

# CITY OF DELAWARE 2022 BUDGET



EST 1808

CITY OF

DELAWARE

OHIO

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**City of Delaware, Ohio**  
**2022 Operating Budget**  
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# INTRODUCTION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Delaware  
Ohio**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morrill*

Executive Director

ORDINANCE NO. 21-61

AN ORDINANCE MAKING APPROPRIATIONS FOR THE  
YEAR 2022 AND DECLARING AN EMERGENCY

BE IT ORDAINED by the Council of the City of Delaware, State of Ohio:

SECTION 1. That from and out of the balances in the various funds of the City of Delaware, and from money anticipated to be received into said funds, there are hereby appropriated the following sums for use by the various departments of the City in performance of their functions and activities during the year ending December 31, 2022.

**GENERAL FUND**

|                           |  |                   |
|---------------------------|--|-------------------|
| CITY COUNCIL              |  |                   |
| Personnel                 |  | 177,283           |
| Other                     |  | 13,355            |
| CITY MANAGER              |  |                   |
| Personnel                 |  | 912,516           |
| Other                     |  | 143,703           |
| ADMINISTRATIVE SERVICES   |  |                   |
| Personnel                 |  | 338,954           |
| Other                     |  | 166,636           |
| ECONOMIC DEVELOPMENT      |  |                   |
| Personnel                 |  | 379,851           |
| Other                     |  | 321,946           |
| LEGAL AFFAIRS/PROSECUTOR  |  |                   |
| Personnel                 |  | 766,881           |
| Other                     |  | 74,754            |
| FINANCE                   |  |                   |
| Personnel                 |  | 1,384,599         |
| Other                     |  | 1,034,117         |
| GENERAL ADMINISTRATION    |  |                   |
| Other                     |  | 7,097,629         |
| RISK MANAGEMENT           |  |                   |
| Other                     |  | 349,600           |
| POLICE                    |  |                   |
| Personnel                 |  | 9,635,334         |
| Other                     |  | 1,447,535         |
| PLANNING                  |  |                   |
| Personnel                 |  | 1,539,327         |
| Other                     |  | 249,542           |
| ENGINEERING               |  |                   |
| Personnel                 |  | 1,212,388         |
| Other                     |  | 1,150,444         |
| MUNICIPAL BUILDINGS       |  |                   |
| Personnel                 |  | 270,812           |
| Other                     |  | 566,714           |
| <b>TOTAL GENERAL FUND</b> |  | <b>29,233,920</b> |

|  |            |                   |
|--|------------|-------------------|
| <b>STREET MAINTENANCE &amp; REPAIR</b> |            |                   |
| Administration                         |            |                   |
| Personnel                              | 635,499    |                   |
| Other                                  | 190,930    |                   |
| Street Maintenance                     |            |                   |
| Personnel                              | 953,161    |                   |
| Other                                  | 1,668,683  |                   |
| Traffic Division                       |            |                   |
| Personnel                              | 597,566    |                   |
| Other                                  | 556,600    |                   |
| <b>TOTAL STREET MAINTENANCE</b>        |            | <b>4,602,439</b>  |
| <b>STATE HIGHWAY IMPROVEMENT</b>       |            | <b>180,000</b>    |
| <b>LICENSE FEE FUND</b>                |            | <b>670,000</b>    |
| <b>PERFORMANCE BOND FUND</b>           |            | <b>1,448,047</b>  |
| <b>PARKS &amp; RECREATION FUND</b>     |            |                   |
| Park Maintenance                       |            |                   |
| Personnel                              | 1,079,827  |                   |
| Other                                  | 333,064    |                   |
| Recreation                             |            |                   |
| Personnel                              | 250,171    |                   |
| Other                                  | 84,825     |                   |
| Programs                               |            |                   |
| Other                                  | 248,228    |                   |
| Pool                                   |            |                   |
| Personnel                              | 194,936    |                   |
| Other                                  | 131,350    |                   |
| Concessions                            |            |                   |
| Personnel                              | 21,070     |                   |
| Other                                  | 47,000     |                   |
| Urban Forestry                         |            |                   |
| Personnel                              | 94,535     |                   |
| Other                                  | 92,050     |                   |
| <b>TOTAL PARKS &amp; RECREATION</b>    |            | <b>2,577,056</b>  |
| <b>CEMETERY FUND</b>                   |            |                   |
| Personnel                              | 241,732    |                   |
| Other                                  | 78,528     |                   |
| <b>TOTAL CEMETERY FUND</b>             |            | <b>320,260</b>    |
| <b>TREE FUND</b>                       |            | <b>65,000</b>     |
| <b>AIRPORT OPERATIONS FUND</b>         |            |                   |
| Personnel                              | 418,434    |                   |
| Other                                  | 773,967    |                   |
| <b>TOTAL AIRPORT OPERATIONS FUND</b>   |            | <b>1,192,401</b>  |
| <b>AIRPORT 2000 T-HANGAR FUND</b>      |            | <b>94,811</b>     |
| <b>FIRE/EMS OPERATIONS FUND</b>        |            |                   |
| Personnel                              | 10,966,469 |                   |
| Other                                  | 6,132,923  |                   |
| <b>TOTAL FIRE/EMS OPERATIONS FUND</b>  |            | <b>17,099,392</b> |



|  |           |                  |
|--|-----------|------------------|
| <b>MUNICIPAL COURT</b>                         |           |                  |
| Judicial                                       |           |                  |
|  | Personnel | 1,862,140        |
|  | Other     | 79,000           |
| Mission Court                                  |           |                  |
|  | Personnel | 102,073          |
| Clerk of Courts                                |           |                  |
|  | Personnel | 1,279,884        |
|  | Other     | 85,900           |
| <b>TOTAL MUNICIPAL COURT</b>                   |           | <b>3,408,997</b> |
| <b>RECREATION CENTER INCOME TAX</b>            |           | <b>2,696,780</b> |
| <b>AIRPORT TIF FUND</b>                        |           | <b>0</b>         |
| <b>GLENN RD TIF FUND</b>                       |           | <b>1,668,276</b> |
| <b>SKY CLIMBER/V&amp;P HYDRAULICS TIF FUND</b> |           | <b>44,104</b>    |
| <b>MILL RUN TIF FUND</b>                       |           | <b>145,000</b>   |
| <b>WINTERBOURNE TIF FUND</b>                   |           | <b>0</b>         |
| <b>IDIAM FUND</b>                              |           | <b>35,000</b>    |
| <b>DRUG ENFORCEMENT FUND</b>                   |           | <b>52,888</b>    |
| <b>INDIGENT ALCOHOL TREATMENT FUND</b>         |           | <b>125,000</b>   |
| <b>OMVI ENFORCEMENT &amp; EDUCATION FUND</b>   |           | <b>6,730</b>     |
| <b>POLICE JUDGMENT FUND</b>                    |           | <b>60,218</b>    |
| <b>POLICE FEDERAL JUDGMENT FUND</b>            |           | <b>9,775</b>     |
| <b>PARKS EXACTION FEE FUND</b>                 |           | <b>73,000</b>    |
| <b>COMPUTER LEGAL RESEARCH FUND</b>            |           | <b>474,500</b>   |
| <b>COURT SPECIAL PROJECTS FUND</b>             |           | <b>557,500</b>   |
| <b>COURT PROBATION SERVICES FUND</b>           |           | <b>320,000</b>   |
| <b>POLICE DISABILITY PENSION FUND</b>          |           | <b>343,611</b>   |
| <b>FIRE DISABILITY PENSION FUND</b>            |           | <b>343,611</b>   |
| <b>COMMUNITY PROMOTION FUND</b>                |           | <b>107,000</b>   |
| <b>LOCAL FISCAL RECOVERY GRANT [ARPA]</b>      |           | <b>4,324,440</b> |
| <b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>  |           | <b>13,000</b>    |
| <b>POLICE FEDERAL SEIZURE FUND</b>             |           | <b>4,626</b>     |
| <b>REVOLVING LOAN FUND</b>                     |           | <b>115,000</b>   |

|                                       |           |                  |
|---------------------------------------|-----------|------------------|
| GENERAL BOND RETIREMENT FUND          |           | 1,948,618        |
| PARK IMPROVEMENT BOND FUND            |           | 2,315,750        |
| SE HIGHLAND SEWER BOND FUND           |           | 824,600          |
| CAPITAL IMPROVEMENTS FUND             |           | 4,722,945        |
| OPWC FUND                             |           | 1,000,000        |
| POINT PROJECT CAPITAL FUND            |           | 7,589,674        |
| FAA AIRPORT GRANT FUND                |           | 385,000          |
| FAA AIRPORT AIP GRANT FUND            |           | 230,000          |
| EQUIPMENT REPLACEMENT FUND            |           | 388,000          |
| PARK IMPACT FEE FUND                  |           | 1,905,000        |
| POLICE IMPACT FEE FUND                |           | 134,191          |
| FIRE IMPACT FEE FUND                  |           | 5,000            |
| MUNICIPAL IMPACT FEE IMPROVEMENT FUND |           | 81,638           |
| GLENN ROAD SOUTH CONSTRUCTION FUND    |           | 797,050          |
| GLENN ROAD NORTH CONSTRUCTION FUND    |           | 178,295          |
| TERRA ALTA NCA FUND                   |           | 0                |
| GOLF COURSE FUND                      |           |                  |
|                                       | Personnel | 63,225           |
|                                       | Other     | 160,941          |
| <b>TOTAL GOLF COURSE FUND</b>         |           | <b>224,166</b>   |
| PARKING LOT FUND                      |           | 47,050           |
| STORM SEWER FUND                      |           |                  |
| Operations                            |           |                  |
|                                       | Personnel | 334,675          |
|                                       | Other     | 348,293          |
| <b>TOTAL STORM SEWER</b>              |           | <b>682,968</b>   |
| STORM PROJECTS FUND                   |           | 960,000          |
| WATER FUND                            |           |                  |
| Administration                        |           |                  |
|                                       | Personnel | 379,837          |
|                                       | Other     | 3,642,321        |
| Treatment                             |           |                  |
|                                       | Personnel | 970,248          |
|                                       | Other     | 1,560,315        |
| Distribution                          |           |                  |
|                                       | Personnel | 647,646          |
|                                       | Other     | 424,619          |
| <b>TOTAL WATER FUND</b>               |           | <b>7,624,986</b> |

|   |           |                  |
|---|-----------|------------------|
| <b>WATER CONSTRUCTION FUND</b>            |           | <b>3,400,729</b> |
| <b>WATER CAPACITY FEE FUND</b>            |           | <b>5,881,011</b> |
| <b>WATER CUSTOMER DEPOSIT FUND</b>        |           | <b>45,000</b>    |
| <b>SEWER FUND</b>                         |           |                  |
| Administration                            |           |                  |
| Personnel                                 | 379,837   |                  |
| Other                                     | 4,303,376 |                  |
| Treatment                                 |           |                  |
| Personnel                                 | 1,046,722 |                  |
| Other                                     | 1,431,426 |                  |
| Maintenance                               |           |                  |
| Personnel                                 | 319,005   |                  |
| Other                                     | 454,139   |                  |
| <b>TOTAL SEWER FUND</b>                   |           | <b>7,934,505</b> |
| <b>WASTEWATER CONSTRUCTION FUND</b>       |           | <b>3,757,930</b> |
| <b>WASTEWATER CAPACITY FEE FUND</b>       |           | <b>4,368,298</b> |
| <b>SE HIGHLAND SEWER FUND</b>             |           | <b>834,600</b>   |
| <b>REFUSE FUND</b>                        |           |                  |
| Administration                            |           |                  |
| Other                                     | 268,300   |                  |
| Refuse Collection                         |           |                  |
| Personnel                                 | 847,363   |                  |
| Other                                     | 2,154,827 |                  |
| Recycling Collection                      |           |                  |
| Personnel                                 | 585,579   |                  |
| Other                                     | 847,892   |                  |
| <b>TOTAL REFUSE FUND</b>                  |           | <b>4,703,961</b> |
| <b>GARAGE ROTARY FUND</b>                 |           |                  |
| Personnel                                 | 456,444   |                  |
| Other                                     | 494,470   |                  |
| <b>TOTAL GARAGE ROTARY FUND</b>           |           | <b>950,914</b>   |
| <b>INFORMATION TECHNOLOGY ROTARY FUND</b> |           |                  |
| Staff Support                             |           |                  |
| Personnel                                 | 584,166   |                  |
| Other                                     | 31,505    |                  |
| System Support                            |           |                  |
| Other                                     | 842,100   |                  |
| GIS Operations                            |           |                  |
| Personnel                                 | 223,335   |                  |
| Other                                     | 115,270   |                  |
| <b>TOTAL IT ROTARY FUND</b>               |           | <b>1,796,376</b> |
| <b>SELF INSURANCE FUND</b>                |           | <b>9,981,065</b> |
| <b>WORKERS COMPENSATION RESERVE FUND</b>  |           | <b>659,000</b>   |
| <b>FIRE DONATION FUND</b>                 |           | <b>0</b>         |
| <b>PARKS DONATION FUND</b>                |           | <b>0</b>         |

|   |                    |
|---|--------------------|
| POLICE DONATION FUND                    | 10,618             |
| MAYOR'S DONATION FUND                   | 1,200              |
| PROJECT TRUST FUND                      | 50,000             |
| UNCLAIMED FUNDS TRUST FUND              | 4,750              |
| UNCLAIMED FUNDS COURT FUND              | 1,500              |
| DEVELOPMENT RESERVE FUND                | 185,000            |
| GENERAL RESERVE FUND                    | 1,022,948          |
| CEMETERY PERPETUAL CARE FUND            | 2,000              |
| STATE HIGHWAY PATROL FUND               | 75,000             |
| STATE BUILDING PERMIT FEE FUND          | 18,000             |
| RETAINAGE FUND                          | 250,000            |
| JEDD INCOME TAX FUND                    | 585,700            |
| JEDD II INCOME TAX FUND                 | 200,000            |
| <b>TOTAL APPROPRIATIONS - ALL FUNDS</b> | <b>151,177,418</b> |

SECTION 2. That the Finance Director is hereby authorized to make payment from any of the foregoing appropriations to the extent of the amounts contained in the respective appropriations whenever claims, duly approved by the officer authorized by law to approve such claims, are presented.

SECTION 3. That the Finance Director is hereby authorized and empowered to make necessary changes which are not in conflict with this ordinance within a given appropriation to carry out the functions of the City. No changes to the total amount of a departmental or fund appropriation may be made without the legislative action of the City Council.

SECTION 4. That any sums which shall be expended from the above appropriation and which are a proper charge against any other department, or against any person, firm or corporation, shall, if repaid within the period covered by such appropriation, be credited to the fund from which such payment was made.

SECTION 5. In accordance with Ohio Revised Code Sections 5705.14, 5705.15, and 5705.16 the Finance Director is hereby authorized to make the interfund transfers identified in the 2022 Budget Detail presented to, and approved by, City Council as part of the 2022 Budget adoption process.

SECTION 6. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Winterbourne TIF Fund (Fund 239). This fund will be used to track revenues and expenditures related to projects funded through this TIF.



SECTION 7. The City Finance Director is hereby authorized to establish a Capital Improvement Fund entitled the Terra Alta NCA Fund (Fund 499). This fund will be used to track revenues and expenditures related to projects funded through this NCA.

SECTION 8. The City Finance Director is hereby authorized to establish an Agency Fund entitled the Retainage Fund (Fund 805). This fund will be used to track revenues and expenditures related to retainage on capital projects for the City.

SECTION 9. The City Finance Director is hereby authorized to establish an Agency Fund entitled the JEDD 2 Fund (Fund 812). This fund will be used to track revenues and expenditures related to the 2nd JEDD with Berkshire Township.

SECTION 10. That the Clerk of Council is directed to certify a copy of this ordinance to the Budget Commission of Delaware County.

SECTION 11. This Council finds and determines that all formal actions of this Council and any of its committees concerning and relating to the passage of this ordinance were taken in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in those formal actions were in meetings open to the public, all in compliance with the law including Section 121.22 of the Revised Code.

SECTION 12. Emergency Clause. That this ordinance is hereby declared to be an emergency measure necessary to provide for the public peace, safety, health and welfare of the City, and further to provide lawful appropriations available for expenditure by January 1, 2022, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

Yeas 4 Nays 0

PASSED: December 13, 2021

Yeas 4 Nays 0

ATTEST:

Elaine McCaskey  
Clerk

Carl Key  
Mayor



October 22, 2021

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City’s charter, I respectfully submit the proposed 2022 operating budget for your consideration. The public hearings/readings and work sessions on the budget are as follows:

| <b>Event</b>                           | <b>Time</b>                 | <b>Place</b>               |
|--|-----------------------------|----------------------------|
| First Reading/Public Hearing           | Monday, October 25, 2021    | City Council Meeting       |
| Finance Committee Review               | Wednesday, October 27, 2021 | Finance Committee Meeting  |
| Second Reading/Public Hearing          | Monday, November 8, 2021    | City Council Meeting       |
| Work Session                           | Thursday, November 18, 2021 | Work Session               |
| Work Session (if needed) *             | Saturday, November 20, 2021 | Work Session               |
| Third Reading                          | Monday, November 22, 2021   | City Council Meeting       |
| Fourth Meeting & Approval              | Monday, November 29, 2021   | Special Meeting of Council |
| Fifth Meeting & Approval (if needed) * | Monday, December 13, 2021   | City Council Meeting       |

## INTRODUCTION

Detailed here is a balanced and fiscally responsible 2022 budget that is based on City Council priorities and our vision to deliver essential services and promote a high quality of life for all residents, visitors and businesses.

The budget promotes public safety, invests in infrastructure improvement, and advances economic development as we continue to journey through this period of uncertainty caused by the global pandemic. We continue to fund and invest in our community, but we must also recognize the cost of operating basic public services that are locally funded continues to increase. Delaware, while successful in so many ways as an award-winning city, continues to have more needs than it has resources available. We must examine our ability to sustain the current level of operations and services and provide for unexpected expenditures in the near term or into the future. One of the initiatives I am proposing is the creation of a Financial Review Task Force. Its mission would be to undertake a high-level review of the City’s current financial status and overall outlook, and report back to City Council. You will read more about this later in the message.

The General Fund is the City's primary operating fund, containing most of the City's revenues, operating expenditures and departments. The General Fund receives money from many sources, but primarily – about 70 percent - from income taxes levied by the City. While the General Fund draws most of the attention, our fiscal issues are more widespread.

Two years ago, we began discussing a structural imbalance growing in our Capital Improvement Plan (CIP), our planned used to budget for infrastructure and maintaining fixed assets such as buildings, technology and equipment. Proposed reductions to the 2022-2026 CIP total \$1,898,000 but even with these reductions, we remain out of balance by over \$9 million in 2026. The major projects depicted in the CIP are growing in expense, and demands are increasing.

The City's income tax rate is 1.85 percent. But after voter-approved amounts for Fire/EMS (0.7 percent) and for Recreation (0.15 percent) are subtracted from income tax collections, and 0.14 percent is directed from the General Fund annually into the CIP, just 0.86 percent of collections remains to fund remaining City operations

The already strained General Fund can do only so much, and still support general City operations. While reducing capital projects may seem like an easy solution to our financial pressures, delaying critical projects will only cost us more later. Likewise, cutting City services or operations is not a recommended option. However, should a new and dedicated revenue not be identified, cutting services and programs will have to be considered.

We face the dual challenge of being a full-service city that is both growing and more than 210 years old, and the associated capacity and infrastructure demands. In addition, the pressure of inflation on labor and operations costs, health care expenses, and reduced state and federal revenue streams, play a role as well.

## THE STATE OF OUR CITY

A great deal of focus in 2021 centered on mitigating the virus and its variants, amid a desire for normalcy. Cherished community events returned, the city pool re-opened and enjoyed a robust season, and our schools welcomed students back to in-person learning in August.

City buildings were accessible again and public bodies resumed in-person meetings. Programs put into place during the height of COVID were scaled back or ended. This month, after an 18-month pause, the City of Delaware resumed utility service disconnections for delinquent utility account customers. Still available for customers is payment assistance through the United Way of Delaware County, an option some residents have found useful.

The virus did not overlook any segment but the vision for growth and opportunities did not cease. As of October 1, 2021, we anticipate processing nearly 500 total building permits by year end. Of that total, 309 permits have been issued for single family homes, ahead of 2020's total. We forecast record numbers for commercial permits (300 likely) and blanket permits (nearly 1,000) for items like decks, sheds, fences and basements.

The completed 2020 census reported our population to be 41,302, an increase of 6,549 people from the 2010 count, and a 19 percent rate of growth. Based upon the 2020 census count and building permit activity, we predict our population to be about 43,300 by the end of 2021.

While the City's growth and development continues, the revenues in the General Fund are not keeping pace with the operational and capital needs of the community. The five-year forecast prepared as part of the budget paints this picture.

|   | 2022 Budget        | 2023 Budget        | 2024 Budget          | 2025 Budget          | 2026 Budget           | 2027 Budget           |
|---|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|
| Fund Balance - Jan 1st                    | \$8,407,754        | \$8,407,753        | \$4,165,182          | (\$3,184,757)        | (\$9,351,483)         | (\$16,275,745)        |
| General Fund Revenues                     | \$29,233,920       | \$28,164,320       | \$28,854,642         | \$28,467,884         | \$29,151,498          | \$29,853,573          |
| General Fund Expenditures                 | \$29,233,920       | \$32,406,891       | \$36,204,581         | \$34,634,610         | \$36,075,760          | \$35,430,234          |
| <b>Unexpended Fund Balance - Dec 31st</b> | <b>\$8,407,753</b> | <b>\$4,165,182</b> | <b>(\$3,184,757)</b> | <b>(\$9,351,483)</b> | <b>(\$16,275,745)</b> | <b>(\$21,852,406)</b> |

In the coming weeks, Council will hear from economist Bill Lafayette of Regionomics and his conclusions on the fiscal sustainability of the City. A review of the draft fiscal analysis supports the projections City staff has prepared.

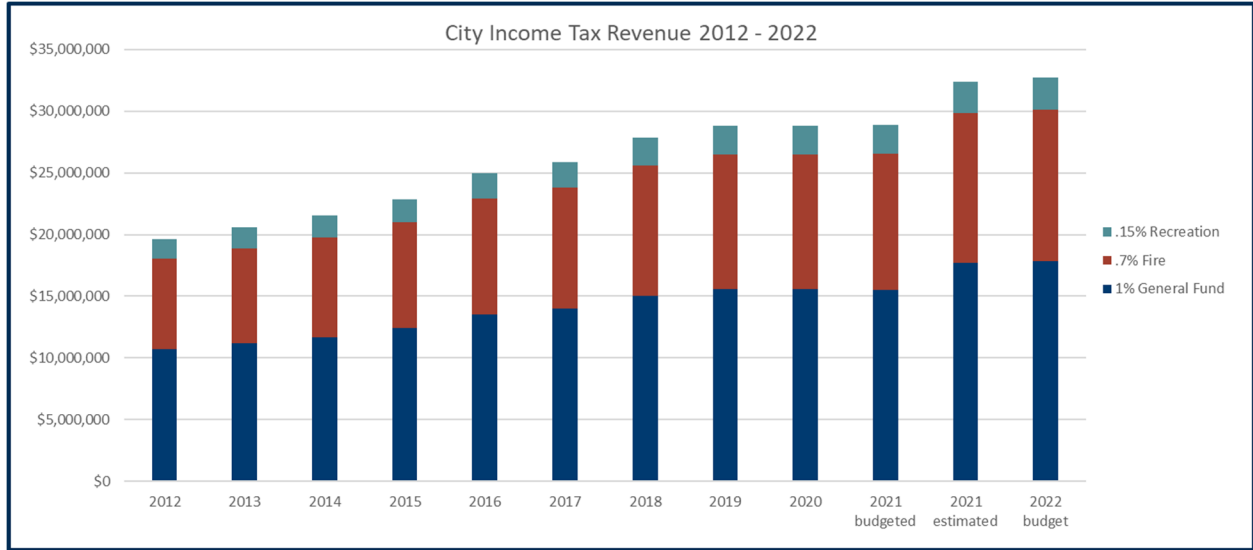
## REVENUE HIGHLIGHTS

Below is a summary of the General Fund revenues and expenditures. While total General Fund revenues have increased 11.3 percent from the 2021 to the 2022 budget, expenditures are increasing by 17.6 percent.

| Summary            | 2020 Actual  | 2021 Budget  | 2021 Estimated | 2022 Proposed |
|--------------------|--------------|--------------|----------------|---------------|
| Total Revenue      | \$23,946,144 | \$25,879,431 | \$26,277,448   | \$29,233,920  |
| Total Expenditures | \$23,764,719 | \$27,386,624 | \$24,852,761   | \$29,233,920  |
| Fund Balance       | \$6,983,031  | \$5,475,838  | \$8,407,754    | \$8,407,753   |
| Balance %          | 29.38%       | 19.99%       | 33.83%         | 22.76%        |

## ***INCOME TAX***

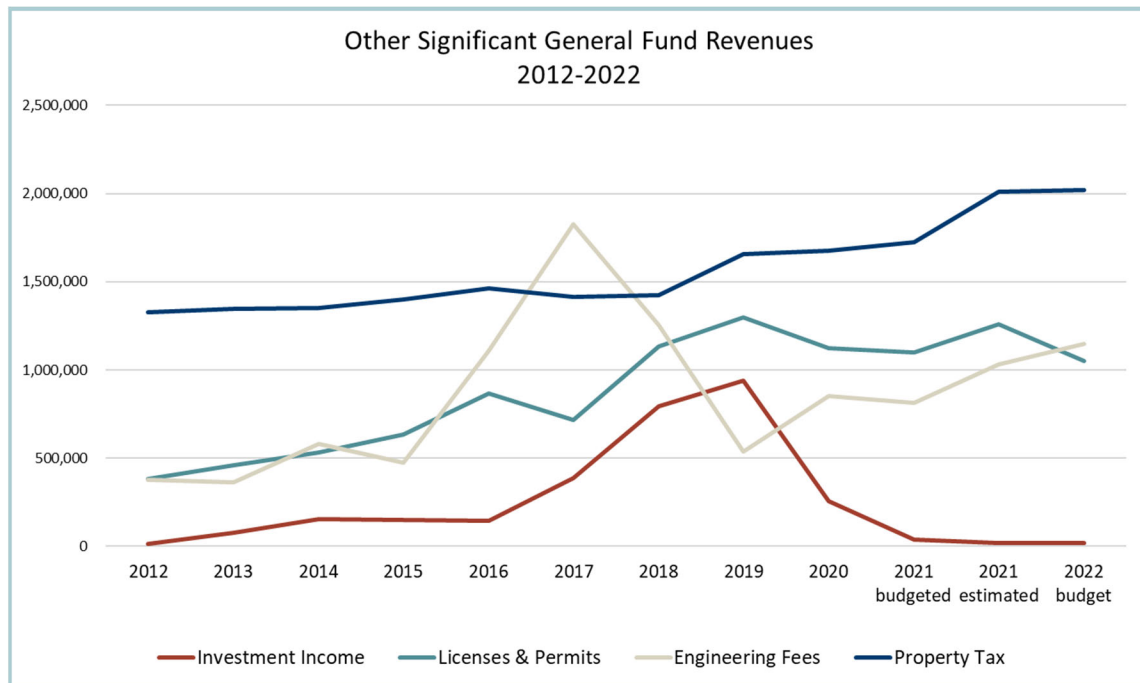
Projected income tax revenues for 2021 show an increase by approximately 14 percent due to employer withholdings. More individuals now working from home are requesting changes to the city for which their employer is withholding taxes from their paycheck. We will be in a better position to confirm this during the 2021 tax season, but we are not anticipating a similar increase in revenues for 2022. That is why the proposed budget reflects a conservative 1 percent increase over the 2021 estimated revenues.



## ***OTHER SOURCES OF REVENUE***

Other major sources of revenue for the General Fund include investment income, licenses and permits, engineering fees and property taxes. In 2019, the City saw \$941,768 in revenues from investment income compared to the estimated \$19,350 estimated for 2021. The situation is not anticipated to improve for 2022, which has investment income flat with the estimated 2021 revenues.

In 2021, Delaware County performed their triennial property tax re-evaluation. This resulted in increased property tax collections from the 2021 budget to estimated actuals. A modest increase is expected in 2022.



### ***CARES and ARPA FUNDING***

Delaware was fortunate to receive \$2.5 million of Coronavirus Aid, Relief, and Economic Security Act (CARES) funding. During FY20 and FY21, nearly half of that amount (47 percent) was used for local business recovery and to provide relief to nonprofit community partners suffering from unanticipated expenses because of the pandemic, and the remainder for City outlays for critical infrastructure workers, public safety, and other COVID-related expenses (53 percent).

A second allocation of federal funding was approved as part of the American Rescue Plan Act (ARPA). Unlike the CARES Act, this plan allocates direct financial assistance to local governments. Our programmed allocation under the Plan is \$4,324,437.98 provided in two installments, July of 2021 for \$2,162,218.99 and the second to be received in June or July of 2022 for the balance.

While this funding will prove helpful especially in terms of revenue replacement, the total amount allocated represents half of what the City originally anticipated. Townships across Ohio did not receive an earmarked allocation from ARPA, so the State of Ohio decided to rectify this by re-allocating funding. The result benefited townships but reduced the funding available to small cities.

When the City was anticipating over \$8 million in funding from ARPA, the plan was to initiate capital projects as well as use a portion for revenue replacement. With the change in the grant allocation, the City needs to use the ARPA funding strictly for revenue replacement to the General Fund (\$1.6 million) for investment income replacement for 2020 and 2021 and to the Municipal Court (\$700,000) for court fees replacement.

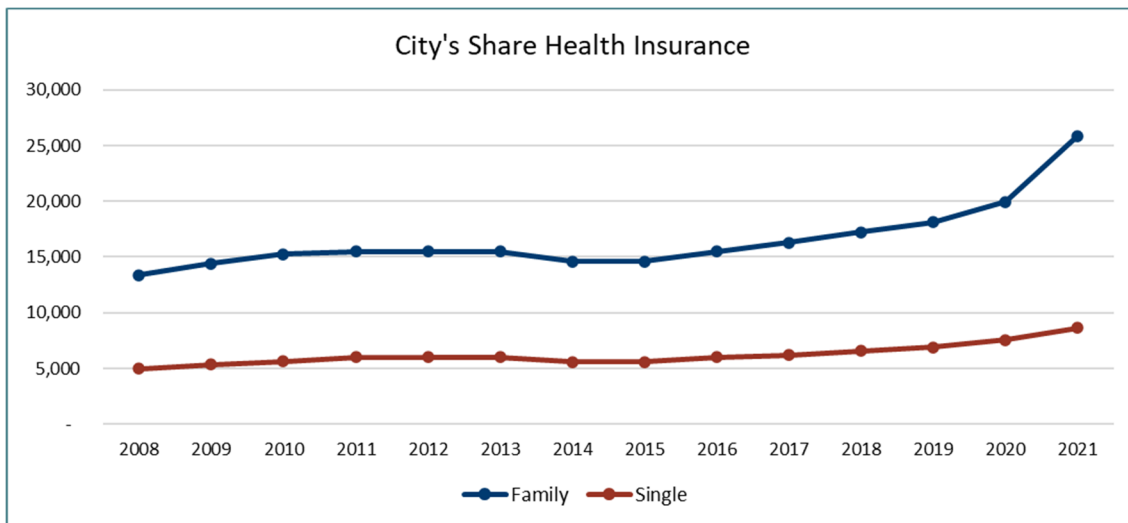
At this time, the second installment of \$2.1 million is being earmarked for revenue replacement in 2023 and 2024.

## EXPENDITURE HIGHLIGHTS

Guidance distributed to directors this year recommended a flat budget. The 2022 budget largely reflects this, with the increases predominantly due to rising health insurance costs and increased transfers largely to support the operations of public works, parks and recreation, airport, and cemetery.

### ***HEALTH INSURANCE***

During the COVID pandemic of 2020, the City saw minimal costs associated with its self-funded health insurance. This allowed for an accumulated balance in the Health Insurance Fund and kept the 2021 employer share for coverage at \$19,950 for families and \$7,581 for singles. In 2021, we have seen an increase in health insurance premiums. The City's share for 2022 coverage will grow to \$25,888 for families and \$8,628 for singles.



### ***PARKS & RECREATION***

Beginning in 2011, the City contracted with the YMCA of Central Ohio to run the City's recreation programming. At this time, it was in the City's best interest to partner on recreation services due to financial constraints within the organization following the recession. Along with the recreation services component, the YMCA operated the Delaware Community Center along with the Jack Florance outdoor pool on behalf of the City.

In 2020 due to challenges brought about by COVID-19, the City did not renew its recreation contract with the YMCA and re-established its own recreation operation. This allowed the Y to focus on insuring the sustainability of the Delaware branch.

Beginning in 2021, the City ran the operations of the Jack Florance Pool for the first time since 2011. The transition from the YMCA to the City running the pool and recreation services has gone smoothly and been welcomed by the community. In the coming years City staff is looking to bring back summer camps that were put on hold for two years and are exploring newly emerging recreation trends such as eSports and pickleball in addition to traditional programs like baseball, softball and basketball. Also, since the pandemic, the City's extensive park and trail system has seen increased utilization.

The City has been taking on more recreational programming and the related expenditures can be seen with the increased transfer of 22.8 percent to the Parks Fund from the projected 2021 actuals.

As the City continues to reestablish its recreation operation, it will be informed by the Parks Master Plan currently underway by Pros Consulting, Inc. Recommendations will be presented to City Council and the Parks and Recreation Advisory Board in the first quarter of 2022.

### ***CAPITAL IMPROVEMENT PLAN***

I mentioned the growing CIP fiscal issues previously. In September, \$1.9 million in CIP cuts were recommended to Council and on October 11, the revised plan – with these cutbacks – was approved. Priority was given to any capital projects that had an outside funding source or were directly related to the safety of the community and City staff. Below is a summary of major initiatives moving forward.

#### **The Point**

This year saw the right-of-way acquisition begin for the Point Intersection improvements. Next year, private utility relocations will begin and the project, now being led by the Ohio Department of Transportation, is scheduled to go to bid late 2022 to early 2023. While City staff worked diligently to secure outside funding for the project, our latest request for \$4 million as a community project earmark with the Infrastructure Bill currently with Congress, was cut by the Senate along with all other community project requests. As such, the City's contribution to the Point project is anticipated to be between \$5 and \$7 million. More details and finalized numbers will be provided to Council as final engineering estimates are provided.

#### **Safety Improvements**

Safety was given a high priority with regards to the projects moving forward in 2022. Among these projects is addressing three sets of elevators in City facilities, two at the



Justice Center and one at City Hall. The City will issue \$575,000 in bonds to cover these improvements. A total of \$150,000 is going toward a bridge maintenance master plan. A consultant will inspect all bridges the City is responsible for and produce a plan, including estimates, to maintain these bridges.

### **Economic Development**

The newly adopted Comprehensive Plan, Delaware Together, has identified the Southwest industrial corridor of the City as an area of vital importance to future growth and financial health. To focus on this economic development initiative, the Public Utilities departments will extend water and wastewater service from the current dead end near Innovation Court to serve approximately 100 acres of undeveloped land

### **Urban Resurfacing Program**

The Ohio Department of Transportation's Urban Resurfacing Program currently splits the cost 80/20 between the state and municipalities for resurfacing of state and U.S. routes within city limits. Additionally, ODOT pays for the plan development and construction administration for these projects. ODOT's District 6 office is reducing its contribution toward this resurfacing program. This has taken the City's cost from \$25,000 per lane mile to \$45,000 per lane mile and transferred the responsibilities of plan development and project administration to municipalities. This funding change means we have even less money available for local streets and more work for City staff. The City Manager's Office has initiated conversations with ODOT to reconsider this decision. Between this and the possibility of the Infrastructure Bill passing, I am hopeful ODOT District 6 will change its stance.

## **OTHER FUNDS**

### ***UTILITY FUNDS***

No rate increase is requested for either the Water or Wastewater fund. Both have strong balances for the duration of the 2022-2026 Capital Improvement Plan. Expansions and plant improvements will be made at the Wastewater Treatment Plant throughout the rest of 2021 and into 2022. The Water Treatment Plant will also see the addition of a turn lane off US 23.

### ***FIRE/EMS FUND***

Our agreement with Delaware County for EMS runs has been negotiated and the result has increased this line item by 23.6 percent from the 2021 budget. The City continues to evaluate the possibility of third-party billing for EMS services. While the Fire Department has adequate funding, the Police Department struggles without an outside funding source.

Implementing third-party billing could potentially allow for reallocating a portion of the Fire Levy to support all City safety forces including the Police Department. In a 2019 memo, Fire Chief John Donahue estimated EMS soft billing would have generated between \$798,325 to \$870,000 based on 2018 EMS run information.

### ***WORKERS COMPENSATION FUND***

Due to a healthy balance in the City's Worker Compensation Fund, the 2022 budget does not include the typically budgeted 2 percent of wages being transferred to the fund. Additionally, the line item for Worker Safety Equipment is holding at \$10,000 annually and Professional Services are able to support a \$116,000 appropriation.

### ***COMMUNITY PROMOTIONS FUND***

The Community Promotions Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations and activities that promote the community and other cultural opportunities. While the revenues for this fund are still being challenged, this budget includes \$67,000 appropriated for 2022 of which \$35,000 is being recommended for Main Street. How the remaining balance will be allocated will be considered by the Community Promotions Committee.

## **PROPOSED CHANGES**

While most of the City's enterprise and special revenue funds are in good financial health, the following changes are recommended.

### ***REFUSE RATES***

The five-year forecast done as part of the 2022 budget is projecting cash flow issues within the Refuse Fund. The current rate for refuse is \$20.60 per month and was set in 2017. The budget recommends increasing the current refuse rate by \$2.40 per month to \$23. The increase would result in approximately \$435,226 annually. This would allow the City to operate refuse, recycling and yard waste pick up operations at their current service level. Additionally, staff is reviewing our Commercial Refuse Program, considering outside refuse companies are offering this service more frequently. A phase out of the program by the end of 2023 likely will be recommended.

### ***STORMWATER RATES***

The stormwater rate has been \$2.50 per month since the stormwater program was established in 2000. The 2022 budget includes a recommended increase to \$4.50 per month. This would generate approximately \$685,512 annually to improve and enhance stormwater infrastructure, including in areas essential to economic development, such as

the Sawmill Parkway area, as well as increase the ability to provide more frequent street sweeping throughout the community.

### ***HEALTH INSURANCE***

As a result of significant increases in claims costs referenced earlier, and the number of significant claims under its self-insured health insurance plan, the City will, in 2022, incorporate plan design changes and other health management tools aimed at reducing plan costs, educating plan members to be better consumers of their health care and increase positive health outcomes. In 2022 the City is planning to make several changes to the overall health benefit plan strategy including two new plan options, a provider network change with better discounts and offering a stipend to “opt-down” from family to single coverage. More information regarding the upcoming changes will be presented to Council and City staff in the coming weeks.

The City will be incorporating changes to its wellness program to encourage wellness and address the needs of its members based on identified chronic conditions. The program will look somewhat like what has been offered before, but incentives will primarily take the form of reduced payroll deductions for health insurance premiums in exchange for participation in the program. Studies have shown that this type of program has a higher engagement level than other types of incentives (prizes, cash, gift cards, etc.). Because this is a big shift for members, the City is providing a one-year transition period, during 2022, to promote primary care relationships, educate members and adopt wellness services.

While there is no way to predict the estimated cost savings to the City by incorporating health management programs and implementing a payroll deduction incentive, studies show that members who fully participate in a wellness program have reduced claims, increased preventative care compliance and less ER visits and hospital admissions. The return on investment in incorporating these changes will not be seen immediately and will have a larger impact over time.

### ***PERSONNEL***

With the approval of the 2021 budget, the City conducted a classification and compensation study of management pay plan positions, including directors, permanent part-time and seasonal positions. The results of this study, which will be shared with City Council in the coming weeks, identified that, generally, the City compensates employees at market rates at the entry level but is below-market at the top level. To remain competitive in a tight labor market and to retain qualified and valued employees, adjustments to the City’s established wages, as identified in the study, are critical. As a result of this study, funding is recommended as part of the 2022 budget to implement these changes.

To address staffing capacity concerns we are facing while also taking into consideration the City’s financial condition, limited personnel changes are being recommended as part of the 2022 budget. These changes are outlined in the table below.

| <b>Department</b>       | <b>Action</b>    | <b>Current Position → To</b>  |
|-------------------------|------------------|---|
| Finance                 | Reclassification | <b>Clerical Specialist Part Time to Full Time.</b><br>Estimated total cost \$2,371  |
| Legal                   | Reclassification | <b>Assistant City Attorney/Prosecutor Part Time to Full Time.</b><br>Includes the elimination of the PPT Paralegal position.<br>Estimated net cost \$11,176 |
| Fire                    | New              | <b>Three new Firefighters.</b><br>Estimated total cost \$332,861  |
| Fire                    | New              | <b>Three new Firefighter/Paramedics.</b><br>Estimated total cost \$345,560  |
| Police                  | New              | <b>Two new Police Officers.</b><br>Estimated cost \$214,231   |
| Airport                 | New              | <b>Airport Technician I.</b><br>Estimated cost \$89,270   |
| Administrative Services | Reclassification | <b>Generalist Part Time to Full Time.</b><br>Estimated cost \$43,343  |

## LOOKING FORWARD

### ***AIRPORT***

Council in April 2021 was provided background on increased air traffic at the Delaware Municipal Airport due to our partnership with Muirfield Village Golf Club, and the airport’s overall growing popularity. To handle the additional traffic, several capital initiatives are planned, beginning in 2022 and a partnership with Delaware County is being explored. In addition, this budget recommends the addition of one full time Airport Technician.

### ***MUNICIPAL COURT***

The Delaware Municipal Court operates independently of the City but shares the same resources regarding finance, payroll and facilities maintenance. Due to impacts from the pandemic and changes with indigent court filings, it is anticipated beginning in 2023 that the court will need an increase from the General Fund of approximately \$1.3 million annually for operations.

Historically, the high-volume of traffic cases filed in municipal courts in Ohio, and costs that are assessed in those cases when someone is found or pleads guilty, has resulted in Ohio’s municipal courts supplementing their own operating budget at a much higher percentage than other courts. This trend of courts costs supplementing a high percentage of a municipal court’s operating budget appears highly unlikely to continue in the future.

