN licensing	M	A	Information Technology - General	7,500
35	ALL	Sonicwall Firewall Maintenance	M	A	Information Technology - General	3,500
36	ALL	Rose Run Firewall	M	A	Information Technology - General	2,500
37	ALL	SSL Certificates	M	A	Information Technology - General	1,200
38	ALL	ESRI - Maintenance	M	A	Information Technology - General	30,200
39	ALL	NearMaps (Includes PD Files as well)	M	A, N	Information Technology - General	7,500
40	ALL	BizLibrary Learning Management System - Maintenance	M	A	Information Technology - General	25,000
41	ALL	General Legislative Research Software	M	A	Information Technology - General	3,500
42	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

<u>Item</u>	<u>Department</u>	<u>Item Description</u>	<u>M/C/E/L/U**</u>	<u>A/N/R***</u>	<u>Funding Source</u>	<u>Amount</u>
43	Council	SwagIt/Granicus Video Streaming Services Maintenance	M	A	Information Technology - General	45,000
44	Police	911 Maintenance and Support - Including Text to 911 (MECC)	M	A	Information Technology - General	40,000
45	Police	New World CAD RMS Maintenance (Tyler Technologies)	M	A	Information Technology - General	122,000
46	Police	Cellebrite Annual Maintenance	M	A	Information Technology - General	11,000
47	Police	Tracker Property Room Software	M	A	Information Technology - General	6,800
48	Police	CLEAR Subscription	M	A, N	Information Technology - General	6,600
49	Police	Motorola Software Upgrade Agreement (SUA) for MCC7500 Console	M	A	Information Technology - General	34,000
50	Police	Clearview Facial Recognition Software	M	A, N	Information Technology - General	6,000
51	Police	Interaction InsightEventide Recorder	M	A	Information Technology - General	2,800
52	Police	Frontline Software for DispatchQAQI/CTO	M	A	Information Technology - General	3,000
53	Police	Mobile Scene PD Maintenance	M	A	Information Technology - General	6,000
54	Police	Total ID Solutions Maintenance	M	A	Information Technology - General	2,200
55	Police	BIM Civilian Fingerprint Maintenance	M	A	Information Technology - General	1,000
56	Police	Police- Grammarly Subscription	M	A	Information Technology - General	4,000
57	Police	Crash Mapping Subscription	M	A	Information Technology - General	1,200
58	Police	LEADS Online	M	A	Information Technology - General	3,300
59	Police	GPS Tracker Subscription	M	A	Information Technology - General	1,800
60	Police	Dataworks- THF Fingerprint Software License	M	A	Information Technology - General	5,500
61	Police	Assisted Patrol- Subscription + connection	M	A	Information Technology - General	2,600
62	Police	Evidence.com - Digital Storage	M	A, N	Information Technology - General	10,000
63	Police	Powersuite Program - Annual Maintenance	M	A	Information Technology - General	40,000
64	Police	Amped Software - Image and video forensic software	M	N	Information Technology - General	3,975
65	Police	RIS Regional Info Sharing System. Intelligence sharing and officer safety.	M	N	Information Technology - General	300
66	Mayor's Court	Mayor's Court Software (BGI) Annual Licensing	M	A	Information Technology - General	4,100
67	Mayor's Court	CMI CourtWeb Maintenance/Support	M	A	Information Technology - General	15,000
68	Mayor's Court	Filebound Scanning Software	M	A, N	Information Technology - General	3,000
69	Development	Carahsoft - Electronic Plan Review	M	A	Information Technology - General	160,000
70	Development	Navisworks	M	A	Information Technology - General	3,200
71	Development	Appia - Construction Management Software - 25 Licenses	M	A, N	Information Technology - General	55,000
72	Development	Urban SDK - Traffic Analysis Software	M	A, N	Information Technology - General	20,000
73	Development	Sharefile File Storage and Transfer	M	A, N	Information Technology - General	1,000
74	Development	E-Permit Hub	M	A, N	Information Technology - General	35,000
75	Development	Scribe	M	A, N	Information Technology - General	750
76	Admin - Administrative Services	Electronic Signature Licenses (3)	M	A	Information Technology - General	1,500
77	Admin - Human Resources	NeoGov - Maintenance (includes exploration of new features)	M	A	Information Technology - General	25,000
78	Admin - Information Technology	Duo 2fa Licensing	M	A, N	Information Technology - General	16,000
79	Admin - Information Technology	Additional VM Host	M	A, N	Information Technology - General	15,000
80	Admin - Information Technology	Additional Storage Array	M	A, N	Information Technology - General	12,000
81	Admin - Information Technology	IT Help Desk Software	M	A	Information Technology - General	7,000
82	Admin - Information Technology	IT Project Management Software	M	A, N	Information Technology - General	10,000
83	Strat. Initiatives - Comms & Marketing	Communications Project Management Software	M	A, N	Information Technology - General	2,000
84	Strat. Initiatives - Comm. Inv. & Prog.	Volunteer Management Software	M	A, N	Information Technology - General	2,000
85	Strat. Initiatives - Comm. Inv. & Prog.	Senior Connections Registration Software (Instead of paying HNA)	M	A, N	Information Technology - General	10,000
86	Strat. Initiatives - Comm. Inv. & Prog.	Event Permitting Software	M	A	Information Technology - General	36,500