The trend of a decline in traffic case filings was already visible prior to 2020 and the impact of COVID-19. In 2017, there were 21,903 traffic cases filed with the Delaware Municipal Court. In 2018, there were 18,024 traffic cases filed, which was a 17.7 percent decrease in traffic cases filed. In 2019, the number of new traffic cases dropped to 15,832 and then in 2020 the number fell to 10,157 total traffic cases filed. Thus, in a matter of only three years, the total number of traffic cases that were filed was cut in half.

In 2020, the decrease in traffic cases is likely attributable to several factors, but the most significant one being the impact of COVID-19 and less drivers being on the road. The decrease in traffic cases has a significant impact on court costs collected by the court. In 2020, the significant decrease in traffic cases resulted in a revenue decrease of approximately \$700,000 as compared to the revenue from court costs collected in 2019.

Traffic cases in general (specifically minor misdemeanor offenses like speeding) account for a high volume of court costs being paid, but the decrease in traffic cases filings does not equate to a decrease in work for court staff. Most traffic cases are resolved by people pleading guilty and filing a waiver (guilty plea) and paying their fees online. The majority of the court's workload is in traffic and criminal cases that cannot be waived and paid online, for example OVI (Operating a Vehicle while Intoxicated), DUS (Driving Under Suspension) and other traffic and criminal cases that require court appearances and involve the potential imposition of jail time.

Therefore, what the historical trends and recent numbers show is that the workload of the courts to process non-minor misdemeanor traffic and criminal cases will likely remain steady and likely increase as Delaware County grows, but the court's operating costs cannot be sustained (nor should it have ever been expected to be sustained) through the collection of court costs from minor misdemeanor traffic cases.

In addition to the above, with the recent creation of the Delaware County Public Defender's office, we are seeing a growing trend of that office recognizing that its clients are indigent and filing affidavits of indigence in cases. Although the court is permitted, and still does, impose costs on indigent defendants, the collection of those costs is significantly reduced when defendants are indigent.

It is important to realize courts are unable to raise fees with the sole purpose of generating more revenue to cover operations. A January 29, 2018 letter from Chief Justice Maureen O'Connor stated that the purpose of courts is to "serve as centers of justice, not automatic teller machines whose purpose is to generate revenues for governments, including themselves." Considering this, the Courts will conduct a review of their current fees to ensure they are comparable with other municipal fees, but the City should not anticipate a significant increase in the Courts revenues as a result.

Additionally, the Courts have agreed to use a larger transfer from the Probation Fund to help fund probation-related personnel costs. While this fund currently has a healthy balance, it is unable to sustain such a high-level transfer for more than a couple of years.

The ARPA funding for revenue replacement in the amount of \$700,000 shown in 2022 is a one-time fix that will not assist with operations beyond next year.

### ***FINANCIAL REVIEW TASK FORCE***

Delaware's long-term fiscal health must be addressed through more sustainable approaches to tackle the community's service priorities into the future. The changes outlined above paired with "making do" for the last several years, have finally caught up with the City's budget. This budget includes a projected ending General Fund balance in 2023 of 12.8 percent. By 2024, the General Fund will slip into negative range.

Pandemic-related funds, increases in general fees and incidental efficiencies found in operations will not by themselves allow the City to sustain at a level residents have come to expect. Real long-term planning is essential to the City's continued financial health. City leaders will need to plan beyond current terms of office, and possibly beyond their own working lives, if Delaware is to continue to be a desirable place to live and work in the future. Some of the decisions that will need to be made will be neither easy nor popular. What is done now, though, will directly affect Delaware and its residents well into the decades to come.

As a next step, I am proposing that City Council, before the year is out, authorize a Financial Review Task Force. Its goal would be to review and analyze the current financial condition of the City of Delaware for the purpose of promoting efficient and effective operations that ensure a financially strong government.

The Task Force would be charged with the following:

- Undertake a high-level review of the City's current financial status and overall outlook.
- Explore further privatization and/or collaboration opportunities.
- Undertake a high-level assessment of existing service levels.
- Assess the status of capital investments made to date and the outlook/plans for the next Capital Improvement Program.
- Report findings and make recommendations for City Council to consider.

The Task Force would be comprised of nine to fifteen members and would be given unlimited access to the City's financial management information, with no constraints on what findings it could or could not make. The Task Force will have the opportunity to interview City Departmental Directors, the Chief of Police and Fire, and members of City Council. Each department's budget will be available for review and questioning on functions within their purview and where efficiencies could be improved, or costs otherwise reduced.

The Task Force is a change from what I proposed earlier this year. Then, as the CIP budget was coming together in the spring and summer, I recommended to Council a five-year property tax levy as a spring 2022 ballot issue to support street maintenance. It has since

become evident that a more comprehensive examination and solution is needed. Whether the property tax initiative should move ahead will need to be considered by City Council in the months ahead.

If the authorizing legislation is passed, the Task Force will be required to submit a final report to the City Council by July 1, 2022.

The recommendations may not all be well received; some may ultimately be unworkable. Ultimately, it will be up to our elected officials to determine, from the Task Force recommendations, our course of action.

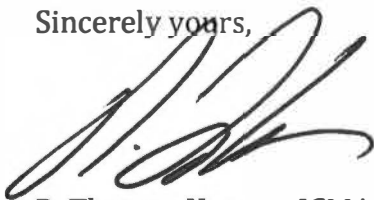
Despite the fiscal headwinds, the City's national credit rating of Aa1 by Moody's - considered by investors when buying city bonds - speaks to our history of stable fiscal management. In addition, our Finance Department is annually recognized in Ohio and nationally for its commitment to meeting the highest principles of governmental budgeting and accounting. It is important to acknowledge the valuable work done by our Finance Director Justin Nahvi and his team to get us to a balanced operating budget for 2022 that aligns our resources to achieve Council's strategic priorities.

## CONCLUSION

The proposed budget is the product of many hours of development and detailed review. It provides essential service delivery while ensuring public safety and welfare. I would like to express my appreciation to our managers, directors and departments for the long hours of work and review that they have put into this effort. Especially, sincere thanks to Finance Director Justin Nahvi, Budget Management Analyst Alycia Ballone and City Accountant Rob Alger for their support and assistance. Additional thanks to Public Affairs Coordinator Lee Yoakum and Executive Assistant Kim Gepper

I would also like to express my gratitude to the men and women employed by the City who perform their jobs everyday no matter the circumstances to make sure that the needs of the Delaware community are addressed with a high level of service.

Sincerely yours,

A handwritten signature in black ink, appearing to read 'R. Thomas Homan', written over a horizontal line.

R. Thomas Homan, ICMA-CM  
City Manager



# CITY COUNCIL



Front row, from left, Kent Shafer, Carolyn Kay Riggle, Catlin Frazier; Back row from left, Clerk of Council Elaine McCloskey, Stephen Tackett, Drew Farrell, Lisa Keller, Cory Hoffman, City Manager Tom Homan.

The City of Delaware operates under a council-manager form of government. Council, as the legislative body, represents the entire community and is empowered by the City Charter to formulate policy. City Council is comprised of seven members; three elected at-large by all city residents and four representing the four city wards and elected only by those ward residents. All council members serve four-year terms. The mayor and vice mayor are selected by Council from among the at-large members and serve two-year terms. Council members are part-time civil servants who do not maintain offices at City Hall but, rather, serve their constituency through personal contact. City Council meets the second and fourth Monday of the month at 7pm at City Hall.



# MUNICIPAL COURT

The Delaware Municipal Court has two elected judges, Judge Marianne Hemmeter and Judge Kyle Rohrer, and the elected Clerk of Court, Cindy Dinovo.



Judge Rohrer



Judge Hemmeter



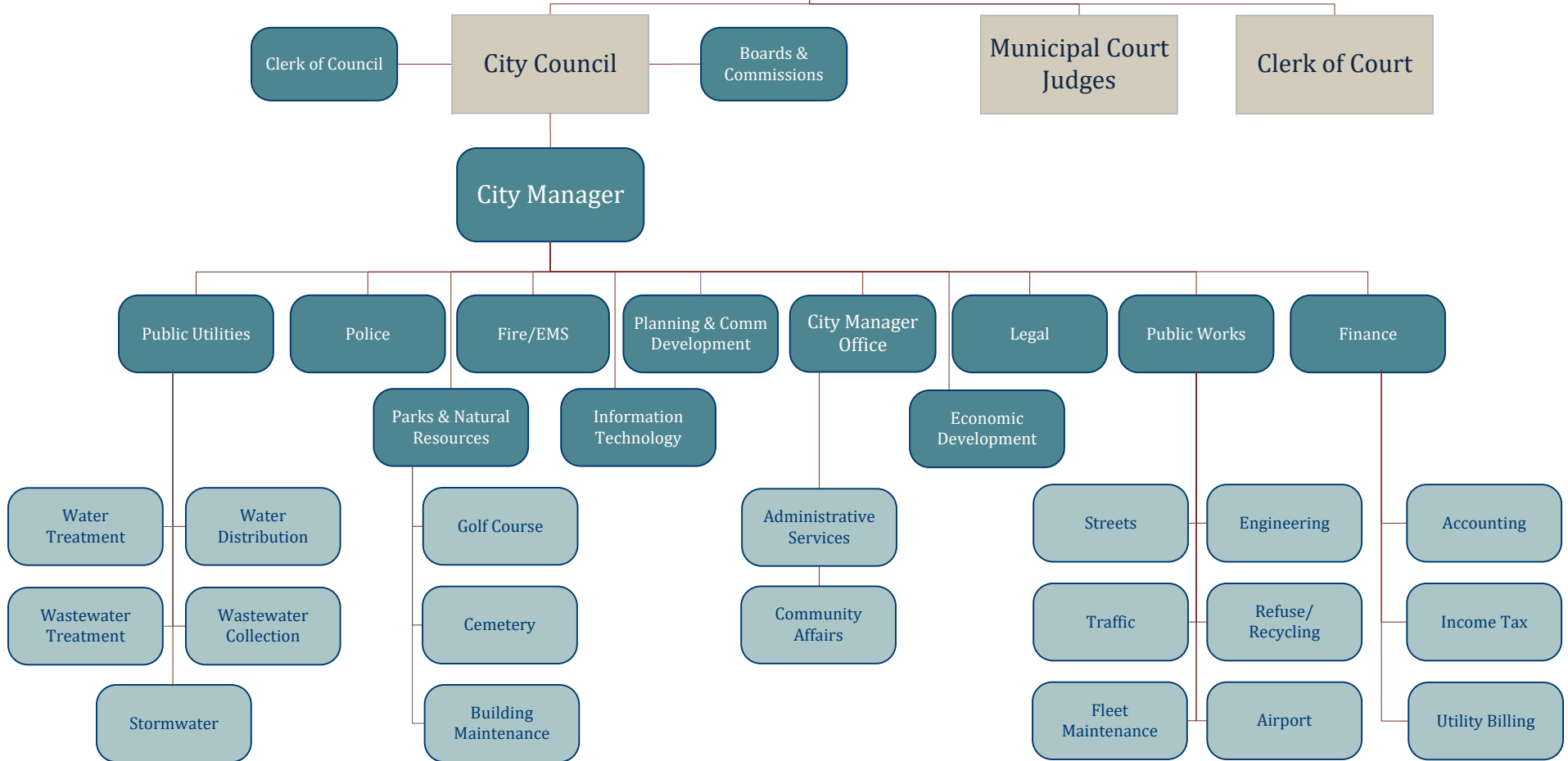
Clerk Dinovo

# CITY STAFF

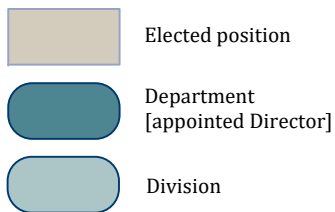
|                                     |                  |
|-------------------------------------|------------------|
| City Manager                        | R. Thomas Homan  |
| Assistant City Manager              | Kyle Kridler     |
| Clerk of Council                    | Elaine McCloskey |
| Finance Director                    | Justin Nahvi     |
| Director, Public Utilities          | Blake Jordan     |
| Police Chief                        | Bruce Pijanowski |
| Director, Parks & Natural Resources | Ted Miller       |
| Fire Chief                          | John Donahue     |
| Chief Information Officer           | Susie Daily      |
| Director, Planning & Development    | David Efland     |
| Director, Economic Development      | Sean Hughes      |
| City Attorney                       | Natalia Harris   |
| Director, Public Works              | William Ferrigno |

Members of City Council appoint the positions of City Manager and Clerk of Council. The conditions of employment for the City Manager and the Clerk of Council are subject to contract and reviewed on an annual basis. The conditions of employment for the Executive staff are subject to the provisions of the Management Pay Plan and reviewed annually.

# Citizens of the City of Delaware



*Legend*



**Boards & Commissions**

- Airport Commission
- Board of Zoning Appeals
- Charter Review Commission
- Civil Service Commission
- Finance Committee
- Parking & Safety Committee
- Public Records Committee
- Public Works & Public Utilities Committee
- Historic Preservation Commission
- Income Tax Board of Review
- Parks and Recreation Advisory Board
- Permanent Tax Advisory Committee
- Planning Commission
- Shade Tree Commission
- Sister City Advisory Board



# COMMUNITY PROFILE

## OUR CITY

Delaware is a family-oriented community that blends a traditional hometown atmosphere with a modern, independent spirit. Delaware has a rich, 214-year history and is the seat of government for Delaware County, one of Ohio's fastest growing counties. The city boasts a vibrant downtown, established neighborhoods and diverse, cultural and recreational opportunities.

Since 2010, the city has experienced an 18-percent population increase, to an estimated 45,000 residents, as well as continued residential and commercial development. Delaware's population growth has fueled new development activity and consistent tax base expansion. The city financial profile is characterized by balanced operations and prudent fiscal management.

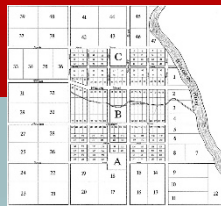
Delaware encompasses 20 square miles. The city provides standard municipal services which include public safety, road maintenance, and water and sewer treatment and distribution. The city employs approximately 320 full time and 37 part-time staff.

Delaware has established itself as a place where both traditional and entrepreneurial businesses can flourish. Our economic base features high-tech and manufacturing, county government, health care, financial institutions, Ohio Wesleyan University and several commercial districts.

The City of Delaware is an *Ohio Magazine* Best Hometown, a *Money Magazine* Top 50 Best Place to Live in America and boasts an award-winning downtown. Learn more at [delawareohio.net](http://delawareohio.net)



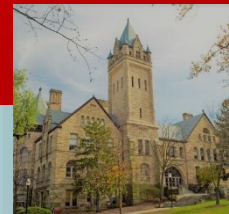
**Pre-1800** Delaware, Wyandot, Mingo, and Seneca Indian tribes inhabit the area



**1808** Delaware platted; Delaware County seat located in the Village of Delaware



**1822** 19th US President Rutherford B. Hayes born in Delaware



**1842** Ohio Wesleyan University founded

## MUNICIPAL GOVERNMENT

On May 9, 1808, Moses Byxbe filed or, “platted” the, “plan of the town of Delaware,” marking the real beginning of the present City of Delaware.

Delaware's Charter, or "constitution," was approved by voters in 1951 and went into effect January 1, 1954, establishing the Council-Manager form of government that combines the leadership of elected officials with the professional experience of an appointed manager.

The seven-member City Council performs the legislative functions of government. Its members are elected to four-year terms through nonpartisan elections, with four elected by ward and three at-large. The mayor and vice-mayor are selected by their peers from the three at large positions at the conclusion of each bi-annual election. Council members appoint the City Manager, who is the chief executive officer.

**The City of Delaware is proud to support residents with a full array of services, including:**

**Police safety services:** patrol, emergency dispatching, detective bureau, community relations/education

**Fire safety services:** fire, EMS, fire prevention and inspections, community relations/education

**Public services:** engineering and infrastructure, streets maintenance and signage, snow removal, yard waste/solid waste collections

**Utilities:** Water treatment and distribution, storm water and sanitary sewer maintenance

**Parks, recreation, natural resources:** youth, adult and senior programming in partnership with the YMCA, special events, cultural arts, forestry, community beautification

**Community Development:** planning and zoning, building inspections, code compliance



**1873** Delaware attains City status (population 6,000)



**1913** Olentangy River floods downtown; 18 killed, all city bridges destroyed



**1965** Pittsburgh Plate Glass – PPG – is first industrial park tenant



**1980** City population reaches 18,780

## DELAWARE: BY THE NUMBERS

Delaware provides a variety of services to maintain our community and keep it safe, and pays for them in several ways, including with income tax, fees and state and federal funds.

### Solid Waste and Recycling

Residential curbside stops: 640,000  
Tons of residential trash collected: 11,000  
Tons of recycling collected: 1,400  
Tons of yard waste collected: 1,800

### Income Tax

Individual tax returns processed: 17,873

### Water, Wastewater, Stormwater

Gallons of water produced, distributed:  
1,455,000,000  
Gallons of waste collected, treated:  
1,800,000,000  
Tons of street sweeping debris: 135

### Public Safety

Police service calls: 70,000  
Fire/EMS service calls: 6,252

### Streets, Traffic and Fleet

Miles of roadway: 175  
Streetlights maintained: 1,800  
Traffic signals maintained: 61  
Gallons of gasoline, diesel used: 113,130  
Snow/ice event responses: 25  
Tons of salt used: 3,000

### Parks and Natural Resources

Acres of park land maintained: 368  
Athletic fields maintained: 24  
Trees planted: 183  
Cemetery acres maintained: 80

### Airport

39,000 landings and takeoffs

### Planning and Community Development

Code enforcement actions: 1,800  
Construction inspections: 13,000



**2008** Glenwood Crossing, largest commercial-retail project in city history, opens



**2011** Community Center opens



**2017** Water plant brought fully online following \$30-million upgrade



**2021** Downtown Delaware named an *Ohio Magazine* "Best Hometown"

# BUDGET SUMMARY

# BUDGET PROCEDURES

## TAX BUDGET

The City is required by state statute to adopt an annual appropriation cash basis tax budget. All funds except agency funds are legally required to be budgeted utilizing encumbrance accounting. However, historically the Delaware County Budget Commission has waived this requirement, but still requires the City's initial estimated resources for the following year by August 15. The process for the tax budget would be as follows:

The tax budget is adopted by City Council, after a public hearing is held, by July 15<sup>th</sup> of each year. The budget is submitted to the Delaware County Auditor as Secretary to the County Budget Commission by July 20<sup>th</sup> of each year, for the period January 1<sup>st</sup> to December 31<sup>st</sup> of the following year. The Delaware County Budget Commission (the Commission) determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the City on or around September 1<sup>st</sup>. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or about January 1<sup>st</sup>, the certificate of estimated resources is amended to include unencumbered fund cash balances at December 31<sup>st</sup>. Prior to December 31<sup>st</sup>, the City must revise its budget so that total contemplated expenditures from any fund during the ensuing total fiscal year will not exceed the amount stated in the certificate of estimated resources.

## BASIS OF BUDGETING

Budgets for all City fund types are prepared on a cash basis. This basis of budgeting means that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash.

Revenues and expenditures are identified throughout the budget process as City Council maintains legal oversight over appropriations. Annual budgets are balanced to the budget and accounting systems at the commencement of each fiscal year and during the preparation of the Comprehensive Annual Financial Report. Adjusting entries in accordance with GAAP are made to properly reflect this balancing to the budget and other financial statements within the annual report. These entries include accounting for the prior budget year's carryover encumbrances, and the current year's carryover encumbrances into the forthcoming budget year.



## APPROPRIATIONS

City Council is required by Charter to adopt an appropriation ordinance prior to the beginning of the ensuing fiscal year. The appropriation ordinance controls expenditures at the fund and function or major organizational unit level (the legal level of control) and may be amended or supplemented by Council during the year as required. Appropriations within an organizational unit may be transferred within the same organizational unit with approval of the City Manager. No changes to the total amount of a departmental or fund appropriation may be made without the legislative action of City Council.

Unencumbered appropriations lapse at year-end and may be re-appropriated in the following year's budget. Encumbrances outstanding at year-end are carried forward in the following year. The prior year appropriations corresponding to these encumbrances are also carried forward as part of the budgetary authority for the next year and are included in the revised budget amounts shown in the budget to actual comparisons.

## ENCUMBRANCES

The City establishes encumbrances by which purchase orders, contracts and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for a future expenditure. All purchases exceeding \$250 require an approved purchase order.

## BUDGETARY CONTROLS

In addition to internal accounting controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions outlined in the annual appropriation ordinance approved by City Council. Activities of all funds, with the exception of advances, are included in the annual appropriation ordinance. All funds except agency funds are legally required to be budgeted. Upon adoption of the annual appropriation ordinance by City Council, it becomes the formal budget for City operations.

Financial reports, which compare actual performance with the budget, are available on the City network to directors so they are able to review the financial status and measure the effectiveness of the budgetary controls. A financial report summary is provided by the Finance Director to City Council on a monthly basis. The City also maintains an encumbrance accounting system as one technique for accomplishing budgetary control.

## BUDGETING PROCESS

The City's operating budget starts off with budget staff informing departments of the upcoming budget season and the requirements such as budget request guidance, budget calendars, and department expectations. This usually occurs in June.

Budget request templates are sent to departments in July. The budget requests include separate sections where departments list their mission, purpose, goals, accomplishments and performance metrics. Each department is also expected to submit a narrative that explains reasons for specific increases or decreases in line items and justification for additional personnel. Departments must also submit details of certain significant line items with their request. This helps staff, City Council and the public understand what city departments plan to purchase or fund in the budget year.

As budget requests are coming in, the Finance Department generates estimates of what the City's revenues are projected to be in the new budget year. These estimates are used as a basis for making final funding decisions.

To help budget staff during review of budget requests, departments are asked to prioritize their budget requests. This helps budget staff make important decisions when reviewing all department requests.

Once all budget requests are submitted, they are reviewed by the budget staff. This occurs in early October. This involves reviewing compliance with budget request guidelines, making sure requests conform to any requirement of the City Manager or Finance Director (i.e. holding expenditures to certain levels), analyzing variances, and generating various questions for department response.

Each Department is invited to discuss their budget requests with the budget staff. These are considered budget hearings. The budget staff includes the City Manager, Assistant City Manager, Finance Director, and Budget Analyst. These meetings allow budget staff to get a better understanding of a department's request and also for departments to understand the budget policy concerns and interests of the City Manager and City Council.

After all departments have had their hearings, the City Manager, with input from budget staff, makes final budget decisions. The proposed budget document is prepared with a budget message from the City Manager and submitted to City Council by November 15 of each year.

Once submitted the City Council sets a public budget review schedule. This process lasts about 5-6 weeks from mid-November until the end of December. Each budget meeting last several hours and many of the details of each department's budget are discussed in open public

session. Department staff and city budget staff are available to answer questions at these meetings. Budget staff are also available to respond to any budget related research questions and compile all budget amendments submitted by City Council.

Once the department presentations before City Council conclude, budget staff gather all the budget amendments and provide an amendment list for council to review. Each amendment is considered and voted on individually. This process usually occurs at the final budget meetings of the year. Once the amendments are adopted, City Council votes to approve the operating budget. Approval occurs before December 31<sup>st</sup> of each year. Once approved, the budget is considered adopted.

# 2022 BUDGET CALENDAR

| TIMELINE           | EVENT   |
|--------------------|---|
| July 6, 2021       | Finance Committee reviews financial policies used in drafting budget            |
| July 12, 2021      | Budget packets and guidance distributed to Department Heads                     |
| August 13, 2021    | Budget packets back to Finance  |
| August 13, 2021    | Discuss 2021 assumptions with the City Manager and Finance staff                |
| September 10, 2021 | Draft budget to City Manager  |
| October 2021       | Final budget review with Department Heads, Finance staff and City Manager       |
| October 2021       | CIP review with Department Heads, Finance staff, and City Manager               |
| October 2021       | New positions requests reviewed with HR Manager, City Manager and Finance staff |
| October 22, 2021   | Budget packets distributed to City Council                                      |
| October 25, 2021   | First Reading and Public Hearing by City Council                                |
| October 27, 2021   | Finance Committee Meeting and detailed budget review                            |
| November 8, 2021   | Second Reading and Public Hearing by City Council                               |
| November 18, 2021  | Budget work session with City Council and City staff                            |
| November 20, 2021  | Budget work session with City Council and City staff                            |
| November 22, 2021  | Third Reading   |
| November 29, 2021  | Fourth Reading  |
| December 13, 2021  | Fifth Reading and Approval  |

# GUIDING POLICIES

## DELAWARE TOGETHER COMPREHENSIVE PLAN

The Delaware Together Comprehensive Plan serves as the City's blueprint for growth and development. It is a primary resource for City Council, Boards and Commissions and the Administration, and is the broadest and most comprehensive policy document for the City.

The Comprehensive Plan was updated through a process beginning in 2018 and culminating in the Winter of 2021. To view the entire plan, visit: <https://delawaretogether.net/>

The plan is guided by the vision statement below and includes six goals that reflect themes from the community input. Each goal is supported by several objectives that organize the over 230 actions.

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### VISION

*The City of Delaware strives to promote a high quality of life for all community members, protecting its unique character while embracing change.*

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### GOALS

Building off the vision, there are six goals to articulate the highest level of desired outcomes from the plan.

- A. Manage Growth and Change:** Direct, design and encourage new development to promote compatible land uses, create strong quality of place including a mix of uses where appropriate, support fiscal health and promote sustainability.
- B. Advance Economic Prosperity:** Provide economic opportunity for all residents and support diverse, successful and resilient business and industry.
- C. Build Social Cohesion and Equity:** Foster Delaware's sense of community across geographies, income categories and demographic groups and provide stable foundations for a high quality of life.
- D. Promote Housing Quality and Variety:** Ensure a broad spectrum of housing options to meet the current and future needs of the population.
- E. Leverage Resources, Infrastructure and Amenities:** Preserve and enhance key historic buildings and neighborhoods, natural areas and open spaces, transportation and mobility options, and quality facilities and services.
- F. Ensure Fiscal Sustainability:** Promote development, land use, infrastructure and other policies that will support a healthy fiscal position.

## OPERATING BUDGET POLICIES

1. The City will pay for all current expenditures with current revenues and fund balances. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.
2. The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.
3. The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.
4. The City will maintain a budgetary control system to help it adhere to the budget.
5. Financial reports, which compare actual performance with the budget, are available on the City's network for budgetary review by the departments and divisions.

## RESERVE POLICIES

1. The City will maintain a targeted fund balance of 17 percent of estimated annual expenditures in the General Fund as a reserve to address unforeseen contingencies or to be able to take advantage of opportunities that may arise.
2. The City shall maintain a Reserve Account Fund at an amount equal to five percent of the revenue credited to the General Fund in the preceding fiscal year. The Reserve Account Fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The Reserve Account Fund shall not be appropriated to provide for ongoing general operations of the City, but rather may be utilized to cover, in a given budget year, revenue shortfalls and expenditures that exceed projected amounts. In the event that it becomes necessary to utilize, the Reserve Account Fund shall, within three years, be re-established to a level representing five percent of the revenue credited to the General Fund in the preceding fiscal year. The year-end fund balance in the Reserve Account shall not be considered part of the unencumbered balance in the General Fund for purposes of determining the City's Estimated Revenue Available for Expenditure as certified by the County Budget Commission.
3. The City shall maintain a minimum unencumbered reserved balanced in the City's self-insured Health Insurance Fund at an amount equaling the sum of the outstanding claims liability as determined according to GASB Statement No. 10 and an amount representing 25 percent of the preceding year net-administration, claims and insurance costs.
4. The City shall maintain a minimum unencumbered reserve balance in the City's self-insured retrospective Workers Compensation Fund at an amount equaling the sum of

the projected ten-year future claim cost liability and an amount representing 50 percent of the average of the five preceding years net workers compensation claim cost.

5. The City will, at all times, maintain a balance in the Recreation Improvement Income Tax Fund and the Recreation Income Tax Bond Fund such that when added together the resulting fund balance will exceed the maximum annual debt service on the Series 2009 Parks and Recreation Income Tax Special Obligation Bonds. In the event that the total fund balance of the combined funds does not exceed the maximum annual debt service on the Series 2009 Parks and Recreation Income Tax Special Obligation Bonds, then the General Fund reserve balance will be increased above the 17 percent reserve by an amount when added to the reserve balances in the Recreation Improvement Income Tax Fund and the Recreation Income Tax Bond Fund will exceed the maximum annual debt service on the Series 2009 Parks and Recreation Income Tax Special Obligation Bonds.
6. The City will maintain fund balances in the Enterprise Funds of a sufficient amount to provide for effective ongoing operations or in accordance with any revenue bond covenants. Typical reserve balances will be in the 20-25 percent of annual operating expenses range.

#### CAPITAL IMPROVEMENT PROGRAM POLICIES

1. The City will develop a five-year Capital Improvements Program on an annual basis.
2. The City will enact an annual capital improvement budget based on the multi-year Capital Improvements Program.
3. The City will coordinate development of the capital improvement budget with the development of the operating budget.

#### DEBT MANAGEMENT POLICIES

1. The City will confine long-term borrowing to capital improvement projects.
2. When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the useful life of the project.
3. The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
4. The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
5. The City will follow a policy of full disclosure on financial reports and official statements.

## REVENUE POLICIES

1. The City will estimate its annual revenues by a conservative, objective and analytical process.
2. Non-recurring revenues will be used only to fund non-recurring expenditures.
3. The City will encourage a diversified and stable local economy to avoid excessive reliance on any one industry or business for income tax purposes.
4. The City will update the Cost of Services Study on an annual basis to calculate the costs of providing services and consider such information when establishing user charges.

## PURCHASING POLICIES

1. Purchases will be made in accordance with federal, state and municipal requirements.
2. Purchases will be made in an impartial, economic, competitive and efficient manner.
3. Purchases will be made from the lowest priced and most responsive vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.

## INVESTMENT POLICY

**SCOPE:** In accordance with the Charter of the City of Delaware, the Director of Finance is the custodian of all public money of the municipality and shall perform all other duties now or hereafter imposed on City Auditors and Treasurers under the laws of the State of Ohio and shall perform such other duties, consistent with the office, as may be required by Charter, by ordinance or resolution of Council, or as directed by the City Manager. This policy is designed to cover all interim monies as defined under Ohio Revised Code Chapter 135 ("ORC 135") under the control of the Director of Finance.

- I. **Objective and Guidelines:** In absence of the policies as detailed below, ORC 135 will be always adhered to. The following investment objectives will be applied in the management of the City of Delaware's ("the City's") public funds:
  - a. The primary objective shall be the preservation of capital. Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.
  - b. When investing public funds, the Director of Finance will strive to achieve a reasonable rate of return on the investment portfolio over the course of budgetary and economic cycles considering existing State laws, City Policies, and budgetary forecasts.



- c. The investment portfolio shall remain sufficiently liquid to enable the Director of Finance to meet reasonably anticipated operating requirements.
  - d. Within the universe of eligible investments as defined in ORC 135, the City shall seek to prudently diversify the City's portfolio by maturity, issuer, and structure of security. Diversification strategies shall be determined and reviewed periodically.
  - e. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
  - f. The Director of Finance and any officials or employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These individuals shall disclose any material interests in financial institutions and any personal financial/investment positions that could be related to the performance of the investment portfolio.
- II. **Authorized Financial Institutions and Dealers:** The Director of Finance may engage the services of an independent investment adviser registered with the U.S. Securities and Exchange Commission ("RIA"). The RIA shall be permitted to affect the purchase or sale of eligible investments withing ORC 135 shall be executed on a delivery-versus-payment basis with unrelated broker/dealers registered with the Financial Industry Regulatory Authority ("FINRA"). Certificates of Deposit shall be transacted through eligible financial institutions directly or via a FINRA broker/dealer. All Ce1iificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD's at any one financial institution will not exceed the FDIC insurance limit for that financial institution. A list of authorized institutions and dealers shall be maintained with the Director of Finance. Additions and deletions to this list shall be made when deemed in the best interest by the Director of Finance.
- III. **Maturity:** When possible, the Director of Finance will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Director of Finance will not directly invest in securities maturing more than five (5) years from the date of purchase. The maturity may be more than five years for an investment if permissible by state law.
- IV. **Derivatives:** Investments in derivatives are strictly prohibited.
- V. **Allowable Investment:** The City may invest in any instrument or security authorized in ORC 135 as amended and such other securities as approved by the Council of the

City of Delaware. Eligible investments, as defined in ORC 135 are attached to this Policy as Exhibit A.

- VI. **Collateral:** All deposits shall be collateralized pursuant to ORC 135.
- VII. **Safekeeping and Custody:** All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds. Securities will be held by an independent third-party safekeeping institution selected by the Director of Finance. All securities will be evidenced by safekeeping receipts in the City of Delaware's name. The safekeeping institution shall annually provide a copy of its most recent report on internal controls - Service Organization Control Reports prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (formerly SAS 70).
- VIII. **Reporting:** The Director of Finance shall establish and maintain an inventory of all cash and securities in the City's portfolio. The inventory shall include the description of the security, type, cost, par value, market value (as prescribed by the codified ordinances), maturity date, settlement date, and coupon rate. A monthly portfolio report shall be produced detailing the current inventory of all obligations and securities, and all transactions made during the month, income received and investment expenses paid, and the names of any firms effecting transactions on behalf of the Director of Finance.
- IX. **Review and Updates:** The City and its independent RIA will endeavor to meet once per calendar quarter to review the portfolio in terms of security type, risk, economic conditions and developments and investment return. Not less than annually, the City and its independent RIA will endeavor to meet to review the City's budgetary needs as well as this Investment Policy.
- X. **Execution.** The Director of Finance shall require that any independent RIA engaged by the City agrees to adhere to the terms of this investment policy. The institution below by signing submits that it has read and acknowledges this investment policy and agrees to abide by its content.

## TECHNOLOGY POLICIES

1. The City of Delaware computer resources and email system are considered to be City property. The use of the City's computer network, including internet, intranet, email, servers, personal computers, associated hardware and software, and online services, is for valid City of Delaware business purposes only.
2. All employees of the City of Delaware shall use all reasonable safeguards when using the City's computer network to avoid the mistaken distribution of another's information. The transmission of confidential information shall only be in accord with the current procedures and regulations. Employees should disclose information or messages from

the email system only to authorized employees. Email information is limited to those individuals with a need to know.

3. All electronic communications and stored information transmitted, received, or archived in the City's information system are the property of the City. The City reserves the right to access and disclose all messages sent by email. Employees should have no expectation of privacy with respect to any email coming or going out of City resources, particularly those which come into, or go out of, a City email account. City email accounts are provided in order to carry out communications for City or City-related business only.

## GUIDING PILLARS

The Guiding Pillars are outlined on the following page. The four strategic pillars were determined through various City Council and Staff work sessions and are an essential part of Delaware cultures. Council goals in alignment with the pillars are reviewed in the first quarter of each year. Departmental goals and actions are reviewed and updated (when needed) as part of the budget cycle.

The Guiding Pillars work in conjunction with the Delaware Together Comprehensive Plan to form the strategic vision for the City.

# GUIDING PILLARS

## **GREAT COMMUNITY: NEIGHBORHOODS, STREETS, OPEN SPACE, PARKS**

- Evaluate, plan for, and implement important capital improvement projects to maintain and improve the City's transportation infrastructure
- Locate, improve and maintain the City's stormwater infrastructure
- Enhance the City residents' experience in our parks and trail systems and recreational programming
- Promote a balanced quality of life by ensuring equitable access to a broad range of housing options
- Maintain a high level of quality, consistency, and reliability in building and property maintenance inspections
- Execute on the action items from the Delaware Together Comprehensive Plan
- Implement the Oak Grove Cemetery Master Plan

## **SAFE CITY: POLICE, FIRE, HEALTH AND SAFETY, ENVIRONMENT**

- Allocate the necessary resources for the maintenance of the Public's health, safety and welfare through a well-trained and dedicated staff
- Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment
- Continue to update and implement the Delaware Fire Department's Strategic Plan
- Maintain City facilities to ensure a safe environment for citizens and employees
- Monitor and improve infrastructure to enhance traffic and pedestrian safety
- Allocate the necessary resources to ensure properly maintained fleet of safety vehicles

## **HEALTHY ECONOMY: ECONOMIC DEVELOPMENT**

- Promote and foster economic development

## **EFFECTIVE GOVERNMENT: FISCAL RESILIENCY, CIVIC ENGAGEMENT, CUSTOMER SERVICE**

- Maintain and enhance customer service and citizen satisfaction
- Assess all viable options to increase/maintain the City's revenue base
- Promote efficiencies that reduce the City's future obligations
- Maintain all GFOA professional certifications of excellence for financial reporting
- Focusing on long term success of the City through execution of the strategic plan
- Maintain and enhance internal customer service to recruit and retain quality employees

# FUND STRUCTURE

The City, as a public entity, utilizes Fund Accounting as the basis for recording transactions, preparing financial statements, and preparing annual budgets. In Fund Accounting, revenues (and the accompanying expenditures) are grouped into separate funds based on the purpose of the revenue and level of expenditure discretion associated with each specific revenue.

There are four main fund types.

## GOVERNMENTAL FUNDS

Governmental funds are those through which most governmental functions are typically financed. The acquisition, use, and balances of the City’s expendable financial resources and related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of financial position. The following are the City’s major governmental funds:

### GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The fund balance of the General Fund is available to the City for any purpose provided it is expended or transferred according to the City’s Charter and Code and the general laws and regulations of the State of Ohio.

### SPECIAL REVENUE FUNDS

Special revenue funds are used to account for and report the specific revenues that are restricted or committed to expenditure for a specified purpose other than debt service or capital projects.

*Examples:*

- License Fee Fund
- Airport TIF Fund
- Fire/EMS Income Tax Fund

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital improvements.

*Examples:*

- Capital Improvement Fund
- Parks Impact Fees Fund
- FAA Airport Grant Fund

## DEBT SERVICE FUNDS

Debt service funds account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

*Examples:*

- General Bond Retirement Fund
- S.E. Highland Bond Fund

## PROPRIETARY FUNDS

Proprietary funds are used to account for the City's ongoing organizations and activities that are similar to those found in the private sector where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The user charges apply to both internal and external users. The following are the City's major proprietary funds:

## ENTERPRISE FUNDS

Enterprise funds are self-supporting proprietary funds that sell goods or services to the public for a fee.

*Examples:*

- Water Fund
- Sewer Fund
- Storm Sewer Fund
- Refuse Fund

## INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department of the City to other departments throughout the City on a cost-reimbursement basis.

*Examples:*

- Garage Rotary Fund

IT Rotary Fund  
Health Insurance Fund

## FIDUCIARY FUNDS

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments and other funds. The City's fiduciary funds include agency funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations. These activities include funds received from the Municipal Court and passed through to the Law Library or other entities, funds collected from the Planning department and passed through to the State from building permits, and tax abatement collections passed through to the school districts.

*Examples:*

Mayor's Donation Fund  
Development Reserve Fund  
Berkshire JEDD Fund

| Fund Type          | Fund Name                          | GENERAL GOVERNMENT | COMMUNITY DEVELOPMENT | LEGAL / PROSECUTOR | POLICE | FIRE | MUNICIPAL COURT | AIRPORT | PUBLIC WORKS | RECREATION AND PARKS | GOLF COURSE | PARKING LOTS | WATER | WASTEWATER | STORM WATER | REFUSE & RECYCLING |
|--------------------|------------------------------------|--------------------|-----------------------|--------------------|--------|------|-----------------|---------|--------------|----------------------|-------------|--------------|-------|------------|-------------|--------------------|
| General            | General                            | X                  | X                     | X                  | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
| Special Revenue    |                                    |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Street Maint & Repair              |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | State Highway Improvement          |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | License Fee                        |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | Performance Fund                   | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Parks & Natural Resources          |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | Oak Grove Cemetery                 |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | Tree Replacement                   |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | Airport                            |                    |                       |                    |        |      |                 | X       |              |                      |             |              |       |            |             |                    |
|                    | Hangars                            |                    |                       |                    |        |      |                 | X       |              |                      |             |              |       |            |             |                    |
|                    | Fire/Ems Income Tax                |                    |                       |                    |        | X    |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Rec Ctr Income Tax                 |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | Airport TIF                        |                    |                       |                    |        |      |                 | X       |              |                      |             |              |       |            |             |                    |
|                    | Glenn Rd Bridge TIF                |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | Sky Climber/V&P TIF                |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Mill Run TIF                       |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Winterbourne TIF                   |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Municipal Court                    |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Court-Idiam                        |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Drug Enforcement                   |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Court-Alcohol Treatment            |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | OMVI Enforcement/Education         |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Police Judgement                   |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Federal Police Judgement           |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Park Exaction Fee                  |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | Computer Legal Research-Court      |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Court-Special Projects             |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Court-Probation Services           |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Police Disability Pension          |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Fire Disability Pension            |                    |                       |                    |        | X    |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Community Promotion                | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | FEMA Grant                         |                    |                       |                    |        | X    |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Coronavirus Relief                 | X                  | X                     | X                  | X      | X    | X               | X       | X            | X                    | X           |              | X     | X          | X           | X                  |
|                    | Local Fiscal Recovery Grant [ARPA] | X                  |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                    | Community Dev Block Grant          | X                  | X                     |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | Federal Treasury Seizures          |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Revolving Loan                     |                    | X                     |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                    | Housing Program Income             |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | CHIP Grant                         |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
| Debt Service Funds |                                    |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | General Bond Retirement            | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                    | Park Improvement Bonds             |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                    | S.E. Highland Bond                 |                    |                       |                    |        |      |                 |         |              |                      |             |              |       | X          |             |                    |



| Fund Type               | Fund Name                   | GENERAL GOVERNMENT | COMMUNITY DEVELOPMENT | LEGAL / PROSECUTOR | POLICE | FIRE | MUNICIPAL COURT | AIRPORT | PUBLIC WORKS | RECREATION AND PARKS | GOLF COURSE | PARKING LOTS | WATER | WASTEWATER | STORM WATER | REFUSE & RECYCLING |
|-------------------------|-----------------------------|--------------------|-----------------------|--------------------|--------|------|-----------------|---------|--------------|----------------------|-------------|--------------|-------|------------|-------------|--------------------|
| <b>Capital Funds</b>    |                             |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Capital Improvement         | X                  |                       |                    | X      |      |                 |         | X            | X                    |             |              |       |            |             |                    |
|                         | OPWC                        | X                  |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Point Project               | X                  |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | FAA Airport Grant           |                    |                       |                    |        |      |                 | X       |              |                      |             |              |       |            |             |                    |
|                         | FAA Allocation/Improv Grant |                    |                       |                    |        |      |                 | X       |              |                      |             |              |       |            |             |                    |
|                         | Equipment Replacement       |                    |                       |                    | X      | X    |                 | X       | X            | X                    |             |              |       |            |             |                    |
|                         | Parks Impact Fees           |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                         | Police Impact Fees          |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Fire Impact Fees            |                    |                       |                    |        | X    |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Municipal Impact Fees       | X                  |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Glenn Rd South Construction |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Glenn Rd North Construction |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Terra Alta NCA              |                    | X                     |                    |        |      |                 |         | X            |                      |             |              | X     | X          | X           |                    |
| <b>Enterprise Funds</b> |                             |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Golf Course                 |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                         | Parking Lots                |                    |                       |                    |        |      |                 |         |              |                      | X           |              |       |            |             |                    |
|                         | Storm Water [various]       |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            | X           |                    |
|                         | Water [various]             |                    |                       |                    |        |      |                 |         |              |                      |             |              | X     |            |             |                    |
|                         | Wastewater [various]        |                    |                       |                    |        |      |                 |         |              |                      |             |              |       | X          |             |                    |
|                         | Refuse                      |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             | X                  |
| <b>Internal Service</b> |                             |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Garage Rotary               |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | IT Rotary                   | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Health Insurance            | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Workers Compensation        | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
| <b>Trust</b>            |                             |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Fire Donation               |                    |                       |                    |        | X    |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Parks/Rec Donation          |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
|                         | Police Donation             |                    |                       |                    | X      |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Mayors Donation             | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Project Trust               |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Unclaimed Funds [various]   | X                  |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                         | Development Reserve         |                    | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | General Reserve Account     | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Cemetery Perpetual Care     |                    |                       |                    |        |      |                 |         |              | X                    |             |              |       |            |             |                    |
| <b>Agency</b>           |                             |                    |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Highway Patrol              |                    |                       |                    |        |      | X               |         |              |                      |             |              |       |            |             |                    |
|                         | State Building Permits      | X                  |                       |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Retainage                   |                    |                       |                    |        |      |                 |         | X            |                      |             |              |       |            |             |                    |
|                         | Berkshire JEDD              | X                  | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |
|                         | Berkshire JEDD II           | X                  | X                     |                    |        |      |                 |         |              |                      |             |              |       |            |             |                    |

# 2022 REVENUE PROJECTIONS

Projecting revenues is an essential element of the budget preparation. Before discussions with department heads and the first draft of the budget, the City’s annual revenues are projected.