**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	Actual Revenues	Actual Expenditures	12/31/2025 Lapsed Encumbrances/ Est. Appropriations	12/31/2025 Fund Balance	Fund Bal as % of Budget
101 - General Fund	\$ 53,425,089	\$ 70,350,655	\$ 77,523,374	\$ 1,012,772	\$ 47,265,142	60.97%
102 - Information Technology General	-	1,298,107	1,185,712	-	112,395	9.48%
103 - Self Insurance General	-	1,603,950	-	-	1,603,950	100.00%
110 - Community Events & Council Grants General	-	730,500	609,010	-	121,490	19.95%
111 - Senior Connections General	-	273,178	174,662	-	98,516	56.40%
112 - IDEA Board General	-	80,500	87,055	-	(6,555)	-7.53%
113 - Sustainability Advisory Board General	2,000	133,370	121,711	-	13,659	11.22%
299 - Severance Liability	983,249	750,000	165,145	-	1,568,104	949.53%
Total General Funds	\$ 54,410,338	\$ 75,220,260	\$ 79,866,668	\$ 1,012,772	\$ 50,776,702	63.58%
201 - Street Construction, Maint & Repair	\$ 298,750	\$ 682,922	\$ 628,478	\$ -	\$ 353,194	56.20%
202 - State Highway	327,629	67,593	-	-	395,222	100.00%
203 - Permissive Tax Fund	292,682	99,354	20,000	-	372,037	1860.18%
210 - Alcohol Education	19,129	525	-	-	19,654	100.00%
211 - Drug Use Prevention	83,602	8,788	4,581	-	87,808	1916.62%
212 - Mandatory Drug Fines	-	70	-	-	70	100.00%
213 - Law Enforcement & Education	6,405	-	-	-	6,405	100.00%
214 - OneOhio Opiod Settlement	32,200	13,259	1,750	-	43,709	2497.67%
216 - K-9 Patrol	12,664	20,500	19,975	-	13,189	66.03%
217 - Safety Town	157,376	41,788	31,182	-	167,981	538.71%
218 - DUI Grant	14,701	5,131	5,131	-	14,701	286.53%
219 - Law Enforcement Assistance	9,020	-	-	-	9,020	100.00%
221 - Economic Development NAECA	(0)	3,307,424	3,307,424	0	0	0.00%
222 - Economic Development NACA	2,781,060	3,573,899	4,987,319	116,561	1,484,200	29.76%
223 - Oak Grove EOZ	(0)	3,828,680	3,828,680	-	(0)	0.00%
224 - Central College EOZ	-	2,718,017	2,718,017	-	(0)	0.00%
225 - Oak Grove II EOZ	(0)	7,698,018	7,698,018	-	-	0.00%
226 - Blacklick EOZ	-	4,849,407	4,849,407	-	-	0.00%
228 - Subdivision Development	873,173	2,569,490	2,360,053	-	1,082,610	45.87%
229 - Builders Escrow	913,363	634,055	364,418	-	1,183,000	324.63%

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	Actual Revenues	Actual Expenditures	12/31/2025 Lapsed Encumbrances/ Est. Appropriations	12/31/2025 Fund Balance	Fund Bal as % of Budget
230 - Wentworth Crossing TIF	855,775	413,944	349,291	-	920,428	263.51%
231 - Hawksmoor TIF	331,106	205,771	227,050	-	309,827	136.46%
232 - Enclave TIF	34,307	74,950	64,549	-	44,708	69.26%
233 - Saunton TIF	182,487	175,976	200,505	-	157,959	78.78%
234 - Richmond Square TIF	204,619	231,380	194,322	-	241,676	124.37%
235 - Tidewater I TIF	326,233	441,754	502,320	-	265,667	52.89%
236 - Ealy Crossing TIF	265,459	501,830	480,027	-	287,261	59.84%
237 - Upper Clarenton TIF	1,347,932	658,672	593,722	-	1,412,882	237.97%
238 - Balfour Green TIF	90,645	30,154	32,194	-	88,605	275.22%
239 - Straits Farm TIF	(0)	441,828	441,828	0	(0)	0.00%
240 - Oxford TIF	(0)	172,887	172,887	-	-	0.00%
241 - Schleppi Residential TIF	(0)	450,199	450,199	-	(0)	0.00%
250 - Blacklick TIF	3,544,173	3,426,959	5,469,316	-	1,501,816	27.46%
251 - Blacklick II TIF	261,827	56,270	41,855	-	276,242	659.99%
252 - Village Center TIF	160,310	1,421,038	1,358,493	-	222,854	16.40%
253 - Research Tech District TIF	1,878,139	279,555	227,139	-	1,930,555	849.94%
254 - Oak Grove II TIF	7,083,268	1,967,466	6,681,283	-	2,369,450	35.46%
258 - Windsor TIF	5,321,299	3,680,657	1,845,605	-	7,156,351	387.75%
259 - Village Center TIF II	0	537,139	537,139	-	-	0.00%
272 - Local Fiscal Recovery	15,522,984	10,200,000	24,705,839	726,455	1,743,599	7.06%
280 - Hotel Excise Tax	-	224,777	224,777	-	-	0.00%
281 - Healthy New Albany Facility	184,699	1,817,253	1,192,873	35,420	844,499	70.80%
282 - Hinson Amphitheater	88,814	136,926	39,393	-	186,348	473.05%
290 - Alcohol Indigent	12,016	-	-	-	12,016	100.00%
291 - Mayor's Court Computer	18,251	2,775	-	-	21,026	100.00%
292 - Court Special Projects	23,929	7,387	-	-	31,316	100.00%
293 - Clerk's Court Computer	14,967	4,625	-	-	19,592	100.00%
Total Special Revenue	\$ 43,574,992	\$ 57,681,090	\$ 76,857,041	\$ 878,436	\$ 25,277,477	32.89%

City of New Albany, Ohio
2026 Annual Budget Program
2025 Summary of Fund Balances (Continued)