As part of the City’s budget philosophy, revenues are estimated conservatively, objectively, and analytically. It is better to underestimate revenues and have an increase in fund balances than to overestimate revenues and need to make cutbacks. The goal is to have reasonable revenue projections for all the major revenue types in the City.

All revenues were projected using known one-time monies, such as grants and reimbursements, and historical trends. Trends were determined by calculating the average growth or decline over the preceding three years. Exceptions were made for known anomalies attributed to one-time occurrences.

The information in this section will discuss 2022 projections for all major revenue sources for the City.

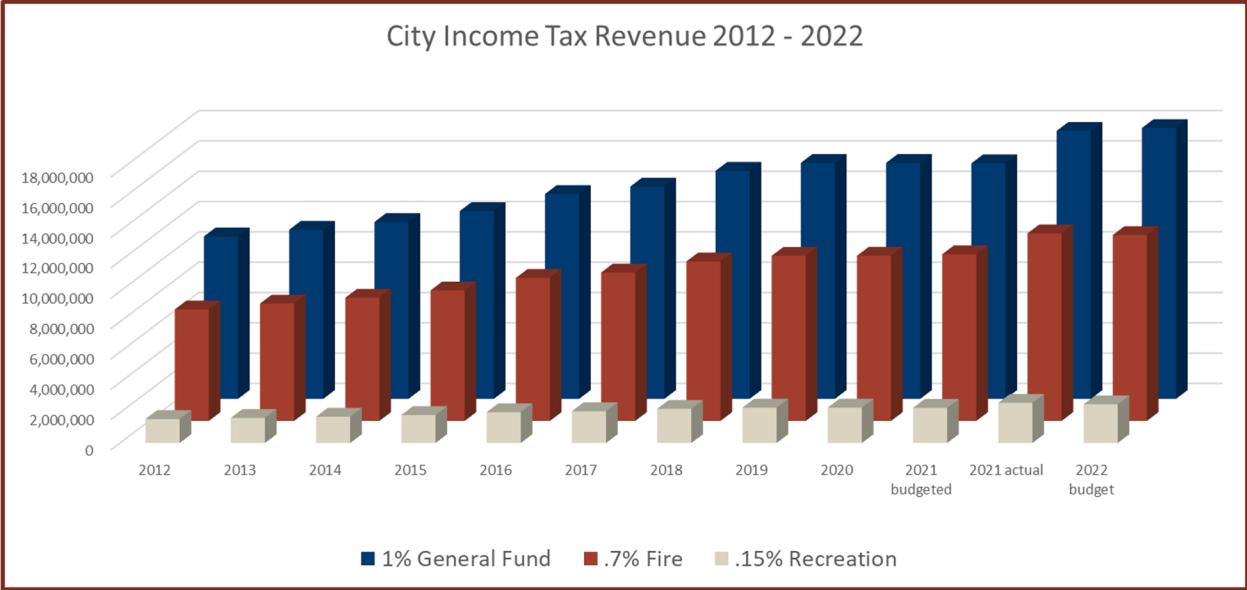
## GENERAL FUND

For 2022, revenues for the General Fund are projected to be \$29,233,920. This is an increase of 13.0% over 2021 budgeted numbers and 7.6% over 2021 actuals. The increase of 7.6% over 2021 actuals is due to an influx of cash from the American Rescue Plan Act.

## INCOME TAX

The City levies an income tax of 1.85% on all income earned within the City as well as on incomes of residents earned outside of the City. The income tax is split with 1% going to the General Fund, 0.7% towards Fire and EMS and the final 0.15% for Recreation facility improvements and debt service.

The City allows for a credit for one-half of any income tax paid or credited to another municipality. This credit shall not exceed fifty percent of the municipal income tax due on such income. Employers within the City are required to withhold income tax on employee earnings and remit the tax to the City on a monthly or quarterly basis depending on the amount being withheld. Corporations and other individual taxpayers are also required to pay their estimated tax at least quarterly and file a return annually.



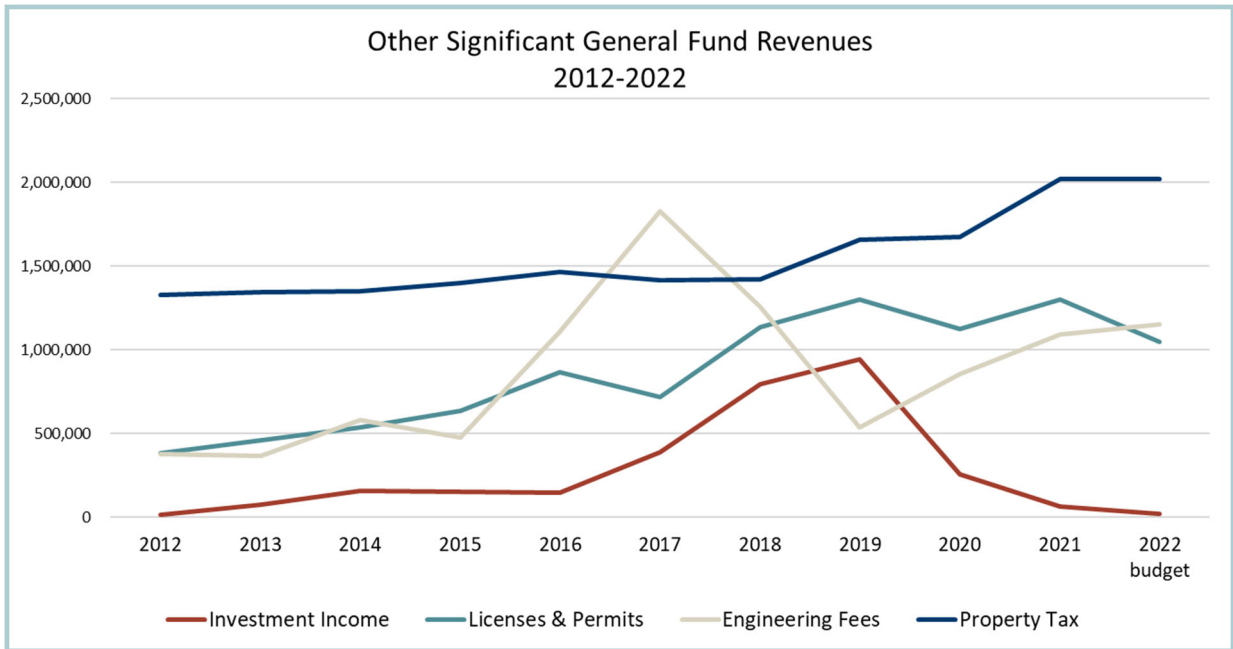
Income tax revenues are the largest revenue source for the General Fund. In 2022, the projected income tax revenues are \$17,879,582 and represent 61.2% of operating revenue. The City receives municipal income tax in three ways: withholdings remitted by employers; filings by individual residents of the City; and the net profits of businesses located in or doing business in the City.

The City uses historical trends as its method of estimating income tax collections. The City also utilizes its knowledge of the local economy to analyze and determine the projected income for future years beyond the budget year.

## PROPERTY TAXES

Property taxes include amounts levied against all real estate and public utility property, and tangible personal property used in business and located within the city. Assessed values were established by the County Auditor and are 35% of the appraised market value. The County Treasurer collects property taxes on behalf of all taxing districts in the County. The Delaware County Auditor periodically remits to the City its portion of the collected taxes.

Property tax projections for the 2022 budget are \$2,022,211 and make up 6.9% of the General Fund’s operating revenues. The City receives estimates from the County Auditor’s office for the real estate taxes. However, the estimates are received after the City’s budget cycle, therefore the City projects these estimates for the budget.



## SPECIAL REVENUE FUNDS

Revenues for the Special Revenue Funds (excluding Fire and EMS) are projected to total \$16,128,412 for 2022 and include revenue types such as income taxes, intergovernmental receipts, and charges for services. These three revenues sources total \$12,502,637 and comprise 77.5% of revenues for all Special Revenue Funds.

The Fire and EMS Fund is a major special revenue fund with 2022 budgeted revenues of \$13,204,054. The Fire and EMS Fund has a dedicated income tax levy explained below.

### INCOME TAX

The City levies an income tax of 1.85% on all income earned within the City as well as on incomes of residents earned outside of the City. The income tax is split with 1% going to the General Fund and the 0.85% going to Special Revenues funds for Fire and EMS (0.7%) and Recreation Facilities (0.15%).

Income tax revenue projections for 2022 for the Fire and EMS Fund are \$12,267,554 and account for 92.9% of the Fire Department’s operating and capital revenues.

The income tax revenue projections for the Recreation Facilities tax are \$2,555,831. The Recreation Facilities Fund is used solely to pay off debt associated with the construction of a recreational facility and other specified park improvements.

## INTERGOVERNMENTAL RECEIPTS

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### MOTOR VEHICLE TAXES AND GASOLINE TAXES

The gas tax is distributed to the City from the State of Ohio based on the number of vehicles registered in the City compared to the total number of vehicles registered in the State. The City receives its allocated share monthly. The gas tax is split between the Streets Maintenance and Repair Fund and the State Highway Fund. Total gas tax revenue projections for these two funds is \$1,961,000 for 2022.

Motor vehicle license fees are distributed to the City from the State of Ohio 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 returned to the City and remainder is kept by the state. Additionally, permissive fees of \$30.00 apply and are distributed to the City and County. Revenues from license fees are estimated at \$909,200 total among the Street Maintenance and Repair, State Highway, and License Fee funds.

### CHARGES FOR SERVICES

The City has several funds that receive charges for services. These include various Court funds, Airport, Parks, Cemetery and T-Hangar funds. Total charges for services for Special Revenue Funds are projected at \$2,507,074 for 2022.

The Fire and EMS also has charges for services for EMS runs for Delaware County. The projected revenues from these runs for 2022 are \$927,000.

## CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds get 93.4% of their estimated 2022 revenues from two sources, Fees, Licenses and Permits and Intergovernmental Receipts.

### FEES, LICENSES AND PERMITS

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#### CAPACITY FEES

The Water and Wastewater Capacity Funds have revenues from capacity fees. Capacity fees are charged for permits issued to connect into the City water and wastewater system and are paid upon issuance of said permit. Capacity fees can be used only to create new extensions or increase the capacity of the existing water and wastewater systems. The 2022 budget forecasts \$4,500,000 in capacity fees between these two funds.

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## IMPACT FEES

Impact Fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development. The impact fee represents new growth's proportionate share of capital facility needs. The City has impact fees in the Park, Police, Fire and EMS, and Municipal Impact Funds. Impact fee revenues are projected at \$875,000 for 2022.

## INTERGOVERNMENTAL RECEIPTS

The City of Delaware makes every effort to obtain grants whenever possible to help finance capital improvements. The City has \$3,794,546 projected for receipts from grants in 2022 and going into the Capital Improvement, OPWC, FAA Airport and FAA AIP Funds.

## ENTERPRISE FUNDS

Revenues for the Enterprise Funds are expected to total \$20,152,478 for 2022. Charges for Service are projected to generate \$20,041,828 in 2022 and comprise 99.5% of total revenues for the Enterprise Funds. User fees are the primary type of charge for service. Enterprise Fund user fee rates are reviewed annually as part of the budget process to determine if a rate adjustment is needed.

**2022 OPERATING BUDGET  
REVENUE COMPARISONS - GENERAL FUND**

| Fund Name                          | 2020<br>Actual    | 2021<br>Budget    | 2021<br>Actual    | 2022<br>Budget    |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TAXES</b>                       |                   |                   |                   |                   |
| Income Tax                         | 15,573,928        | 15,541,300        | 17,684,215        | 17,879,582        |
| Property Tax                       | 1,675,942         | 1,725,292         | 2,017,200         | 2,022,211         |
| <b>INTERGOVERNMENTAL</b>           |                   |                   |                   |                   |
| Local Government                   | 769,589           | 700,000           | 889,248           | 681,072           |
| American Recovery Plan [ARPA]      | -                 | -                 | -                 | 1,661,690         |
| <b>CHARGES FOR SERVICES</b>        |                   |                   |                   |                   |
| Court Diversion Fees               | 17,658            | 35,000            | 7,745             | 35,000            |
| Engineering Fees                   | 854,286           | 815,000           | 1,091,396         | 1,150,000         |
| Parking Meters                     | 22,886            | 25,000            | 28,850            | 28,000            |
| Prosecutor Contracts               | 202,105           | 250,000           | 207,010           | 250,000           |
| <b>FINES, LICENSES AND PERMITS</b> |                   |                   |                   |                   |
| Fines & Forfeitures                | 57,445            | 100,000           | 56,484            | 100,000           |
| Cable Franchise Fee                | 408,281           | 420,000           | 395,161           | 420,000           |
| Liquor Permits                     | 45,935            | 50,000            | 39,525            | 50,000            |
| License & Permits                  | 1,122,857         | 1,100,000         | 1,301,410         | 1,050,000         |
| <b>EARNINGS ON INVESTMENT</b>      |                   |                   |                   |                   |
| Investment Income                  | 257,942           | 40,000            | 65,297            | 19,350            |
| <b>OTHER REVENUE</b>               |                   |                   |                   |                   |
| Grant Reimbursements               | 518,053           | 350,000           | 476,309           | 40,000            |
| Reimbursements                     | 86,660            | 250,000           | 377,450           | 107,000           |
| Miscellaneous                      | 188,014           | 159,000           | 166,542           | 156,004           |
| <b>OTHER FINANCING SOURCES</b>     |                   |                   |                   |                   |
| Transfers                          | 2,144,563         | 4,318,839         | 2,374,510         | 3,584,011         |
| <b>TOTAL GENERAL FUND REVENUE</b>  | <b>23,946,144</b> | <b>25,879,431</b> | <b>27,178,352</b> | <b>29,233,920</b> |

**2022 OPERATING BUDGET  
REVENUE COMPARISONS - ALL FUNDS**

| Fund # | Fund Name                          | 2020       | 2021       | 2021       | 2022       |
|--------|------------------------------------|------------|------------|------------|------------|
|        |                                    | Actual     | Budget     | Actual     | Budget     |
| 101    | General Fund                       | 23,946,144 | 25,879,431 | 27,178,352 | 29,233,920 |
| 200    | Street Maintenance & Repair        | 2,944,842  | 4,417,650  | 4,046,717  | 4,602,439  |
| 201    | State Highway                      | 158,998    | 151,500    | 171,391    | 167,000    |
| 202    | License Fee                        | 445,577    | 624,000    | 667,611    | 626,250    |
| 204    | Performance Bond                   | 50,800     | 250,000    | 1,103,130  | 500,000    |
| 210    | Parks & Natural Resources          | 970,616    | 2,313,092  | 1,930,550  | 2,581,522  |
| 212    | Cemetery                           | 224,616    | 185,000    | 203,101    | 277,449    |
| 215    | Tree                               | 107,860    | 10,000     | 204,251    | 50,000     |
| 222    | Airport Operations                 | 819,449    | 861,450    | 997,497    | 1,041,771  |
| 223    | Airport 2000 T-Hangar              | 96,740     | 104,500    | 108,862    | 105,400    |
| 231    | Fire/EMS                           | 11,884,640 | 12,023,646 | 13,729,168 | 13,547,665 |
| 233    | Rec Facilities Income Tax          | 2,368,888  | 2,326,517  | 2,657,189  | 2,557,031  |
| 235    | Airport TIF                        | 26,651     | 28,500     | 24,637     | 24,884     |
| 236    | Glenn Road Bridge TIF              | 3,662,674  | 2,411,300  | 4,316,621  | 1,635,870  |
| 237    | Sky Climber/V&P TIF                | 47,237     | 50,000     | 43,667     | 44,104     |
| 238    | Mill Run TIF                       | 133,006    | 120,000    | 131,003    | 145,000    |
| 239    | Winterbourne TIF                   | -          | -          | -          | -          |
| 240    | Municipal Court                    | 2,292,769  | 2,109,000  | 1,808,167  | 2,970,960  |
| 241    | IDIAM                              | 27,515     | 28,000     | 36,351     | 35,000     |
| 250    | Drug Enforcement                   | 3,379      | 6,500      | 1,971      | 2,625      |
| 251    | Indigent Alcohol Treatment         | 37,060     | 60,000     | 53,837     | 60,000     |
| 252    | OMVI Enforcement & Education       | 1,187      | 1,500      | 1,272      | 1,500      |
| 253    | Police Judgment                    | 229        | 15,000     | 43,719     | 15,000     |
| 254    | Police Federal Judgment            | 17,086     | 11,100     | 3,395      | 11,000     |
| 255    | Park Exaction Fee                  | -          | 13,000     | -          | -          |
| 256    | Computer Legal Research            | 187,856    | 216,000    | 188,154    | 187,000    |
| 257    | Court Special Projects             | 198,510    | 188,000    | 180,413    | 190,000    |
| 259    | Court - Probation Services         | 327,359    | 300,000    | 343,196    | 350,000    |
| 261    | Police Disability Pension          | 254,262    | 268,257    | 307,435    | 343,611    |
| 262    | Fire Disability Pension            | 254,262    | 268,257    | 307,434    | 343,611    |
| 272    | Community Promotions               | 54,167     | 50,000     | 70,882     | 90,000     |
| 282    | FEMA Grant                         | -          | -          | 65,000     | -          |
| 284    | Coronavirus Relief Grant           | 2,808,275  | -          | -          | -          |
| 285    | Local Fiscal Recovery Grant [ARPA] | -          | -          | 2,162,219  | 2,162,222  |
| 291    | Community Dev Block Grant          | 11,000     | 154,000    | 142,352    | 13,000     |
| 292    | Federal Treasury Seizures          | 3,542      | 10,100     | 6,147      | 10,000     |
| 295    | Revolving Loan                     | 95,990     | 87,100     | 148,028    | 59,894     |
| 296    | Housing Program Income             | -          | -          | -          | -          |
| 299    | CHIP Grant                         | -          | -          | -          | -          |
| 300    | General Bond Retirement            | 1,792,370  | 1,445,958  | 4,991,329  | 1,948,717  |
| 301    | Park Improvement Bond              | 17,655,869 | 2,297,350  | 2,249,187  | 2,315,750  |
| 302    | SE Highland Sewer Bond             | 828,354    | 825,400    | 825,366    | 824,600    |



**2022 OPERATING BUDGET  
REVENUE COMPARISONS - ALL FUNDS**

| <b>Fund #</b> | <b>Fund Name</b>             | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Budget</b> |
|---------------|------------------------------|------------------------|------------------------|------------------------|------------------------|
| 410           | Capital Improvement          | 6,588,839              | 5,237,297              | 2,580,018              | 4,400,230              |
| 412           | OPWC Project Capital         | -                      | 600,000                | 384,225                | 1,000,000              |
| 415           | The Point                    | 1,721,771              | 2,350,354              | 611,374                | 7,586,662              |
| 430           | FAA Airport Grant            | -                      | 385,000                | 9,209                  | -                      |
| 431           | FAA Airport AIP Grant        | 48,897                 | 309,866                | 94,206                 | 615,000                |
| 440           | Equipment Replacement        | 416,508                | 625,794                | 586,218                | 388,000                |
| 491           | Park Impact Fee              | 520,793                | 360,000                | 597,528                | 451,000                |
| 492           | Police Impact Fee            | 116,460                | 102,500                | 95,415                 | 100,100                |
| 493           | Fire/EMS Impact Fee          | 178,970                | 128,000                | 177,600                | 150,100                |
| 494           | Municipal Impact Fee         | 195,418                | 170,500                | 200,268                | 240,100                |
| 496           | Glenn Rd South Construction  | 1,129,094              | 1,008,000              | 1,295,448              | 805,819                |
| 497           | Glenn Rd Middle Construction | -                      | -                      | -                      | -                      |
| 498           | Glenn Rd North Construction  | 100,179                | 110,000                | 134,631                | 140,000                |
| 499           | Terra Alta NCA               | -                      | -                      | -                      | -                      |
| 501           | Golf Course                  | 225,785                | 188,000                | 247,632                | 240,000                |
| 520           | Parking Lot                  | 33,575                 | 44,500                 | 42,438                 | 44,075                 |
| 523           | Storm Water                  | 877,232                | 831,850                | 896,093                | 1,547,902              |
| 524           | Storm Water Construction     | -                      | 900,000                | 3,364,285              | 960,000                |
| 530           | Water                        | 6,089,192              | 5,722,927              | 6,152,311              | 5,987,500              |
| 531           | Water Construction           | 1,364,892              | 2,000,000              | 901,356                | 3,451,227              |
| 533           | Water Utility Reserve        | -                      | -                      | -                      | -                      |
| 535           | Water Customer Deposit       | -                      | 35,000                 | (74,086)               | 45,000                 |
| 536           | Water Capacity Fee           | 2,444,939              | 2,000,000              | 2,708,917              | 2,500,000              |
| 538           | Watershed Grant              | -                      | -                      | -                      | -                      |
| 540           | Wastewater                   | 7,384,909              | 7,072,424              | 7,649,371              | 7,452,789              |
| 541           | Wastewater Construction      | 1,476,705              | 1,500,000              | 6                      | 1,586,410              |
| 543           | Wastewater Utility Reserve   | -                      | -                      | -                      | -                      |
| 546           | Wastewater Capacity Fee      | 4,008,459              | 3,950,000              | 2,084,592              | 3,642,398              |
| 548           | SE Highland Sewer            | 813,100                | 650,000                | 787,200                | 850,000                |
| 550           | Refuse                       | 3,681,549              | 4,039,500              | 3,848,098              | 4,235,212              |
| 601           | Garage Rotary                | 213,851                | 896,150                | 712,541                | 950,915                |
| 602           | IT Rotary                    | 1,152,189              | 1,776,997              | 1,753,457              | 1,796,376              |
| 610           | Self Insurance Trust         | 8,182,805              | 7,190,000              | 7,762,473              | 9,482,922              |
| 620           | Workers Compensation Reserve | 1,061,912              | 275,000                | 506                    | 25,000                 |
| 701           | Fire Donation                | 200                    | -                      | -                      | -                      |
| 702           | Parks Donation               | 6,500                  | 12,000                 | 13,604                 | -                      |
| 703           | Police Donation              | 500                    | 1,000                  | 1,932                  | 1,000                  |
| 704           | Mayor's Donation             | 600                    | 2,000                  | 760                    | 1,200                  |
| 705           | Project Trust                | 111,252                | 202,500                | 315,107                | 92,500                 |
| 707           | City Unclaimed Funds         | 43,699                 | 5,000                  | -                      | 10,000                 |
| 708           | Court Unclaimed Funds        | 20,861                 | 15,000                 | 5,743                  | 10,000                 |
| 709           | Development Reserve          | 1,198,270              | 75,750                 | 75,000                 | 75,000                 |

**2022 OPERATING BUDGET  
REVENUE COMPARISONS - ALL FUNDS**

| <b>Fund #</b> | <b>Fund Name</b>          | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Budget</b> |
|---------------|---------------------------|------------------------|------------------------|------------------------|------------------------|
| 710           | General Reserve           | 25,000                 | 75,000                 | 75,000                 | 75,000                 |
| 750           | Cemetery Perpetual Care   | 4,208                  | 750                    | 34                     | 50                     |
| 801           | Highway Patrol            | 49,760                 | 75,000                 | 47,996                 | 75,000                 |
| 803           | State Building Permit Fee | 11,695                 | 18,000                 | 12,921                 | 18,000                 |
| 805           | Retainage                 | -                      | -                      | -                      | 250,000                |
| 811           | JEDD Income Tax           | 392,778                | 380,995                | 428,479                | 585,095                |
| 812           | JEDD II Income Tax        | -                      | -                      | -                      | 200,000                |
|               |                           | <b>126,633,125</b>     | <b>111,433,761</b>     | <b>118,029,507</b>     | <b>131,142,377</b>     |

**2022 OPERATING BUDGET  
EXPENDITURE COMPARISONS - ALL FUNDS**

| <b>Fund #</b> | <b>Fund Name</b>                   | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Budget</b> |
|---------------|------------------------------------|------------------------|------------------------|------------------------|------------------------|
| 101           | General Fund                       | 23,764,719             | 27,386,624             | 25,673,498             | 29,347,232             |
| 200           | Street Maintenance & Repair        | 3,443,431              | 4,412,241              | 3,745,022              | 4,602,439              |
| 201           | State Highway                      | 472,491                | 150,000                | 139,161                | 180,000                |
| 202           | License Fee                        | 508,031                | 680,000                | 614,861                | 670,000                |
| 204           | Performance Bond                   | 192,877                | 250,000                | 666,841                | 1,448,047              |
| 210           | Parks & Natural Resources          | 1,220,080              | 2,311,347              | 1,911,687              | 2,577,056              |
| 212           | Cemetery                           | 299,327                | 283,849                | 344,263                | 320,260                |
| 215           | Tree                               | 14,643                 | 65,000                 | 64,977                 | 65,000                 |
| 222           | Airport Operations                 | 727,697                | 933,491                | 1,056,647              | 1,192,401              |
| 223           | Airport 2000 T-Hangar              | 92,273                 | 94,156                 | 88,783                 | 94,811                 |
| 231           | Fire/EMS                           | 11,220,614             | 12,980,650             | 12,142,779             | 17,099,392             |
| 233           | Rec Facilities Income Tax          | 2,618,934              | 2,625,980              | 2,551,558              | 2,696,780              |
| 235           | Airport TIF                        | -                      | 190,692                | 36,640                 | -                      |
| 236           | Glenn Road Bridge TIF              | 3,335,202              | 2,342,306              | 3,695,903              | 1,668,276              |
| 237           | Sky Climber/V&P TIF                | 47,237                 | 50,000                 | 43,667                 | 44,104                 |
| 238           | Mill Run TIF                       | 133,006                | 120,000                | 131,003                | 145,000                |
| 239           | Winterbourne TIF                   | -                      | -                      | -                      | -                      |
| 240           | Municipal Court                    | 2,745,536              | 3,181,000              | 2,812,412              | 3,408,997              |
| 241           | IDIAM                              | 18,189                 | 35,000                 | 1,415                  | 35,000                 |
| 250           | Drug Enforcement                   | 3,308                  | 49,829                 | -                      | 52,888                 |
| 251           | Indigent Alcohol Treatment         | 5,264                  | 100,000                | 6,873                  | 125,000                |
| 252           | OMVI Enforcement & Education       | -                      | 4,981                  | -                      | 6,730                  |
| 253           | Police Judgment                    | 17,044                 | 23,324                 | 6,724                  | 60,218                 |
| 254           | Police Federal Judgment            | 3,200                  | 13,877                 | 10,753                 | 9,775                  |
| 255           | Park Exaction Fee                  | 104,487                | 91,779                 | -                      | 73,000                 |
| 256           | Computer Legal Research            | 203,570                | 235,114                | 98,532                 | 474,500                |
| 257           | Court Special Projects             | 325,346                | 262,555                | 179,323                | 557,500                |
| 259           | Court - Probation Services         | 234,997                | 106,500                | 73,601                 | 320,000                |
| 261           | Police Disability Pension          | 254,262                | 268,257                | 307,257                | 343,611                |
| 262           | Fire Disability Pension            | 254,262                | 268,257                | 307,257                | 343,611                |
| 272           | Community Promotions               | 136,119                | 50,000                 | 45,000                 | 107,000                |
| 282           | FEMA Grant                         | -                      | -                      | 64,151                 | -                      |
| 284           | Coronavirus Relief Grant           | 2,808,275              | -                      | -                      | -                      |
| 285           | Local Fiscal Recovery Grant [ARPA] | -                      | -                      | -                      | 4,324,440              |
| 291           | Community Dev Block Grant          | 11,000                 | 153,000                | 142,352                | 13,000                 |
| 292           | Federal Treasury Seizures          | -                      | 3,539                  | 850                    | 4,626                  |
| 295           | Revolving Loan                     | 35,700                 | 135,000                | 154,835                | 115,000                |
| 296           | Housing Program Income             | 8,150                  | -                      | -                      | -                      |
| 299           | CHIP Grant                         | -                      | -                      | -                      | -                      |
| 300           | General Bond Retirement            | 1,921,294              | 1,901,732              | 5,483,951              | 1,948,618              |
| 301           | Park Improvement Bond              | 17,718,809             | 2,297,350              | 2,297,350              | 2,315,750              |
| 302           | SE Highland Sewer Bond             | 828,320                | 825,400                | 825,400                | 824,600                |
| 410           | Capital Improvement                | 8,805,719              | 5,263,366              | 3,988,687              | 4,722,945              |
| 412           | OPWC Project Capital               | -                      | 600,000                | 384,225                | 1,000,000              |

**2022 OPERATING BUDGET  
EXPENDITURE COMPARISONS - ALL FUNDS**

| <b>Fund #</b> | <b>Fund Name</b>             | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Budget</b> |
|---------------|------------------------------|------------------------|------------------------|------------------------|------------------------|
| 415           | The Point                    | 1,528,969              | 2,350,000              | 1,350,481              | 7,589,674              |
| 430           | FAA Airport Grant            | -                      | 385,000                | -                      | 385,000                |
| 431           | FAA Airport AIP Grant        | 54,325                 | 370,005                | 100,439                | 230,000                |
| 440           | Equipment Replacement        | 420,407                | 646,477                | 689,844                | 388,000                |
| 491           | Park Impact Fee              | 70,344                 | 750,000                | 625,176                | 1,905,000              |
| 492           | Police Impact Fee            | 59,287                 | 58,216                 | 129,449                | 134,191                |
| 493           | Fire/EMS Impact Fee          | 101,256                | -                      | 1,256                  | 5,000                  |
| 494           | Municipal Impact Fee         | 131,875                | 131,660                | 79,542                 | 81,638                 |
| 496           | Glenn Rd South Construction  | 670,417                | 732,550                | 725,550                | 797,050                |
| 497           | Glenn Rd Middle Construction | -                      | -                      | -                      | -                      |
| 498           | Glenn Rd North Construction  | 139,870                | 159,895                | 157,095                | 178,295                |
| 499           | Terra Alta NCA               | -                      | -                      | -                      | -                      |
| 501           | Golf Course                  | 85,699                 | 286,200                | 249,552                | 224,166                |
| 520           | Parking Lot                  | 40,667                 | 45,800                 | 34,448                 | 47,050                 |
| 523           | Storm Water                  | 1,156,487              | 1,450,165              | 3,761,687              | 1,642,968              |
| 524           | Storm Water Construction     | 760,371                | 900,000                | 658,712                | 960,000                |
| 530           | Water                        | 5,534,837              | 6,643,604              | 5,389,362              | 7,624,986              |
| 531           | Water Construction           | 2,445,853              | 2,510,800              | 1,669,107              | 3,400,729              |
| 533           | Water Utility Reserve        | -                      | -                      | -                      | -                      |
| 535           | Water Customer Deposit       | 37,958                 | 35,000                 | 2,221                  | 45,000                 |
| 536           | Water Capacity Fee           | 1,402,747              | 2,098,982              | 1,374,096              | 5,881,011              |
| 538           | Watershed Grant              | -                      | -                      | -                      | -                      |
| 540           | Wastewater                   | 7,017,425              | 7,719,283              | 4,340,394              | 8,020,915              |
| 541           | Wastewater Construction      | 604,704                | 2,394,158              | 814,932                | 3,757,930              |
| 543           | Wastewater Utility Reserve   | -                      | -                      | -                      | -                      |
| 546           | Wastewater Capacity Fee      | 2,429,273              | 2,935,921              | 2,707,155              | 4,368,298              |
| 548           | SE Highland Sewer            | 837,389                | 835,400                | 828,566                | 834,600                |
| 550           | Refuse                       | 3,642,154              | 4,483,440              | 4,025,229              | 4,703,961              |
| 601           | Garage Rotary                | 671,908                | 893,534                | 704,446                | 950,914                |
| 602           | IT Rotary                    | 1,789,030              | 1,795,103              | 1,722,247              | 1,796,376              |
| 610           | Self Insurance Trust         | 6,694,943              | 7,836,000              | 9,271,227              | 9,942,389              |
| 620           | Workers Compensation Reserve | 37,632                 | 659,000                | 366,097                | 659,000                |
| 701           | Fire Donation                | -                      | -                      | -                      | -                      |
| 702           | Parks Donation               | 11,965                 | 12,000                 | 13,604                 | -                      |
| 703           | Police Donation              | 2,000                  | 8,836                  | 648                    | 10,618                 |
| 704           | Mayor's Donation             | 50                     | 1,200                  | 173                    | 1,200                  |
| 705           | Project Trust                | 116,238                | 175,000                | 163,056                | 50,000                 |
| 707           | City Unclaimed Funds         | 4,730                  | 4,750                  | -                      | 4,750                  |
| 708           | Court Unclaimed Funds        | 315                    | -                      | 23                     | 1,500                  |
| 709           | Development Reserve          | 1,528,439              | 754,465                | 924                    | 185,000                |
| 710           | General Reserve              | -                      | 1,288,864              | -                      | 1,022,948              |
| 750           | Cemetery Perpetual Care      | 844                    | 2,000                  | 580                    | 2,000                  |
| 801           | Highway Patrol               | 47,541                 | 75,000                 | 55,081                 | 75,000                 |

**2022 OPERATING BUDGET  
EXPENDITURE COMPARISONS - ALL FUNDS**

| <b>Fund #</b> | <b>Fund Name</b>          | <b>2020<br/>Actual</b> | <b>2021<br/>Budget</b> | <b>2021<br/>Actual</b> | <b>2022<br/>Budget</b> |
|---------------|---------------------------|------------------------|------------------------|------------------------|------------------------|
| 803           | State Building Permit Fee | 12,360                 | 18,000                 | 11,695                 | 18,000                 |
| 805           | Retainage                 | -                      | -                      | -                      | 250,000                |
| 811           | JEDD Income Tax           | 324,297                | 319,885                | 474,316                | 585,700                |
| 812           | JEDD II Income Tax        | -                      | -                      | -                      | 200,000                |
|               |                           | <b>124,948,019</b>     | <b>122,512,389</b>     | <b>112,596,651</b>     | <b>152,298,464</b>     |

**2022 OPERATING BUDGET**  
**REVENUES EXPENDITURES BY FUND TYPE**

|   | MAJOR FUNDS        |                    |                            |                    |                    |                  |
|---|--------------------|--------------------|----------------------------|--------------------|--------------------|------------------|
|   | General Fund       | Fire/EMS Fund      | Water<br>Operating<br>Fund | Wastewater<br>Fund | Stormwater<br>Fund | Refuse Fund      |
| <b>Estimated Revenues</b>                   |                    |                    |                            |                    |                    |                  |
| Income Taxes                                | 17,879,582         | 12,267,554         | -                          | -                  | -                  | -                |
| Property Taxes                              | 2,022,211          | -                  | -                          | -                  | -                  | -                |
| Other Taxes                                 | -                  | -                  | -                          | -                  | -                  | -                |
| Payment in Lieu of Taxes                    | -                  | -                  | -                          | -                  | -                  | -                |
| Intergovernmental Receipts                  | 2,342,762          | -                  | -                          | -                  | -                  | -                |
| Charges for Services                        | 1,463,000          | 927,000            | 5,947,000                  | 7,402,439          | 1,542,402          | 4,222,412        |
| Fees, Licenses & Permits                    | 1,620,000          | -                  | -                          | -                  | -                  | -                |
| Earnings on Investments                     | 19,350             | -                  | 500                        | 3,850              | -                  | 300              |
| Reimbursements                              | 147,000            | 3,000              | -                          | -                  | -                  | -                |
| Contributions & Donations                   | -                  | -                  | -                          | -                  | -                  | -                |
| Miscellaneous                               | 156,004            | 6,500              | 40,000                     | 46,500             | 5,500              | 12,500           |
| <b>Total Estimated Revenues</b>             | <b>25,649,909</b>  | <b>13,204,054</b>  | <b>5,987,500</b>           | <b>7,452,789</b>   | <b>1,547,902</b>   | <b>4,235,212</b> |
| <b>Estimated Expenditures</b>               |                    |                    |                            |                    |                    |                  |
| Personal Services                           | 16,625,445         | 10,966,469         | 1,997,731                  | 1,745,564          | 334,675            | 1,432,942        |
| Services & Charges                          | 4,681,041          | 1,079,501          | 2,399,978                  | 2,609,343          | 252,343            | 1,953,419        |
| Materials & Supplies                        | 468,639            | 393,991            | 680,050                    | 414,200            | 83,950             | 310,000          |
| Capital Outlay                              | 174,855            | 3,149,574          | 159,000                    | 14,500             | 12,000             | 1,007,300        |
| Refunds/Reimbursements                      | 1,052,311          | 535,000            | 12,000                     | 8,500              | -                  | 300              |
| <b>Total Estimated Expenditures</b>         | <b>23,002,291</b>  | <b>16,124,535</b>  | <b>5,248,759</b>           | <b>4,792,107</b>   | <b>682,968</b>     | <b>4,703,961</b> |
| <b>Excess of Revenue over Expenditures</b>  | <b>2,647,618</b>   | <b>(2,920,481)</b> | <b>738,741</b>             | <b>2,660,682</b>   | <b>864,934</b>     | <b>(468,749)</b> |
| <b>Other Financing Sources (Uses)</b>       |                    |                    |                            |                    |                    |                  |
| Debt Issuances                              | -                  | -                  | -                          | -                  | -                  | -                |
| Debt Service                                | -                  | -                  | -                          | -                  | -                  | -                |
| Principal Retirement                        | -                  | -                  | -                          | -                  | -                  | -                |
| Interest Payment                            | -                  | -                  | -                          | -                  | -                  | -                |
| Transfers In                                | 3,584,011          | 343,611            | -                          | -                  | -                  | -                |
| Transfers Out                               | (6,344,941)        | (974,857)          | (2,376,227)                | (3,228,808)        | (960,000)          | -                |
| <b>Total Other Financing Sources (Uses)</b> | <b>(2,760,930)</b> | <b>(631,246)</b>   | <b>(2,376,227)</b>         | <b>(3,228,808)</b> | <b>(960,000)</b>   | <b>-</b>         |
| <b>Net Change in Fund Balance</b>           | <b>(113,312)</b>   | <b>(3,551,727)</b> | <b>(1,637,486)</b>         | <b>(568,126)</b>   | <b>(95,066)</b>    | <b>(468,749)</b> |
| Fund Balance, January 1                     | 8,036,534          | 6,734,132          | 2,743,162                  | 7,150,430          | 854,571            | 708,637          |
| <b>Estimated Fund Balance, December 31</b>  | <b>7,923,222</b>   | <b>3,182,405</b>   | <b>1,105,676</b>           | <b>6,582,304</b>   | <b>759,505</b>     | <b>239,888</b>   |