Fund Number / Description	FISCAL YEAR 2025					Fund Bal as % of Budget
	12/31/2024 Fund Balance	Actual Revenues	Actual Expenditures	12/31/2025 Lapsed Encumbrances/ Est. Appropriations	12/31/2025 Fund Balance	
301 - Debt Service	\$ 1,103,302	\$ 14,336,597	\$ 14,391,700	\$ -	\$ 1,048,199	7.28%
Total Debt Service	\$ 1,103,302	\$ 14,336,597	\$ 14,391,700	\$ -	\$ 1,048,199	7.28%
401 - Capital Improvements	\$ 2,383,156	\$ 39,344,425	\$ 28,773,440	\$ 514,077	\$ 13,468,219	46.81%
402 - Village Center Improvements	5,229,367	2,990,223	4,115,594	-	4,103,995	99.72%
403 - Bond Improvements	(1,075,124)	19,097,397	17,442,166	-	580,108	3.33%
404 - Park Improvements	3,616,190	2,223,642	372,339	117,383	5,584,876	1499.94%
405 - Water & Sanitary Improvements	7,746,692	1,664,183	366,525	39,840	9,084,189	2478.47%
410 - Infrastructure Replacement	11,804,176	941,932	10,594	1,062	12,736,576	120229.09%
411 - Leisure Trail Improvements	806,842	16,450	-	-	823,292	100.00%
415 - Capital Equipment Replacement	6,245,782	3,805,523	3,242,692	123,943	6,932,556	213.79%
417 - Oak Grove II Infrastructure	1,138,861	9,003,302	7,961,093	339,591	2,520,661	31.66%
422 - Economic Development Cap	9,702,736	11,478,432	12,545,787	1,711,404	10,346,786	82.47%
Total Capital Projects	\$ 47,598,679	\$ 90,565,509	\$ 74,830,229	\$ 2,847,300	\$ 66,181,259	88.44%
Grand Total All Funds	\$ 146,687,310	\$ 237,803,456	\$ 245,945,638	\$ 4,738,509	\$ 143,283,637	58.26%

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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	\$ 47,265,142	\$ 72,701,254	\$ 61,133,121	\$ 58,833,275	96.24%	\$ 58,833,275	\$ 66,422,419	\$ 52,338,276	\$ 72,917,417	139.32%
102 - Information Technology General	112,395	3,719,471	2,900,989	930,877	32.09%	930,877	2,461,091	2,217,841	1,174,128	52.94%
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	121,490	830,000	754,174	197,316	26.16%	197,316	881,650	789,833	289,133	36.61%
111 - Senior Connections General	98,516	239,116	239,116	98,516	41.20%	98,516	254,880	254,880	98,516	38.65%
112 - IDEA Board General	(6,555)	110,000	110,000	(6,555)	-5.96%	(6,555)	114,400	114,400	(6,555)	-5.73%
113 - Sustainability Advisory Board General	13,659	118,390	118,390	13,659	11.54%	13,659	130,851	123,126	21,384	17.37%
299 - Severance Liability	1,568,104	750,000	220,000	2,098,104	953.68%	2,098,104	200,000	200,000	2,098,104	1049.05%
Total General Funds	\$ 50,776,702	\$ 82,808,930	\$ 69,057,668	\$ 64,527,964	93.44%	\$ 64,527,964	\$ 74,936,211	\$ 59,799,326	\$ 79,664,848	133.22%
201 - Street Construction, Maint & Repair	\$ 353,194	\$ 680,000	\$ 655,000	\$ 378,194	57.74%	\$ 378,194	\$ 700,400	\$ 659,650	\$ 418,944	63.51%
202 - State Highway	395,222	71,000	40,000	426,222	1065.56%	426,222	73,130	40,000	459,352	1148.38%
203 - Permissive Tax Fund	372,037	120,000	185,000	307,037	165.97%	307,037	123,600	145,000	285,637	196.99%
210 - Alcohol Education	19,654	1,000	1,000	19,654	1965.35%	19,654	1,030	1,030	19,654	1908.11%
211 - Drug Use Prevention	87,808	20,000	25,000	82,808	331.23%	82,808	20,600	20,600	82,808	401.98%
212 - Mandatory Drug Fines	70	500	-	570	100.00%	570	515	-	1,085	100.00%
213 - Law Enforcement & Education	6,405	1,000	2,250	5,155	229.11%	5,155	1,030	1,000	5,185	518.49%
214 - OneOhio Opioid Settlement	43,709	25,000	6,000	62,709	1045.15%	62,709	25,750	6,000	82,459	1374.32%
216 - K-9 Patrol	13,189	20,500	22,500	11,189	49.73%	11,189	22,725	22,725	11,189	49.24%
217 - Safety Town	167,981	50,000	42,250	175,731	415.93%	175,731	51,500	26,518	200,714	756.91%
218 - DUI Grant	14,701	10,000	12,000	12,701	105.84%	12,701	10,300	10,300	12,701	123.31%
219 - Law Enforcement Assistance	9,020	2,000	1,200	9,820	818.33%	9,820	2,060	1,200	10,680	890.00%
221 - Economic Development NAECA	0	12,149,378	12,149,378	-	0.00%	-	6,649,378	6,649,378	-	0.00%
222 - Economic Development NACA	1,484,200	10,045,200	10,045,200	1,484,200	14.78%	1,484,200	5,500,000	5,500,000	1,484,200	26.99%
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	(0)	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	1,082,610	2,000,000	2,000,000	1,082,610	54.13%	1,082,610	1,765,000	1,765,000	1,082,610	61.34%
229 - Builders Escrow	1,183,000	700,000	600,000	1,283,000	213.83%	1,283,000	721,000	600,000	1,404,000	234.00%
230 - Wentworth Crossing TIF	920,428	427,000	318,000	1,029,428	323.72%	1,029,428	439,810	322,740	1,146,498	355.24%
231 - Hawksmoor TIF	309,827	226,000	211,651	324,176	153.17%	324,176	232,780	211,661	345,295	163.14%
232 - Enclave TIF	44,708	81,750	59,000	67,458	114.34%	67,458	84,203	59,870	91,790	153.32%
233 - Saunton TIF	157,959	185,000	192,000	150,959	78.62%	150,959	190,550	194,160	147,349	75.89%
234 - Richmond Square TIF	241,676	239,500	182,382	298,794	163.83%	298,794	246,685	185,201	360,278	194.53%
235 - Tidewater I TIF	265,667	462,000	505,000	222,667	44.09%	222,667	475,860	511,150	187,377	36.66%
236 - Ealy Crossing TIF	287,261	517,000	407,500	396,761	97.36%	396,761	532,510	412,975	516,296	125.02%
237 - Upper Clarenton TIF	1,412,882	678,000	585,100	1,505,782	257.35%	1,505,782	698,340	573,390	1,630,732	284.40%
238 - Balfour Green TIF	88,605	32,800	38,130	83,275	218.40%	83,275	33,784	38,550	78,510	203.66%
239 - Straits Farm TIF	0	460,000	241,200	218,800	90.71%	218,800	473,800	166,000	526,600	317.23%
240 - Oxford TIF	(0)	182,000	55,197	126,803	229.73%	126,803	187,460	109,959	204,304	185.80%
241 - Schleppe Residential TIF	(0)	460,000	460,000	-	0.00%	-	473,800	473,800	-	0.00%
250 - Blacklick TIF	1,501,816	3,450,000	2,510,428	2,441,388	97.25%	2,441,388	3,553,500	2,576,551	3,418,337	132.67%

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	276,242	57,000	15,700	317,542	2022.56%	317,542	58,710	53,000	323,252	609.91%
252 - Village Center TIF	222,854	1,455,500	1,165,000	513,354	44.06%	513,354	1,499,165	1,186,450	826,069	69.63%
253 - Research Tech District TIF	1,930,555	280,000	2,055,000	155,555	7.57%	155,555	288,400	56,650	387,305	683.68%
254 - Oak Grove II TIF	2,369,450	2,000,000	3,202,500	1,166,950	36.44%	1,166,950	2,060,000	1,730,000	1,496,950	86.53%
258 - Windsor TIF	7,156,351	3,945,000	6,950,180	4,151,171	59.73%	4,151,171	4,063,350	1,689,323	6,525,198	386.26%
259 - Village Center TIF II	0	550,000	550,000	-	0.00%	-	566,500	451,662	114,838	25.43%
272 - Local Fiscal Recovery	1,743,599	8,621,080	9,297,461	1,067,218	11.48%	1,067,218	-	1,067,218	-	0.00%
280 - Hotel Excise Tax	-	250,000	250,000	-	0.00%	-	275,000	275,000	-	0.00%
281 - Healthy New Albany Facility	844,499	1,250,000	1,443,050	651,449	45.14%	651,449	1,287,500	1,029,038	909,911	88.42%
282 - Hinson Amphitheater	186,348	110,000	66,000	230,348	349.01%	230,348	111,800	62,500	279,648	447.44%
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	21,026	4,000	1,000	24,026	2402.56%	24,026	4,120	1,030	27,116	2632.58%
292 - Court Special Projects	31,316	8,000	1,000	38,316	3831.60%	38,316	8,240	1,030	45,526	4420.00%
293 - Clerk's Court Computer	19,592	5,000	1,000	23,592	2359.20%	23,592	5,150	1,030	27,712	2690.49%
Total Special Revenue	\$ 25,277,477	\$ 72,796,301	\$ 77,514,350	\$ 20,559,428	26.52%	\$ 20,559,428	\$ 56,198,706	\$ 51,568,010	\$ 25,190,124	48.85%
301 - Debt Service	\$ 1,048,199	\$ 21,187,066	\$ 21,305,887	\$ 929,378	4.36%	\$ 929,378	\$ 10,366,177	\$ 10,366,177	\$ 929,378	8.97%
Total Debt Service	\$ 1,048,199	\$ 21,187,066	\$ 21,305,887	\$ 929,378	4.36%	\$ 929,378	\$ 10,366,177	\$ 10,366,177	\$ 929,378	8.97%
401 - Capital Improvements	\$ 13,468,219	\$ 13,806,599	\$ 18,335,000	\$ 8,939,817	48.76%	\$ 8,939,817	\$ 10,252,681	\$ 7,411,064	\$ 11,781,435	158.97%
402 - Village Center Improvements	4,103,995	890,227	720,000	4,274,222	593.64%	4,274,222	1,125,898	5,217,000	183,120	3.51%
403 - Bond Improvements	580,108	58,300,000	58,550,000	330,108	0.56%	330,108	-	-	330,108	100.00%
404 - Park Improvements	5,584,876	8,199,506	9,140,000	4,644,382	50.81%	4,644,382	3,344,277	640,397	7,348,263	1147.46%
405 - Water & Sanitary Improvements	9,084,189	1,350,000	8,150,000	2,284,189	28.03%	2,284,189	1,390,500	-	3,674,689	100.00%
410 - Infrastructure Replacement	12,736,576	1,000,000	15,000	13,721,576	91477.18%	13,721,576	1,015,000	15,450	14,721,126	95282.37%
411 - Leisure Trail Improvements	823,292	20,000	-	843,292	100.00%	843,292	20,600	-	863,892	100.00%
415 - Capital Equipment Replacement	6,932,556	719,262	1,412,700	6,239,118	441.64%	6,239,118	1,750,414	1,802,995	6,186,537	343.13%
417 - Oak Grove II Infrastructure	2,520,661	5,156,928	4,610,000	3,067,589	66.54%	3,067,589	5,887,457	117,749	8,837,297	7505.19%
422 - Economic Development Cap	10,346,786	54,957,446	58,621,773	6,682,459	11.40%	6,682,459	17,981,481	17,500,000	7,163,940	40.94%
Total Capital Projects	\$ 66,181,259	\$ 144,399,968	\$ 159,554,473	\$ 51,026,754	31.98%	\$ 51,026,754	\$ 42,768,308	\$ 32,704,654	\$ 61,090,408	186.79%
Grand Total All Funds	\$ 143,283,637	\$ 321,192,265	\$ 327,432,378	\$ 137,043,524	41.85%	\$ 137,043,524	\$ 184,269,402	\$ 154,438,168	\$ 166,874,758	108.05%