**2022 OPERATING BUDGET  
REVENUES EXPENDITURES BY FUND TYPE**

|   | Special Revenue<br>Funds | Debt Service<br>Funds | Capital Improvement<br>Funds | Non-Major<br>Enterprise Funds | Internal Service<br>Funds | Fiduciary Funds  |
|---|--------------------------|-----------------------|------------------------------|-------------------------------|---------------------------|------------------|
| <b>Estimated Revenues</b>                   |                          |                       |                              |                               |                           |                  |
| Income Taxes                                | 2,555,831                | -                     | -                            | -                             | -                         | 580,995          |
| Property Taxes                              | 624,222                  | -                     | -                            | -                             | -                         | -                |
| Other Taxes                                 | 65,000                   | -                     | 264,988                      | -                             | -                         | -                |
| Payment in Lieu of Taxes                    | 1,779,674                | -                     | -                            | -                             | -                         | -                |
| Intergovernmental Receipts                  | 7,531,606                | -                     | 3,794,546                    | -                             | -                         | -                |
| Charges for Services                        | 2,507,074                | -                     | -                            | 927,575                       | 8,226,882                 | -                |
| Fees, Licenses & Permits                    | 169,125                  | -                     | 6,320,619                    | -                             | -                         | 25,500           |
| Earnings on Investments                     | 1,850                    | 150                   | 1,500                        | -                             | -                         | 50               |
| Reimbursements                              | 354,960                  | -                     | 50,000                       | -                             | 1,281,040                 | -                |
| Contributions & Donations                   | 25,000                   | -                     | 400,000                      | -                             | -                         | 87,200           |
| Miscellaneous                               | 592,544                  | -                     | -                            | 1,500                         | -                         | 345,000          |
| <b>Total Estimated Revenues</b>             | <b>16,206,886</b>        | <b>150</b>            | <b>10,831,653</b>            | <b>929,075</b>                | <b>9,507,922</b>          | <b>1,038,745</b> |
| <b>Estimated Expenditures</b>               |                          |                       |                              |                               |                           |                  |
| Personal Services                           | 7,825,106                | -                     | -                            | 63,225                        | 1,263,945                 | -                |
| Services & Charges                          | 2,665,192                | -                     | 102,800                      | 114,391                       | 11,475,784                | 271,200          |
| Materials & Supplies                        | 1,854,500                | -                     | -                            | 26,200                        | 350,200                   | 12,618           |
| Capital Outlay                              | 7,049,607                | -                     | 28,405,004                   | 57,000                        | 258,750                   | 300,000          |
| Refunds/Reimbursements                      | 1,781,876                | -                     | 159,000                      | 55,400                        | -                         | 529,385          |
| <b>Total Estimated Expenditures</b>         | <b>21,176,281</b>        | <b>-</b>              | <b>28,666,804</b>            | <b>316,216</b>                | <b>13,348,679</b>         | <b>1,113,203</b> |
| <b>Excess of Revenue over Expenditures</b>  | <b>(4,969,395)</b>       | <b>150</b>            | <b>(17,835,151)</b>          | <b>612,859</b>                | <b>(3,840,757)</b>        | <b>(74,458)</b>  |
| <b>Other Financing Sources (Uses)</b>       |                          |                       |                              |                               |                           |                  |
| Debt Issuances                              | -                        | -                     | 8,594,674                    | -                             | -                         | -                |
| Debt Service                                | -                        | -                     | -                            | -                             | -                         | -                |
| Principal Retirement                        | (3,531,200)              | (3,841,092)           | (3,872,260)                  | (410,000)                     | -                         | -                |
| Interest Payment                            | (565,856)                | (1,247,876)           | (1,437,253)                  | (414,600)                     | -                         | -                |
| Transfers In                                | 4,997,257                | 5,088,917             | 8,590,719                    | 250,000                       | 2,747,291                 | 150,000          |
| Transfers Out                               | (805,733)                | -                     | (1,808,444)                  | (10,000)                      | -                         | (1,027,698)      |
| <b>Total Other Financing Sources (Uses)</b> | <b>94,468</b>            | <b>(51)</b>           | <b>10,067,436</b>            | <b>(584,600)</b>              | <b>2,747,291</b>          | <b>(877,698)</b> |
| <b>Net Change in Fund Balance</b>           | <b>(4,874,927)</b>       | <b>99</b>             | <b>(7,767,715)</b>           | <b>28,259</b>                 | <b>(1,093,466)</b>        | <b>(952,156)</b> |
| Fund Balance, January 1                     | 17,270,514               | 35                    | 29,529,223                   | 4,572,069                     | 3,609,314                 | 3,564,196        |
| <b>Estimated Fund Balance, December 31</b>  | <b>12,395,587</b>        | <b>134</b>            | <b>21,761,508</b>            | <b>4,600,328</b>              | <b>2,515,848</b>          | <b>2,612,040</b> |

**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                          | 2023       |              |             | 2024       |              |             |
|--------|------------------------------------|------------|--------------|-------------|------------|--------------|-------------|
|        |                                    | Revenues   | Expenditures | Difference  | Revenues   | Expenditures | Difference  |
| 101    | General Fund                       | 28,164,320 | 32,406,891   | (4,242,571) | 28,854,642 | 36,204,581   | (7,349,939) |
| 200    | Street Maintenance & Repair        | 4,441,552  | 4,441,552    | -           | 4,740,236  | 4,740,235    | 1           |
| 201    | State Highway                      | 153,000    | -            | 153,000     | 170,340    | 150,000      | 20,340      |
| 202    | License Fee                        | 626,250    | 620,000      | 6,250       | 638,774    | 620,000      | 18,774      |
| 204    | Performance Bond                   | 500,000    | 500,000      | -           | 250,000    | 250,000      | -           |
| 210    | Parks & Natural Resources          | 2,647,271  | 2,642,694    | 4,577       | 2,724,510  | 2,719,817    | 4,693       |
| 212    | Cemetery                           | 293,455    | 293,455      | -           | 329,796    | 329,796      | -           |
| 215    | Tree                               | 50,000     | 65,150       | (15,150)    | 10,000     | 65,300       | (55,300)    |
| 222    | Airport Operations                 | 1,222,998  | 1,222,998    | -           | 1,254,612  | 1,254,612    | -           |
| 223    | Airport 2000 T-Hangar              | 105,545    | 94,924       | 10,621      | 107,508    | 93,999       | 13,509      |
| 231    | Fire/EMS                           | 14,951,682 | 16,228,411   | (1,276,729) | 13,856,533 | 16,675,038   | (2,818,505) |
| 233    | Rec Facilities Income Tax          | 2,582,601  | 2,655,160    | (72,559)    | 2,608,427  | 2,720,140    | (111,713)   |
| 235    | Airport TIF                        | 25,133     | 15,000       | 10,133      | 25,382     | 27,000       | (1,618)     |
| 236    | Glenn Road Bridge TIF              | 1,630,126  | 249,628      | 1,380,498   | 1,668,587  | 241,900      | 1,426,687   |
| 237    | Sky Climber/V&P TIF                | 50,500     | 50,500       | -           | 44,986     | 44,986       | -           |
| 238    | Mill Run TIF                       | 121,200    | 121,200      | -           | 147,900    | 147,900      | -           |
| 239    | Winterbourne TIF                   | -          | -            | -           | -          | -            | -           |
| 240    | Municipal Court                    | 2,515,239  | 3,515,584    | (1,000,345) | 3,600,392  | 3,584,520    | 15,872      |
| 241    | IDIAM                              | 28,280     | 35,700       | (7,420)     | 35,700     | 35,000       | 700         |
| 250    | Drug Enforcement                   | 6,500      | 6,500        | -           | 6,500      | 6,500        | -           |
| 251    | Indigent Alcohol Treatment         | 60,000     | 100,000      | (40,000)    | 60,000     | 100,000      | (40,000)    |
| 252    | OMVI Enforcement & Education       | 1,500      | 1,500        | -           | 1,500      | 1,500        | -           |
| 253    | Police Judgment                    | 15,000     | 8,082        | 6,918       | 15,000     | 12,240       | 2,760       |
| 254    | Police Federal Judgment            | -          | -            | -           | -          | -            | -           |
| 255    | Park Exaction Fee                  | -          | -            | -           | -          | -            | -           |
| 256    | Computer Legal Research            | 218,160    | 444,340      | (226,180)   | 190,740    | 219,340      | (28,600)    |
| 257    | Court Special Projects             | 191,900    | 322,400      | (130,500)   | 193,800    | 322,400      | (128,600)   |
| 259    | Court - Probation Services         | 200,000    | 321,400      | (121,400)   | 306,000    | 321,400      | (15,400)    |
| 261    | Police Disability Pension          | 347,047    | 347,047      | -           | 350,483    | 350,483      | -           |
| 262    | Fire Disability Pension            | 347,047    | 347,047      | -           | 350,483    | 350,483      | -           |
| 272    | Community Promotions               | 90,650     | 90,800       | (150)       | 91,300     | 91,616       | (316)       |
| 282    | FEMA Grant                         | -          | -            | -           | -          | -            | -           |
| 284    | Coronavirus Relief Grant           | -          | -            | -           | -          | -            | -           |
| 285    | Local Fiscal Recovery Grant [ARPA] | -          | -            | -           | -          | -            | -           |
| 291    | Community Dev Block Grant          | 153,000    | 153,000      | -           | 13,000     | 13,000       | -           |
| 292    | Federal Treasury Seizures          | 10,000     | 4,719        | 5,281       | 10,000     | 4,813        | 5,187       |
| 295    | Revolving Loan                     | 49,374     | 105,000      | (55,626)    | 49,375     | 70,000       | (20,625)    |
| 296    | Housing Program Income             | -          | -            | -           | -          | -            | -           |
| 299    | CHIP Grant                         | -          | -            | -           | -          | -            | -           |
| 300    | General Bond Retirement            | 1,604,400  | 1,604,301    | 99          | 1,582,153  | 1,582,053    | 100         |
| 301    | Park Improvement Bond              | 2,325,550  | 2,325,550    | -           | 2,336,950  | 2,336,950    | -           |
| 302    | SE Highland Sewer Bond             | 828,200    | 828,200      | -           | 826,700    | 826,700      | -           |
| 410    | Capital Improvement                | 4,123,334  | 4,123,334    | -           | 5,471,214  | 5,471,214    | -           |
| 412    | OPWC Project Capital               | 600,000    | 600,000      | -           | 600,000    | 600,000      | -           |
| 415    | The Point                          | 24,769,702 | 26,145,808   | (1,376,106) | 315,200    | 315,199      | 1           |
| 430    | FAA Airport Grant                  | -          | -            | -           | 325,811    | 325,811      | -           |
| 431    | FAA Airport AIP Grant              | -          | -            | -           | -          | -            | -           |
| 440    | Equipment Replacement              | 1,094,000  | 1,094,000    | -           | 780,000    | 780,000      | -           |
| 491    | Park Impact Fee                    | 455,500    | 1,040,000    | (584,500)   | 460,045    | 1,380,000    | (919,955)   |
| 492    | Police Impact Fee                  | 101,100    | 132,123      | (31,023)    | 102,100    | 125,775      | (23,675)    |
| 493    | Fire/EMS Impact Fee                | 151,600    | 5,000        | 146,600     | 153,115    | 5,000        | 148,115     |
| 494    | Municipal Impact Fee               | 241,850    | 82,814       | 159,036     | 243,618    | 78,950       | 164,668     |
| 496    | Glenn Rd South Construction        | 813,876    | 857,050      | (43,174)    | 829,949    | 927,550      | (97,601)    |
| 498    | Glenn Rd North Construction        | 141,400    | 196,351      | (54,951)    | 142,800    | 208,951      | (66,151)    |
| 499    | Terra Alta NCA                     | -          | -            | -           | -          | -            | -           |
| 501    | Golf Course                        | 242,400    | 228,649      | 13,751      | 244,824    | 233,545      | 11,279      |
| 520    | Parking Lot                        | 44,945     | 46,516       | (1,571)     | 44,957     | 47,791       | (2,834)     |
| 523    | Storm Water                        | 1,564,846  | 1,259,098    | 305,748     | 1,579,014  | 1,681,601    | (102,587)   |
| 524    | Storm Water Construction           | 559,580    | 895,000      | (335,420)   | 965,000    | 965,000      | -           |



**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                    | 2023       |              |             | 2024       |              |             |
|--------|------------------------------|------------|--------------|-------------|------------|--------------|-------------|
|        |                              | Revenues   | Expenditures | Difference  | Revenues   | Expenditures | Difference  |
| 530    | Water                        | 6,163,670  | 6,591,340    | (427,670)   | 6,225,307  | 7,605,188    | (1,379,881) |
| 531    | Water Construction           | 1,285,728  | 1,703,728    | (418,000)   | 2,109,728  | 2,109,728    | -           |
| 533    | Water Utility Reserve        | -          | -            | -           | -          | -            | -           |
| 535    | Water Customer Deposit       | 45,000     | 45,000       | -           | 45,000     | 45,000       | -           |
| 536    | Water Capacity Fee           | 2,525,000  | 2,669,734    | (144,734)   | 2,550,250  | 3,158,865    | (608,615)   |
| 540    | Wastewater                   | 7,526,928  | 8,071,597    | (544,669)   | 7,601,798  | 7,954,175    | (352,377)   |
| 541    | Wastewater Construction      | 1,500,000  | 2,945,730    | (1,445,730) | 1,250,000  | 1,829,058    | (579,058)   |
| 543    | Wastewater Utility Reserve   | -          | -            | -           | -          | -            | -           |
| 546    | Wastewater Capacity Fee      | 3,650,872  | 2,665,872    | 985,000     | 3,659,652  | 5,549,652    | (1,890,000) |
| 548    | SE Highland Sewer            | 975,000    | 838,200      | 136,800     | 1,015,000  | 836,700      | 178,300     |
| 550    | Refuse                       | 4,417,199  | 4,809,823    | (392,624)   | 4,780,536  | 4,841,816    | (61,280)    |
| 601    | Garage Rotary                | 983,290    | 976,098      | 7,192       | 969,933    | 1,002,133    | (32,200)    |
| 602    | IT Rotary                    | 1,850,267  | 1,842,941    | 7,326       | 1,905,775  | 1,891,031    | 14,744      |
| 610    | Self Insurance Trust         | 10,208,362 | 10,141,237   | 67,125      | 10,589,562 | 10,342,677   | 246,885     |
| 620    | Workers Compensation Reserve | 280,500    | 672,180      | (391,680)   | 286,110    | 672,180      | (386,070)   |
| 701    | Fire Donation                | -          | -            | -           | -          | -            | -           |
| 702    | Parks Donation               | -          | -            | -           | -          | -            | -           |
| 703    | Police Donation              | 1,000      | 1,300        | (300)       | 1,000      | 1,000        | -           |
| 704    | Mayor's Donation             | 1,200      | 1,200        | -           | 1,200      | 1,200        | -           |
| 705    | Project Trust                | 85,000     | 340,207      | (255,207)   | 85,000     | 20,000       | 65,000      |
| 707    | City Unclaimed Funds         | 5,000      | 4,750        | 250         | 5,000      | 4,750        | 250         |
| 708    | Court Unclaimed Funds        | 15,000     | 1,500        | 13,500      | 15,000     | 1,500        | 13,500      |
| 709    | Development Reserve          | 75,000     | 10,000       | 65,000      | 75,000     | 10,000       | 65,000      |
| 710    | General Reserve              | 75,000     | -            | 75,000      | 75,000     | -            | 75,000      |
| 750    | Cemetery Perpetual Care      | 50         | 2,040        | (1,990)     | 50         | 2,040        | (1,990)     |
| 801    | Highway Patrol               | 75,000     | 75,000       | -           | 75,000     | 75,000       | -           |
| 803    | State Building Permit Fee    | 18,000     | 18,000       | -           | 18,000     | 18,000       | -           |
| 805    | Retainage                    | 250,000    | 250,000      | -           | 250,000    | 250,000      | -           |
| 811    | JEDD Income Tax              | 590,946    | 591,557      | (611)       | 596,855    | 597,473      | (618)       |
| 812    | JEDD II Income Tax           | 202,000    | 202,000      | -           | 204,020    | 204,020      | -           |

**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                          | 2025       |              |             | 2026       |              |             |
|--------|------------------------------------|------------|--------------|-------------|------------|--------------|-------------|
|        |                                    | Revenues   | Expenditures | Difference  | Revenues   | Expenditures | Difference  |
| 101    | General Fund                       | 28,467,885 | 34,634,610   | (6,166,725) | 29,151,499 | 36,075,760   | (6,924,261) |
| 200    | Street Maintenance & Repair        | 4,878,334  | 4,878,334    | -           | 5,021,389  | 5,021,389    | -           |
| 201    | State Highway                      | 173,747    | -            | 173,747     | 177,222    | 150,000      | 27,222      |
| 202    | License Fee                        | 651,548    | 620,000      | 31,548      | 664,578    | 620,000      | 44,578      |
| 204    | Performance Bond                   | 250,000    | 250,000      | -           | 250,000    | 250,000      | -           |
| 210    | Parks & Natural Resources          | 2,799,754  | 2,794,944    | 4,810       | 2,877,625  | 2,872,693    | 4,932       |
| 212    | Cemetery                           | 339,696    | 339,696      | -           | 349,982    | 349,982      | -           |
| 215    | Tree                               | 10,000     | 40,606       | (30,606)    | 10,000     | 40,918       | (30,918)    |
| 222    | Airport Operations                 | 1,287,285  | 1,287,285    | -           | 1,321,070  | 1,321,070    | -           |
| 223    | Airport 2000 T-Hangar              | 109,658    | 95,582       | 14,076      | 111,851    | 95,042       | 16,809      |
| 231    | Fire/EMS                           | 14,143,498 | 16,168,278   | (2,024,780) | 26,936,497 | 27,995,036   | (1,058,539) |
| 233    | Rec Facilities Income Tax          | 2,634,512  | 2,742,051    | (107,539)   | 2,660,857  | 2,712,165    | (51,308)    |
| 235    | Airport TIF                        | 25,889     | 4,500        | 21,389      | 26,407     | 15,000       | 11,407      |
| 236    | Glenn Road Bridge TIF              | 1,701,439  | 242,684      | 1,458,755   | 1,735,468  | 247,444      | 1,488,024   |
| 237    | Sky Climber/V&P TIF                | 45,886     | 45,886       | -           | 46,804     | 46,804       | -           |
| 238    | Mill Run TIF                       | 150,858    | 150,858      | -           | 153,875    | 153,875      | -           |
| 239    | Winterbourne TIF                   | -          | -            | -           | -          | -            | -           |
| 240    | Municipal Court                    | 3,719,126  | 3,702,092    | 17,034      | 3,842,923  | 3,824,603    | 18,320      |
| 241    | IDIAM                              | 36,414     | 35,000       | 1,414       | 37,142     | 35,000       | 2,142       |
| 250    | Drug Enforcement                   | 6,500      | 6,500        | -           | 6,500      | 6,500        | -           |
| 251    | Indigent Alcohol Treatment         | 60,000     | 100,000      | (40,000)    | 60,000     | 100,000      | (40,000)    |
| 252    | OMVI Enforcement & Education       | 1,500      | 1,500        | -           | 1,500      | 1,500        | -           |
| 253    | Police Judgment                    | 15,000     | 12,485       | 2,515       | 15,000     | 12,734       | 2,266       |
| 254    | Police Federal Judgment            | -          | -            | -           | -          | -            | -           |
| 255    | Park Exaction Fee                  | -          | -            | -           | -          | -            | -           |
| 256    | Computer Legal Research            | 194,555    | 221,727      | (27,172)    | 198,446    | 224,161      | (25,715)    |
| 257    | Court Special Projects             | 197,676    | 326,848      | (129,172)   | 201,630    | 331,385      | (129,755)   |
| 259    | Court - Probation Services         | 312,120    | 322,828      | (10,708)    | 318,362    | 324,285      | (5,923)     |
| 261    | Police Disability Pension          | 357,493    | 357,493      | -           | 364,643    | 364,643      | -           |
| 262    | Fire Disability Pension            | 357,493    | 357,493      | -           | 364,643    | 364,643      | -           |
| 272    | Community Promotions               | 92,626     | 92,448       | 178         | 93,979     | 93,297       | 682         |
| 282    | FEMA Grant                         | -          | -            | -           | -          | -            | -           |
| 284    | Coronavirus Relief Grant           | -          | -            | -           | -          | -            | -           |
| 285    | Local Fiscal Recovery Grant [ARPA] | -          | -            | -           | -          | -            | -           |
| 291    | Community Dev Block Grant          | 153,000    | 153,000      | -           | 13,000     | 13,000       | -           |
| 292    | Federal Treasury Seizures          | 10,000     | 4,909        | 5,091       | 10,000     | 5,007        | 4,993       |
| 295    | Revolving Loan                     | 49,374     | 80,000       | (30,626)    | 5,948      | 50,000       | (44,052)    |
| 296    | Housing Program Income             | -          | -            | -           | -          | -            | -           |
| 299    | CHIP Grant                         | -          | -            | -           | -          | -            | -           |
| 300    | General Bond Retirement            | 1,161,865  | 1,161,765    | 100         | 1,168,818  | 1,168,719    | 99          |
| 301    | Park Improvement Bond              | 2,354,750  | 2,354,750    | -           | 2,373,000  | 2,373,000    | -           |
| 302    | SE Highland Sewer Bond             | 824,200    | 824,200      | -           | 830,700    | 830,700      | -           |
| 410    | Capital Improvement                | 2,865,459  | 2,865,459    | -           | 3,259,624  | 3,259,624    | -           |
| 412    | OPWC Project Capital               | 600,000    | 600,000      | -           | 600,000    | 600,000      | -           |
| 415    | The Point                          | 315,199    | 315,199      | -           | 315,199    | 315,199      | -           |
| 430    | FAA Airport Grant                  | 90,000     | 90,000       | -           | 300,000    | 300,000      | -           |
| 431    | FAA Airport AIP Grant              | -          | -            | -           | -          | -            | -           |
| 440    | Equipment Replacement              | 796,975    | 796,975      | -           | 759,000    | 759,000      | -           |
| 491    | Park Impact Fee                    | 464,635    | 505,000      | (40,365)    | 469,272    | 555,000      | (85,728)    |
| 492    | Police Impact Fee                  | 104,140    | 126,419      | (22,279)    | 106,221    | 130,329      | (24,108)    |
| 493    | Fire/EMS Impact Fee                | 154,645    | 5,000        | 149,645     | 156,191    | 5,000        | 151,191     |
| 494    | Municipal Impact Fee               | 245,403    | 79,342       | 166,061     | 247,206    | 81,722       | 165,484     |
| 496    | Glenn Rd South Construction        | 846,548    | 952,800      | (106,252)   | 863,479    | 972,000      | (108,521)   |
| 498    | Glenn Rd North Construction        | 145,656    | 215,633      | (69,977)    | 148,569    | 229,891      | (81,322)    |
| 499    | Terra Alta NCA                     | -          | -            | -           | -          | -            | -           |
| 501    | Golf Course                        | 249,720    | 238,546      | 11,174      | 254,715    | 243,656      | 11,059      |
| 520    | Parking Lot                        | 45,856     | 48,547       | (2,691)     | 46,773     | 49,318       | (2,545)     |
| 523    | Storm Water                        | 1,594,861  | 1,191,743    | 403,118     | 1,610,866  | 1,377,469    | 233,397     |
| 524    | Storm Water Construction           | 457,500    | 457,500      | -           | 625,000    | 625,000      | -           |

**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                    | 2025       |              |             | 2026       |              |             |
|--------|------------------------------|------------|--------------|-------------|------------|--------------|-------------|
|        |                              | Revenues   | Expenditures | Difference  | Revenues   | Expenditures | Difference  |
| 530    | Water                        | 6,349,813  | 8,793,926    | (2,444,113) | 6,476,809  | 7,329,203    | (852,394)   |
| 531    | Water Construction           | 3,159,728  | 3,159,728    | -           | 1,551,728  | 1,551,728    | -           |
| 533    | Water Utility Reserve        | -          | -            | -           | -          | -            | -           |
| 535    | Water Customer Deposit       | 45,000     | 45,000       | -           | 45,000     | 45,000       | -           |
| 536    | Water Capacity Fee           | 2,575,753  | 1,562,106    | 1,013,647   | 2,601,510  | 3,408,740    | (807,230)   |
| 540    | Wastewater                   | 7,677,416  | 8,090,967    | (413,551)   | 7,753,790  | 7,982,147    | (228,357)   |
| 541    | Wastewater Construction      | 1,250,000  | 1,597,416    | (347,416)   | 1,000,000  | 928,306      | 71,694      |
| 543    | Wastewater Utility Reserve   | -          | -            | -           | -          | -            | -           |
| 546    | Wastewater Capacity Fee      | 3,668,751  | 2,803,751    | 865,000     | 3,678,179  | 4,718,179    | (1,040,000) |
| 548    | SE Highland Sewer            | 1,040,000  | 834,200      | 205,800     | 1,035,000  | 840,700      | 194,300     |
| 550    | Refuse                       | 4,888,829  | 4,711,439    | 177,390     | 4,986,085  | 4,988,924    | (2,839)     |
| 601    | Garage Rotary                | 989,332    | 1,029,060    | (39,728)    | 1,009,119  | 1,056,920    | (47,801)    |
| 602    | IT Rotary                    | 1,943,891  | 1,940,717    | 3,174       | 1,982,769  | 1,992,071    | (9,302)     |
| 610    | Self Insurance Trust         | 11,255,273 | 10,550,737   | 704,536     | 11,967,472 | 10,761,751   | 1,205,721   |
| 620    | Workers Compensation Reserve | 291,832    | 685,624      | (393,792)   | 297,669    | 699,336      | (401,667)   |
| 701    | Fire Donation                | -          | -            | -           | -          | -            | -           |
| 702    | Parks Donation               | -          | -            | -           | -          | -            | -           |
| 703    | Police Donation              | 1,000      | 1,000        | -           | 1,000      | 1,000        | -           |
| 704    | Mayor's Donation             | 1,200      | 1,200        | -           | 1,200      | 1,200        | -           |
| 705    | Project Trust                | 85,000     | -            | 85,000      | 85,000     | 125,000      | (40,000)    |
| 707    | City Unclaimed Funds         | 5,000      | 4,750        | 250         | 5,000      | 4,750        | 250         |
| 708    | Court Unclaimed Funds        | 15,000     | 1,500        | 13,500      | 15,000     | 1,500        | 13,500      |
| 709    | Development Reserve          | 75,000     | 10,000       | 65,000      | 75,000     | 10,000       | 65,000      |
| 710    | General Reserve              | 75,000     | -            | 75,000      | 75,000     | -            | 75,000      |
| 750    | Cemetery Perpetual Care      | 50         | 2,122        | (2,072)     | 50         | 2,165        | (2,115)     |
| 801    | Highway Patrol               | 75,000     | 75,000       | -           | 75,000     | 75,000       | -           |
| 803    | State Building Permit Fee    | 18,000     | 18,000       | -           | 18,000     | 18,000       | -           |
| 805    | Retainage                    | 250,000    | 250,000      | -           | 250,000    | 250,000      | -           |
| 811    | JEDD Income Tax              | 602,824    | 603,447      | (623)       | 608,852    | 609,482      | (630)       |
| 812    | JEDD II Income Tax           | 206,060    | 206,060      | -           | 208,121    | 208,121      | -           |

**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                          | 2027       |              |             |
|--------|------------------------------------|------------|--------------|-------------|
|        |                                    | Revenues   | Expenditures | Difference  |
| 101    | General Fund                       | 29,853,574 | 35,430,234   | (5,576,660) |
| 200    | Street Maintenance & Repair        | 5,169,628  | 5,169,628    | -           |
| 201    | State Highway                      | 180,766    | -            | 180,766     |
| 202    | License Fee                        | 677,869    | 620,000      | 57,869      |
| 204    | Performance Bond                   | 250,000    | 250,000      | -           |
| 210    | Parks & Natural Resources          | 2,958,239  | 2,953,185    | 5,054       |
| 212    | Cemetery                           | 360,669    | 360,669      | -           |
| 215    | Tree                               | 10,000     | 41,236       | (31,236)    |
| 222    | Airport Operations                 | 1,356,016  | 1,356,016    | -           |
| 223    | Airport 2000 T-Hangar              | 114,088    | 94,473       | 19,615      |
| 231    | Fire/EMS                           | 14,735,661 | 15,942,514   | (1,206,853) |
| 233    | Rec Facilities Income Tax          | 2,687,465  | 340,881      | 2,346,584   |
| 235    | Airport TIF                        | 26,935     | -            | 26,935      |
| 236    | Glenn Road Bridge TIF              | 1,770,177  | 244,812      | 1,525,365   |
| 237    | Sky Climber/V&P TIF                | 47,740     | 47,740       | -           |
| 238    | Mill Run TIF                       | 156,953    | 156,953      | -           |
| 239    | Winterbourne TIF                   | -          | -            | -           |
| 240    | Municipal Court                    | 3,972,057  | 3,952,320    | 19,737      |
| 241    | IDIAM                              | 37,885     | 35,000       | 2,885       |
| 250    | Drug Enforcement                   | 6,500      | 6,500        | -           |
| 251    | Indigent Alcohol Treatment         | 60,000     | 100,000      | (40,000)    |
| 252    | OMVI Enforcement & Education       | 1,500      | 1,500        | -           |
| 253    | Police Judgment                    | 15,000     | 12,989       | 2,011       |
| 254    | Police Federal Judgment            | -          | -            | -           |
| 255    | Park Exaction Fee                  | -          | -            | -           |
| 256    | Computer Legal Research            | 202,415    | 226,645      | (24,230)    |
| 257    | Court Special Projects             | 205,662    | 336,013      | (130,351)   |
| 259    | Court - Probation Services         | 324,730    | 325,770      | (1,040)     |
| 261    | Police Disability Pension          | 371,936    | 371,936      | -           |
| 262    | Fire Disability Pension            | 371,936    | 371,936      | -           |
| 272    | Community Promotions               | 95,358     | 94,163       | 1,195       |
| 282    | FEMA Grant                         | -          | -            | -           |
| 284    | Coronavirus Relief Grant           | -          | -            | -           |
| 285    | Local Fiscal Recovery Grant [ARPA] | -          | -            | -           |
| 291    | Community Dev Block Grant          | 154,000    | 154,000      | -           |
| 292    | Federal Treasury Seizures          | 10,000     | 5,107        | 4,893       |
| 295    | Revolving Loan                     | 2,000      | 50,000       | (48,000)    |
| 296    | Housing Program Income             | -          | -            | -           |
| 299    | CHIP Grant                         | -          | -            | -           |
| 300    | General Bond Retirement            | 1,161,123  | 1,161,024    | 99          |
| 301    | Park Improvement Bond              | -          | -            | -           |
| 302    | SE Highland Sewer Bond             | 830,700    | 830,700      | -           |
| 410    | Capital Improvement                | 1,525,762  | 1,525,762    | -           |
| 412    | OPWC Project Capital               | 600,000    | 600,000      | -           |
| 415    | The Point                          | 315,199    | 315,199      | -           |
| 430    | FAA Airport Grant                  | -          | -            | -           |
| 431    | FAA Airport AIP Grant              | -          | -            | -           |
| 440    | Equipment Replacement              | 761,362    | 761,362      | -           |
| 491    | Park Impact Fee                    | 473,955    | 255,000      | 218,955     |
| 492    | Police Impact Fee                  | 108,343    | 128,167      | (19,824)    |
| 493    | Fire/EMS Impact Fee                | 157,752    | 5,000        | 152,752     |
| 494    | Municipal Impact Fee               | 249,027    | 80,406       | 168,621     |
| 496    | Glenn Rd South Construction        | 880,749    | 986,400      | (105,651)   |
| 498    | Glenn Rd North Construction        | 151,541    | 243,351      | (91,810)    |
| 499    | Terra Alta NCA                     | -          | -            | -           |
| 501    | Golf Course                        | 259,809    | 248,876      | 10,933      |
| 520    | Parking Lot                        | 47,708     | 50,104       | (2,396)     |
| 523    | Storm Water                        | 1,627,033  | 1,336,308    | 290,725     |
| 524    | Storm Water Construction           | 565,000    | 565,000      | -           |

**2022 OPERATING BUDGET  
FIVE YEAR BUDGET SUMMARY**

| Fund # | Fund Name                    | 2027       |              |            |
|--------|------------------------------|------------|--------------|------------|
|        |                              | Revenues   | Expenditures | Difference |
| 530    | Water                        | 6,606,345  | 7,436,229    | (829,884)  |
| 531    | Water Construction           | 1,510,728  | 1,510,728    | -          |
| 533    | Water Utility Reserve        | -          | -            | -          |
| 535    | Water Customer Deposit       | 45,000     | 45,000       | -          |
| 536    | Water Capacity Fee           | 2,627,525  | 1,155,249    | 1,472,276  |
| 540    | Wastewater                   | 7,830,928  | 5,939,957    | 1,890,971  |
| 541    | Wastewater Construction      | 500,000    | 640,000      | (140,000)  |
| 543    | Wastewater Utility Reserve   | -          | -            | -          |
| 546    | Wastewater Capacity Fee      | 2,000,000  | 740,000      | 1,260,000  |
| 548    | SE Highland Sewer            | 1,040,000  | 840,700      | 199,300    |
| 550    | Refuse                       | 5,085,287  | 5,128,026    | (42,739)   |
| 601    | Garage Rotary                | 1,029,301  | 1,085,757    | (56,456)   |
| 602    | IT Rotary                    | 2,042,252  | 2,045,170    | (2,918)    |
| 610    | Self Insurance Trust         | 12,729,411 | 10,975,575   | 1,753,836  |
| 620    | Workers Compensation Reserve | 303,622    | 713,323      | (409,701)  |
| 701    | Fire Donation                | -          | -            | -          |
| 702    | Parks Donation               | -          | -            | -          |
| 703    | Police Donation              | 1,000      | 1,000        | -          |
| 704    | Mayor's Donation             | 1,200      | 1,200        | -          |
| 705    | Project Trust                | 20,000     | 100,000      | (80,000)   |
| 707    | City Unclaimed Funds         | 5,000      | 4,750        | 250        |
| 708    | Court Unclaimed Funds        | 15,000     | 1,500        | 13,500     |
| 709    | Development Reserve          | 75,000     | 10,000       | 65,000     |
| 710    | General Reserve              | 75,000     | -            | 75,000     |
| 750    | Cemetery Perpetual Care      | 50         | 2,208        | (2,158)    |
| 801    | Highway Patrol               | 75,000     | 75,000       | -          |
| 803    | State Building Permit Fee    | 18,000     | 18,000       | -          |
| 805    | Retainage                    | 250,000    | 250,000      | -          |
| 811    | JEDD Income Tax              | 614,941    | 615,577      | (636)      |
| 812    | JEDD II Income Tax           | 210,202    | 210,202      | -          |

# DEBT OVERVIEW

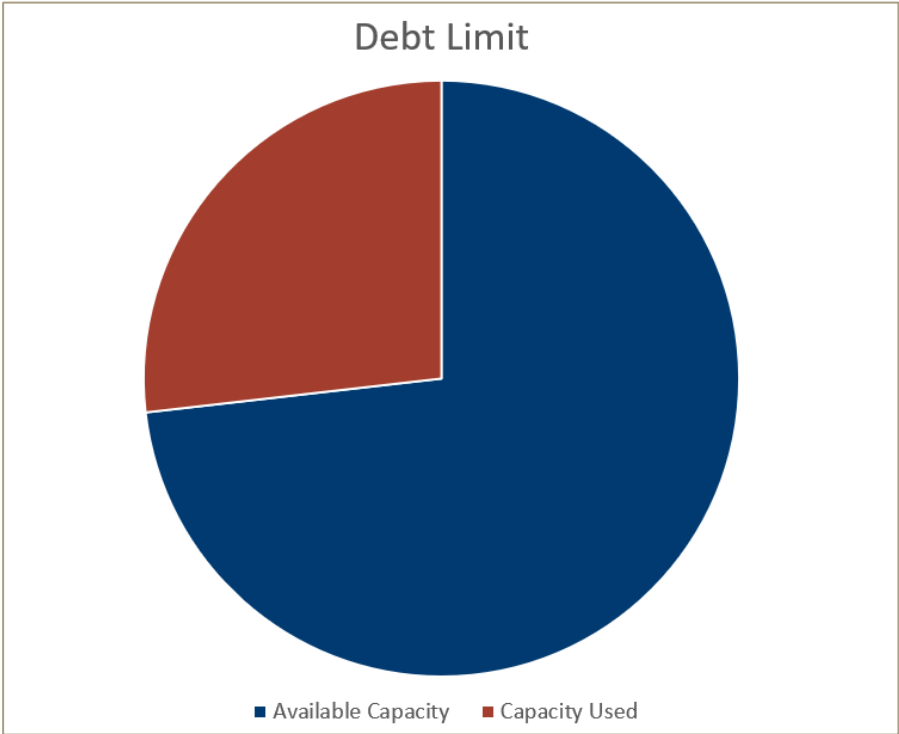
The City of Delaware’s general obligation debt issuances (GO debt) are subject to a legal limitation based on the total assessed value of real and personal property. There are two types of limitations that the City must abide by.

- Unvoted - Under state law, the unvoted GO debt cannot exceed 5.5% of the total assessed valuation.
- Voted - Under state law, the total GO debt (voted and unvoted) cannot exceed 10.5%.

With the total assessed valuation of \$1,099,522 the City’s legal debt capacity is \$115,450,000.

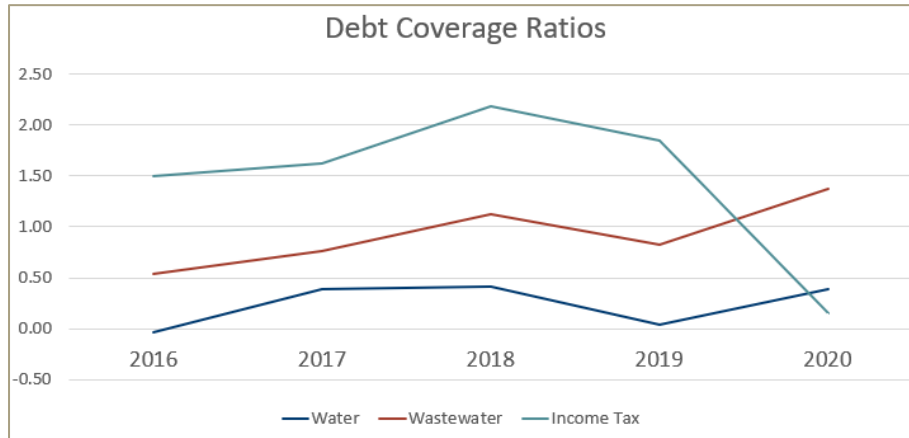
|                          | Unvoted (5.5%) | Voted (10.5%) |
|--------------------------|----------------|---------------|
| Statutory                | \$60,474,000   | \$115,450,000 |
| Debt Applicable to Limit | \$30,957,000   | \$30,957,000  |
| Legal Debt Margin        | \$29,517,000   | \$84,493,000  |

The City’s voted legal debit capacity as of 12/31/2021 was \$84,493,000 or 73.2% of the available limit.



The City can also issue non-tax revenue bonds (self-supported debt), which are not subject to the debt limitation. However, these obligations typically must abide by a debt covenant ratio. The City has issued self-supported debt for three funds: Wastewater Operating Fund, Water Operating Fund, and the

General Fund. The following chart reflects coverage ratios for these funds for the period between 2015 through 2020:



Moody’s investor Services has assigned a Aa2 credit rating to both the City’s General Obligation debt as well as debt as supported by enterprise funds including water and wastewater operations.

The amortization schedules and descriptions of the City’s debt can be found in Appendix B.

A summary of outstanding debt for the City of Delaware as of 12/31/2021 is reflected in the following table:

| <b>DEBT SCHEDULE<br/>DECEMBER 2021</b> |                                      |               |               |                             |                         |                      |                   |                       |                        |                            |               |
|--|--------------------------------------|---------------|---------------|-----------------------------|-------------------------|----------------------|-------------------|-----------------------|------------------------|----------------------------|---------------|
|  | Outstanding<br>Balance<br>12/31/2021 |               |               |                             |                         |                      |                   |                       |                        |                            |               |
|  | General                              | Fire/EMS      | Rec Levy      | Police Impact<br>Impact Fee | Municipal<br>Impact Fee | Glenn Rd.<br>TIF/NCA | Water<br>User Fee | Water<br>Capacity Fee | Wastewater<br>User Fee | Wastewater<br>Capacity Fee |               |
| 2021 General Obligation Bonds          | \$ 3,885,000                         |               | \$ 1,359,750  |                             | \$ 893,550              | \$ 543,900           | \$ 1,087,800      |                       |                        |                            |               |
| 2019 General Obligation Bonds          | \$ 18,450,000                        | \$ 3,190,000  |               |                             |                         |                      | \$ 5,770,000      |                       |                        |                            | \$ 9,490,000  |
| 2017 General Obligation Bonds          | \$ 4,990,000                         | \$ 542,327    | \$ 2,295,000  |                             |                         |                      |                   | \$ 1,680,216          |                        |                            | \$ 472,457    |
| 2015 General Obligation Bonds          | \$ 4,635,000                         |               | \$ 265,000    | \$ 2,085,000                |                         |                      | \$ 2,285,000      |                       |                        |                            |               |
| 2012 General Obligation Bonds          | \$ 640,001                           | \$ 286,730    | \$ 58,271     |                             |                         |                      |                   |                       |                        |                            | \$ 295,000    |
| OWDA Water Projects                    | \$ 27,237,748                        |               |               |                             |                         |                      | \$ 17,462,891     | \$ 9,774,857          |                        |                            |               |
| OWDA Wastewater Projects               | \$ 8,373,542                         |               |               |                             |                         |                      |                   |                       | \$ 721,799             | \$ 7,651,742               |               |
| 2020 Recreation Levy Bonds             | \$ 10,295,000                        |               |               | \$ 10,295,000               |                         |                      |                   |                       |                        |                            |               |
| <b>Total Long Term Debt</b>            | <b>\$ 74,621,290</b>                 | \$ 4,019,057  | \$ 3,978,021  | \$ 12,380,000               | \$ 893,550              | \$ 543,900           | \$ 9,142,800      | \$ 17,462,891         | \$ 11,455,073          | \$ 721,799                 | \$ 17,909,199 |
| <b>Fund Balance Reserves 12/31/21</b>  |                                      | \$ 8,487,886  | \$ 11,650,364 | \$ 4,920,634                | \$ 452,923              | \$ 628,611           | \$ 4,914,885      | \$ 5,452,115          | \$ 12,996,970          | \$ 12,546,268              | \$ 7,753,540  |
| <b>Annual Debt Service</b>             |                                      | \$ 767,721    | \$ 702,262    | \$ 2,431,580                | \$ 136,700              | \$ 353,500           | \$ 999,126        | \$ 1,285,727          | \$ 964,722             | \$ 152,695                 | \$ 3,003,987  |
| <b>2021 Revenue</b>                    |                                      | \$ 25,879,431 | \$ 12,023,646 | \$ 2,326,517                | \$ 102,500              | \$ 170,500           | \$ 3,419,300      | \$ 7,722,927          | \$ 2,000,000           | \$ 8,572,424               | \$ 4,080,000  |

# CAPITAL IMPROVEMENT PLAN OVERVIEW

The City of Delaware has a five-year Capital Improvement Plan (CIP) used as long-term planning document for major capital projects and equipment purchases. The CIP provides cost estimates and matching funding sources for these expenditures. The plan is updated annually to revise cost estimates, revenues sources and identify changing projects or priorities.

Pursuant to City Charter, the CIP is submitted to City Council by August 15<sup>th</sup> of each year and must be adopted by Council by October 15<sup>th</sup>. The Capital Improvement Plan calendar (attached in Appendix A) precedes the Operating Budget process so that capital improvements can be incorporated into the annual budget process.