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	\$ 72,917,417	\$ 66,654,368	\$ 58,777,500	\$ 80,794,285	137.46%	\$ 80,794,285	\$ 66,461,059	\$ 60,302,824	\$ 86,952,520	144.19%
102 - Information Technology General	1,174,128	2,611,322	2,306,554	1,478,896	64.12%	1,478,896	2,752,207	2,398,816	1,832,287	76.38%
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	289,133	958,350	821,511	425,972	51.85%	425,972	987,100	856,640	556,431	64.96%
111 - Senior Connections General	98,516	265,880	265,880	98,516	37.05%	98,516	278,194	278,194	98,516	35.41%
112 - IDEA Board General	(6,555)	118,976	118,976	(6,555)	-5.51%	(6,555)	123,735	123,735	(6,555)	-5.30%
113 - Sustainability Advisory Board General	21,384	136,007	128,051	29,340	22.91%	29,340	141,368	133,173	37,536	28.19%
299 - Severance Liability	2,098,104	200,000	200,000	2,098,104	1049.05%	2,098,104	200,000	200,000	2,098,104	1049.05%
Total General Funds	\$ 79,664,848	\$ 75,549,951	\$ 66,567,491	\$ 88,647,308	133.17%	\$ 88,647,308	\$ 75,686,862	\$ 68,439,853	\$ 95,894,317	140.11%
201 - Street Construction, Maint & Repair	\$ 418,944	\$ 721,412	\$ 664,440	\$ 475,917	71.63%	\$ 475,917	\$ 743,054	\$ 669,373	\$ 549,598	82.11%
202 - State Highway	459,352	75,324	40,000	494,676	1236.69%	494,676	77,584	40,000	532,260	1330.65%
203 - Permissive Tax Fund	285,637	127,308	145,000	267,945	184.79%	267,945	131,127	145,000	254,070	175.22%
210 - Alcohol Education	19,654	1,061	1,061	19,654	1852.53%	19,654	1,093	1,093	19,654	1798.58%
211 - Drug Use Prevention	82,808	21,218	21,218	82,808	390.27%	82,808	21,855	21,855	82,808	378.91%
212 - Mandatory Drug Fines	1,085	530	-	1,615	100.00%	1,615	546	-	2,162	100.00%
213 - Law Enforcement & Education	5,185	1,030	1,000	5,215	521.49%	5,215	1,030	1,000	5,245	524.49%
214 - OneOhio Opioid Settlement	82,459	25,750	6,000	102,209	1703.49%	102,209	25,750	6,000	121,959	2032.65%
216 - K-9 Patrol	11,189	22,952	22,952	11,189	48.75%	11,189	23,182	23,182	11,189	48.27%
217 - Safety Town	200,714	53,045	27,313	226,446	829.08%	226,446	54,636	28,132	252,950	899.14%
218 - DUI Grant	12,701	10,609	10,609	12,701	119.72%	12,701	10,927	10,927	12,701	116.23%
219 - Law Enforcement Assistance	10,680	2,122	1,200	11,602	966.82%	11,602	2,185	1,200	12,587	1048.94%
221 - Economic Development NAECA	-	6,649,378	6,649,378	-	0.00%	-	6,649,378	6,649,378	-	0.00%
222 - Economic Development NACA	1,484,200	5,500,000	5,500,000	1,484,200	26.99%	1,484,200	5,500,000	5,500,000	1,484,200	26.99%
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	1,082,610	1,780,450	1,780,450	1,082,610	60.81%	1,082,610	1,796,364	1,796,364	1,082,610	60.27%
229 - Builders Escrow	1,404,000	721,000	600,000	1,525,000	254.17%	1,525,000	721,000	600,000	1,646,000	274.33%
230 - Wentworth Crossing TIF	1,146,498	444,208	327,622	1,263,084	385.53%	1,263,084	448,650	332,651	1,379,083	414.57%
231 - Hawksmoor TIF	345,295	235,108	214,195	366,209	170.97%	366,209	237,459	216,804	386,863	178.44%
232 - Enclave TIF	91,790	85,045	60,766	116,069	191.01%	116,069	85,895	61,689	140,275	227.39%
233 - Saunton TIF	147,349	192,456	196,385	143,419	73.03%	143,419	194,380	198,676	139,123	70.02%
234 - Richmond Square TIF	360,278	249,152	188,106	421,325	223.98%	421,325	251,643	191,097	481,871	252.16%
235 - Tidewater I TIF	187,377	480,619	517,485	150,511	29.09%	150,511	485,425	524,009	111,927	21.36%
236 - Ealy Crossing TIF	516,296	537,835	418,614	635,517	151.81%	635,517	543,213	424,423	754,308	177.73%
237 - Upper Clarenton TIF	1,630,732	705,323	581,671	1,754,384	301.61%	1,754,384	712,377	584,451	1,882,310	322.06%
238 - Balfour Green TIF	78,510	34,122	23,233	89,399	384.80%	89,399	34,463	22,428	101,434	452.26%
239 - Straits Farm TIF	526,600	478,538	170,980	834,158	487.87%	834,158	483,323	176,109	1,141,372	648.10%
240 - Oxford TIF	204,304	193,084	35,010	362,378	1035.08%	362,378	198,876	36,060	525,194	1456.45%
241 - Schleppi Residential TIF	-	488,014	488,014	-	0.00%	-	502,654	502,654	-	0.00%
250 - Blacklick TIF	3,418,337	3,589,035	2,645,870	4,361,502	164.84%	4,361,502	3,624,925	2,715,914	5,270,513	194.06%

City of New Albany, Ohio
 2026 Annual Budget Program
 Five-Year Financial Plan (2026-2030) (Continued)

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	323,252	59,297	54,590	327,959	600.77%	327,959	59,890	56,228	331,621	589.78%
252 - Village Center TIF	826,069	1,514,157	1,208,544	1,131,682	93.64%	1,131,682	1,529,298	1,231,300	1,429,680	116.11%
253 - Research Tech District TIF	387,305	291,284	58,350	620,240	1062.97%	620,240	294,197	60,100	854,336	1421.53%
254 - Oak Grove II TIF	1,496,950	2,080,600	260,000	3,317,550	1275.98%	3,317,550	2,101,406	295,000	5,123,956	1736.93%
258 - Windsor TIF	6,525,198	4,103,984	1,002,717	9,626,465	960.04%	9,626,465	4,145,023	1,012,459	12,759,029	1260.20%
259 - Village Center TIF II	114,838	572,165	10,300	676,703	6569.93%	676,703	577,887	10,609	1,243,981	11725.71%
272 - Local Fiscal Recovery	-	-	-	-	0.00%	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	300,000	300,000	-	0.00%	-	309,000	309,000	-	0.00%
281 - Healthy New Albany Facility	909,911	1,300,375	1,053,850	1,156,436	109.73%	1,156,436	1,313,379	1,076,775	1,393,039	129.37%
282 - Hinson Amphitheater	279,648	95,000	65,000	309,648	476.38%	309,648	107,500	67,500	349,648	518.00%
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	27,116	4,244	1,061	30,298	2855.90%	30,298	4,371	1,093	33,576	3072.72%
292 - Court Special Projects	45,526	8,240	1,061	52,705	4967.96%	52,705	8,240	1,093	59,852	5477.34%
293 - Clerk's Court Computer	27,712	5,150	1,061	31,801	2997.56%	31,801	5,150	1,093	35,858	3281.55%
Total Special Revenue	\$ 25,190,124	\$ 57,941,497	\$ 49,536,409	\$ 33,595,212	67.82%	\$ 33,595,212	\$ 58,710,436	\$ 50,294,879	\$ 42,010,768	83.53%
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	\$ 11,781,435	\$ 9,981,769	\$ 5,164,626	\$ 16,598,578	321.39%	\$ 16,598,578	\$ 10,148,588	\$ 5,416,912	\$ 21,330,254	393.77%
402 - Village Center Improvements	183,120	1,078,091	620,000	641,211	103.42%	641,211	1,099,516	22,000	1,718,727	7812.40%
403 - Bond Improvements	330,108	-	-	330,108	100.00%	330,108	-	-	330,108	100.00%
404 - Park Improvements	7,348,263	7,398,678	10,491,290	4,255,651	40.56%	4,255,651	6,437,433	591,864	10,101,219	1706.68%
405 - Water & Sanitary Improvements	3,674,689	1,432,215	-	5,106,904	100.00%	5,106,904	1,475,181	-	6,582,086	100.00%
410 - Infrastructure Replacement	14,721,126	1,030,450	15,914	15,735,663	98882.48%	15,735,663	1,046,364	16,391	16,765,636	102286.21%
411 - Leisure Trail Improvements	863,892	21,218	-	885,110	100.00%	885,110	21,855	-	906,965	100.00%
415 - Capital Equipment Replacement	6,186,537	1,975,479	1,752,800	6,409,216	365.66%	6,409,216	2,395,113	1,558,584	7,245,746	464.89%
417 - Oak Grove II Infrastructure	8,837,297	6,259,129	125,183	14,971,243	11959.53%	14,971,243	6,374,686	127,494	21,218,436	16642.73%
422 - Economic Development Cap	7,163,940	495,925	-	7,659,866	100.00%	7,659,866	510,803	-	8,170,669	100.00%
Total Capital Projects	\$ 61,090,408	\$ 29,672,955	\$ 18,169,811	\$ 72,593,551	399.53%	\$ 72,593,551	\$ 29,509,539	\$ 7,733,245	\$ 94,369,845	1220.31%
Grand Total All Funds	\$ 166,874,758	\$ 172,828,050	\$ 143,937,358	\$ 195,765,450	136.01%	\$ 195,765,450	\$ 173,565,219	\$ 136,126,360	\$ 233,204,309	171.31%