While this is not an exclusive list, a typical capital project included in the CIP achieves at least one of the following:

- Adds to the value or capacity of the City's infrastructure
- Constitutes a permanent, physical or system improvement
- Requires significant equipment purchases
- Is of a one-time or limited duration nature

## 2022-2026 CAPITAL PROJECTS

For the adopted Capital Improvement Plan, City administration placed a focus on investments of critical importance to the safety and welfare of the community and staff as well as on projects that include grant or outside funding sources. The purpose of this guidance was to construct a CIP that allows the City to maintain adequate cash reserve balances to weather the economic uncertainty following the pandemic.

The proceeding sections summarize the new capital expenditures for 2022. For further information and to see the full Capital Plan with detailed project descriptions for the full five year planning period, please visit: [2022-2026 Capital Improvement Plan](#).

## AIRPORT

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### ABOVE GROUND FUEL FARM DESIGN

In 2021, the City agreed to service corporate jet traffic associated with the Muirfield Golf Club. As a result, certain airport infrastructure must be addressed to accommodate the increase in aircraft ground traffic. Proposed is the decommissioning of the existing fuel storage/delivery system following construction of a new elevated fuel dispensing system.

*Estimated 2022 Project Cost: \$50,000*



## PARKS & NATURAL RESOURCES

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### PLAYGROUND EQUIPMENT

The tot play toy at Mingo Park was installed in 2000. It has exceeded its useful life and will be replaced in 2022. Additionally, the swings at Cheshire Park will be replaced.

*Estimated 2022 Project Cost: \$83,000*

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### FIELD & COURT IMPROVEMENTS

Infield material will be added for six fields at Mingo Park, three at Smith Park and one at Bennett Park.

*Estimated 2022 Project Cost: \$33,000*

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### POOL IMPROVEMENTS

The City resumed operations of the Jack Florance Pool in 2021. At that time, staff identified several areas of improvement that would be needed including new pool lane lines, umbrella, picnic tables, bleachers and vacuum.

Appliances for the concession stand are also incorporated in the 2022 budget.

*Estimated 2022 Project Cost: \$36,300*

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### MINGO THREE SEASON SHELTER

The three-season shelter at Mingo Park will require a new roof. Staff recommends replacing the existing with a metal roof.

*Estimated 2022 Project Cost: \$18,000*

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### PARK SIGNAGE

For the past several years, the Parks and Natural Resources Department has been working to upgrade and standardize the signage at all parks throughout the City. This initiative is expected to continue through 2024.

*Estimated 2022 Project Cost: \$50,000*

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### SOUTH COMMUNITY PARK LAND ACQUISITION

Based on a southeast community park feasibility study, the City is looking to acquire a 35-40 acre parcel to secure a location for a future community park. This park would provide amenities such as athletic field space, walking trails, court spaces and restrooms.

*Estimated 2022 Project Cost: \$1,500,000*

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## DELAWARE RUN GREENWAY

A trail connection from Blue Limestone to Elizabeth Street is included in the capital plan to promote access to the downtown area and expand the Delaware Run Greenway.

*Estimated 2022 Project Cost: \$250,000*

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## MINGO PARK RIVER WALK

Design work for a Mingo Park River Walk is included in the 2022 budget, with full construction happening in 2023.

*Estimated 2022 Project Cost: \$50,000*

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## FACILITIES IMPROVEMENTS

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### CITY HALL IMPROVEMENTS

The 2022-2026 Capital Plan included safety updates at City Hall to address concrete work on the entrance stairs and an elevator upgrade.

*Estimated 2022 Project Cost: \$160,000*

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### JUSTICE CENTER IMPROVEMENTS

The Justice Center houses the Municipal Courts, Clerk of Courts, Prosecutor's Office and the Delaware Police Department. Currently, the City and Courts are undergoing a joint effort to evaluate the space and potentially redesign at a future date. In the meantime, regularly scheduled maintenance and security upgrades to the entry vestibule, door hardware and elevators are anticipated in 2022.

*Estimated 2022 Project Cost: \$415,000*

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## STREETS & TRAFFIC

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### US23 & HULL DRIVE INTERSECTION MODIFICATIONS

Based on recent accident history, traffic volumes and a safety study of the US-23 and Hull Drive intersection, the recommended safety countermeasure is to convert the intersection from a full-access intersection to a left-in/right-out intersection. With this modification, left and through movements from Hull Drive will be prohibited, and the northbound right turn lane to Hull Drive will be lengthened. The City was awarded an Ohio Department of Transportation Safety Grant to help fund this project.

*Estimated 2022 Project Cost: \$165,000*

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## CURTIS STREET RAIL CROSSING IMPROVEMENT

This project would improve the condition of the Curtis Street rail crossing and would be funded from the Developer Trust.

*Estimated 2022 Project Cost: \$50,000*

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## GLENN PARKWAY

The next phase of Glenn Parkway would extend north of Berlin Station Road to an existing intersection with Curve Road at Glenn Road. Concept alternatives for the extension going below the CSX railway have been developed along with a preliminary Berlin Station Road realignment. The next step involves developing a preliminary alignment to Curve Road and submitting the proposed project to CSX for engineering review and approval. Once approval is obtained, final design on the roadway improvement can commence.

*Estimated 2022 Program Cost: \$90,000*

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## MINGO TRAIL (US23-COTTSWOLD TO 315)

A proposed extension of the Mingo Trail along US23 from Cottswold to 315. In 2022, funding is including to allow for a Mid-Ohio Regional Planning Commission (MORPC) grant funding application.

*Estimated 2022 Program Cost: \$50,000*

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## RESURFACING PROGRAM

The annual resurfacing program for 2022 includes Ohio Public Works Commission (OPWC) paving partially funded through grants, the Ohio Department of Transportation's Urban Resurfacing paving of US42, a reimbursement to Delaware County for portion of paving and construction inspection and engineering.

*Estimated 2022 Project Cost: \$1,625,000*

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## BRIDGE MAINTENANCE PROGRAM

The City is responsible for the inspection and maintenance of sixteen vehicular and six pedestrian bridges throughout the community. To help avoid future unplanned expenses involving bridge maintenance and replacement, a comprehensive investigation of all City-owned bridge structures will be completed in 2022. The result will be in the form a bridge maintenance and replacement program which will provide condition assessments, useful life determinations and replacement costs.

Additionally, the City has partnered with ODOT to repaid the 455-foot Springfield Branch Pedestrian Trail bridge over US23.

*Estimated 2022 Project Cost: \$475,000*

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## PEDESTRIAN & ROADWAY SAFETY IMPROVEMENTS

In 2020, the City increased the permissive license fee by \$5 to fund improvements that enhance pedestrian safety and mitigate traffic calming issues. Improvements in 2022 include Rectangular Rapid Flashing Beacons (RRFBs) for Cheshire Road at Cheshire Crossing Drive, signal improvements at London Road/Liberty Road and London Road/Liberty Street, new guardrail installations at ten locations throughout the city and additional traffic calming measures as deemed necessary.

*Estimated 2022 Project Cost: \$180,000*

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## THE POINT

“The Point” intersection is located at the location where US36 and State Route 37 converge on the east side of the City, immediately west of the Norfolk Southern railroad overpass. The skewed alignment of the two roads, compounded by the narrow two-lane passage below the rail bridge restricting traffic to a single lane in each direction, limits the overall intersection capacity to manage traffic. This project will relieve congestion and increase safety along US36 and SR37 by increasing the number of vehicular lanes beneath the Norfolk Southern Railroad bridge allowing for two lanes of travel in each direction beneath the railroad.

*Estimated 2022 Project Cost: \$31,757,000*

## POLICE DEPARTMENT

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### BODY CAMERAS

Due to recent calls for police reform, the Delaware Police Department researched, requested, and was approved by City Council for body worn cameras. The overall project cost will include replacement cruiser systems, body worn cameras, and additional storage.

*Estimated 2022 Project Cost: \$47,484*

## MUNICIPAL COURTS

In 2022, the Municipal Courts plan to purchase a drug and alcohol testing kiosk and a new case management system.

*Estimated 2022 Project Cost: \$515,000*

## FIRE/EMS

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### FIRE TRAINING TOWER

Many Fire Departments in Delaware County came together to create the fire training facility located on the Delaware Area Career Center property on SR 521. Since then the Career Center has relocated their Center to US 23 and has sold the property to Delaware County for additional office space. In 2020, the

Fire Chiefs have decided that they are not financially able to take the necessary steps to restore the grounds. The Department has been in discussion with DACC about partnering and building the necessary facilities to train new firefighters and maintain the skills of existing firefighters.

In 2022, the Delaware Fire Department plans to complete the fire training tower.

*Estimated 2022 Project Cost: \$1,500,000*

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#### TECHNOLOGY UPGRADES AND MAINTENANCE

The Fire Department's capital plan includes spending on technology replacements, new washer extractor, station alerting and replacement air conditioning units.

*Estimated 2022 Project Cost: \$242,470*

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#### SPRINKLER GRANT PROGRAM

In 2021, the City adopted its updated Comprehensive Plan, Delaware Together. An action item from this plan was to protect the historic Downtown by offering a Sprinkler Grant Program.

*Estimated 2022 Project Cost: \$250,000*

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#### EQUIPMENT REPLACEMENTS

A fire engine is scheduled to be replaced in 2022 along with several cars and a pick-up truck.

*Estimated 2022 Project Cost: \$1,090,653*

### STORMWATER

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#### VERNON AVENUE DITCH CLEANING

The Vernon Avenue ditches are no longer able to convey the required storm flows from the area. This is due to a buildup of sediment from years of stormwater conveyance.

*Estimated 2022 Project Cost: \$135,000*

### WATER

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#### WATER PLANT MAINTENANCE

Several initiatives to maintain the Water Treatment Plant are planned for 2022 including routine plant maintenance, nano-filtration membrane replacement, plant dehumidification equipment and west lagoon valving.

*Estimated 2022 Project Cost: \$1,090,000*

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#### SOUTH FRANKLIN STREET WATERLINE REPLACEMENT

This project will replace the 6-inch waterline along South Franklin Street from West William Street to Spring Street. The current waterline is deficient for today's required fire flows and will be replaced with an 8-inch waterline.

*Estimated 2022 Project Cost: \$190,000*

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#### GLEASONKAMP DAM BREACH AND BRIDGE IMPROVEMENT

The City of Delaware is currently the owner and maintainer of a watershed dam that was pre-existing on a property purchased for future Utility uses. The most recent inspection performed by the Ohio Department of Natural Resources on the dam showed it to need rehabilitation. However, the inspection report also noted that the dam was no longer necessary. It was decided that removal of the dam, and thus removal of the City's required lifetime maintenance, was the best option given from the report.

*Estimated 2022 Project Cost: \$350,000*

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#### BRAUMILLER ROAD WATERMAIN

Currently, the areas south of Pollock Road only have one main source of water feeding from the distribution network. Should a shutdown or break occur between the southeast water tank and the primary distribution network, there would be no reliable way to keep pace with the water demand of the area. This project will provide an additional supply to the southeast water tank and provide the area citizens with the desired level of service.

An RFQ and award of design services will be awarded in 2022 with construction in 2023 and 2024.

*Estimated 2022 Project Cost: \$160,000*

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#### GLEANSONKAMP DAM BREACH

The City of Delaware is currently the owner and maintainer of a watershed dam that was pre-existing on a property purchased for future Utility uses. The most recent inspection performed by the Ohio Department of Natural Resources on the dam showed it to need rehabilitation. However, the inspection report also noted that the dam was no longer necessary. It was decided that removal of the dam, and thus removal of the City's required lifetime maintenance, was the best option given from the report.

*Estimated 2022 Project Cost: \$25,000*

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#### PANHANDLE ROAD TO US42 WATER MAIN

Currently, the areas of the City that are east of the Olentangy Rivers main source of supply is the 1960 16-inch water main from the water plant, then through the 16-inch East/West Connector which runs along Central Avenue. If the water supply from the plant treatment to the East/West Connector is interrupted, the distribution system has issues with supplying water to the Eastside tower. This project

will give the City an additional larger main feed to the Eastside water tank and provide the areas citizens with the proper level of service.

*Estimated 2022 Project cost: \$570,000*

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#### NORTH SAWMILL WATERMAIN EXTENSION

Through ongoing discussion between Public Utilities, Planning, and Economic Development, as well as initial input from the new in-development comprehensive plan, it is agreed that the South-West industrial corridor of the City is of vital importance to our future growth and health. This project will extend the existing 16-inch watermain along Sawmill Parkway and then bring it down to connect with watermain that will have been extended down US42. This will both serve new development land, as well as provide critical watermain looping to both Sawmill and US42 watermains.

*Estimated 2022 Project Cost: \$1,100,000*

### WASTEWATER

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#### WASTEWATER TREATMENT PLANT IMPROVEMENTS

In 2022, improvements will be made to the Wastewater Treatment Plant including concrete repairs of walkways and tanks, electrical transformer and cable upgrades, EQ basin repairs, influent pump replacements, and final settling tank replacements.

*Estimated 2022 Project Cost: \$2,005,000*

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#### NORTH SAWMILL SEWER EXTENSION

Through ongoing discussion between Public Utilities, Planning, and Economic Development, as well as initial input from the new in-development comprehensive plan, it is agreed that the South-West industrial corridor of the City is of vital importance to our future growth and health. This project will extend sewer service from its current dead end near Innovation Court, to the mid-point of the Wilgus family owned properties. This East half of the Wilgus' land is expected to be the first area of build out as Sawmill extends.

*Estimated 2022 Project Cost: \$1,000,000*

### REFUSE

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#### EQUIPMENT PURCHASES

The Refuse Division of the Public Works Department will purchase an automated sideload truck, a sideload recycling truck and a rear-load commercial truck.

*Estimated 2021 Equipment Cost: \$807,000*

## IMPACTS ON OPERATING BUDGET

The City of Delaware budgets 14% of the 1% of General Fund income tax collections for capital improvement projects each year. As the capital improvement projects grow, the City will need to determine whether to increase this percentage each year, find alternate funding sources or reduce the capital plan.

A summary of the cash flows of capital needs are found in the following pages.



**CITY OF DELAWARE  
CAPITAL IMPROVEMENT PLAN  
GENERAL FUND SUMMARY  
2022-2026**

|   | 2022             | 2023               | 2024               | 2025               | 2026               |
|---|------------------|--------------------|--------------------|--------------------|--------------------|
| <b>BALANCE FORWARD</b>                                      |                  | 15,000             | (4,944,783)        | (7,321,702)        | (8,689,728)        |
| <b>REVENUES:</b>  |                  |                    |                    |                    |                    |
| Income Tax (14% of 1% GF Collections)                       | 1,682,418        | 2,399,171          | 2,447,154          | 2,496,097          | 2,546,019          |
| City Hall Annex Rent  | 84,504           | 81,794             | 78,000             | 78,000             | 78,000             |
| <b>BALANCE PLUS REVENUE</b>                                 | <b>1,766,922</b> | <b>2,495,965</b>   | <b>(2,419,629)</b> | <b>(4,747,605)</b> | <b>(6,065,709)</b> |
| <b>EXPENDITURES:</b>  |                  |                    |                    |                    |                    |
| <b>DEBT SERVICE</b>   |                  |                    |                    |                    |                    |
| 2012 Streetscape (\$2,542,516 through 2023)                 | 261,067          | 263,538            |                    |                    |                    |
| 2019 City Hall/Software (through 2034)                      | 446,701          | 527,189            | 547,350            | 548,400            | 214,000            |
| <b>TOTAL DEBT SERVICE</b>                                   | <b>707,768</b>   | <b>790,727</b>     | <b>547,350</b>     | <b>548,400</b>     | <b>214,000</b>     |
| <b>AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT</b> | <b>1,059,154</b> | <b>1,705,238</b>   | <b>(2,966,979)</b> | <b>(5,296,005)</b> | <b>(6,279,709)</b> |
| <b>OTHER EXPENDITURES</b>                                   |                  |                    |                    |                    |                    |
| Parking Initiative  | -                | 425,000            | -                  | -                  | -                  |
| Airport Improvements  | 50,000           | 125,968            | 2,500              | 20,000             | 17,500             |
| Parks Improvements  | 125,300          | 595,500            | 375,000            | 57,000             | 85,000             |
| Cemetery Improvements                                       | 10,000           | 436,000            | 485,000            | 310,000            | 210,000            |
| Facilities Improvements                                     | 95,000           | 945,540            | 1,122,540          | 852,540            | 417,540            |
| Streets Improvements  | 328,370          | 830,330            | 870,000            | 780,000            | 680,000            |
| Traffic Improvements  | -                | 583,000            | 238,000            | 238,000            | 238,000            |
| The Point   | -                | 315,199            | 315,199            | 315,199            | 315,199            |
| Police Department Improvements                              | 47,484           | 572,484            | 187,484            | 83,484             | 60,000             |
| Equipment Replacement                                       | 388,000          | 1,821,000          | 759,000            | 737,500            | 740,000            |
| <b>TOTAL OTHER EXPENDITURES</b>                             | <b>1,044,154</b> | <b>6,650,021</b>   | <b>4,354,723</b>   | <b>3,393,723</b>   | <b>2,763,239</b>   |
| <b>ENDING BALANCE</b>                                       | <b>15,000</b>    | <b>(4,944,783)</b> | <b>(7,321,702)</b> | <b>(8,689,728)</b> | <b>(9,042,948)</b> |

**CAPITAL IMPROVEMENT PLAN  
AIRPORT IMPROVEMENTS  
2022-2026**

|  | 2022          | 2023           | 2024          | 2025           | 2026           |
|--|---------------|----------------|---------------|----------------|----------------|
| <b>REVENUES:</b>                           |               |                |               |                |                |
| FAA Entitlement                            | -             | 94,496         | 45,000        | 360,000        | 315,000        |
| FAA Apportionment                          | -             | -              | -             | -              | -              |
| ODOT                                       | -             | 2,500          | 2,500         | 20,000         | 17,500         |
| ODOT Grant                                 |               | 356,250        | -             | -              | -              |
| TIF Revenue                                | -             | 250,000        | -             | -              | -              |
| <b><i>CIP Allocation (pg.1)</i></b>        | <b>50,000</b> | <b>125,968</b> | <b>2,500</b>  | <b>20,000</b>  | <b>17,500</b>  |
| <b>TOTAL REVENUES</b>                      | <b>50,000</b> | <b>829,214</b> | <b>50,000</b> | <b>400,000</b> | <b>350,000</b> |
| <b>EXPENDITURES:</b>                       |               |                |               |                |                |
| <i>CITY NON-GRANT</i>                      |               |                |               |                |                |
| Apron A Expansion*                         |               |                |               |                |                |
| New Above Ground Fuel Farm Design          | 50,000        |                |               |                |                |
| New Above Ground Fuel Farm Build*          |               |                |               |                |                |
| Terminal Parking Lot Resurfacing*          |               |                |               |                |                |
| <i>GRANT IMPROVEMENTS</i>                  |               |                |               |                |                |
| T-Hangars D, E & F Taxilane Resurfacing    |               | 204,214        |               |                |                |
| Apron B Rehabilitation (Corporate Ramp)    |               | 375,000        |               |                |                |
| T-Hangars G, H & I Taxilane Reconstruction |               |                | 50,000        | 400,000        |                |
| Master Plan Update/ Terminal Area Plan     |               |                |               |                | 350,000        |
| <i>TIF IMPROVEMENTS</i>                    |               |                |               |                |                |
| Above Ground Fuel System Access Drive*     |               | 250,000        |               |                |                |
| <b>TOTAL EXPENDITURES</b>                  | <b>50,000</b> | <b>829,214</b> | <b>50,000</b> | <b>400,000</b> | <b>350,000</b> |

\*Project Narratives can be found in the Pending Projects Section

**CAPITAL IMPROVEMENT PLAN  
PARKS & NATURAL RESOURCES DEPARTMENT  
2022-2026**

|                                     | 2022           | 2023           | 2024           | 2025          | 2026          |
|-------------------------------------|----------------|----------------|----------------|---------------|---------------|
| <b>REVENUES:</b>                    |                |                |                |               |               |
| Park Levy                           | 50,000         | 50,000         | 50,000         |               |               |
| Grant - Mingo Play Structure        | 40,000         |                |                |               |               |
| <b><i>CIP Allocation (pg.1)</i></b> | <b>125,300</b> | <b>595,500</b> | <b>375,000</b> | <b>57,000</b> | <b>85,000</b> |
| <b>TOTAL REVENUES</b>               | <b>125,300</b> | <b>595,500</b> | <b>375,000</b> | <b>57,000</b> | <b>85,000</b> |
|                                     |                |                |                |               |               |
| <b>EXPENDITURES:</b>                |                |                |                |               |               |
| <b>PLAYGROUND EQUIPMENT</b>         |                |                |                |               |               |
| Carson Farms Park                   |                | 75,000         |                |               |               |
| Cheshire Park                       | 8,000          | 50,000         |                |               |               |
| Mingo Park                          | 75,000         |                |                | 10,000        |               |
| Oakhurst Park                       |                | 35,000         |                |               |               |
| Locust Curve Park                   |                | 100,000        |                |               |               |
| Sunnyview PPG Park                  |                |                | 45,000         |               |               |
| Glenross Park                       |                |                |                |               | 50,000        |
| Nottingham Park                     |                |                |                | 30,000        |               |
|                                     |                |                |                |               |               |
| <b>FIELD/COURT IMPROVEMENTS</b>     |                |                |                |               |               |
| Carson Farms Park                   |                | 60,000         |                |               |               |
| Mingo Park                          | 22,000         | 45,000         |                |               |               |
| Smith Park*                         | 11,000         | 115,000        |                |               | 10,000        |
| Bennett Park                        |                |                | 30,000         |               |               |
| Sunnyview PPG Park                  |                | 20,000         |                |               |               |
| Glenross Park                       |                |                |                | 17,000        |               |
| Nottingham Park                     |                |                |                |               | 25,000        |
|                                     |                |                |                |               |               |
| <b>POOL IMPROVEMENTS</b>            |                |                |                |               |               |
| Pool Improvements                   | 31,300         | 60,500         |                |               |               |
|                                     |                |                |                |               |               |
| <b>OTHER PARK IMPROVEMENTS</b>      |                |                |                |               |               |
| Mingo 3 Season Improvements         | 18,000         | 35,000         |                |               |               |
| Signage                             | 50,000         | 50,000         | 50,000         |               |               |
| Blue Limestone New Restroom         |                |                | 300,000        |               |               |
| Conceptual Planning                 | -              |                |                |               |               |
|                                     |                |                |                |               |               |
| <b>TOTAL EXPENDITURES</b>           | <b>215,300</b> | <b>645,500</b> | <b>425,000</b> | <b>57,000</b> | <b>85,000</b> |

\*Project Narratives can be found in the Pending Projects Section

**CAPITAL IMPROVEMENT PLAN  
PARKS & NATURAL RESOURCES DEPARTMENT  
OAK GROVE CEMETERY  
2022-2026**

|                                   | 2022          | 2023           | 2024           | 2025           | 2026           |
|-----------------------------------|---------------|----------------|----------------|----------------|----------------|
| <b>REVENUES:</b>                  |               |                |                |                |                |
| <i>CIP Allocation (pg.1)</i>      | <b>10,000</b> | <b>436,000</b> | <b>485,000</b> | <b>310,000</b> | <b>210,000</b> |
| <b>TOTAL REVENUES</b>             | <b>10,000</b> | <b>436,000</b> | <b>485,000</b> | <b>310,000</b> | <b>210,000</b> |
|                                   |               |                |                |                |                |
| <b>EXPENDITURES:</b>              |               |                |                |                |                |
| Arterial Road Paving              |               | 75,000         |                |                |                |
| Minor Road Chip & Seal            |               | 70,000         |                |                |                |
| Gravel Road Sections              |               |                | 25,000         |                |                |
| Gateway Garden Area (Sandusky St) |               |                | 250,000        |                |                |
| Memorial Garden Area (Liberty Rd) |               | 281,000        |                |                |                |
| Creekwalk Area                    |               |                | 200,000        | 200,000        | 200,000        |
| Memorial Garden - Phase 2         |               |                |                | 100,000        |                |
| Landscaping                       | 10,000        | 10,000         | 10,000         | 10,000         | 10,000         |
|                                   |               |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>         | <b>10,000</b> | <b>436,000</b> | <b>485,000</b> | <b>310,000</b> | <b>210,000</b> |

**CAPITAL IMPROVEMENT PLAN  
FACILITIES IMPROVEMENTS  
2022-2026**

|   | 2022          | 2023           | 2024             | 2025           | 2026           |
|---|---------------|----------------|------------------|----------------|----------------|
| <b>REVENUES:</b>                          |               |                |                  |                |                |
| SMR Admin Funds                           | 95,000        | 250,000        | 69,000           | 30,000         | 150,000        |
| Debt Issuance                             | 390,000       |                |                  |                |                |
| <b>CIP Allocation (pg.1)</b>              | <b>95,000</b> | <b>945,540</b> | <b>1,122,540</b> | <b>852,540</b> | <b>417,540</b> |
| <b>TOTAL REVENUES</b>                     | <b>95,000</b> | <b>945,540</b> | <b>1,122,540</b> | <b>852,540</b> | <b>417,540</b> |
|   |               |                |                  |                |                |
| <b>EXPENDITURES:</b>                      |               |                |                  |                |                |
| <i>DEBT SERVICE</i>                       |               |                |                  |                |                |
| Elevators (\$0.39M, 1.75%, 10 years)      |               | 42,540         | 42,540           | 42,540         | 42,540         |
|   |               |                |                  |                |                |
| <i>CITY HALL</i>                          |               |                |                  |                |                |
| West Exterior Entry Remodel - Stairs      | 10,000        |                |                  |                |                |
| Elevator Upgrade                          | 150,000       |                |                  |                |                |
| Exterior Masonry Work                     |               | 75,000         |                  |                |                |
| HVAC Controls Upgrade                     |               | 80,000         |                  |                |                |
| New Roof                                  |               |                | 200,000          |                |                |
| Interior Paint                            |               |                |                  | 25,000         | 25,000         |
| Backup Generator                          |               |                |                  | 200,000        |                |
| North Exterior Entry Remodel              |               |                |                  |                | 70,000         |
|   |               |                |                  |                |                |
| <i>JUSTICE CENTER</i>                     |               |                |                  |                |                |
| Interior Paint                            | 25,000        | 25,000         | 25,000           | 25,000         | 25,000         |
| Entry Vestibule Upgrade                   | 50,000        |                |                  |                |                |
| Door Hardware Replacement                 | 45,000        | 40,000         |                  |                |                |
| Heat Pump Replacements                    | 30,000        | 30,000         | 30,000           | 30,000         | 30,000         |
| Carpet Replacement                        | 25,000        | 25,000         | 25,000           | 25,000         | 25,000         |
| Elevator Upgrades                         | 240,000       |                |                  |                |                |
| Renovate/Add Bathrooms                    |               | 200,000        |                  |                |                |
| LED Conversion                            |               | 100,000        |                  |                |                |
| Oc. Sensor, Bailiff Station,Ceiling Tiles |               | 100,000        |                  |                |                |
| Exterior Painting                         |               | 40,000         |                  |                |                |
| Acoustical Walls in Court                 |               |                | 50,000           |                |                |
| Hard Surface Furniture Courts             |               |                | 300,000          |                |                |
| PD Kitchen Upgrade                        |               |                | 20,000           |                |                |
| Roof Replacement                          |               |                | 400,000          |                |                |
| Wayfinding                                |               |                |                  | 30,000         |                |
| Furniture Upgrades                        |               |                |                  | 300,000        |                |
| Debrief Room Remodel                      |               |                |                  |                | 30,000         |
| Jury Room Remodel                         |               |                |                  |                | 100,000        |
|   |               |                |                  |                |                |
| <i>MINGO</i>                              |               |                |                  |                |                |
| Ceiling and Wall Covering in Gym          |               |                |                  | 150,000        |                |

**CAPITAL IMPROVEMENT PLAN  
FACILITIES IMPROVEMENTS  
2022-2026**

|                                       | <b>2022</b>    | <b>2023</b>      | <b>2024</b>      | <b>2025</b>    | <b>2026</b>    |
|---------------------------------------|----------------|------------------|------------------|----------------|----------------|
| Upgrade Bathrooms by Gym              |                | 50,000           |                  |                |                |
| Replace VCT Flooring North Section    |                |                  | 20,000           |                |                |
| Replace RFP in Hallways               |                |                  | 10,000           |                |                |
| Re-do Tower Entry to Gym              |                |                  |                  | 25,000         |                |
| Add Exterior Signage to North Section |                |                  |                  |                | 20,000         |
| Gym Floor                             |                |                  |                  |                | 50,000         |
|                                       |                |                  |                  |                |                |
| <i>CONCESSION IMPROVEMENTS</i>        |                |                  |                  |                |                |
| Concession Restrooms                  |                | 35,000           |                  |                |                |
| Concession Stand Appliances           | 5,000          |                  |                  |                |                |
| Concession Stand HVAC                 |                | 8,000            |                  |                |                |
|                                       |                |                  |                  |                |                |
| <i>PUBLIC WORKS</i>                   |                |                  |                  |                |                |
| Refuse Backup Generator               |                | 50,000           |                  |                |                |
| Exterior Paint                        |                | 100,000          |                  |                |                |
| Interior Paint                        |                | 25,000           |                  |                |                |
| Steel Roll Up Overhead Doors SMR      |                | 45,000           |                  |                |                |
| Epoxy Coat Fleet Area                 |                | 125,000          |                  |                |                |
| Re-do traffic storage                 |                |                  | 50,000           |                |                |
| Carpet replacement                    |                |                  | 19,000           |                |                |
| Signage from Gate Around              |                |                  |                  | 30,000         |                |
| Parking Lighting around Building      |                |                  |                  |                | 150,000        |
|                                       |                |                  |                  |                |                |
| <b>TOTAL EXPENDITURES</b>             | <b>580,000</b> | <b>1,195,540</b> | <b>1,191,540</b> | <b>882,540</b> | <b>567,540</b> |

**CAPITAL IMPROVEMENT PLAN  
STREETS DIVISION  
2022-2026**

|  | 2022             | 2023             | 2024             | 2025             | 2026             |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES:</b>                                     |                  |                  |                  |                  |                  |
| License Fees   | 440,000          | 440,000          | 440,000          | 440,000          | 440,000          |
| Gas Taxes  | 800,000          | 800,000          | 800,000          | 800,000          | 800,000          |
| Sidewalk Assessments                                 | 96,630           | 84,670           | 75,000           | 75,000           | 75,000           |
|  |                  |                  |                  |                  |                  |
| <i>US23 &amp; HULL DR INTERSECTION MODIFICATIONS</i> |                  |                  |                  |                  |                  |
| ODOT Safety Grant                                    | 165,000          |                  |                  |                  |                  |
|  |                  |                  |                  |                  |                  |
| <i>US36 &amp; CURTIS INTERSECTION IMPROVEMENTS</i>   |                  |                  |                  |                  |                  |
| Developer Contributions                              | 50,000           | 20,000           |                  | 125,000          | 100,000          |
|  |                  |                  |                  |                  |                  |
| <i>GLENN PARKWAY</i>                                 |                  |                  |                  |                  |                  |
| TIF Monies   | 90,000           |                  |                  |                  |                  |
|  |                  |                  |                  |                  |                  |
| <i>VISTA RIDGE CONNECTION</i>                        |                  |                  |                  |                  |                  |
| TIF Monies   |                  | 30,000           | 200,000          |                  |                  |
|  |                  |                  |                  |                  |                  |
| <i>US23 MULTIUSE TRAIL (Cottswold to 315)</i>        |                  |                  |                  |                  |                  |
| Park Impact Fees                                     | 50,000           | 100,000          | 200,000          | 250,000          |                  |
|  |                  |                  |                  |                  |                  |
| <i>CDBG RESURFACING</i>                              |                  |                  |                  |                  |                  |
| CDBG Grant Funding                                   |                  | 170,000          |                  |                  |                  |
|  |                  |                  |                  |                  |                  |
| <i>OPWC RESURFACING</i>                              |                  |                  |                  |                  |                  |
| OPWC Grant   | 400,000          | 450,000          | 450,000          | 450,000          | 450,000          |
| County Match   | 150,000          | 150,000          | 150,000          | 150,000          | 150,000          |
|  |                  |                  |                  |                  |                  |
| <i>ODOT URBAN RESURFACING</i>                        |                  |                  |                  |                  |                  |
|  | 130,000          | 130,000          | 130,000          | 130,000          | 130,000          |
|  |                  |                  |                  |                  |                  |
| <i>CHESHIRE ROAD EXTENSION</i>                       |                  |                  |                  |                  |                  |
| TIF Monies   |                  | 1,000,000        |                  |                  |                  |
|  |                  |                  |                  |                  |                  |
| <b>CIP Allocation (pg.1)</b>                         | <b>328,370</b>   | <b>830,330</b>   | <b>870,000</b>   | <b>780,000</b>   | <b>680,000</b>   |
| <b>TOTAL REVENUES</b>                                | <b>2,700,000</b> | <b>4,205,000</b> | <b>3,315,000</b> | <b>3,200,000</b> | <b>2,825,000</b> |
|  |                  |                  |                  |                  |                  |
| <b>EXPENDITURES:</b>                                 |                  |                  |                  |                  |                  |
| <b>Highway Improvements</b>                          |                  |                  |                  |                  |                  |
| <i>US23 &amp; HULL DR INTERSECTION MODIFICATIONS</i> |                  |                  |                  |                  |                  |
| Construction   | 350,000          |                  |                  |                  |                  |
| Construction Engineering                             | 35,000           |                  |                  |                  |                  |
|  |                  |                  |                  |                  |                  |
| <i>US36 &amp; CURTIS INTERSECTION IMPROVEMENTS</i>   |                  |                  |                  |                  |                  |
| Grant Application                                    |                  | 20,000           |                  |                  |                  |
| Design   |                  |                  |                  | 125,000          |                  |
| Land Acquisition                                     |                  |                  |                  |                  | 100,000          |

**CAPITAL IMPROVEMENT PLAN  
STREETS DIVISION  
2022-2026**

|  | 2022      | 2023      | 2024      | 2025      | 2026      |
|--|-----------|-----------|-----------|-----------|-----------|
| <i>CURTIS STREET RAIL CROSSING IMPROVEMENT</i>   | 50,000    |           |           |           |           |
| <i>MERRICK PKWY &amp; TROY RD IMPROVEMENTS*</i>  |           |           |           |           |           |
| <i>GLENN PARKWAY</i>                             |           |           |           |           |           |
| Berlin to Curve Alignment/Railroad Review        | 90,000    |           |           |           |           |
| <i>VISTA RIDGE CONNECTION</i>                    |           |           |           |           |           |
| Design Update                                    |           | 30,000    |           |           |           |
| Construction                                     |           |           | 200,000   |           |           |
| <i>DELAWARE COMMUNITY PLAZA</i>                  |           |           |           |           |           |
| Highway Easement Acquisition                     | 25,000    |           |           |           |           |
| <i>MINGO TRAIL (US23 - Cottswold to 315)</i>     |           |           |           |           |           |
| Funding Application (MORPC 80/20)                | 50,000    |           |           |           |           |
| Preliminary Design                               |           | 100,000   |           |           |           |
| Final Design                                     |           |           | 200,000   |           |           |
| Property Acquisition                             |           |           |           | 250,000   |           |
| Construction in 2027                             |           |           |           |           |           |
| <b>Public Works Improvements</b>                 |           |           |           |           |           |
| <i>PUBLIC WORKS DRIVE</i>                        |           |           |           |           |           |
| North Side Reconstruction                        |           |           | 190,000   |           |           |
| East Side Reconstruction                         |           |           |           | 100,000   |           |
| Entrance Drive Reconstruction                    |           | 160,000   |           |           |           |
| <b>Resurfacing Program</b>                       |           |           |           |           |           |
| <i>CDBG RESURFACING</i>                          |           | 170,000   |           |           |           |
| <i>LOCAL RESURFACING</i>                         |           | 550,000   | 550,000   | 550,000   | 550,000   |
| <i>DELAWARE COUNTY - PAVING REIMBURSEMENT</i>    | 100,000   |           |           |           |           |
| <i>OPWC RESURFACING</i>                          | 1,000,000 | 1,400,000 | 1,400,000 | 1,400,000 | 1,400,000 |
| <i>CONSTRUCTION INSPECTION &amp; ENGINEERING</i> | 50,000    | 50,000    | 50,000    | 50,000    | 50,000    |
| <i>ODOT URBAN RESURFACING</i>                    | 475,000   | 475,000   | 475,000   | 475,000   | 475,000   |
| <b>Bridge Maintenance Program</b>                |           |           |           |           |           |
| <i>ODOT US23 BRIDGE REPAIRS (LOCAL)</i>          | 325,000   |           |           |           |           |
| <i>BRIDGE MAINTENANCE PROGRAM DEVELOPMENT</i>    | 150,000   |           |           |           |           |
| <i>ROUTINE BRIDGE MAINTENANCE</i>                |           | 75,000    | 75,000    | 75,000    | 75,000    |
| <b>Safe Walks Program</b>                        |           |           |           |           |           |
| Property Owner Deficiencies                      |           | 30,000    | 30,000    | 30,000    | 30,000    |
| City Deficiencies                                |           | 75,000    | 75,000    | 75,000    | 75,000    |
| CSRs & Miscellaneous Citywide Repairs            |           | 20,000    | 20,000    | 20,000    | 20,000    |



**CAPITAL IMPROVEMENT PLAN  
STREETS DIVISION  
2022-2026**

|                                 | <b>2022</b>      | <b>2023</b>      | <b>2024</b>      | <b>2025</b>      | <b>2026</b>      |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Backlog of City Deficiencies    |                  | 50,000           | 50,000           | 50,000           | 50,000           |
|                                 |                  |                  |                  |                  |                  |
| <b>Delaware County Projects</b> |                  |                  |                  |                  |                  |
| <i>CHESHIRE ROAD EXTENSION</i>  |                  | 1,000,000        |                  |                  |                  |
|                                 |                  |                  |                  |                  |                  |
| <b>TOTAL EXPENDITURES</b>       | <b>2,700,000</b> | <b>4,205,000</b> | <b>3,315,000</b> | <b>3,200,000</b> | <b>2,825,000</b> |

\*Project Narratives can be found in Pending Projects Section

**CAPITAL IMPROVEMENT PLAN  
TRAFFIC DIVISION  
2022-2026**

|   | 2022           | 2023           | 2024           | 2025           | 2026           |
|---|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES:</b>                            |                |                |                |                |                |
| License Fees                                | 180,000        | 180,000        | 180,000        | 180,000        | 180,000        |
| <i>CIP Allocation (pg.1)</i>                | <i>0</i>       | <i>583,000</i> | <i>238,000</i> | <i>238,000</i> | <i>238,000</i> |
| <b>TOTAL REVENUES</b>                       | <b>180,000</b> | <b>763,000</b> | <b>418,000</b> | <b>418,000</b> | <b>418,000</b> |
| <b>EXPENDITURES:</b>                        |                |                |                |                |                |
| <i>TRAFFIC IMPROVEMENTS</i>                 |                |                |                |                |                |
| Pedestrian & Roadway Safety Improvements    | 180,000        | 180,000        | 180,000        | 180,000        | 180,000        |
| US36 & Carson Farms Traffic Signal          |                | 305,000        |                |                |                |
| <i>RESURFACING PROGRAM</i>                  |                |                |                |                |                |
| Traffic Improvements (Resurfacing)          |                | 30,000         | 30,000         | 30,000         | 30,000         |
| Additional Battery Backup Units for Signals |                | 40,000         |                |                |                |
| Street Lighting HPS to LED Conversion       |                | 208,000        | 208,000        | 208,000        | 208,000        |
| US 23 Historic Downtown Signage             |                |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>                   | <b>180,000</b> | <b>763,000</b> | <b>418,000</b> | <b>418,000</b> | <b>418,000</b> |

**CAPITAL IMPROVEMENT PLAN  
THE POINT  
2022-2026**

|  | 2022              | 2023           | 2024           | 2025           | 2026           | 2027           | 2028           |
|--|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>BALANCE FORWARD</b>                 | -                 | -              | -              | -              | -              | -              | -              |
| <b>REVENUES:</b>                       |                   |                |                |                |                |                |                |
| MORPC Grant                            | 14,887,326        |                |                |                |                |                |                |
| TRAC Grant                             | 8,000,000         |                |                |                |                |                |                |
| Federal Earmark**                      | 4,000,000         |                |                |                |                |                |                |
| Urban Paving Allowance                 | 380,000           |                |                |                |                |                |                |
| Storm Fund                             | 600,000           |                |                |                |                |                |                |
| Project Trust                          | 400,000           |                |                |                |                |                |                |
| Water Fund                             | 400,000           |                |                |                |                |                |                |
| Wastewater Funds                       | 200,000           |                |                |                |                |                |                |
| Debt Issuance                          | 2,889,674         |                |                |                |                |                |                |
| General Fund Transfer                  |                   | 315,199        | 315,199        | 315,199        | 315,199        | 315,199        | 315,199        |
| <b>TOTAL REVENUES</b>                  | <b>31,757,000</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> |
| <b>EXPENDITURES:</b>                   |                   |                |                |                |                |                |                |
| <b>DEBT SERVICE</b>                    |                   |                |                |                |                |                |                |
| The Point (\$2.9M, 1.75%, 10 years)    |                   | 315,199        | 315,199        | 315,199        | 315,199        | 315,199        | 315,199        |
| <b>THE POINT</b>                       |                   |                |                |                |                |                |                |
| RR Force Account (80% MORPC/20% Local) | 2,600,000         |                |                |                |                |                |                |
| Construction                           | 27,249,000        |                |                |                |                |                |                |
| Construction Engineering               | 1,908,000         |                |                |                |                |                |                |
| <b>TOTAL EXPENDITURES</b>              | <b>31,757,000</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> | <b>315,199</b> |