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	\$ 86,952,520	\$ 67,457,975	\$ 61,207,367	\$ 93,203,128	152.27%
102 - Information Technology General	1,832,287	2,793,490	2,434,799	2,190,979	89.99%
103 - Insurance Reserve General	4,325,478	4,814,347	4,208,667	4,931,157	117.17%
110 - Community Events & Council Grants General	556,431	1,001,906	869,490	688,848	79.22%
111 - Senior Connections General	98,516	282,367	282,367	98,516	34.89%
112 - IDEA Board General	(6,555)	125,591	125,591	(6,555)	-5.22%
113 - Sustainability Advisory Board General	37,536	143,489	135,170	45,854	33.92%
299 - Severance Liability	2,098,104	200,000	200,000	2,098,104	1049.05%
Total General Funds	\$ 95,894,317	\$ 76,819,165	\$ 69,463,451	\$ 103,250,032	148.64%
201 - Street Construction, Maint & Repair	\$ 549,598	\$ 754,200	679,413	\$ 624,385	91.90%
202 - State Highway	532,260	78,747	40,600	570,407	1404.94%
203 - Permissive Tax Fund	254,072	133,094	147,175	239,991	163.07%
210 - Alcohol Education	19,654	1,109	1,109	19,654	1772.00%
211 - Drug Use Prevention	82,808	22,182	22,182	82,808	373.31%
212 - Mandatory Drug Fines	2,162	555	-	2,716	100.00%
213 - Law Enforcement & Education	5,245	1,045	1,015	5,275	519.74%
214 - OneOhio Opiod Settlement	121,959	26,136	6,090	142,005	2331.78%
216 - K-9 Patrol	11,189	23,529	23,529	11,189	47.55%
217 - Safety Town	252,950	55,456	28,554	279,851	980.06%
218 - DUI Grant	12,701	11,091	11,091	12,701	114.51%
219 - Law Enforcement Assistance	12,587	2,218	1,218	13,587	1115.56%
221 - Economic Development NAECA	-	6,749,119	6,749,119	-	0.00%
222 - Economic Development NACA	1,484,200	5,582,500	5,582,500	1,484,200	26.59%
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	1,082,610	1,823,309	1,823,309	1,082,610	59.38%
229 - Builders Escrow	1,646,000	731,815	609,000	1,768,815	290.45%
230 - Wentworth Crossing TIF	1,379,083	455,380	337,641	1,496,823	443.32%
231 - Hawksmoor TIF	386,863	241,021	220,057	407,827	185.33%
232 - Enclave TIF	140,275	87,183	62,614	164,844	263.27%
233 - Saunton TIF	139,123	197,296	201,656	134,762	66.83%
234 - Richmond Square TIF	481,871	255,418	193,964	543,325	280.12%
235 - Tidewater I TIF	111,927	492,706	528,085	76,548	14.50%
236 - Ealy Crossing TIF	754,308	551,362	405,789	899,881	221.76%
237 - Upper Clarenton TIF	1,882,310	723,062	618,218	1,987,154	321.43%
238 - Balfour Green TIF	101,434	34,980	22,765	113,649	499.24%
239 - Straits Farm TIF	1,141,372	490,573	178,751	1,453,194	812.97%
240 - Oxford TIF	525,194	201,859	36,601	690,453	1886.44%
241 - Schleppe Residential TIF	-	510,194	510,194	-	0.00%
250 - Blacklick TIF	5,270,513	3,679,299	2,756,653	6,193,160	224.66%

City of New Albany, Ohio
2026 Annual Budget Program
Five-Year Financial Plan (2026-2030) (Continued)

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	331,621	60,788	57,071	335,339	587.58%
252 - Village Center TIF	1,429,680	1,552,238	1,249,769	1,732,149	138.60%
253 - Research Tech District TIF	854,336	298,610	61,001	1,091,945	1790.03%
254 - Oak Grove II TIF	5,123,956	2,132,927	299,425	6,957,459	2323.61%
258 - Windsor TIF	12,759,029	4,207,199	1,027,646	15,938,582	1550.98%
259 - Village Center TIF II	1,243,981	586,555	10,768	1,819,767	16899.56%
272 - Local Fiscal Recovery	-	-	-	-	0.00%
280 - Hotel Excise Tax	-	313,635	313,635	-	0.00%
281 - Healthy New Albany Facility	1,393,039	1,333,079	1,080,793	1,645,326	152.23%
282 - Hinson Amphitheater	349,648	109,113	58,363	400,398	686.05%
290 - Alcohol Indigent	11,923	1,045	1,109	11,859	1069.22%
291 - Mayor's Court Computer	33,576	4,436	1,109	36,904	3327.31%
292 - Court Special Projects	59,852	8,364	1,109	67,107	6050.47%
293 - Clerk's Court Computer	35,858	5,227	1,109	39,977	3604.35%
Total Special Revenue	\$ 42,010,768	\$ 59,591,092	\$ 50,937,577	\$ 50,664,283	99.46%
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	\$ 21,330,254	\$ 11,550,816	\$ 11,753,763	\$ 21,127,308	179.75%
402 - Village Center Improvements	1,718,727	2,366,009	38,616	4,046,121	10477.87%
403 - Bond Improvements	330,108	-	-	330,108	100.00%
404 - Park Improvements	10,101,219	8,133,994	5,673,321	12,561,892	221.42%
405 - Water & Sanitary Improvements	6,582,086	1,497,309	-	8,079,395	100.00%
410 - Infrastructure Replacement	16,765,636	1,062,059	-	17,827,695	100.00%
411 - Leisure Trail Improvements	906,965	22,182	-	929,147	100.00%
415 - Capital Equipment Replacement	7,245,746	1,569,936	1,749,457	7,066,225	403.91%
417 - Oak Grove II Infrastructure	21,218,436	6,470,306	129,406	27,559,336	21296.78%
422 - Economic Development Cap	8,170,669	1,000,000	1,000,000	8,170,669	817.07%
Total Capital Projects	\$ 94,369,845	\$ 33,672,613	\$ 20,344,562	\$ 107,697,895	529.37%
Grand Total All Funds	\$ 233,204,309	\$ 179,886,129	\$ 150,548,849	\$ 262,541,588	174.39%