\*\*Pending approval in the Senate

**CAPITAL IMPROVEMENT PLAN  
PARK IMPACT FEES  
2022-2026**

|  | <b>2022</b>      | <b>2023</b>      | <b>2024</b>    | <b>2025</b>    | <b>2026</b>      |
|--|------------------|------------------|----------------|----------------|------------------|
| <b>BALANCE FORWARD</b>                       | 2,564,124        | 1,064,124        | 139,124        | 489,124        | 689,124          |
| <b>REVENUES:</b>                             |                  |                  |                |                |                  |
| Park Impact Fees                             | 350,000          | 350,000          | 350,000        | 350,000        | 350,000          |
| <b>TOTAL REVENUES</b>                        | <b>2,914,124</b> | <b>1,414,124</b> | <b>489,124</b> | <b>839,124</b> | <b>1,039,124</b> |
|  |                  |                  |                |                |                  |
| <b>EXPENDITURES:</b>                         |                  |                  |                |                |                  |
| <i>South Community Park Land Acquisition</i> | 1,500,000        |                  |                |                |                  |
| <i>Unity Park Expansion</i>                  | 50,000           | 475,000          |                |                |                  |
|  |                  |                  |                |                |                  |
| <i>Delaware Run Greenway</i>                 |                  |                  |                |                |                  |
| Blue Limestone to Elizabeth St               | 250,000          |                  |                |                |                  |
| CSX Tunnel                                   |                  |                  |                |                | 250,000          |
|  |                  |                  |                |                |                  |
| <i>Olentangy River Walk</i>                  |                  |                  |                |                |                  |
| Mingo  | 50,000           | 350,000          |                |                |                  |
| Stratford Road                               |                  |                  |                | 150,000        |                  |
|  |                  |                  |                |                |                  |
| <i>Oakhurst Park Trail</i>                   |                  | 450,000          |                |                |                  |
|  |                  |                  |                |                |                  |
| <b>TOTAL EXPENDITURES</b>                    | <b>1,850,000</b> | <b>1,275,000</b> | <b>-</b>       | <b>150,000</b> | <b>250,000</b>   |

*PUBLIC WORKS LED PROJECTS*

|                     |        |         |         |         |  |
|---------------------|--------|---------|---------|---------|--|
| Mingo Trail - US 23 | 50,000 | 100,000 | 200,000 | 250,000 |  |
|---------------------|--------|---------|---------|---------|--|

**CAPITAL IMPROVEMENT PLAN  
POLICE DEPARTMENT  
2022-2026**

|   | 2022          | 2023           | 2024           | 2025          | 2026          |
|---|---------------|----------------|----------------|---------------|---------------|
| <b>REVENUES:</b>                                |               |                |                |               |               |
| Debt Proceeds                                   |               |                |                |               |               |
| <i>CIP Allocation (pg.1)</i>                    | <b>47,484</b> | <b>572,484</b> | <b>187,484</b> | <b>83,484</b> | <b>60,000</b> |
| <b>TOTAL REVENUES</b>                           | <b>47,484</b> | <b>572,484</b> | <b>187,484</b> | <b>83,484</b> | <b>60,000</b> |
|   |               |                |                |               |               |
| <b>EXPENDITURES:</b>                            |               |                |                |               |               |
| <i>DEBT SERVICE</i>                             |               |                |                |               |               |
| Meters/Building (\$625,965, 10 yrs, 3.0%, 2032) |               |                |                |               |               |
|   |               |                |                |               |               |
| Parking Systems Upgrade                         |               |                |                |               |               |
| Evidence Storage Building                       |               | 400,000        |                |               |               |
| Police Sub-Station                              |               |                |                |               |               |
| Cruiser Video Replacement                       | 47,484        | 47,484         | 47,484         | 47,484        | 60,000        |
| Police K9 Replacement                           |               |                | 32,000         |               |               |
| Firearms Training Simulator                     | -             | 125,000        |                |               |               |
| Justice Center Fleet Carport                    |               |                | 108,000        |               |               |
| UAV Replacement                                 |               |                |                | 36,000        |               |
|   |               |                |                |               |               |
| <b>TOTAL EXPENDITURES</b>                       | <b>47,484</b> | <b>572,484</b> | <b>187,484</b> | <b>83,484</b> | <b>60,000</b> |

**CAPITAL IMPROVEMENT PLAN  
MUNICIPAL COURTS  
2022-2026**

|                                 | <b>2022</b>    | <b>2023</b>    | <b>2024</b>   | <b>2025</b>   | <b>2026</b>  |
|---------------------------------|----------------|----------------|---------------|---------------|--------------|
| <b>EXPENDITURES:</b>            |                |                |               |               |              |
| Drug & Alcohol Testing Kiosk    | 40,000         |                |               | 40,000        |              |
| New X-Ray Machine               |                |                | 30,000        |               |              |
| New Metal Detector              |                |                |               |               | 6,000        |
| New Case Management System      | 475,000        | 300,000        |               |               |              |
| 2008 Crown Victoria Replacement |                |                | 33,658        |               |              |
|                                 |                |                |               |               |              |
| <b>TOTAL EXPENDITURES</b>       | <b>515,000</b> | <b>300,000</b> | <b>63,658</b> | <b>40,000</b> | <b>6,000</b> |

**CAPITAL IMPROVEMENT PLAN  
FIRE/EMS DEPARTMENT  
2022-2026**

|  | 2022              | 2023              | 2024              | 2025              | 2026              |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>REVENUES:</b>                             |                   |                   |                   |                   |                   |
| Fire/EMS Income Tax                          | 11,550,000        | 11,781,000        | 12,016,620        | 12,256,952        | 12,502,091        |
| Fire Impact Fee Funds                        | 100,000           | 100,000           | 100,000           | 100,000           | 100,000           |
| Debt Proceeds                                |                   |                   |                   | 12,500,000        |                   |
| <b>TOTAL REVENUES</b>                        | <b>11,650,000</b> | <b>11,881,000</b> | <b>12,116,620</b> | <b>24,856,952</b> | <b>12,602,091</b> |
|  |                   |                   |                   |                   |                   |
| <b>EXPENDITURES:</b>                         |                   |                   |                   |                   |                   |
| <i>DEBT SERVICE</i>                          |                   |                   |                   |                   |                   |
| Station 302 (\$573,416, 10 yrs, 1.52%, 2023) | 60,872            | 60,872            |                   |                   |                   |
| Station 303 (\$2,755,000, 2.94%, 2032)       | 174,569           | 174,569           | 174,569           | 174,569           | 174,569           |
| Station 304 (\$3,500,000, 15 yrs, 2031)      | 285,550           | 284,850           | 284,000           | 281,000           | 282,800           |
| EMS Vehicles (3) - (800,000, 10 yrs. 2025)   | 94,150            | 94,150            | 94,150            | 94,150            |                   |
| Station 305 (\$12,500,000, 15 yrs. 2040)     |                   |                   |                   |                   | 1,035,872         |
|  |                   |                   |                   |                   |                   |
| <i>CAPITAL PROJECTS</i>                      |                   |                   |                   |                   |                   |
| Fire Training Tower                          | 1,500,000         |                   |                   |                   |                   |
| Technology Replacement                       | 6,470             | 101,483           | 37,709            |                   |                   |
| St 301/Washer Extractor                      | 25,000            |                   |                   |                   |                   |
| Station Alerting                             | 160,000           |                   |                   |                   |                   |
| St 301-AC Unit Replacement - Discuss         | 51,000            |                   |                   |                   |                   |
| COMP Plan-Sprinkler Grant - Discuss          | 250,000           | 250,000           | 250,000           | 250,000           | 250,000           |
| Cardiac Monitors, AEDs                       |                   | 355,186           | 65,450            |                   |                   |
| Fire Stations                                |                   | 500,000           |                   | 12,500,000        | 1,000,000         |
| SCBA Replacement                             |                   |                   |                   |                   | 560,000           |
|  |                   |                   |                   |                   |                   |
| <i>EQUIPMENT REPLACEMENTS</i>                |                   |                   |                   |                   |                   |
| Engine Replacement                           | 926,745           |                   |                   |                   |                   |
| Medic Replacement                            |                   |                   | 447,770           |                   |                   |
| New Medic                                    |                   |                   | 447,770           |                   |                   |
| Car Replacement                              | 109,272           | 56,275            | 115,928           | 59,703            |                   |
| New Car - Risk Reduction                     |                   |                   | 57,964            |                   |                   |
| Pick-up Replacement                          | 54,636            | 56,275            |                   |                   |                   |
| Mower Replacement                            |                   | 10,692            |                   |                   |                   |
| <b>TOTAL EXPENDITURES</b>                    | <b>3,698,264</b>  | <b>1,944,352</b>  | <b>1,975,310</b>  | <b>13,359,422</b> | <b>3,303,241</b>  |

**CAPITAL IMPROVEMENT PLAN  
STORM CAPITAL PROJECTS  
2022-2026**

|  | 2022           | 2023           | 2024           | 2025           | 2026           |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>REVENUES:</b>                             |                |                |                |                |                |
| Storm Water Fees                             | 360,000        | 685,000        | 457,500        | 625,000        | 615,000        |
| <b>TOTAL REVENUES</b>                        | <b>360,000</b> | <b>685,000</b> | <b>457,500</b> | <b>625,000</b> | <b>615,000</b> |
|  |                |                |                |                |                |
| <b>EXPENDITURES:</b>                         |                |                |                |                |                |
| <i>CAPITAL PROJECTS</i>                      |                |                |                |                |                |
| Storm Water Repair                           | 125,000        | 125,000        | 125,000        | 125,000        | 125,000        |
| Storm Water I&I Remediation                  | 100,000        |                | 100,000        |                | 100,000        |
| US23 Storm Culvert Construction              |                | 210,000        |                |                |                |
| Vernon Avenue Ditch Cleaning                 | 135,000        |                |                |                |                |
| Chamberlain/Channing St                      |                | 350,000        |                |                |                |
| Pittsburgh Drive Ditch Cleaning              |                |                | 200,000        |                |                |
| Cemetery Storm Pipe Replacement              |                |                |                | 500,000        |                |
| W Central Ave, N Washington St & Griswold St |                |                |                |                | 250,000        |
| Oak Hill Storm Sewer Lining                  |                |                |                |                | 100,000        |
|  |                |                |                |                |                |
| <i>EQUIPMENT</i>                             |                |                |                |                |                |
| One-ton Dump Truck                           |                |                | 32,500         |                |                |
| Mini Excavator                               |                |                |                |                | 40,000         |
| <b>TOTAL EXPENDITURES</b>                    | <b>360,000</b> | <b>685,000</b> | <b>457,500</b> | <b>625,000</b> | <b>615,000</b> |

*PUBLIC WORKS LED PROJECTS*

|                  |         |         |  |  |   |
|------------------|---------|---------|--|--|---|
| The Point        | 600,000 |         |  |  |   |
| E Central Avenue |         |         |  |  | - |
| Street Sweeper   |         | 280,000 |  |  |   |



**CAPITAL IMPROVEMENT PLAN  
WATER FUND MAINTENANCE PROJECTS  
2022-2026**

|  | 2022             | 2023             | 2024             | 2025             | 2026             |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>REVENUES:</b>                                     |                  |                  |                  |                  |                  |
| Transfer from Water Fund                             | 800,000          | 800,000          | 800,000          | 800,000          | 800,000          |
| Water Debt Meter Fee Allocation                      | 1,152,379        | 1,175,427        | 1,198,935        | 1,222,914        | 1,247,372        |
| <b>TOTAL REVENUES</b>                                | <b>1,952,379</b> | <b>1,975,427</b> | <b>1,998,935</b> | <b>2,022,914</b> | <b>2,047,372</b> |
| <b>EXPENDITURES:</b>                                 |                  |                  |                  |                  |                  |
| <i>DEBT SERVICE</i>                                  |                  |                  |                  |                  |                  |
| Treatment Plant (\$22,400,000 - 25 yrs, 3.23%, 2039) | 1,285,728        | 1,285,728        | 1,285,728        | 1,285,728        | 1,285,728        |
| <i>WATER PLANT MAINTENANCE</i>                       |                  |                  |                  |                  |                  |
| Plant Maintenance                                    | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          |
| Nano-Filtration Membrane Replacement                 | 675,000          |                  |                  |                  |                  |
| Riverview Well Cleaning                              |                  | 33,000           |                  |                  |                  |
| Penry Well Cleaning                                  |                  |                  | 48,000           |                  |                  |
| Ultra-Filtration Membrane Replacement                |                  |                  | 276,000          |                  |                  |
| HMI upgrades for UF, NF, and Pressure Filters        |                  |                  |                  | 169,000          |                  |
| SE Highland Water Tank Painting                      |                  |                  |                  | 1,200,000        |                  |
| Plant SCADA Replacements                             |                  |                  |                  |                  | 41,000           |
| Plant Dehumidification Equipment                     | 250,000          |                  |                  |                  |                  |
| West Lagoon Valving                                  | 65,000           |                  |                  |                  |                  |
| <i>WATER DISTRIBUTION PROJECTS</i>                   |                  |                  |                  |                  |                  |
| Large Meter Replacement                              | 25,000           |                  | 25,000           |                  | 30,000           |
| Small Main/Fire Flow                                 | 125,000          | 125,000          | 125,000          | 125,000          | 160,000          |
| S Franklin St Waterline Replacement                  | 190,000          |                  |                  |                  |                  |
| N Franklin St Waterline Replacement                  |                  | 160,000          |                  |                  |                  |
| Fountain Ave Waterline Replacement                   |                  |                  | 100,000          |                  |                  |
| Harrison St Waterline Replacement                    |                  |                  |                  | 150,000          |                  |
| Toledo/Montrose/Columbus                             |                  |                  |                  |                  |                  |
| <i>EQUIPMENT REPLACEMENT</i>                         |                  |                  |                  |                  |                  |
| Pickup Truck - Water Distribution                    | 35,000           |                  |                  |                  |                  |
| Pickup Truck - Water Distribution-Crew Leader        | 35,000           |                  |                  |                  |                  |
| Pickup Truck - Water Distribution-Meter Service      | 35,000           |                  |                  |                  |                  |
| Two Ton Utility Body-Water Distribution              |                  |                  | 150,000          |                  |                  |
| Two Ton Dump Body-Water Distribution                 |                  |                  |                  | 130,000          |                  |
| <b>TOTAL EXPENDITURES</b>                            | <b>2,820,728</b> | <b>1,703,728</b> | <b>2,109,728</b> | <b>3,159,728</b> | <b>1,616,728</b> |

*PUBLIC WORKS LED PROJECTS*

|           |         |  |  |  |  |
|-----------|---------|--|--|--|--|
| E Central |         |  |  |  |  |
| The Point | 400,000 |  |  |  |  |

**CAPITAL IMPROVEMENT PLAN  
WATER CAPACITY FUND PROJECTS  
2022-2026**

|  | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>2025</b>       | <b>2026</b>       |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>BALANCE FORWARD</b>                                 | 12,500,000        | 10,828,020        | 10,196,040        | 9,034,060         | 9,472,080         |
| <b>REVENUES:</b>                                       |                   |                   |                   |                   |                   |
| Water Capacity Fees                                    | 2,000,000         | 2,000,000         | 2,000,000         | 2,000,000         | 2,000,000         |
| Debt Proceeds  |                   |                   |                   |                   |                   |
| <b>TOTAL REVENUES</b>                                  | <b>14,500,000</b> | <b>12,828,020</b> | <b>12,196,040</b> | <b>11,034,060</b> | <b>11,472,080</b> |
|  |                   |                   |                   |                   |                   |
| <b>EXPENDITURES:</b>                                   |                   |                   |                   |                   |                   |
| <i>DEBT SERVICE</i>                                    |                   |                   |                   |                   |                   |
| Westside Trans Line (\$2,225,051, 25 yrs, 3.67%, 2036) | 136,750           | 136,750           | 136,750           | 136,750           | 136,750           |
| Penry Rd. Waterline (\$1,000,000, 25 yrs, 3.55%, 2037) | 62,976            | 62,976            | 62,976            | 62,976            | 62,976            |
| Kingman Hill Tower (\$3,545,000, 25 yrs, 4.51%, 2031)  | 211,228           | 211,228           | 211,228           | 211,228           | 211,228           |
| Plant Expansion (\$9,600,000, 25yrs, 3.23%, 2039)      | 551,026           | 551,026           | 551,026           | 551,026           | 551,026           |
|  |                   |                   |                   |                   |                   |
| <i>CAPITAL PROJECTS</i>                                |                   |                   |                   |                   |                   |
| Gleasonkamp Dam Breach & Bridge Imprvmt                | 350,000           |                   |                   |                   |                   |
| North Sawmill Watermain Extension                      | 1,100,000         |                   |                   |                   |                   |
| New Line Oversizing/Extension                          | 200,000           | 200,000           | 200,000           | 200,000           | 200,000           |
| Panhandle to US 42 Water Main                          | 570,000           | 570,000           |                   |                   |                   |
| Braumiller Rd 16" Water Main                           | 160,000           | 800,000           | 800,000           |                   |                   |
| US42 Watermain Extension                               |                   | 100,000           | 1,200,000         |                   |                   |
| South Industrial Loop Watermain                        |                   |                   |                   | 200,000           | 2,100,000         |
| Troy Rd Loop (Hills-Miller to Buttermilk Hill)         |                   |                   |                   | 200,000           |                   |
| St Rt 521 Extension (rural)                            |                   |                   |                   |                   | 150,000           |
| Byxbe Parkway Extension                                | 330,000           |                   |                   |                   |                   |
|  |                   |                   |                   |                   |                   |
| <b>TOTAL EXPENDITURES</b>                              | <b>3,671,980</b>  | <b>2,631,980</b>  | <b>3,161,980</b>  | <b>1,561,980</b>  | <b>3,411,980</b>  |

**CAPITAL IMPROVEMENT PLAN  
WASTEWATER FUND MAINTENANCE PROJECTS  
2022-2026**

|  | 2022             | 2023             | 2024             | 2025             | 2026           |
|--|------------------|------------------|------------------|------------------|----------------|
| <b>REVENUES:</b>                                       |                  |                  |                  |                  |                |
| Transfer from Wastewater Fund                          | 2,658,414        | 2,943,414        | 1,825,914        | 1,593,414        | 923,414        |
| <b>TOTAL REVENUES</b>                                  | <b>2,658,414</b> | <b>2,943,414</b> | <b>1,825,914</b> | <b>1,593,414</b> | <b>923,414</b> |
| <b>EXPENDITURES:</b>                                   |                  |                  |                  |                  |                |
| <i>DEBT SERVICE</i>                                    |                  |                  |                  |                  |                |
| Plant Rehabilitation (\$2,230,000 20 yrs. 3.59%, 2026) | 153,414          | 153,414          | 153,414          | 153,414          | 153,414        |
| <i>WASTEWATER TREATMENT PROJECTS</i>                   |                  |                  |                  |                  |                |
| Concrete Repairs - Walkways/Tanks                      | 70,000           | 70,000           | 70,000           | 70,000           | 70,000         |
| Cover Post Aeration Tanks                              |                  |                  | 250,000          |                  |                |
| Electrical Transformer/Cable Upgrades                  | 20,000           | 20,000           | 20,000           | 20,000           | 20,000         |
| EQ Basin Repairs                                       | 500,000          |                  |                  |                  |                |
| Influent Bar Screen Replacement                        |                  |                  |                  | 500,000          |                |
| Influent Pump Replacement                              | 75,000           |                  |                  |                  |                |
| Gravity Belt Thickener Replacement                     |                  |                  |                  |                  |                |
| MCC replacement  |                  | 300,000          |                  |                  |                |
| Odor Control System                                    |                  |                  | 750,000          |                  |                |
| Plant Maintenance                                      | 125,000          | 150,000          | 150,000          | 150,000          | 150,000        |
| PLC Upgrades   | 90,000           | 95,000           | 25,000           | 25,000           | 25,000         |
| Primary Settling Tanks - Concrete Repairs              |                  |                  |                  |                  |                |
| Septage Receiving Machine - Improvement                | 200,000          |                  |                  |                  |                |
| Final Settling Tanks - Repair/Replacement              | 700,000          |                  |                  |                  |                |
| Storm Pump Operation                                   | 150,000          |                  |                  |                  |                |
| UV Disinfection Replacement                            |                  | 1,500,000        |                  |                  |                |
| VFD Upgrade  | 75,000           | 75,000           | 75,000           | 75,000           | 75,000         |
| <i>WASTEWATER COLLECTION PROJECTS</i>                  |                  |                  |                  |                  |                |
| Large Meter Replacement                                |                  | 25,000           |                  | 25,000           |                |
| Inflow/Infiltration Remediation                        | 175,000          | 175,000          | 175,000          | 175,000          | 175,000        |
| Sanitary Sewer Replacement                             | 100,000          | 100,000          | 100,000          | 100,000          | 100,000        |
| Pump Station Repair/Upgrade                            | 25,000           |                  | 25,000           |                  | 30,000         |
| East William (Lake St. to Point)                       |                  |                  |                  | 300,000          |                |
| N Union Alley CIPP Lining                              |                  |                  |                  |                  | 50,000         |
| Shelbourne Forest CIPP Lining                          |                  | 280,000          |                  |                  |                |
| <i>EQUIPMENT REPLACEMENT</i>                           |                  |                  |                  |                  |                |
| Sludge Truck Wastewater Treatment & Trailers           | 200,000          |                  |                  |                  |                |
| One Ton Dump - Sewer Collection (1/2)                  |                  |                  | 32,500           |                  |                |
| Mini Excavator - Sewer Collection (1/2)                |                  |                  |                  |                  | 40,000         |
| Pickup Truck - Sewer Treatment-Admin.                  |                  |                  |                  |                  | 35,000         |
| <b>TOTAL EXPENDITURES</b>                              | <b>2,658,414</b> | <b>2,943,414</b> | <b>1,825,914</b> | <b>1,593,414</b> | <b>923,414</b> |

*PUBLIC WORKS LED PROJECTS*

|           |         |  |  |  |  |
|-----------|---------|--|--|--|--|
| The Point | 200,000 |  |  |  |  |
| E Central |         |  |  |  |  |

**CAPITAL IMPROVEMENT PLAN  
WASTEWATER CAPACITY FUND PROJECTS  
2022-2026**

|   | <b>2022</b>       | <b>2023</b>       | <b>2024</b>       | <b>2025</b>      | <b>2026</b>      |
|---|-------------------|-------------------|-------------------|------------------|------------------|
| <b>BALANCE FORWARD</b>                                | 7,000,000         | 6,785,295         | 7,271,390         | 4,903,885        | 5,287,880        |
| <b>REVENUES:</b>                                      |                   |                   |                   |                  |                  |
| Wastewater Capacity Fees                              | 2,000,000         | 2,000,000         | 2,000,000         | 2,000,000        | 2,000,000        |
| Sewer Fees Transfer - 2007,2008,2009                  | 2,003,212         | 2,011,455         | 1,718,976         | 1,727,268        | 1,737,608        |
| <b>TOTAL REVENUES</b>                                 | <b>11,003,212</b> | <b>10,796,750</b> | <b>10,990,366</b> | <b>8,631,153</b> | <b>9,025,488</b> |
|   |                   |                   |                   |                  |                  |
| <b>EXPENDITURES:</b>                                  |                   |                   |                   |                  |                  |
| <b>DEBT SERVICE</b>                                   |                   |                   |                   |                  |                  |
| Land Armstrong Rd. (\$2,915,000 10 yrs. 1.49%, 2023)  | 301,700           | 300,900           |                   |                  |                  |
| 23 North Sewer (\$1,000,000, 25 yrs, 4.51%, 2031)     | 59,115            | 59,684            | 59,325            | 58,518           | 59,430           |
| SE Highland Sewer (\$15,000,000, 25 yrs, 4.49%, 2037) | 825,400           | 824,600           | 828,200           | 826,700          | 824,200          |
| SE Highland Sewer (\$2,750,000, 20 yrs, 3.59%, 2026)  | 189,305           | 189,305           | 189,305           | 189,305          | 189,305          |
| Plant Expansion (\$20,882,000, 20 yrs, 3.59%, 2026)   | 1,642,397         | 1,650,871         | 1,659,651         | 1,668,750        | 1,678,178        |
|   |                   |                   |                   |                  |                  |
| <b>COLLECTION CAPACITY PROJECTS</b>                   |                   |                   |                   |                  |                  |
| Sewer Oversizing/Extension                            | 200,000           | 200,000           | 200,000           | 200,000          | 200,000          |
| US 42 Sewer Extension                                 |                   | 150,000           | 1,500,000         |                  |                  |
| North Sawmill Sewer Extension                         | 1,000,000         |                   |                   |                  |                  |
| Industrial South Sewer                                |                   |                   |                   | 200,000          | 2,300,000        |
| Slack Rd. Force Main Rerouting                        |                   | 150,000           | 1,500,000         |                  |                  |
| Bell Ave Sewer Capacity Improvements                  |                   |                   | 150,000           |                  |                  |
| London Rd Sewer Capacity Improvements                 |                   |                   |                   | 200,000          |                  |
|   |                   |                   |                   |                  |                  |
| <b>TOTAL EXPENDITURES</b>                             | <b>4,217,917</b>  | <b>3,525,360</b>  | <b>6,086,481</b>  | <b>3,343,273</b> | <b>5,251,113</b> |

**CAPITAL IMPROVEMENT PLAN  
REFUSE EQUIPMENT  
2022-2026**

|                               | <b>2022</b>    | <b>2023</b>      | <b>2024</b>    | <b>2025</b>    | <b>2026</b> |
|-------------------------------|----------------|------------------|----------------|----------------|-------------|
| <b>REVENUES:</b>              |                |                  |                |                |             |
| DKMM Grant                    | 50,000         |                  |                |                |             |
| Refuse Fees                   | 807,000        | 1,417,000        | 407,000        | 427,500        | -           |
| <b>TOTAL REVENUES</b>         | <b>857,000</b> | <b>1,417,000</b> | <b>407,000</b> | <b>427,500</b> | <b>-</b>    |
|                               |                |                  |                |                |             |
| <b>EXPENDITURES:</b>          |                |                  |                |                |             |
| Pick up Trucks (4WD w/plow)   |                |                  |                | 42,500         |             |
| Pickup Truck 2WD              |                |                  | 40,000         |                |             |
| Automated Sideload (Refuse)   | 333,000        |                  | 367,000        | 385,000        |             |
| Sideload (Recycling)          | 283,000        |                  |                |                |             |
| Rear Load (Commercial)        | 191,000        |                  |                |                |             |
| Automated Sideload (Refuse)   |                | 350,000          |                |                |             |
| Sideload (Recycling)          |                | 297,000          |                |                |             |
| Rear Load ( 10 CY Commercial) |                | 110,000          |                |                |             |
| 64 Gallon Recycling Tip Carts | 50,000         | 660,000          |                |                |             |
| <b>TOTAL EXPENDITURES</b>     | <b>857,000</b> | <b>1,417,000</b> | <b>407,000</b> | <b>427,500</b> | <b>-</b>    |

**CAPITAL IMPROVEMENT PLAN  
EQUIPMENT  
2022-2026**

|  | 2022           | 2023             | 2024           | 2025           | 2026           |
|--|----------------|------------------|----------------|----------------|----------------|
| <b>REVENUES:</b>                         |                |                  |                |                |                |
| Storm Funds                              |                | 280,000          |                |                |                |
| Golf Course Funds                        | 7,000          | 33,000           | 46,000         | 63,000         | 104,000        |
| <b><i>CIP Allocation (pg.1)</i></b>      | <b>388,000</b> | <b>1,821,000</b> | <b>759,000</b> | <b>737,500</b> | <b>740,000</b> |
| <b>TOTAL REVENUES</b>                    | <b>388,000</b> | <b>1,821,000</b> | <b>759,000</b> | <b>737,500</b> | <b>740,000</b> |
|  |                |                  |                |                |                |
| <b>EXPENDITURES:</b>                     |                |                  |                |                |                |
| <b>PARKS</b>                             |                |                  |                |                |                |
| 7- Zero Turn Mowers                      | 16,000         | 16,500           | 17,000         | 17,500         | 18,000         |
| Ford F350 w/ Dump Bed and Chipper Box    | -              | 65,000           |                |                |                |
| 3/4 Ton Pick- Up Truck w/ Plow           |                | 41,000           |                |                |                |
| 1 Ton Pick- Up Truck w/ Dump Bed         |                |                  | 66,000         |                |                |
| Skid Steer                               |                |                  |                | 63,000         |                |
| John Deere 5310 Tractor                  |                |                  |                |                | 47,000         |
| Single Axle Dump Truck w/ Plow           |                | 200,000          |                |                |                |
|  |                |                  |                |                |                |
| <b>HIDDEN VALLEY GOLF COURSE</b>         |                |                  |                |                |                |
| Boom Sprayer                             | 7,000          |                  |                |                |                |
| Zero Turn Mower                          |                |                  | 12,000         |                |                |
| Fairway Mower                            |                |                  |                | 63,000         |                |
| Greens Mower                             |                | 33,000           |                |                |                |
| Fringe/ Tee Box Mower                    |                |                  | 34,000         |                |                |
| Golf Carts (20)                          |                |                  |                |                | 104,000        |
|  |                |                  |                |                |                |
| <b>OAK GROVE CEMETERY</b>                |                |                  |                |                |                |
| Gator 4x4                                |                | 15,000           | 16,000         |                |                |
| 2- Zero Turn Mowers                      |                | 17,500           |                | 18,500         |                |
| Ford F350 W/ Dump Bed                    |                |                  |                |                | 47,000         |
|  |                |                  |                |                |                |
| <b>POLICE DEPARTMENT</b>                 |                |                  |                |                |                |
| Cruiser Replacement                      | 255,000        | 250,000          | 255,000        | 260,000        | 265,000        |
| Unmarked Vehicle Replacement             | 42,000         | 45,000           | 47,000         | 49,000         | 52,000         |
|  |                |                  |                |                |                |
| <b>FLEET MAINTENANCE</b>                 |                |                  |                |                |                |
| PendPak Truck Lifts                      | -              | 49,500           |                |                |                |
| Service Truck                            | 75,000         |                  |                |                |                |
|  |                |                  |                |                |                |
| <b>STREETS</b>                           |                |                  |                |                |                |
| Pickup Trucks (4WD w/plow)               |                |                  |                | 42,500         | 91,000         |
| Single Axle Dump w/ Plow & Salt Controls |                | 390,000          | 205,000        | 210,000        | 220,000        |
| Backhoe                                  |                | 100,000          |                |                |                |
| Street Sweeper                           |                | 280,000          |                |                |                |

**CAPITAL IMPROVEMENT PLAN  
EQUIPMENT  
2022-2026**

|   | <b>2022</b>    | <b>2023</b>      | <b>2024</b>    | <b>2025</b>    | <b>2026</b>    |
|---|----------------|------------------|----------------|----------------|----------------|
| Asphalt Paver                           |                | 190,000          |                |                |                |
| Coring Machine w/ Trailer & Attachments |                | 34,000           |                |                |                |
|   |                |                  |                |                |                |
| <i>TRAFFIC</i>                          |                |                  |                |                |                |
| Pickup Trucks 2WD                       |                |                  | 67,000         | 42,000         |                |
|   |                |                  |                |                |                |
| <i>ENGINEERING</i>                      |                |                  |                |                |                |
| Pickup Trucks                           |                | 77,500           | 41,000         |                |                |
| 5 Passenger SUV                         |                |                  |                | 35,000         |                |
|   |                |                  |                |                |                |
| <i>FACILITIES</i>                       |                |                  |                |                |                |
| Van/Truck (Hybrid)                      | -              | 50,000           |                |                |                |
| Van                                     |                |                  | 45,000         |                |                |
|   |                |                  |                |                |                |
| <i>PLANNING</i>                         |                |                  |                |                |                |
| New PD Crusiers in lieu of new vehicles |                |                  |                |                |                |
|   |                |                  |                |                |                |
| <b>TOTAL EXPENDITURES</b>               | <b>395,000</b> | <b>1,854,000</b> | <b>805,000</b> | <b>800,500</b> | <b>844,000</b> |

**2022 Capital Projects to Budget**

| <b>Department</b>            | <b>Project</b>                                   | <b>2022 Amount</b> | <b>Org</b> | <b>Object</b> | <b>Project</b> |
|------------------------------|--|--------------------|------------|---------------|----------------|
| Police                       | Cruiser Video Replacement                        | \$ 47,484          | 41013500   | 550300        | PD001          |
| Police                       | Equipment Replacements                           | \$ 297,000         | 44013500   | 550320        |                |
| Parks                        | Playground Equipment                             | \$ 83,000          | 41012000   | 550300        | PK002          |
| Parks                        | Field & Court Improvements                       | \$ 33,000          | 41012300   | 550300        | PK007          |
| Pool                         | Pool Improvements                                | \$ 313,100         | 41012500   | 550300        | PK008          |
| Parks                        | Mingo 3 Season Improvements                      | \$ 18,000          | 41012000   | 550300        | PK003          |
| Parks                        | Signage  | \$ 50,000          | 23323300   | 550300        | PK003          |
| Cemetery                     | Landscaping                                      | \$ 10,000          | 21212600   | 534030        |                |
| Facilities                   | City Hall Improvements                           | \$ 160,000         | 41016800   | 550310        | BCH01          |
| Facilities                   | Justice Center Improvements                      | \$ 415,000         | 41016800   | 550310        | BJC01          |
| Parks                        | Mingo Rec Center Improvements                    | \$ 5,000           | 41016800   | 550310        | BMG01          |
| Streets Maintenance & Repair | 2022 OPWC Project                                | \$ 550,000         | 41241200   | 550300        | OPW22          |
| Streets Maintenance & Repair | 2022 OPWC Project                                | \$ 125,000         | 20016200   | 550300        | OPW22          |
| Streets Maintenance & Repair | 2022 OPWC Project                                | \$ 325,000         | 20220200   | 550300        | OPW22          |
| Streets Maintenance & Repair | US23 & Hull Intersection Modifications           | \$ 385,000         | 41016200   | 550300        | ST008          |
| Streets Maintenance & Repair | Curtis Street RR Improvements                    | \$ 50,000          | 70570500   | 550300        | CRTIS          |
| Streets Maintenance & Repair | Glenn Pkwy - Berlin to Curve Alignment/RR Review | \$ 90,000          | 23623600   | 523100        |                |
| Streets Maintenance & Repair | Delaware Community Plaza - Hwy Easement Acq      | \$ 25,000          | 41016200   | 550300        |                |
| Streets Maintenance & Repair | Delaware County - Paving Reimbursement           | \$ 100,000         | 41016200   | 550300        | ST001          |
| Streets Maintenance & Repair | Construction Inspection & Engineering            | \$ 50,000          | 20016200   | 550300        | ST006          |
| Streets Maintenance & Repair | Bridge Maintenance Program Development           | \$ 150,000         | 20016200   | 550300        | ST014          |
| Streets Maintenance & Repair | ODOT US23 Bridge Repairs                         | \$ 325,000         | 20016200   | 550300        | ST009          |
| Streets Maintenance & Repair | Pedestrian Safety                                | \$ 180,000         | 20220200   | 550300        | ST007          |
| Streets Maintenance & Repair | Urban Resurfacing - Reimbursable                 | \$ 130,000         | 41016200   | 550300        | ST001          |
| Streets Maintenance & Repair | Urban Resurfacing                                | \$ 180,000         | 20120100   | 550300        | ST001          |
| Streets Maintenance & Repair | Urban Resurfacing                                | \$ 165,000         | 20220200   | 550300        | ST001          |
| Parks                        | South Community Park Land Acquisition            | \$ 1,500,000       | 49112000   | 550300        | PK005          |
| Parks                        | Unity Park Expansion                             | \$ 50,000          | 49112000   | 550300        | PK009          |
| Parks                        | Delaware Run Greenway - Blue Limestone - Eliz St | \$ 250,000         | 49112000   | 550300        | TL005          |
| Parks                        | Olentangy River Walk                             | \$ 50,000          | 49112000   | 550300        | TL004          |
| Parks                        | Mingo Trail US23 - Cottswold to 315              | \$ 50,000          | 49112000   | 550300        | TL006          |
| Streets Maintenance & Repair | Construction                                     | \$ 7,589,674       | 41541500   | 550300        | POINT          |
| Streets Maintenance & Repair | Construction - Storm                             | \$ 600,000         | 52419400   | 550300        | POINT          |
| Streets Maintenance & Repair | Construction - Water                             | \$ 400,000         | 53118400   | 550300        | POINT          |
| Streets Maintenance & Repair | Construction - Wastewater                        | \$ 200,000         | 54119000   | 550300        | POINT          |
| Parks                        | Equipment Replacements                           | \$ 16,000          | 44012000   | 550320        |                |
| Golf Course                  | Equipment Replacements                           | \$ 7,000           | 50113200   | 550320        |                |
| Fleet                        | Service Truck                                    | \$ 75,000          | 44017200   | 550320        |                |
| Fleet                        | Equipment Replacements                           | \$ 46,000          | 60117200   | 550300        |                |
| Stormwater                   | Storm Sewer Repair                               | \$ 125,000         | 52419400   | 550300        | SW012          |
| Stormwater                   | I&I Remediation                                  | \$ 100,000         | 52419400   | 550300        | SW001          |
| Stormwater                   | Vernon Avenue Ditch Cleaning                     | \$ 135,000         | 52419400   | 550300        | SW014          |
| Water Treatment              | Plant Maintenance                                | \$ 100,000         | 53118200   | 550310        | WT003          |
| Water Treatment              | Nano-Filtration Membrane Replacement             | \$ 675,000         | 53118200   | 550310        | WT003          |
| Water Treatment              | Plant Dehumidification Equipment                 | \$ 250,000         | 53118200   | 550310        | WT003          |
| Water Treatment              | West Lagoon Valving                              | \$ 60,000          | 53118200   | 550300        | WT023          |
| Water Distribution           | Large Meter Replacement                          | \$ 25,000          | 53118400   | 550300        | WT006          |
| Water Distribution           | Small Main/Fire Flow Improvement                 | \$ 135,000         | 53118400   | 550300        | WT005          |
| Water Distribution           | S. Franklin St Waterline Replacement             | \$ 190,000         | 53118400   | 550300        | WT021          |
| Water Distribution           | Water Distribution - Equipment Replacement       | \$ 105,000         | 53118400   | 550320        |                |
| Water Capacity               | Gleasonkamp Dam Breach & Bridge Imprv            | \$ 350,000         | 53618400   | 550300        | WT018          |
| Water Capacity               | North Sawmill Watermain Extension                | \$ 1,100,000       | 53618400   | 550300        | NSWML          |



**2022 Capital Projects to Budget**

|                       |                                       |              |          |        |       |
|-----------------------|---------------------------------------|--------------|----------|--------|-------|
| Water Capacity        | New Line Oversizing/Extension         | \$ 200,000   | 53618400 | 550300 | WT007 |
| Water Capacity        | Panhandle to US 42 Water Main         | \$ 1,140,000 | 53618400 | 550300 | WT013 |
| Water Capacity        | Braumillier Rd 16" Water Main         | \$ 160,000   | 53618400 | 550300 | WT022 |
| Water Capacity        | Byxbe Parkway Extension               | \$ 330,000   | 53618400 | 550300 | BYXBE |
| Wastewater Treatment  | Concrete Repairs - Walkways/Tanks     | \$ 70,000    | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Electrical Transformer/Cable Upgrades | \$ 20,000    | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | EQ Basin Repairs                      | \$ 500,000   | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Influent Pump Replacement             | \$ 75,000    | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Plant Maintenance                     | \$ 125,000   | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | PLC Upgrades                          | \$ 90,000    | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Septage Receiving Machine             | \$ 200,000   | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Final Settling Tanks                  | \$ 700,000   | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | Storm Pump Operation                  | \$ 150,000   | 54118800 | 550310 | WW003 |
| Wastewater Treatment  | VFD Upgrade                           | \$ 75,000    | 54118800 | 550310 | WW003 |
| Wastewater Collection | I&I Remediation                       | \$ 175,000   | 54119000 | 550300 | WW001 |
| Wastewater Collection | Sanitary Sewer Replacement            | \$ 100,000   | 54119000 | 550300 | WW005 |
| Wastewater Collection | Pump Station Repair/Upgrade           | \$ 25,000    | 54119000 | 550300 | WW017 |
| Wastewater Collection | Equipment Replacements                | \$ 200,000   | 54119000 | 550320 |       |
| Wastewater Capacity   | Sewer Oversizing/Extension            | \$ 200,000   | 54619000 | 550300 | WW006 |
| Wastewater Capacity   | North Sawmill Sewer Extension         | \$ 1,000,000 | 54619000 | 550300 | NSWML |
| Wastewater Capacity   | Belt Filter Press - Add Capacity      | \$ 750,000   | 54618800 | 550310 | WW002 |

## STRATEGIC WORKPLACE PLAN

### 2022 BUDGET

A strategic workforce plan (SWP) is a continual process used to align the needs and priorities of the City with those of its workforce to ensure it can meet the residents' needs through the core values. The City updates the SWP on an annual basis and forecasts the ability to meet its future needs.

| Department/<br>Division     | 2017         |    | 2018         |     | 2019         |     | 2020         |    | 2021         |    | 2022         |    | 2023         |    | 2024         |    | 2025         |    | 2026         |    | 2027         |    |
|-----------------------------|--------------|----|--------------|-----|--------------|-----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|--------------|----|
|                             | FT           | PT | FT           | PT  | FT           | PT  | FT           | PT | FT           | PT | FT           | PT | FT           | PT | FT           | PT | FT           | PT | FT           | PT | FT           | PT |
| City Council                | 1            | 7  | 1            | 7   | 1            | 7   | 1            | 7  | 1            | 7  | 1            | 7  | 1            | 7  | 1            | 7  | 1            | 7  | 1            | 7  | 1            | 7  |
| City Manager                | 4            | 0  | 4            | 0   | 5            | 1   | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  |
| Administrative Services     | 2            | 1  | 2            | 1   | 2            | 1   | 2            | 1  | 2            | 1  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  |
| Economic Development        | 2            | 0  | 2            | 0   | 2            | 0   | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  |
| Legal Affairs/Prosecutor    | 7            | 1  | 7            | 1   | 7            | 2   | 8            | 2  | 8            | 2  | 8            | 2  | 8            | 2  | 8            | 2  | 8            | 2  | 8            | 2  | 8            | 2  |
| Finance                     | 12           | 3  | 12           | 3   | 12           | 4   | 12           | 4  | 12           | 4  | 13           | 3  | 13           | 3  | 13           | 3  | 13           | 3  | 13           | 3  | 13           | 3  |
| Police                      | 61           | 4  | 61           | 4   | 63           | 4   | 67           | 3  | 67           | 3  | 69           | 3  | 69           | 3  | 69           | 3  | 69           | 3  | 69           | 3  | 69           | 3  |
| Planning                    | 10           | 1  | 10           | 1   | 10           | 1   | 13           | 0  | 13           | 0  | 13           | 0  | 13           | 0  | 13           | 0  | 13           | 0  | 13           | 0  | 13           | 0  |
| Engineering                 | 8            | 0  | 9            | 0   | 9            | 0   | 9            | 0  | 10           | 0  | 10           | 0  | 10           | 0  | 10           | 0  | 10           | 0  | 10           | 0  | 10           | 0  |
| Buildings/Grounds           | 2            | 0  | 2            | 0   | 2            | 0   | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  | 2            | 0  |
| Public Works Administration | 6            | 0  | 6            | 0   | 6            | 0   | 6            | 0  | 5            | 0  | 5            | 0  | 5            | 0  | 5            | 0  | 5            | 0  | 5            | 0  | 5            | 0  |
| Public Works Streets        | 8            | 0  | 8            | 0   | 8            | 0   | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  |
| Public Works Traffic        | 4            | 0  | 4            | 0   | 4            | 0   | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  |
| Cemetery                    | 2            | 1  | 2            | 1   | 2            | 1   | 2            | 1  | 2            | 1  | 2            | 1  | 2            | 1  | 2            | 1  | 2            | 1  | 2            | 1  | 2            | 1  |
| Parks and Natural Resources | 8            | 2  | 8            | 2   | 9            | 2   | 10           | 2  | 12           | 4  | 12           | 4  | 12           | 4  | 12           | 4  | 12           | 4  | 12           | 4  | 12           | 4  |
| Storm Sewer                 | 3            | 0  | 3            | 0   | 3            | 0   | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  |
| Fire EMS                    | 61           | 19 | 66           | 6.5 | 66           | 6.5 | 72           | 5  | 72           | 5  | 78           | 5  | 78           | 5  | 78           | 5  | 78           | 5  | 78           | 5  | 78           | 5  |
| Airport                     | 2            | 1  | 2            | 1   | 2            | 1   | 2            | 1  | 2            | 1  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  |
| Golf Course                 | 1            | 0  | 1            | 0   | 0            | 0   | 0            | 0  | 0            | 0  | 0            | 0  | 0            | 0  | 0            | 0  | 0            | 0  | 0            | 0  | 0            | 0  |
| Water Administration        | 3            | 0  | 3            | 0   | 3            | 0   | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  |
| Water Treatment Plant       | 8            | 0  | 8            | 0   | 8            | 0   | 8            | 0  | 8            | 0  | 8            | 0  | 8            | 0  | 8            | 0  | 8            | 0  | 8            | 0  | 8            | 0  |
| Water Distribution          | 7            | 0  | 7            | 0   | 7            | 0   | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  |
| Wastewater Administration   | 2            | 0  | 2            | 0   | 2            | 0   | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  | 3            | 0  |
| Wastewater Treatment        | 9            | 0  | 9            | 0   | 9            | 0   | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  |
| Wastewater Collection       | 4            | 0  | 4            | 0   | 4            | 0   | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  |
| Refuse                      | 9            | 0  | 9            | 0   | 9            | 0   | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  | 9            | 0  |
| Recycling                   | 6            | 0  | 6            | 0   | 6            | 0   | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  | 6            | 0  |
| Garage                      | 4            | 0  | 4            | 0   | 4            | 0   | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  | 4            | 0  |
| Information Technology      | 6            | 0  | 6            | 0   | 6            | 0   | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  | 7            | 0  |
| Municipal Court             | 33           | 5  | 36           | 5   | 35           | 6   | 35           | 6  | 35           | 6  | 35           | 6  | 35           | 6  | 35           | 6  | 35           | 6  | 35           | 6  | 35           | 6  |
| <b>Total</b>                | <b>295.0</b> |    | <b>304.0</b> |     | <b>306.0</b> |     | <b>325.0</b> |    | <b>327.0</b> |    | <b>339.0</b> |    | <b>339.0</b> |    | <b>339.0</b> |    | <b>339.0</b> |    | <b>339.0</b> |    | <b>339.0</b> |    |

\*\* Does not include seasonal employees

|          |
|----------|
| Increase |
| Decrease |

\*Changes in personnel are described in detail in each department's narrative

# FUND BALANCES SUMMARY

As the City of Delaware uses a cash basis of budgeting, the ending fund balance is defined as the ending cash balance for each fund. Furthermore, a row is listed with the unencumbered fund balance which is defined as the ending cash balance less any encumbrances.

Below is a breakdown of funds anticipating an increase or decrease of 10% or more ending year fund balance by December 31, 2022.

## FIRE/EMS

There is a projected decline of 52.7% in the Fire/EMS Fund in 2022. This is due to several large capital expenditures planned in the coming year. The capital plan may need to be adjusted in future years to preserve cash flow.

## WATER

The Water Fund is expected to reduce its fund balance by 59.7% in 2022. The decline in fund balance can be attributed to an aggressive capital plan for the next five years. Should all work be completed each year, the City may need to recommend the adoption of fee increases to the water enterprise system.

## STORMWATER

The projected 11.1% decline in the Stormwater Fund is due to large capital expenditures in the coming years. The stormwater fee will continue to be evaluated during each budget cycle and recommendations for fee adjustments will be made over the next several years.

## REFUSE

The 66.1% decline in the projected ending cash balance for the Refuse Fund by the end of 2022 is attributed to the purchase of equipment. With lead times on purchasing refuse equipment taking upwards of 18 months, funds are appropriated each year in case the equipment becomes available for purchase and delivery. However, with the projected negative cash balance in the fund for the 2022 fiscal year, City administration will be pursuing multi-year rate increases through City Council to sustain the operating and capital costs for this enterprise operation.

## WASTEWATER

The 16.8% decline in the projected ending cash balance for the Wastewater Fund by the end of 2021 is attributed to the variance in actual expenditures for 2020 as compared to the adopted budget for 2021 which equals \$701,858. As the 2020 adopted budget is \$325,476, or 4.4% less than the 2021 adopted budget, it can be expected that a similar savings in actual expenditures for the 2021 fiscal year will re-occur thereby reducing this percent decline in the ending fund balance.

## REFUSE

The 99.9% decline in the projected ending cash balance for the Refuse Fund by the end of 2021 is attributed to the variance in actual expenditures for 2020 as compared to the adopted budget for 2021 which equals \$841,286. As the 2020 adopted budget is \$255,011, or 5.6% less than the 2021 adopted budget, it can be expected that a similar

savings in actual expenditures for the 2021 fiscal year will re-occur thereby reducing this percent decline in the ending fund balance. As with the other enterprise funds, fees are evaluated, and recommendations made annually to preserve cash flows.

## SPECIAL REVENUE FUNDS

Special Revenue Funds are decreasing overall by 28.2%. This is in large part due to internal changes in the way fund balances are used. Current finance administration believes in using fund balances of special revenue funds for capital projects and preserving and utilizing General Fund cash balance for major issues. This is a shift from the prior finance administration which preferred to preserve special revenue fund balances for major issues and subsidize projects from the General Fund.

## CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds are showing a decrease of 26.3%. This is predominately due to The Point project. Total project cost is over \$30 million and years of saving and grants will be utilized as construction on this major project for the City begins.

**2022**  
**Revenues, Expenditures and Fund Balances - All Funds**

| Fund                                    | Unencumbered<br>Fund Balance<br>January 1, 2022 | 2022<br>Budgeted<br>Revenues | 2022<br>Budgeted<br>Expenditures | Projected<br>Fund Balance<br>December 31, 2022 |
|---|---|------------------------------|----------------------------------|--|
| <b><u>OPERATING FUNDS</u></b>           |   |                              |                                  |  |
| GENERAL                                 | 8,036,534                                       | 29,233,920                   | 29,347,232                       | 7,923,222                                      |
| STREET MAINT & REPAIR                   | 0   | 4,602,439                    | 4,602,439                        | 0  |
| PARKS & RECREATION                      | 240   | 2,581,522                    | 2,577,056                        | 4,706  |
| CEMETERY                                | 42,812  | 277,449                      | 320,260                          | 1  |
| AIRPORT OPERATIONS                      | 209,631   | 1,041,771                    | 1,192,401                        | 59,001   |
| FIRE/EMS INCOME TAX                     | 6,734,132                                       | 13,547,665                   | 17,099,392                       | 3,182,405                                      |
| MUNICIPAL COURT                         | 1,385,698                                       | 2,970,960                    | 3,408,997                        | 947,661  |
| GOLF COURSE                             | 202,830   | 240,000                      | 224,166                          | 218,664  |
| STORMWATER                              | 854,571   | 1,547,902                    | 1,642,968                        | 759,505  |
| WATER                                   | 2,743,162                                       | 5,987,500                    | 7,624,986                        | 1,105,676                                      |
| WASTEWATER                              | 7,150,430                                       | 7,452,789                    | 8,020,915                        | 6,582,304                                      |
| REFUSE                                  | 708,637   | 4,235,212                    | 4,703,961                        | 239,888  |
| GARAGE ROTARY                           | 0   | 950,915                      | 950,914                          | 1  |
| INFORMATION TECHNOLOGY ROTARY           | 31  | 1,796,376                    | 1,796,376                        | 31   |
| <b>TOTAL OPERATING FUNDS</b>            | <b>28,068,708</b>                               | <b>76,466,420</b>            | <b>83,512,063</b>                | <b>21,023,065</b>                              |
| <b><u>CAPITAL IMPROVEMENT FUNDS</u></b> |   |                              |                                  |  |
| STATE HIGHWAY IMPROVEMENT               | 61,295  | 167,000                      | 180,000                          | 48,295   |
| LICENSE FEE                             | 345,237   | 626,250                      | 670,000                          | 301,487  |
| AIRPORT TIF                             | 151,384   | 24,884                       | 0                                | 176,268  |
| GLENN ROAD BRIDGE TIF                   | 2,940,322                                       | 1,635,870                    | 1,668,276                        | 2,907,916                                      |
| PARK EXACTION FEE                       | 79,629  | 0                            | 73,000                           | 6,629  |
| CAPITAL IMPROVEMENT                     | 328,883   | 4,400,230                    | 4,722,945                        | 6,168  |
| OPWC PROJECTS                           | 0   | 1,000,000                    | 1,000,000                        | 0  |
| POINT PROJECT                           | 5,898   | 7,586,662                    | 7,589,674                        | 2,886  |
| FAA AIRPORT GRANTS                      | 92,741  | 615,000                      | 615,000                          | 92,741   |
| EQUIPMENT REPLACEMENT                   | 0   | 388,000                      | 388,000                          | 0  |
| PARK IMPACT FEE                         | 2,345,037                                       | 451,000                      | 1,905,000                        | 891,037  |
| POLICE IMPACT FEE                       | 452,923   | 100,100                      | 134,191                          | 418,832  |
| FIRE IMPACT FEE                         | 798,552   | 150,100                      | 5,000                            | 943,652  |
| MUNICIPAL IMPACT FEE                    | 628,611   | 240,100                      | 81,638                           | 787,073  |
| GLENN ROAD SOUTH                        | 1,955,172                                       | 805,819                      | 797,050                          | 1,963,941                                      |
| GLENN ROAD NORTH                        | 267,867   | 140,000                      | 178,295                          | 229,572  |
| TERRA ALTA NCA                          | 0   | 0                            | 0                                | 0  |
| STORMWATER PROJECTS                     | 0   | 960,000                      | 960,000                          | 0  |
| WATER MAINTENANCE CIP                   | 96  | 3,451,227                    | 3,400,729                        | 50,594   |
| WATER CAPACITY FEE CIP                  | 12,767,091                                      | 2,500,000                    | 5,881,011                        | 9,386,080                                      |
| WASTEWATER MAINTENANCE CIP              | 2,171,521                                       | 1,586,410                    | 3,757,930                        | 1  |
| WASTEWATER CAPACITY FEE CIP             | 7,714,831                                       | 3,642,398                    | 4,368,298                        | 6,988,931                                      |
| SE HIGHLAND SEWER                       | 202,735   | 850,000                      | 834,600                          | 218,135  |
| <b>TOTAL CAPITAL IMP. FUNDS</b>         | <b>33,309,825</b>                               | <b>31,321,050</b>            | <b>39,210,637</b>                | <b>25,420,239</b>                              |
| <b><u>DEBT SERVICE FUNDS</u></b>        |   |                              |                                  |  |
| GENERAL BOND RETIREMENT                 | 33  | 1,948,717                    | 1,948,618                        | 132  |
| PARK IMPROVEMENT BOND                   | 0   | 2,315,750                    | 2,315,750                        | 0  |
| SE HIGHLAND SEWER BOND                  | 0   | 824,600                      | 824,600                          | 0  |
| <b>TOTAL DEBT SERVICE FUNDS</b>         | <b>33</b>                                       | <b>5,089,067</b>             | <b>5,088,968</b>                 | <b>132</b>                                     |

**2022**  
**Revenues, Expenditures and Fund Balances - All Funds**

| Fund                                      | Unencumbered<br>Fund Balance<br>January 1, 2022 | 2022<br>Budgeted<br>Revenues | 2022<br>Budgeted<br>Expenditures | Projected<br>Fund Balance<br>December 31, 2022 |
|---|---|------------------------------|----------------------------------|--|
| <b><u>SPECIAL REVENUE FUNDS</u></b>       |   |                              |                                  |  |
| PERFORMANCE BOND                          | 988,440   | 500,000                      | 1,448,047                        | 40,393   |
| TREE                                      | 351,727   | 50,000                       | 65,000                           | 336,727  |
| AIRPORT 2000 T-HANGAR                     | 204,989   | 105,400                      | 94,811                           | 215,578  |
| RECREATION FACILITIES TAX                 | 4,920,634                                       | 2,557,031                    | 2,696,780                        | 4,780,885                                      |
| SKYCLIMBER/V&P HYDRAULICS TIF             | 0   | 44,104                       | 44,104                           | 0  |
| MILL RUN TIF                              | 0   | 145,000                      | 145,000                          | 0  |
| WINTERBOURNE TIF                          | 0   | 0                            | 0                                | 0  |
| IDIAM                                     | 58,464  | 35,000                       | 35,000                           | 58,464   |
| DRUG ENFORCEMENT                          | 53,261  | 2,625                        | 52,888                           | 2,998  |
| INDIGENT ALCOHOL TREATMENT                | 669,288   | 60,000                       | 125,000                          | 604,288  |
| OMVI ENFORCE/EDUCATION                    | 6,980   | 1,500                        | 6,730                            | 1,750  |
| POLICE JUDGEMENT                          | 59,430  | 15,000                       | 60,218                           | 14,212   |
| POLICE FEDERAL JUDGEMENT                  | 6,527   | 11,000                       | 9,775                            | 7,752  |
| POLICE TREASURY SEIZURES                  | 8,839   | 10,000                       | 4,626                            | 14,213   |
| COMPUTER LEGAL RESEARCH                   | 755,627   | 187,000                      | 474,500                          | 468,127  |
| COURT SPECIAL PROJECTS                    | 584,059   | 190,000                      | 557,500                          | 216,559  |
| PROBATION SERVICES                        | 971,067   | 350,000                      | 320,000                          | 1,001,067                                      |
| POLICE/FIRE DISABILITY                    | 355   | 687,222                      | 687,222                          | 355  |
| COMMUNITY PROMOTIONS                      | 23,534  | 90,000                       | 107,000                          | 6,534  |
| FEMA GRANT                                | 0   | 0                            | 0                                | 0  |
| CORONAVIRUS RELIEF GRANT                  | 0   | 0                            | 0                                | 0  |
| LOCAL FISCAL RECOVERY GRANT [ARPA]        | 2,162,219                                       | 2,162,222                    | 4,324,440                        | 1  |
| CDBG GRANT                                | 0   | 13,000                       | 13,000                           | 0  |
| REVOLVING LOAN                            | 228,826   | 59,894                       | 115,000                          | 173,720  |
| PARKING LOTS                              | 52,451  | 44,075                       | 47,050                           | 49,476   |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>        | <b>12,106,717</b>                               | <b>7,320,073</b>             | <b>11,433,691</b>                | <b>7,993,099</b>                               |
| <b><u>FIDUCIARY AND RESERVE FUNDS</u></b> |   |                              |                                  |  |
| WATER UTILITY RESERVE                     | 2,000,000                                       | 0                            | 0                                | 2,000,000                                      |
| WATER CUSTOMER DEPOSIT                    | 114,053   | 45,000                       | 45,000                           | 114,053  |
| SEWER UTILITY RESERVE                     | 2,000,000                                       | 0                            | 0                                | 2,000,000                                      |
| FIRE DONATION                             | 1,283   | 0                            | 0                                | 1,283  |
| PARK DONATION                             | 7,749   | 0                            | 0                                | 7,749  |
| POLICE DONATION                           | 10,620  | 1,000                        | 10,618                           | 1,002  |
| MAYORS DONATION                           | 2,035   | 1,200                        | 1,200                            | 2,035  |
| PROJECT TRUST                             | 1,264,647                                       | 92,500                       | 50,000                           | 1,307,147                                      |
| UNCLAIMED FUNDS                           | 170,230   | 20,000                       | 6,250                            | 183,980  |
| DEVELOPMENT RESERVE                       | 752,793   | 75,000                       | 185,000                          | 642,793  |
| GENERAL RESERVE                           | 1,288,864                                       | 75,000                       | 1,022,948                        | 340,916  |
| RETAINAGE                                 | 0   | 250,000                      | 250,000                          | 0  |
| JEDD INCOME TAX                           | 107,361   | 585,095                      | 585,700                          | 106,756  |
| JEDD II INCOME TAX                        | 0   | 200,000                      | 200,000                          | 0  |
| CEMETERY PERPETUAL CARE                   | 36,180  | 50                           | 2,000                            | 34,230   |
| STATE PATROL TRANSFER                     | 0   | 75,000                       | 75,000                           | 0  |
| STATE BUILDING PERMIT FEE                 | 1,858   | 18,000                       | 18,000                           | 1,858  |
| <b>TOTAL TRUST AND RESERVE FUNDS</b>      | <b>7,757,673</b>                                | <b>1,437,845</b>             | <b>2,451,716</b>                 | <b>6,743,802</b>                               |
| <b><u>INTERNAL SERVICE FUNDS</u></b>      |   |                              |                                  |  |
| SELF INSURANCE                            | 498,143   | 9,482,922                    | 9,942,389                        | 38,676   |
| WORKERS COMPENSATION                      | 3,111,140                                       | 25,000                       | 659,000                          | 2,477,140                                      |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>       | <b>3,609,283</b>                                | <b>9,507,922</b>             | <b>10,601,389</b>                | <b>2,515,816</b>                               |
| <b>TOTAL ALL FUNDS</b>                    | <b>84,852,239</b>                               | <b>131,142,377</b>           | <b>152,298,464</b>               | <b>63,696,152</b>                              |

**2022**

**Revenues, Expenditures and Fund Balances - All Funds**

| <b>Fund</b>                             | <b>Beginning<br/>Balance</b> | <b>Encumbrances</b> | <b>Unencumbered<br/>Fund Balance<br/>January 1, 2022</b> | <b>2022<br/>Budgeted<br/>Revenues</b> | <b>2022<br/>Budgeted<br/>Expenditures</b> | <b>Projected<br/>Fund Balance<br/>December 31, 2022</b> |
|---|------------------------------|---------------------|--|---------------------------------------|---|---|
| <b><u>GENERAL FUNDS</u></b>             |                              |                     |  |                                       |   |   |
| GENERAL                                 | 8,487,885                    | 451,351             | 8,036,534  | 29,233,920                            | 29,347,232                                | 7,923,222   |
| DEVELOPMENT RESERVE                     | 752,793                      | 0                   | 752,793  | 75,000                                | 185,000                                   | 642,793   |
| GENERAL RESERVE                         | 1,288,864                    | 0                   | 1,288,864  | 75,000                                | 1,022,948                                 | 340,916   |
| <b>TOTAL GENERAL FUND</b>               | <b>10,529,542</b>            | <b>451,351</b>      | <b>10,078,191</b>  | <b>29,383,920</b>                     | <b>30,555,180</b>                         | <b>8,906,931</b>  |
| <b><u>SPECIAL REVENUE FUNDS</u></b>     |                              |                     |  |                                       |   |   |
| STREET MAINT & REPAIR                   | 406,311                      | 406,311             | 0  | 4,602,439                             | 4,602,439                                 | 0   |
| PARKS & RECREATION                      | 35,859                       | 35,619              | 240  | 2,581,522                             | 2,577,056                                 | 4,706   |
| CEMETERY                                | 60,827                       | 18,015              | 42,812   | 277,449                               | 320,260                                   | 1   |
| AIRPORT OPERATIONS                      | 217,591                      | 7,960               | 209,631  | 1,041,771                             | 1,192,401                                 | 59,001  |
| FIRE/EMS INCOME TAX                     | 11,650,364                   | 4,916,232           | 6,734,132  | 13,547,665                            | 17,099,392                                | 3,182,405   |
| MUNICIPAL COURT                         | 1,404,441                    | 18,743              | 1,385,698  | 2,970,960                             | 3,408,997                                 | 947,661   |
| STATE HIGHWAY IMPROVEMENT               | 72,134                       | 10,839              | 61,295   | 167,000                               | 180,000                                   | 48,295  |
| LICENSE FEE                             | 417,200                      | 71,963              | 345,237  | 626,250                               | 670,000                                   | 301,487   |
| PERFORMANCE BOND                        | 988,440                      | 0                   | 988,440  | 500,000                               | 1,448,047                                 | 40,393  |
| AIRPORT TIF                             | 151,384                      | 0                   | 151,384  | 24,884                                | 0   | 176,268   |
| GLENN ROAD BRIDGE TIF                   | 2,959,714                    | 19,392              | 2,940,322  | 1,635,870                             | 1,668,276                                 | 2,907,916   |
| PARK EXACTION FEE                       | 79,629                       | 0                   | 79,629   | 0                                     | 73,000                                    | 6,629   |
| TREE                                    | 351,727                      | 0                   | 351,727  | 50,000                                | 65,000                                    | 336,727   |
| AIRPORT 2000 T-HANGAR                   | 204,989                      | 0                   | 204,989  | 105,400                               | 94,811                                    | 215,578   |
| RECREATION FACILITIES TAX               | 4,920,634                    | 0                   | 4,920,634  | 2,557,031                             | 2,696,780                                 | 4,780,885   |
| SKYCLIMBER/V&P HYDRAULICS TIF           | 0                            | 0                   | 0  | 44,104                                | 44,104                                    | 0   |
| MILL RUN TIF                            | 0                            | 0                   | 0  | 145,000                               | 145,000                                   | 0   |
| WINTERBOURNE TIF                        | 0                            | 0                   | 0  | 0                                     | 0   | 0   |
| IDIAM                                   | 58,937                       | 473                 | 58,464   | 35,000                                | 35,000                                    | 58,464  |
| DRUG ENFORCEMENT                        | 53,261                       | 0                   | 53,261   | 2,625                                 | 52,888                                    | 2,998   |
| INDIGENT ALCOHOL TREATMENT              | 671,038                      | 1,750               | 669,288  | 60,000                                | 125,000                                   | 604,288   |
| OMVI ENFORCE/EDUCATION                  | 6,980                        | 0                   | 6,980  | 1,500                                 | 6,730                                     | 1,750   |
| POLICE JUDGEMENT                        | 60,318                       | 888                 | 59,430   | 15,000                                | 60,218                                    | 14,212  |
| POLICE FEDERAL JUDGEMENT                | 6,527                        | 0                   | 6,527  | 11,000                                | 9,775                                     | 7,752   |
| POLICE TREASURY SEIZURES                | 8,839                        | 0                   | 8,839  | 10,000                                | 4,626                                     | 14,213  |
| COMPUTER LEGAL RESEARCH                 | 831,688                      | 76,061              | 755,627  | 187,000                               | 474,500                                   | 468,127   |
| COURT SPECIAL PROJECTS                  | 623,966                      | 39,907              | 584,059  | 190,000                               | 557,500                                   | 216,559   |
| PROBATION SERVICES                      | 976,599                      | 5,532               | 971,067  | 350,000                               | 320,000                                   | 1,001,067   |
| POLICE/FIRE DISABILITY                  | 355                          | 0                   | 355  | 687,222                               | 687,222                                   | 355   |
| COMMUNITY PROMOTIONS                    | 28,534                       | 5,000               | 23,534   | 90,000                                | 107,000                                   | 6,534   |
| FEMA GRANT                              | 849                          | 849                 | 0  | 0                                     | 0   | 0   |
| CORONAVIRUS RELIEF GRANT                | 0                            | 0                   | 0  | 0                                     | 0   | 0   |
| LOCAL FISCAL RECOVERY GRANT [ARPA]      | 2,162,219                    | 0                   | 2,162,219  | 2,162,222                             | 4,324,440                                 | 1   |
| CDBG GRANT                              | 0                            | 0                   | 0  | 13,000                                | 13,000                                    | 0   |
| REVOLVING LOAN                          | 293,817                      | 64,991              | 228,826  | 59,894                                | 115,000                                   | 173,720   |
| FIRE DONATION                           | 1,283                        | 0                   | 1,283  | 0                                     | 0   | 1,283   |
| PARK DONATION                           | 7,749                        | 0                   | 7,749  | 0                                     | 0   | 7,749   |
| POLICE DONATION                         | 10,620                       | 0                   | 10,620   | 1,000                                 | 10,618                                    | 1,002   |
| MAYORS DONATION                         | 2,035                        | 0                   | 2,035  | 1,200                                 | 1,200                                     | 2,035   |
| PROJECT TRUST                           | 1,276,591                    | 11,944              | 1,264,647  | 92,500                                | 50,000                                    | 1,307,147   |
| UNCLAIMED FUNDS                         | 170,230                      | 0                   | 170,230  | 20,000                                | 6,250                                     | 183,980   |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>      | <b>31,173,679</b>            | <b>5,712,469</b>    | <b>25,461,210</b>  | <b>34,866,508</b>                     | <b>43,246,530</b>                         | <b>17,081,188</b>                                       |
| <b><u>CAPITAL IMPROVEMENT FUNDS</u></b> |                              |                     |  |                                       |   |   |
| CAPITAL IMPROVEMENT                     | 1,040,676                    | 711,793             | 328,883  | 4,400,230                             | 4,722,945                                 | 6,168   |
| OPWC PROJECTS                           | 0                            | 0                   | 0  | 1,000,000                             | 1,000,000                                 | 0   |
| POINT PROJECT                           | 387,387                      | 381,489             | 5,898  | 7,586,662                             | 7,589,674                                 | 2,886   |
| FAA AIRPORT GRANTS                      | 92,741                       | 0                   | 92,741   | 615,000                               | 615,000                                   | 92,741  |
| EQUIPMENT REPLACEMENT                   | 109,986                      | 109,986             | 0  | 388,000                               | 388,000                                   | 0   |
| PARK IMPACT FEE                         | 2,490,490                    | 145,453             | 2,345,037  | 451,000                               | 1,905,000                                 | 891,037   |
| POLICE IMPACT FEE                       | 452,923                      | 0                   | 452,923  | 100,100                               | 134,191                                   | 418,832   |
| FIRE IMPACT FEE                         | 798,552                      | 0                   | 798,552  | 150,100                               | 5,000                                     | 943,652   |
| MUNICIPAL IMPACT FEE                    | 628,611                      | 0                   | 628,611  | 240,100                               | 81,638                                    | 787,073   |
| GLENN ROAD SOUTH                        | 1,955,172                    | 0                   | 1,955,172  | 805,819                               | 797,050                                   | 1,963,941   |
| GLENN ROAD NORTH                        | 267,867                      | 0                   | 267,867  | 140,000                               | 178,295                                   | 229,572   |
| TERRA ALTA NCA                          | 0                            | 0                   | 0  | 0                                     | 0   | 0   |
| <b>TOTAL CAPITAL IMP. FUNDS</b>         | <b>8,224,405</b>             | <b>1,348,721</b>    | <b>6,875,684</b>   | <b>15,877,011</b>                     | <b>17,416,793</b>                         | <b>5,335,903</b>  |

**2022**

**Revenues, Expenditures and Fund Balances - All Funds**

| <b>Fund</b>                          | <b>Beginning<br/>Balance</b> | <b>Encumbrances</b> | <b>Unencumbered<br/>Fund Balance<br/>January 1, 2022</b> | <b>2022<br/>Budgeted<br/>Revenues</b> | <b>2022<br/>Budgeted<br/>Expenditures</b> | <b>Projected<br/>Fund Balance<br/>December 31, 2022</b> |
|--------------------------------------|------------------------------|---------------------|--|---------------------------------------|---|---|
| <b><u>DEBT SERVICE FUNDS</u></b>     |                              |                     |  |                                       |   |   |
| GENERAL BOND RETIREMENT              | 33                           | 0                   | 33   | 1,948,717                             | 1,948,618                                 | 132   |
| PARK IMPROVEMENT BOND                | 0                            | 0                   | 0  | 2,315,750                             | 2,315,750                                 | 0   |
| SE HIGHLAND SEWER BOND               | 0                            | 0                   | 0  | 824,600                               | 824,600                                   | 0   |
| <b>TOTAL DEBT SERVICE FUNDS</b>      | <b>33</b>                    | <b>0</b>            | <b>33</b>  | <b>5,089,067</b>                      | <b>5,088,968</b>                          | <b>132</b>  |
| <b><u>ENTERPRISE FUNDS</u></b>       |                              |                     |  |                                       |   |   |
| GOLF COURSE                          | 219,224                      | 16,394              | 202,830  | 240,000                               | 224,166                                   | 218,664   |
| PARKING LOTS                         | 52,985                       | 534                 | 52,451   | 44,075                                | 47,050                                    | 49,476  |
| STORMWATER                           | 895,682                      | 41,111              | 854,571  | 1,547,902                             | 1,642,968                                 | 759,505   |
| WATER                                | 2,821,366                    | 78,204              | 2,743,162  | 5,987,500                             | 7,624,986                                 | 1,105,676   |
| WASTEWATER                           | 7,401,132                    | 250,702             | 7,150,430  | 7,452,789                             | 8,020,915                                 | 6,582,304   |
| REFUSE                               | 1,022,130                    | 313,493             | 708,637  | 4,235,212                             | 4,703,961                                 | 239,888   |
| WATER UTILITY RESERVE                | 2,000,000                    | 0                   | 2,000,000  | 0                                     | 0   | 2,000,000   |
| WATER CUSTOMER DEPOSIT               | 114,053                      | 0                   | 114,053  | 45,000                                | 45,000                                    | 114,053   |
| WASTEWATER UTILITY RESERVE           | 2,000,000                    | 0                   | 2,000,000  | 0                                     | 0   | 2,000,000   |
| STORMWATER PROJECTS                  | 778,422                      | 778,422             | 0  | 960,000                               | 960,000                                   | 0   |
| WATER MAINTENANCE CIP                | 630,750                      | 630,654             | 96   | 3,451,227                             | 3,400,729                                 | 50,594  |
| WATER CAPACITY FEE CIP               | 12,996,970                   | 229,879             | 12,767,091   | 2,500,000                             | 5,881,011                                 | 9,386,080   |
| WASTEWATER MAINTENANCE CIP           | 3,145,137                    | 973,616             | 2,171,521  | 1,586,410                             | 3,757,930                                 | 1   |
| WASTEWATER CAPACITY FEE CIP          | 7,753,540                    | 38,709              | 7,714,831  | 3,642,398                             | 4,368,298                                 | 6,988,931   |
| SE HIGHLAND SEWER                    | 202,735                      | 0                   | 202,735  | 850,000                               | 834,600                                   | 218,135   |
| <b>TOTAL ENTERPRISE FUNDS</b>        | <b>42,034,126</b>            | <b>3,351,718</b>    | <b>38,682,408</b>  | <b>32,542,513</b>                     | <b>41,511,614</b>                         | <b>29,713,307</b>                                       |
| <b><u>INTERNAL SERVICE FUNDS</u></b> |                              |                     |  |                                       |   |   |
| GARAGE ROTARY                        | 55,033                       | 55,033              | 0  | 950,915                               | 950,914                                   | 1   |
| INFORMATION TECHNOLOGY ROTARY        | 49,743                       | 49,712              | 31   | 1,796,376                             | 1,796,376                                 | 31  |
| SELF INSURANCE                       | 501,643                      | 3,500               | 498,143  | 9,482,922                             | 9,942,389                                 | 38,676  |
| WORKERS COMPENSATION                 | 3,285,467                    | 174,327             | 3,111,140  | 25,000                                | 659,000                                   | 2,477,140   |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>  | <b>3,891,886</b>             | <b>282,572</b>      | <b>3,609,314</b>   | <b>12,255,213</b>                     | <b>13,348,679</b>                         | <b>2,515,848</b>  |
| <b><u>FIDUCIARY FUNDS</u></b>        |                              |                     |  |                                       |   |   |
| JEDD INCOME TAX                      | 107,361                      | 0                   | 107,361  | 585,095                               | 585,700                                   | 106,756   |
| JEDD II INCOME TAX                   | 0                            | 0                   | 0  | 200,000                               | 200,000                                   | 0   |
| CEMETERY PERPETUAL CARE              | 36,658                       | 478                 | 36,180   | 50                                    | 2,000                                     | 34,230  |
| RETAINAGE                            | 0                            | 0                   | 0  | 250,000                               | 250,000                                   | 0   |
| STATE PATROL TRANSFER                | 0                            | 0                   | 0  | 75,000                                | 75,000                                    | 0   |
| STATE BUILDING PERMIT FEE            | 1,858                        | 0                   | 1,858  | 18,000                                | 18,000                                    | 1,858   |
| <b>TOTAL FIDUCIARY FUNDS</b>         | <b>145,877</b>               | <b>478</b>          | <b>145,399</b>   | <b>1,128,145</b>                      | <b>1,130,700</b>                          | <b>142,844</b>  |
| <b>TOTAL ALL FUNDS</b>               | <b>95,999,548</b>            | <b>11,147,309</b>   | <b>84,852,239</b>  | <b>131,142,377</b>                    | <b>152,298,464</b>                        | <b>63,696,152</b>                                       |



# GENERAL FUND

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**2022 BUDGET**

**GENERAL FUND SUMMARY**

|   | 2019<br><i>Actual</i> | 2020<br><i>Actual</i> | 2021<br><i>Budget</i> | 2021<br><i>Actual</i> | 2022<br><i>Budget</i> | % Δ Prior<br><i>Budget</i> | % Δ Prior<br><i>Actual</i> | 2023<br><i>Projected</i> |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|----------------------------|--------------------------|
| <b>REVENUES</b>                                     |                       |                       |                       |                       |                       |                            |                            |                          |
| PROPERTY TAX  | 1,658,403             | 1,675,942             | 1,725,292             | 2,017,200             | 2,022,211             | 17.2%                      | 0.2%                       | 2,042,433                |
| CITY INCOME TAX - 1%                                | 15,572,613            | 15,573,928            | 15,541,300            | 17,684,215            | 17,879,582            | 15.0%                      | 1.1%                       | 18,415,969               |
| LOCAL GOVERNMENT FUND                               | 698,125               | 769,589               | 700,000               | 889,248               | 681,072               | -2.7%                      | -23.4%                     | 687,883                  |
| GRANT REIMBURSEMENTS                                | 64,139                | 518,053               | 350,000               | 476,309               | 40,000                | -88.6%                     | -91.6%                     | 0                        |
| AMERICAN RECOVERY PLAN [ARPA]                       | 0                     | 0                     | 0                     | 0                     | 1,661,690             | 100.0%                     | 100.0%                     | 1,010,179                |
| FINES & FORFEITURES                                 | 76,646                | 57,445                | 100,000               | 56,484                | 100,000               | 0.0%                       | 77.0%                      | 101,000                  |
| COURT DIVERSION FEES                                | 31,243                | 17,658                | 35,000                | 7,745                 | 35,000                | 0.0%                       | 351.9%                     | 35,350                   |
| ENGINEERING FEES                                    | 536,496               | 854,286               | 815,000               | 1,091,396             | 1,150,000             | 41.1%                      | 5.4%                       | 1,161,500                |
| PROSECUTOR CONTRACTS                                | 247,360               | 202,105               | 250,000               | 207,010               | 250,000               | 0.0%                       | 20.8%                      | 252,500                  |
| PARKING METERS                                      | 36,626                | 22,886                | 25,000                | 28,850                | 28,000                | 12.0%                      | -2.9%                      | 28,280                   |
| CABLE FRANCHISE FEE                                 | 413,311               | 408,281               | 420,000               | 395,161               | 420,000               | 0.0%                       | 6.3%                       | 424,200                  |
| LIQUOR PERMITS                                      | 48,465                | 45,935                | 50,000                | 39,525                | 50,000                | 0.0%                       | 26.5%                      | 50,500                   |
| LICENSE AND PERMITS                                 | 1,299,001             | 1,122,857             | 1,100,000             | 1,301,410             | 1,050,000             | -4.5%                      | -19.3%                     | 1,060,500                |
| INVESTMENT INCOME                                   | 941,768               | 257,942               | 40,000                | 65,297                | 19,350                | -51.6%                     | -70.4%                     | 19,544                   |
| MISCELLANEOUS                                       | 148,534               | 188,014               | 159,000               | 166,542               | 156,004               | -1.9%                      | -6.3%                      | 157,564                  |
| REIMBURSEMENTS                                      | 160,229               | 86,660                | 250,000               | 377,450               | 107,000               | -57.2%                     | -71.7%                     | 108,070                  |
| TRANSFER GRANT ADMIN                                | 0                     | 0                     | 0                     | 0                     | 0                     | 100.0%                     | 100.0%                     | 0                        |
| TRANSFERS   | 2,028,462             | 2,144,563             | 4,318,839             | 2,374,510             | 3,584,011             | -17.0%                     | 50.9%                      | 2,608,848                |
| <b>TOTAL REVENUE</b>                                | <b>23,961,421</b>     | <b>23,946,144</b>     | <b>25,879,431</b>     | <b>27,178,352</b>     | <b>29,233,920</b>     | <b>13.0%</b>               | <b>7.6%</b>                | <b>28,164,320</b>        |
| <b>EXPENDITURES</b>                                 |                       |                       |                       |                       |                       |                            |                            |                          |
| CITY COUNCIL  | 166,966               | 172,921               | 182,796               | 171,171               | 190,638               | 4.3%                       | 11.4%                      | 196,502                  |
| CITY MANAGER  | 801,643               | 848,423               | 915,052               | 824,978               | 1,056,219             | 15.4%                      | 28.0%                      | 1,087,785                |
| ADMINISTRATIVE SERVICES                             | 364,248               | 322,788               | 422,199               | 388,339               | 505,590               | 19.8%                      | 30.2%                      | 520,891                  |
| ECONOMIC DEVELOPMENT                                | 410,729               | 367,878               | 480,102               | 563,496               | 701,797               | 46.2%                      | 24.5%                      | 721,227                  |
| LEGAL AFFAIRS/PROSECUTOR                            | 772,055               | 809,117               | 870,128               | 732,245               | 841,635               | -3.3%                      | 14.9%                      | 868,127                  |
| FINANCE   | 1,422,782             | 1,622,851             | 1,653,943             | 1,642,097             | 1,743,716             | 5.4%                       | 6.2%                       | 1,794,238                |
| INCOME TAX REFUNDS                                  | 745,731               | 613,611               | 600,000               | 580,803               | 675,000               | 12.5%                      | 16.2%                      | 612,000                  |
| GENERAL ADMINISTRATION                              | 3,040,965             | 3,335,767             | 4,742,342             | 4,257,029             | 5,488,257             | 15.7%                      | 28.9%                      | 5,688,586                |
| CIP TRANSFER  | 2,365,055             | 3,061,865             | 2,511,967             | 2,268,618             | 1,572,684             | -37.4%                     | -30.7%                     | 4,112,834                |
| GF RESERVE TRANSFER                                 | 25,000                | 0                     | 75,000                | 75,000                | 75,000                | 0.0%                       | 0.0%                       | 75,000                   |
| ED RESERVE TRANSFER                                 | 50,000                | 75,000                | 75,750                | 75,000                | 75,000                | -1.0%                      | 0.0%                       | 75,000                   |
| RISK MANAGEMENT                                     | 275,806               | 275,978               | 339,600               | 339,541               | 349,600               | 2.9%                       | 3.0%                       | 346,392                  |
| POLICE  | 8,580,581             | 8,798,707             | 10,128,465            | 9,484,410             | 11,082,869            | 9.4%                       | 16.9%                      | 11,414,254               |
| PLANNING  | 1,148,020             | 1,266,419             | 1,555,748             | 1,499,976             | 1,788,869             | 15.0%                      | 19.3%                      | 1,807,624                |
| ENGINEERING   | 1,677,876             | 1,714,321             | 2,155,656             | 2,174,836             | 2,362,832             | 9.6%                       | 8.6%                       | 2,249,891                |
| BUILDING MAINTENANCE                                | 496,606               | 479,073               | 677,876               | 595,959               | 837,526               | 23.6%                      | 40.5%                      | 836,541                  |
| <b>TOTAL EXPENDITURES</b>                           | <b>22,344,063</b>     | <b>23,764,719</b>     | <b>27,386,624</b>     | <b>25,673,498</b>     | <b>29,347,232</b>     | <b>7.2%</b>                | <b>14.3%</b>               | <b>32,406,891</b>        |
| <b>FUND BALANCE - JAN 1st</b>                       | <b>5,184,248</b>      | <b>6,801,606</b>      | <b>6,983,031</b>      | <b>6,983,031</b>      | <b>8,036,534</b>      |                            |                            | <b>7,923,222</b>         |
| GENERAL FUND REVENUES                               | 23,961,421            | 23,946,144            | 25,879,431            | 27,178,352            | 29,233,920            | 13.0%                      | 7.6%                       | 28,164,320               |
| GENERAL FUND EXPENDITURES                           | 22,344,063            | 23,764,719            | 27,386,624            | 25,673,498            | 29,347,232            | 7.2%                       | 14.3%                      | 32,406,891               |
| <b>UNEXPENDED FUND BALANCE - DEC 31st</b>           | <b>6,801,606</b>      | <b>6,983,031</b>      | <b>5,475,838</b>      | <b>8,487,885</b>      | <b>7,923,222</b>      |                            |                            | <b>3,680,651</b>         |
| <i>Carryover PO's</i>                               |                       |                       |                       | 451,351               |                       |                            |                            |                          |
| <b>UNENCUMBERED FUND BALANCE DEC 31st</b>           |                       |                       |                       | <b>8,036,534</b>      |                       |                            |                            |                          |
| <i>Unexpended Fund Balance as % of Expenditures</i> | 30.44%                | 29.38%                | 19.99%                | 33.06%                | 27.00%                |                            |                            | 11.36%                   |

# CITY COUNCIL

City Council is made up from seven citizen-elected members. Four members are elected from the City’s four wards and three members are elected city-wide, or at-large. The elections are staggered, and each member serves a four-year term before needing to be re-elected to retain their position. A mayor and vice-mayor are appointed by the Council from the at-large members.