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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):

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

2. **Purposes and Uses of Debt**

a) **Long-Term Financing**

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

b) **Required Approval**

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

c) **Financing Term**

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

d) **Bonded Debt Issuance Considerations**

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

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

e) **Interfund Lending**

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

f) **Enterprise Debt**

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

g) **Debt Service**

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

h) **Revenue Anticipation Notes**

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

3. **Debt Standards and Structure**

a) **Term**

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

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

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

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

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

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

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

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

b) **Debt Repayment**

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

c) **Credit Enhancement**

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

d) **Call provisions**

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

e) **Issuance costs**

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

f) **Anticipatory Notes (BANS)**

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

g) **Debt Refunding**

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

4. **Debt Administration and Process**

a) **Competitive versus Negotiated sales**

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

b) **Investment of bond proceeds**

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

Policy 5.40 – Other Miscellaneous Financial Policies

Purpose of Policy:

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

A. INTERFUND CASH TRANSFERS

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

B. FUND BALANCE RESERVES

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

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

C. **INTERNAL CONTROL POLICIES**

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

1. **Objectives of Internal Control**

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

a) **Authorization**

All transactions are properly authorized by management.

b) **Recording transactions**

Transactions are recorded as necessary: (1) to permit preparation of financial statements in conformance with statutory requirements and accounting principles generally accepted in the United States; and (2) to maintain accountability for assets.

c) **Access to assets**

Access to assets and records should be permitted only with proper authorization and supervision.

d) **Periodic independent verification**

The records should be checked against the assets by someone other than the persons responsible for the records or the assets. Examples of independent verification are monthly bank reconciliations and periodic counts of inventory.

e) **Segregation of duties**

The organizational plan should separate functional responsibilities. In general, when the responsibility for custody of assets is separate from the responsibility for maintaining the records relating to those assets, then there is appropriate segregation of duties.

2. **Written Procedures**

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

3. **Finance Department Responsibilities**

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

4. **Department Head Responsibilities**

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

D. **FINANCIAL REPORTING**

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

E. **AUDIT**

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

City of New Albany
 Summary of Changes - Proposed to Adopted
 O-43-2025 Amendments
 2nd Reading - December 2, 2025

Fund	Department	Category	Amended Amount	Reason for Amendment	Amount of Amendment
General	Police	Operating and Contractual Services	1,218,039	Securitas Utility Module Upgrade (Software/Hardware/Equipment) moved from Capital Equipment Replacement to Information Technology General fund within the Police department.	41,307
General	Public Service	Operating and Contractual Services	4,504,850	Increase related to moving Park Security Camera project from 2025 to 2026 within the Information Technology General fund within the Public Service Department.	350,000
General	Strategic Initiatives	Operating and Contractual Services	1,931,890	Net increased related to the following: ~\$100K increase for potential Arts-themed programming and/or grants for Independence Day festivities ~\$2,500 increase for "Wreaths Across America" ~\$200K decrease to move the Ice Skating Rink, related equipment, and furniture costs to the Capital Equipment Replacement fund to better account for the initial costs and for tracking purposes ~\$115K increase to re-appropriate 2025 funds currently encumbered in the Administrative Services Department within the new Strategic Initiatives Department in 2026 for accounting purposes	17,500
General	N/A	Transfers & Other Financing Uses	12,087,129	Adjusted transfer to Fund 415 (Capital Equipment Replacement) due to adjustments resulting from adding the Ice Skating Rink and related costs, and moving the Securitas Utility Module Upgrade to the Information Technology General fund.	190,266
Total General Fund					599,073

Fund	Department	Category	Amended Amount	Reason for Amendment	Amount of Amendment
Economic Development (NACA)	Community Development	Operating and Contractual Services	9,325,000	Increase related to economic development activities planned for 2026.	4,000,000
Straits Farm TIF	N/A	Transfers & Other Financing Uses	25,200	Increase to include transfer to the Debt Service for the OPWC Loan payment related to the Market Street Extension project	25,200
Total Special Revenue Funds					4,025,200
Debt Service	N/A	Debt Service	21,305,887	Increase to include OPWC Loan payment related to the Market Street Extension project	25,200
Total Debt Service Fund					25,200
Capital Improvement	N/A	Capital	18,175,000	Increase related to the following: 1. Move Central College/605 Public Improvements (Utility Burial) to 2026 2. Move Ganton Pkwy Phase 3 - Babbit Road Improvement to 2026	5,000,000
Bond Improvement	N/A	Capital	55,000,000	Increase related to the 2026 Rose Run II/Veteran's Memorial project.	5,000,000
Capital Equipment Replacement	N/A	Capital	1,412,700	Net increase related to adding the Ice Skating Rink and related equipment costs and moving the Securitas Utility Module Upgrade to the Information Technology General fund.	158,693
Economic Development Capital	N/A	Capital	58,566,773	Increase related to the move of Ganton Pkwy Phase 3 - Babbit Road Improvement to 2026	700,000
Economic Development Capital Finance		Operating and Contractual Services	55,000	Increase related to Investment Advisor and Bank Fees	55,000
Total Capital Projects Funds					10,913,693
Total All Funds					15,563,166

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.

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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 accountings 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.

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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, committed 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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