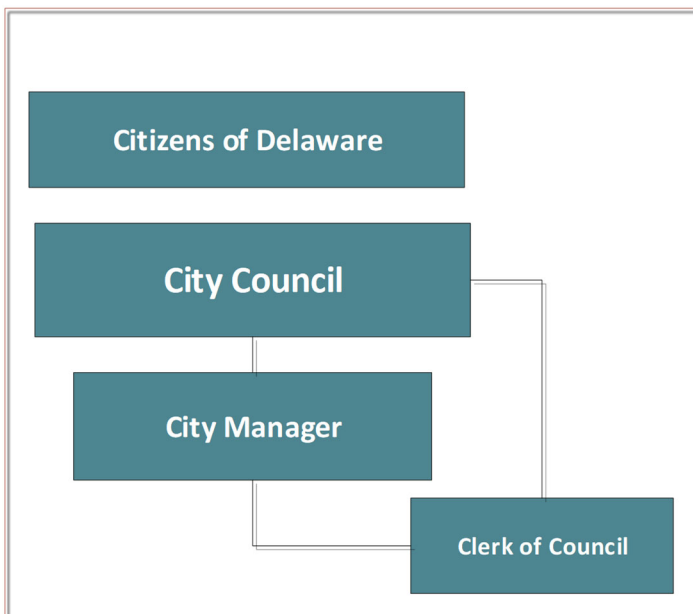
Standing from left to right: Clerk of Council Elaine McCloskey, Councilman Stephen Tackett, Councilman Drew Farrell, Councilwoman Lisa Keller, Councilman Cory Hoffman, City Manager R. Thomas Homan

Seated from left to right: Vice Mayor Kent Shafer, Mayor Carolyn Kay Riggle, Councilwoman Catlin Frazier

| Councilmembers              | Ward     | Term Expiration |
|-----------------------------|----------|-----------------|
| Mayor Carolyn Kay Riggle    | At-Large | November 2025   |
| Vice Mayor Kent Shafer      | At-Large | November 2025   |
| Councilwoman Catlin Frazier | At-Large | November 2025   |
| Councilman Stephen Tackett  | 1st      | November 2023   |
| Councilwoman Lisa Keller    | 2nd      | November 2023   |
| Councilman Cory Hoffman     | 3rd      | November 2023   |
| Councilman Drew Farrell     | 4th      | November 2023   |

# CITY COUNCIL

| Council Goals   |  |
|---|--|
| <b>Healthy Economy: Promote and foster economic development</b>   |  |
| <i>Goal #1</i>  | Develop and implement a targeted strategy to attract more “white collar” employers, including office uses if possible.   |
| <b>Great Community: Evaluate, plan for, and implement important capital projects to maintain and improve the City’s transportation infrastructure</b> |  |
| <i>Goal #2</i>  | Increase transportation funding resources for local streets maintenance: Request the City’s Finance Committee to determine a recommended dollar amount for the levy. This study should point out the tradeoffs of different funding levels (what cannot be done in the absence of additional revenue) as well as different types of taxes (income vs. property tax). |
| <b>Healthy Economy: Promote and foster economic development</b>   |  |
| <i>Goal #3</i>  | Secure a downtown parking garage. If the current developer’s interest wanes, then intentionally pursue another developer.  |
| <i>Goal #4</i>  | Increase development opportunities, especially in the Sawmill Parkway and Airport corridor.  |
| <b>Great Community: Promote a balanced quality of life by ensuring equitable access to a broad range of housing options</b>                           |  |
| <i>Goal #5</i>  | Develop goals, strategies and policies that describe and show the types of housing that could meet demand and that focuses locations for housing development of different types.   |
| <i>Goal #6</i>  | Address the need for workforce housing to meet the city’s projected demand in this area; including defining what is workforce housing and considering multi-family units as part of mixed-use development or stand-alone developments where appropriate.   |



| 2022 Budget Summary  |                |
|----------------------|----------------|
| Personal Services    | 177,283        |
| Services & Charges   | 12,845         |
| Materials & Supplies | 510            |
| Capital Outlay       | -              |
| <b>Total Council</b> | <b>190,638</b> |

**2022 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: CITY COUNCIL**

| <i>Org-Object</i> | <i>Description</i>        | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| 10110000- 510000  | Wages                     | 110,881                | 126,184                | 128,014                | 127,614                | 131,594                | 2.8%                        | 3.1%                        | 134,884                   |
| 511100            | PERS                      | 15,537                 | 16,881                 | 17,436                 | 19,996                 | 17,773                 | 1.9%                        | -11.1%                      | 18,217                    |
| 511300            | Medicare                  | 1,546                  | 1,765                  | 1,856                  | 1,787                  | 1,908                  | 2.8%                        | 6.8%                        | 1,956                     |
| 511400            | Workers Compensation      | 2,180                  | 2,527                  | 2,560                  | 1,280                  | 0                      | -100.0%                     | -100.0%                     | 0                         |
| 511600            | Health Insurance          | 18,125                 | 19,950                 | 19,950                 | 17,289                 | 25,888                 | 29.8%                       | 49.7%                       | 27,700                    |
| 511700            | Life Insurance            | 120                    | 120                    | 120                    | 60                     | 120                    | 0.0%                        | 100.0%                      | 123                       |
| 523100            | Professional Services     | 4,902                  | 2,991                  | 7,000                  | 2,068                  | 7,250                  | 3.6%                        | 250.6%                      | 7,395                     |
| 526000            | Travel/Training           | 4,730                  | 877                    | 5,000                  | 550                    | 5,000                  | 0.0%                        | 809.1%                      | 5,100                     |
| 526100            | Membership and Dues       | 150                    | 360                    | 360                    | 215                    | 595                    | 65.3%                       | 176.7%                      | 607                       |
| 531000            | Office Supply             | 445                    | 487                    | 500                    | 312                    | 510                    | 2.0%                        | 63.5%                       | 520                       |
| 550200            | New Equip/Cap Outlay      | 8,350                  | 779                    | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
|                   | <b>TOTAL CITY COUNCIL</b> | <b>166,966</b>         | <b>172,921</b>         | <b>182,796</b>         | <b>171,171</b>         | <b>190,638</b>         | <b>4.3%</b>                 | <b>11.4%</b>                | <b>196,502</b>            |

**LINE ITEM DETAIL  
GENERAL FUND  
CITY COUNCIL**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$ 131,594     | Includes Council and Clerk pay   |
| Professional Services | 523100         | \$ 7,250       | Code Updates   |
| Travel/Training       | 526000         | \$ 5,000       | Includes Chamber Dinner, MORPC Annual Mtg., MLK Breakfast, Conference Training, National League of Cities Conference |

# CITY MANAGER’S OFFICE

Delaware has operated under the Council-Manager form of government since 1958. Under this framework, the seven member City Council serves as the legislative branch of government. One of its principal responsibilities is the appointment of a City Manager, who serves as the city’s chief executive officer. The City Manager is responsible for the day-to-day operations of the city, reporting to, and taking direction from, City Council. The following departments report to the City Manager: Finance, Public Works, Technology, Planning, Public Utilities, Human Resources, Police, Fire. In addition, the Office includes an Assistant to the City Manager and Assistant City Manager, who oversees Economic Development and Parks & Natural Resources. Administrative support is provided by an Executive Assistant and Council Clerk.



## 2021 Accomplishments

- ◆ Completed a study and revision of the Management, Directors and Permanent Part Time Pay Plans.
- ◆ Established goals for the Diversity, Equity and Inclusion working group.
- ◆ Re-established the expanded Designated Outdoor Refreshment Area.
- ◆ Established carryout only 15 minute parking spaces through the Downtown.

| 2022 Budget Summary                |                  |
|------------------------------------|------------------|
| Personal Services                  | 912,516          |
| Services & Charges                 | 136,403          |
| Capital Outlay                     | 5,000            |
| Materials & Supplies               | 2,300            |
| <b>Total City Manager's Office</b> | <b>1,056,219</b> |



# CITY MANAGER'S OFFICE

| Authorized Personnel          | 2019       | 2020     | 2021     | 2022     |
|-------------------------------|------------|----------|----------|----------|
| City Manager                  | 1          | 1        | 1        | 1        |
| Assistant City Manager        | 1          | 1        | 1        | 1        |
| Budget and Mgmt Analyst       | 1          | 1        | 1        | 0        |
| Assistant to the City Manager | 0          | 0        | 0        | 1        |
| Executive Assistant           | 1          | 1        | 1        | 1        |
| Community Affairs Coordinator | 1          | 1        | 1        | 1        |
| Communications Specialist     | 0.5        | 1        | 1        | 1        |
| <b>Total</b>                  | <b>5.5</b> | <b>6</b> | <b>6</b> | <b>6</b> |

## On the Horizon

- ◆ Establish the Financial Review Task Force and bring their recommendations before Council.
- ◆ Execute the Downtown Parking Garage study.
- ◆ Get Sawmill Pointe Business Park pad ready.
- ◆ Complete Phase II of the Parks and Recreation Master Plan.

| Strategic Goals  |  |
|--|--|
| <b>Effective Government:</b> Focusing on long term success of the City through execution of the strategic plan   |  |
| <b>Goal #1</b>   | Update the City's Strategic Plan in alignment with the City's Mission, Vision, Values and Guiding Pillars.   |
| <b>Goal #2</b>   | Ensure that Department and Director Goals are in alignment with achieving Council Goals and Priorities.  |
| <b>Safe City:</b> Allocate the necessary resources for the maintenance of the Public's health, safety and welfare through a well-trained and dedicated staff |  |
| <b>Goal #3</b>   | Support training and development strategies to assist current leaders throughout the organization and build next generation of employees to lead the City into the future. |

| Goal # | Performance Metrics                                   | 2020 | 2021 | 2022 Goal |
|--------|---|------|------|-----------|
| 1      | Strategic Plan Completion %                           | 0%   | 25%  | 50%       |
| 2      | % of Goals aligning with Council Goals and Priorities | n/a  | n/a  | 100%      |
| 3      | Training Initiatives Completed                        | 14   | 12   | 12        |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: CITY MANAGER

| Org-Object       | Description                   | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|----------------|----------------|----------------|----------------|------------------|---------------------|---------------------|-------------------|
| 10110200- 510000 | Wages                         | 539,224        | 572,739        | 596,536        | 548,347        | 679,616          | 13.9%               | 23.9%               | 696,606           |
| 511100           | PERS                          | 68,721         | 75,449         | 80,824         | 84,947         | 91,071           | 12.7%               | 7.2%                | 93,348            |
| 511300           | Medicare                      | 7,630          | 8,036          | 8,650          | 7,687          | 9,854            | 13.9%               | 28.2%               | 10,100            |
| 511400           | Workers Compensation          | 10,933         | 11,788         | 11,931         | 5,965          | 0                | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 86,094         | 107,331        | 99,750         | 76,295         | 130,640          | 31.0%               | 71.2%               | 139,785           |
| 511700           | Life Insurance                | 1,320          | 1,215          | 1,215          | 607            | 1,335            | 9.9%                | 119.9%              | 1,368             |
| 520100           | Uniform                       | 150            | 300            | 300            | 500            | 300              | 0.0%                | -40.0%              | 306               |
| 521000           | Cellular Phone                | 3,260          | 3,073          | 2,800          | 2,239          | 2,850            | 1.8%                | 27.3%               | 2,907             |
| 522000           | Postage                       | 0              | 0              | 350            | 0              | 350              | 0.0%                | 100.0%              | 357               |
| 523100           | Professional Services         | 19,567         | 8,246          | 25,100         | 14,469         | 31,600           | 25.9%               | 118.4%              | 32,232            |
| 526000           | Travel / Training             | 5,945          | 2,789          | 10,000         | 3,949          | 10,200           | 2.0%                | 158.3%              | 10,404            |
| 526100           | Membership/Dues               | 5,901          | 5,259          | 7,000          | 9,677          | 9,660            | 38.0%               | -0.2%               | 9,853             |
| 527220           | Information Technology Rotary | 48,783         | 51,222         | 68,296         | 68,296         | 81,443           | 19.3%               | 19.3%               | 83,072            |
| 528000           | Insurance                     | 1,680          | 0              | 0              | 0              | 0                | 100.0%              | 100.0%              | 0                 |
| 531000           | Office Supply                 | 2,178          | 976            | 2,300          | 2,000          | 2,300            | 0.0%                | 15.0%               | 2,346             |
| 550200           | Capital Outlay                | 257            | 0              | 0              | 0              | 5,000            | 100.0%              | 100.0%              | 5,100             |
|                  | <b>TOTAL CITY MANAGER</b>     | <b>801,643</b> | <b>848,423</b> | <b>915,052</b> | <b>824,978</b> | <b>1,056,219</b> | <b>15.4%</b>        | <b>28.0%</b>        | <b>1,087,785</b>  |

**LINE ITEM DETAIL  
GENERAL FUND  
CITY MANAGER'S OFFICE**

**Explanation of significant line items**

| <i>Description:</i>            | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------------|----------------|----------------|--|
| Wages                          | 510000         | \$679,616      | No changes to staffing   |
| Professional Services          | 523100         | \$31,600       | Publications and Marketing; Contracted services, City Manager/ Employee Monthly Breakfasts   |
| Travel/Training                | 526000         | \$10,200       | ICMA; OCMA Winter Conference; Government Social Media Organization Conference; Transforming Local Government Conference; Employee Monthly Lunches; Additional training and development |
| Memberships/Dues/Subscriptions | 526100         | \$9,660        | ICMA (2) Dues; OCMA Dues; Rotary Dues; Misc. Subscriptions; Community Affairs Coordinator 3CMA and GSMO Dues   |
| Capital Outlay                 | 550200         | \$5,000        | Display cabinets for awards  |

# ADMINISTRATIVE SERVICES

Administrative Services is responsible for all aspects of human resources, including but not limited to talent management and recruiting, labor relations, professional development, performance management, benefits and total compensation, employee health and safety, culture and compliance to improve the quality of work of the City’s workforce. Department staff members provide workplace solutions, while treating those served fairly, with appropriate confidentiality and mutual respect.



## 2021 Accomplishments

- ◆ Classification & Compensation Study
- ◆ Health Insurance plan redesign and TPA services bid completed
- ◆ Implicit bias training for all employees
- ◆ Safety training reviews for all Departments. RFP for Safety Services completed and award made
- ◆ Continued staff guidance related to COVID-19
- ◆ Beginning implementation of MUNIS Human Capital Management (HCM) modules

| 2022 Budget Summary                  |                |
|--------------------------------------|----------------|
| Personal Services                    | 338,954        |
| Services & Charges                   | 165,136        |
| Materials & Supplies                 | 1,500          |
| <b>Total Administrative Services</b> | <b>505,590</b> |

## On the Horizon

- ◆ Organizational & departmental health and safety gap assessment
- ◆ Leadership development
- ◆ Implementation of new compensation model and RFP for pay-for-performance system
- ◆ Continued implementation of MUNIS Human Capital Management (HCM) modules
- ◆ Continued diversity, equity & inclusion work

## ADMINISTRATIVE SERVICES

| Authorized Personnel                    | 2019     | 2020     | 2021     | 2022     |
|---|----------|----------|----------|----------|
| Human Resources Director                | 0        | 0        | 0        | 1        |
| HR Specialist                           | 0        | 0        | 0        | 1        |
| HR Assistant                            | 0        | 0        | 0        | 1        |
| Human Resource Manager                  | 1        | 1        | 1        | 0        |
| Administrative Service Specialist       | 1        | 1        | 1        | 0        |
| Recruiting Specialist— <i>Part-time</i> | <u>1</u> | <u>1</u> | <u>1</u> | <u>0</u> |
| <b>Total</b>                            | <b>3</b> | <b>3</b> | <b>3</b> | <b>3</b> |

| Strategic Goals  |  |
|--|--|
| <b>Effective Government:</b> Maintain and enhance internal customer service to recruit and retain quality employees  |  |
| <i>Goal #1</i>   | Continuously evaluate and improve talent acquisition efforts, onboarding processes, employee development opportunities and performance management metrics. |
| <i>Goal #2</i>   | Regularly evaluate compensation strategy & benefits offerings to maintain a competitive ad-  |
| <b>Safe City:</b> Allocate the necessary resources for the maintenance of the Public's health, safety and welfare through a well-trained and dedicated staff |  |
| <i>Goal #3</i>   | Coordinate learning & development programs to support succession planning efforts.   |

| Goal # | Performance Metrics            | 2020  | 2021  | 2022 Goal |
|--------|--------------------------------|-------|-------|-----------|
| 1      | Annual Turnover                | 6.8%  | 9.1%  | 8%        |
|        | BIPOC representation           | 4.31% | 5.29% | 6%        |
| 2      | Employee benefit enrollment    | 89.5% | 91.9% | 90%       |
|        | Teladoc Annualized Utilization | 22.8% | 16.8% | 18%       |
| 3      | Training Initiatives Completed | 14    | 12    | 12        |

**2022 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: ADMINISTRATIVE SERVICES**

| <i>Org-Object</i> | <i>Description</i>                   | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| 10110400- 510000  | Wages                                | 165,176                | 172,701                | 189,184                | 174,782                | 226,825                | 19.9%                       | 29.8%                       | 232,496                   |
| 511100            | PERS                                 | 23,038                 | 24,118                 | 25,360                 | 25,659                 | 30,786                 | 21.4%                       | 20.0%                       | 31,556                    |
| 511300            | Medicare                             | 2,284                  | 2,383                  | 2,743                  | 2,414                  | 3,289                  | 19.9%                       | 36.2%                       | 3,371                     |
| 511400            | Workers Compensation                 | 3,341                  | 3,589                  | 3,784                  | 1,892                  | 0                      | -100.0%                     | -100.0%                     | 0                         |
| 511600            | Health Insurance                     | 36,250                 | 39,900                 | 39,900                 | 34,573                 | 77,664                 | 94.6%                       | 124.6%                      | 83,100                    |
| 511700            | Life Insurance                       | 270                    | 270                    | 270                    | 135                    | 390                    | 44.4%                       | 188.9%                      | 400                       |
| 520100            | Uniforms                             | 150                    | 150                    | 150                    | 150                    | 150                    | 0.0%                        | 0.0%                        | 153                       |
| 523100            | Professional Services                | 97,528                 | 58,379                 | 131,444                | 129,327                | 124,131                | -5.6%                       | -4.0%                       | 126,614                   |
| 523710            | Employee Recognition                 | 5,013                  | 3,639                  | 10,500                 | 5,324                  | 10,500                 | 0.0%                        | 97.2%                       | 10,710                    |
| 526000            | Travel/Training                      | 4,195                  | 683                    | 4,085                  | 431                    | 4,085                  | 0.0%                        | 847.8%                      | 4,167                     |
| 526100            | Membership & Dues                    | 843                    | 709                    | 1,279                  | 563                    | 1,118                  | -12.6%                      | 98.6%                       | 1,140                     |
| 527220            | Information Technology Rotary        | 15,066                 | 15,819                 | 12,000                 | 12,000                 | 25,152                 | 109.6%                      | 109.6%                      | 25,655                    |
| 531000            | Office Supply                        | 494                    | 448                    | 1,500                  | 1,089                  | 1,500                  | 0.0%                        | 37.7%                       | 1,530                     |
| 550200            | New Equip/Capital Outlay             | 10,600                 | 0                      | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
|                   | <b>TOTAL ADMINISTRATIVE SERVICES</b> | <b>364,248</b>         | <b>322,788</b>         | <b>422,199</b>         | <b>388,339</b>         | <b>505,590</b>         | <b>19.8%</b>                | <b>30.2%</b>                | <b>520,891</b>            |

**LINE ITEM DETAIL  
GENERAL FUND  
DEPARTMENT OF ADMINISTRATIVE SERVICES**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$226,825      | Permanent Part-time position transitioned to Full-time.   |
| Professional Services | 523100         | \$124,131      | Recruiting \$43,022, Random Drug/Alcohol Testing \$2,554, Recruiting.com \$6,480, Quarterly Orientation \$500, Medical Evaluations \$5,000, Monthly Supervisor Training \$4,500, Leadership Development/Quarterly Retreats \$54,000; Employee Counseling \$500, Employment Posters \$500, Employee Assistance Program \$7,075 |
| Employee Recognition  | 523710         | \$10,500       | Recognition events/programming \$3,500; culture events/programming \$3,500; other programming \$3,500   |
| Travel/Training       | 526000         | \$4,085        | Group Benefits Associate (GBA 2) course \$1,660, Ohio Employee Health & Wellness Conference \$450, Ohio Public Employer Labor Relations Association (OHPELRA) Conference \$250, Human Resource Association of Central Ohio (HRACO) monthly meetings \$225, Miscellaneous training \$1,500                                     |
| Membership & Dues     | 526100         | \$1,118        | Society for Human Resources Management (SHRM) \$418, International Foundation of Employee Benefit Plans (IFEBP) \$325, Ohio Public Employer Labor Relations Association (OHPELRA) \$200, Human Resource Association of Central Ohio (HRACO) \$125, ELGL membership \$50   |

# ECONOMIC DEVELOPMENT

The Economic Development team of the director, project manager and coordinator oversee business attraction, business retention and expansion, and business development activities with the goal of increasing jobs, payroll, and economic wealth.



## 2021 Accomplishments

- Delaware Real Estate Market Analysis completed by DiSalvo Development Advisors
- Downtown Delaware Vision Plan completed by OHM Advisors
- City of Delaware/ECDI Small Business Revolving Loan Fund approved 8 loans for a total of \$231,300 and had one loan in review for \$50,000

| <b>2022 Budget Summary</b>        |                |
|-----------------------------------|----------------|
| Personal Services                 | 379,851        |
| Refunds/Reimbursements            | 209,811        |
| Services & Charges                | 111,935        |
| Materials & Supplies              | 200            |
| <b>Total Economic Development</b> | <b>701,797</b> |



## ECONOMIC DEVELOPMENT

| Authorized Personnel                    | 2019     | 2020     | 2021     | 2022     |
|---|----------|----------|----------|----------|
| Economic Development Director           | 1        | 1        | 1        | 1        |
| Economic Development Project Manager II | 0        | 0        | 0        | 1        |
| Economic Development Coordinator        | 0        | 1        | 1        | 1        |
| Economic Development Specialist         | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| <b>Total</b>                            | <b>2</b> | <b>2</b> | <b>2</b> | <b>3</b> |

### On the Horizon

- Work with multiple departments to begin infrastructure improvements for Sawmill Parkway Extension
- Finalize incentives, parking agreement and site preparation for a late 2022 beginning of Spring Street hotel construction
- Work with multiple departments on beginning Spring Street beautification
- Issue RFP and select project for the Justice Center site
- Negotiate incentives and partnerships for 15 Flax Street redevelopment
- Update 2014 Economic Development Plan

| Strategic Goals   |  |
|---|--|
| <b>Healthy Economy: Promote and foster economic development</b> |  |
| <i>Goal #1</i>  | Complete projects that lead to the creation of new jobs and payroll.                     |
| <i>Goal #2</i>  | Continued diligent work on business retention efforts, especially with small businesses. |
| <i>Goal #3</i>  | Attract high ROI projects that lead to overall City economic prosperity.                 |

| Goal # | Performance Metrics                  | 2020         | 2021         | 2022 Goal    |
|--------|--------------------------------------|--------------|--------------|--------------|
| 1      | New Jobs Created                     | 254          | 473          | 520          |
|        | New Payroll Created                  | \$13,360,000 | \$19,693,773 | \$21,663,150 |
| 2      | Business Retention Efforts Completed | 412          | 240          | 247          |
| 3      | % of Successfully Completed Projects | 14.2%        | 16.3%        | 17%          |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: ECONOMIC DEVELOPMENT

| <i>Org-Object</i> | <i>Description</i>            | 2019<br><i>Actual</i> | 2020<br><i>Actual</i> | 2021<br><i>Budget</i> | 2021<br><i>Actual</i> | 2022<br><i>Budget</i> | % Δ Prior<br><i>Budget</i> | % Δ Prior<br><i>Actual</i> | 2023<br><i>Projected</i> |
|-------------------|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|----------------------------|----------------------------|--------------------------|
| 10110600- 510000  | Wages                         | 147,399               | 152,220               | 170,717               | 217,543               | 263,526               | 54.4%                      | 21.1%                      | 270,114                  |
| 511100            | PERS                          | 19,164                | 20,047                | 22,042                | 32,749                | 34,390                | 56.0%                      | 5.0%                       | 35,250                   |
| 511300            | Medicare                      | 2,050                 | 2,137                 | 2,475                 | 3,082                 | 3,821                 | 54.4%                      | 24.0%                      | 3,917                    |
| 511400            | Workers Compensation          | 3,083                 | 3,456                 | 3,414                 | 1,707                 | 0                     | -100.0%                    | -100.0%                    | 0                        |
| 511600            | Health Insurance              | 36,250                | 39,900                | 39,900                | 40,634                | 77,664                | 94.6%                      | 91.1%                      | 83,100                   |
| 511700            | Life Insurance                | 300                   | 300                   | 300                   | 150                   | 450                   | 50.0%                      | 200.0%                     | 461                      |
| 520100            | Uniform                       | 150                   | 0                     | 0                     | 150                   | 150                   | 100.0%                     | 0.0%                       | 153                      |
| 521000            | Cellular Telephone            | 695                   | 695                   | 1,517                 | 1,106                 | 2,276                 | 50.0%                      | 105.8%                     | 2,322                    |
| 523100            | Professional Services         | 67,168                | 1,800                 | 65,000                | 84,756                | 65,000                | 0.0%                       | -23.3%                     | 66,300                   |
| 526000            | Travel/Training               | 2,816                 | 1,118                 | 5,783                 | 3,598                 | 6,908                 | 19.5%                      | 92.0%                      | 7,046                    |
| 526100            | Membership & Dues             | 18,213                | 17,559                | 18,111                | 17,549                | 22,722                | 25.5%                      | 29.5%                      | 23,176                   |
| 526200            | Licenses & Fees               | 0                     | 0                     | 40                    | 0                     | 40                    | 0.0%                       | 100.0%                     | 41                       |
| 527220            | Information Technology Rotary | 8,888                 | 9,332                 | 12,443                | 12,443                | 14,839                | 19.3%                      | 19.3%                      | 15,136                   |
| 531000            | Office Supply                 | 124                   | 50                    | 200                   | 0                     | 200                   | 0.0%                       | 100.0%                     | 204                      |
| 550200            | New Equip/Capital Outlay      | 734                   | 0                     | 0                     | 987                   | 0                     | 100.0%                     | -100.0%                    | 0                        |
| 560100            | Income Tax Sharing            | 103,695               | 119,264               | 138,060               | 147,042               | 209,811               | 52.0%                      | 42.7%                      | 214,007                  |
|                   | <b>TOTAL ECONOMIC DEV.</b>    | <b>410,729</b>        | <b>367,878</b>        | <b>480,102</b>        | <b>563,496</b>        | <b>701,797</b>        | <b>46.2%</b>               | <b>24.5%</b>               | <b>721,227</b>           |

**LINE ITEM DETAIL  
GENERAL FUND  
ECONOMIC DEVELOPMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$263,526      | New position; Econ Development Project Mgr.  |
| Professional Services | 523100         | \$65,000       | Marketing Material - \$5,000, Projects & Events - \$5,000, Internet Marketing - \$5,000, Entrepreneurial Center Partnership - \$50,000             |
| Travel/Training       | 526000         | \$6,908        | Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679. |
| Membership and Dues   | 526100         | \$22,722       | MODE \$16,318, IEDC \$572, OEDA \$524, NAIOP \$597, SEMA \$100   |
| Income Tax Sharing    | 560100         | \$209,811      | Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating and EMS incentive agreements                                     |

# LEGAL

The department consists of the offices of the city attorney and the city prosecutor. The city attorney handles all civil legal matters for City Council and staff, while the prosecutor’s office prosecutes misdemeanor criminal cases and contested traffic tickets filed with the Delaware Municipal Court by 36 law enforcement agencies located within Delaware County.



## 2021 Accomplishments

- ◆ Appointed new City Prosecutor January 2021.
- ◆ 2022 recommended budget is 3.3% lower than 2021 approved budget.

| 2022 Budget Summary  |                |
|----------------------|----------------|
| Personal Services    | 766,881        |
| Services & Charges   | 66,018         |
| Materials & Supplies | 8,736          |
| <b>Total Legal</b>   | <b>841,635</b> |

## LEGAL

| Authorized Personnel                                 | 2019        | 2020     | 2021     | 2022        |
|--|-------------|----------|----------|-------------|
| City Attorney  | 1           | 1        | 1        | 1           |
| City Prosecutor                                      | 1           | 1        | 1        | 1           |
| Assistant Prosecutor/City Attorney                   | 3           | 3        | 3        | 4           |
| Assistant City Prosecutor                            |             |          |          |             |
| Clerical   | 2           | 2        | 2        | 2           |
| Paralegal  | 1           | 1        | 1        | 0           |
| Assistant Prosecutor/City Attorney— <i>Part-time</i> | 0           | 1        | 1        | 0           |
| Intern   | <u>0.25</u> | <u>0</u> | <u>0</u> | <u>.25</u>  |
| <b>Total</b>   | <b>9.25</b> | <b>9</b> | <b>9</b> | <b>8.25</b> |

### On the Horizon

- ◆ Increase Prosecutor’s Office attorney staffing to full capacity.
- ◆ Identify digital evidence management solution.
- ◆ Improve percentage of initial response to records requests within 3 business days from 57% to 70%.

| Strategic Goals  |   |
|--|---|
| Effective Government: Maintain and enhance customer service and citizen satisfaction |   |
| Goal #1  | Provide efficient and effective legal services to City departments.                     |
| Goal #2  | Maintain 100% compliant records responses with initial response within 3 business days. |
| Goal #3  | Administer efficient and effective criminal prosecution of all cases.                   |

| Goal # | Performance Metrics                                   | 2020  | 2021  | 2022 Goal |
|--------|---|-------|-------|-----------|
| 1      | Number of Contracts & Agreements Reviewed             | 329   | 317   | 315       |
| 2      | % of Initial Records Responses within 3 Business Days | n/a   | 60%   | 70%       |
| 3      | Avg % of TRC Guilty Charges                           | 91.5% | 92.5% | 93%       |
|        | Avg % of CRB Guilty Charges                           | 70.3% | 70%   | 71%       |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

| Org-Object       | Description                   | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| 10111000- 510000 | Wages                         | 545,880        | 572,470        | 606,658        | 506,017        | 554,890        | -8.5%               | 9.7%                | 568,762           |
| 511100           | PERS                          | 70,166         | 69,625         | 82,607         | 76,486         | 73,369         | -11.2%              | -4.1%               | 75,203            |
| 511300           | Medicare                      | 7,668          | 8,124          | 8,797          | 7,119          | 8,046          | -8.5%               | 13.0%               | 8,247             |
| 511400           | Workers Compensation          | 11,733         | 11,719         | 12,133         | 6,067          | 0              | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 87,476         | 102,543        | 102,543        | 79,691         | 129,436        | 26.2%               | 62.4%               | 138,497           |
| 511700           | Life Insurance                | 1,290          | 1,290          | 1,290          | 645            | 1,140          | -11.6%              | 76.7%               | 1,169             |
| 520100           | Uniforms                      | 1,200          | 1,200          | 1,200          | 1,200          | 1,200          | 0.0%                | 0.0%                | 1,224             |
| 521000           | Cell Phone                    | 821            | 569            | 800            | 948            | 825            | 3.1%                | -13.0%              | 842               |
| 522000           | Postage                       | 0              | 0              | 0              | 8              | 0              | 100.0%              | -100.0%             | 0                 |
| 523100           | Professional Services         | 1,798          | 2,277          | 4,000          | 5,701          | 4,000          | 0.0%                | -29.8%              | 4,080             |
| 523200           | Witness Fees                  | 0              | 0              | 0              | 57             | 0              | 100.0%              | -100.0%             | 0                 |
| 526000           | Travel/Training               | 4,276          | 928            | 2,500          | 1,816          | 5,000          | 100.0%              | 175.3%              | 5,100             |
| 526100           | Membership & Dues             | 2,866          | 1,329          | 600            | 1,654          | 2,776          | 362.7%              | 67.8%               | 2,832             |
| 526200           | License & Other Fees          | 0              | 500            | 1,000          | 1,700          | 2,100          | 110.0%              | 23.5%               | 2,142             |
| 527220           | Information Technology Rotary | 30,020         | 31,521         | 40,000         | 40,000         | 50,117         | 25.3%               | 25.3%               | 51,119            |
| 530500           | Publications                  | 4,127          | 2,854          | 4,500          | 717            | 5,736          | 27.5%               | 700.0%              | 5,851             |
| 531000           | Office Supply                 | 2,734          | 1,722          | 1,500          | 2,419          | 3,000          | 100.0%              | 24.0%               | 3,060             |
| 550200           | New Equip/Capital Outlay      | 0              | 446            | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
|                  | <b>TOTAL LEGAL AFFAIRS</b>    | <b>772,055</b> | <b>809,117</b> | <b>870,128</b> | <b>732,245</b> | <b>841,635</b> | <b>-3.3%</b>        | <b>14.9%</b>        | <b>868,127</b>    |

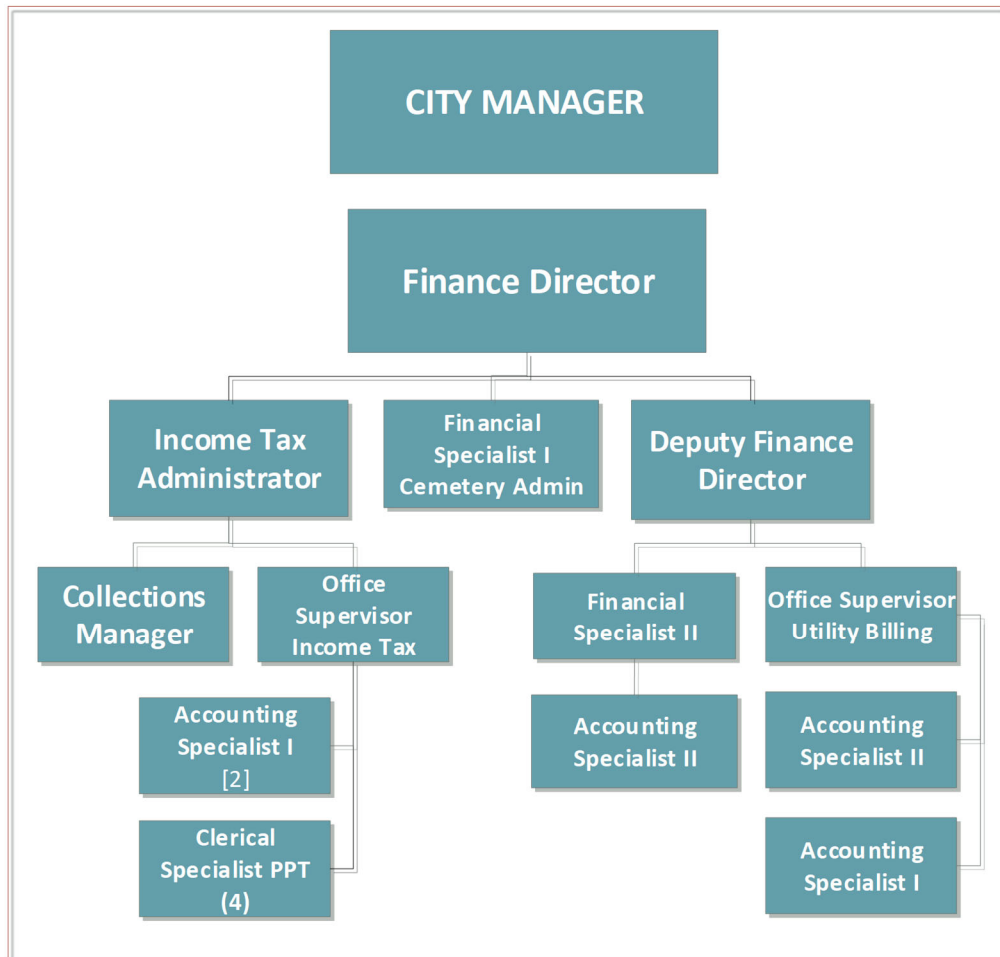
**LINE ITEM DETAIL  
GENERAL FUND  
LEGAL AFFAIRS**

**Explanation of significant line items**

| <i>Description:</i>  | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|----------------------|----------------|----------------|---|
| Travel/Training      | 526000         | \$5,000        | Travel and fees for Chief Prosecutor to attend prosecutor-specific executive leadership training. |
| License & Other Fees | 526200         | \$2,100        | Includes recording documents at Delaware County Recorder's office.                                |
| Uniforms             | 520100         | \$1,200        |   |

# FINANCE

The department consists of three divisions. Finance and accounting oversee payroll, accounts payable, budget administration, audits, investments, and cemetery management. Income tax services include enforcement of the City’s income tax code and tax collection. Utility billing services tracks, collects and accounts for approximately 15,000 monthly utility bill payments.



## 2021 Accomplishments

- ◆ Implementation of the MUNIS Financials and Payroll/HCM Modules
- ◆ Established Health Insurance Plan Re-design and Introduced Health Saving and Flexible Spending Accounts for City Employees
- ◆ Implemented a Lockbox for Utility Bill Check Processing
- ◆ Developed Cost Allocation Plans for Central Services and Internal Service Funds

| 2022 Budget Summary    |                  |
|------------------------|------------------|
| Personal Services      | 1,384,599        |
| Refunds/Reimbursements | 675,000          |
| Services & Charges     | 337,617          |
| Materials & Supplies   | 19,000           |
| Capital Outlay         | 2,500            |
| <b>Total Finance</b>   | <b>2,418,716</b> |



# FINANCE

| Authorized Personnel                  | 2019        | 2020        | 2021        | 2022        |
|---------------------------------------|-------------|-------------|-------------|-------------|
| Finance Director                      | 1           | 1           | 1           | 1           |
| Deputy Finance Director               | 0           | 0           | 0           | 1           |
| Accountant                            | 1           | 1           | 1           | 0           |
| Financial Specialist II               | 1           | 1           | 1           | 1           |
| Financial Specialist I*               | 0.35        | 0.35        | 0.35        | 0.35        |
| Office Supervisor                     | 2           | 2           | 2           | 2           |
| Collections Manager                   | 1           | 1           | 1           | 1           |
| Accounting Specialist II              | 2           | 2           | 2           | 2           |
| Accounting Specialist I               | 3           | 3           | 3           | 3           |
| Clerical Specialist— <i>Part-time</i> | 4           | 4           | 4           | 4           |
| Intern— <i>Seasonal</i>               | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| <b>Total</b>                          | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> | <b>14.6</b> |

## On the Horizon

- ◆ Modification to the City's Income Tax Rate as Adopted by a Vote of the Citizens of Delaware
- ◆ Implementation of the Utility Billing Module of MUNIS
- ◆ Expand Online Payments for Permits and Fees through the Cityworks System

| Strategic Goals   |   |
|---|---|
| Effective Government: Maintain and enhance customer service and citizen satisfaction                      |   |
| <b>Goal #1</b>  | Maintain a 98% collectible receivables in the income tax and utility departments to help keep taxes and fees lower. |
| Effective Government: Maintain all GFOA professional certifications of excellence for financial reporting |   |
| <b>Goal #2</b>  | Maintain the City's history of receiving clean audits and adhering to financial policies.                           |
| <b>Goal #3</b>  | Present transparent information to our Citizens on City finances and budgets.                                       |

| Goal # | Performance Metrics                                       | 2020  | 2021    | 2022 Goal |
|--------|---|-------|---------|-----------|
| 1      | % of collectible Receivables [income tax]                 | 99.2% | 99.4%   | 99.2%     |
|        | % of collectible Receivables [utilities]                  | n/a   | 99.3%   | 99.1%     |
| 2      | GFOA Certificate of Achievement awarded                   | Yes   | Pending | Pending   |
| 3      | Publish Annual Comprehensive, Popular, and Budget reports | Yes   | Pending | Pending   |

2022 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: FINANCE

| Org-Object       | Description                   | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 10111200- 510000 | Wages                         | 842,573          | 983,747          | 958,533          | 948,679          | 1,035,561        | 8.0%                | 9.2%                | 1,061,450         |
| 511100           | PERS                          | 119,138          | 129,555          | 128,522          | 143,635          | 138,485          | 7.8%                | -3.6%               | 141,947           |
| 511300           | Medicare                      | 11,845           | 13,893           | 13,899           | 13,296           | 15,018           | 8.1%                | 13.0%               | 15,393            |
| 511400           | Workers Compensation          | 17,849           | 17,909           | 19,171           | 9,586            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 139,358          | 151,363          | 153,026          | 140,014          | 193,873          | 26.7%               | 38.5%               | 207,444           |
| 511700           | Life Insurance                | 1,722            | 1,722            | 1,542            | 771              | 1,662            | 7.8%                | 115.6%              | 1,704             |
| 520100           | Uniform                       | 3,600            | 3,600            | 3,600            | 4,317            | 3,600            | 0.0%                | -16.6%              | 3,672             |
| 521000           | Cell Phone                    | 456              | 259              | 250              | 224              | 250              | 0.0%                | 11.6%               | 255               |
| 522000           | Postage                       | 86,628           | 100,791          | 100,000          | 122,933          | 50,000           | -50.0%              | -59.3%              | 51,000            |
| 522400           | Mail Processing               | 4,188            | 4,387            | 5,000            | 4,585            | 5,000            | 0.0%                | 9.1%                | 5,100             |
| 523100           | Professional Services         | 34,426           | 40,637           | 45,000           | 24,557           | 45,000           | 0.0%                | 83.2%               | 45,900            |
| 526000           | Travel and Training           | 6,486            | 90               | 0                | 4,233            | 5,000            | 100.0%              | 18.1%               | 5,100             |
| 526100           | Membership and Dues           | 2,313            | 2,180            | 2,400            | 3,790            | 3,000            | 25.0%               | -20.8%              | 3,060             |
| 527010           | Maintenance of Equipment      | 0                | 375              | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 527220           | Information Technology Rotary | 135,233          | 141,995          | 200,000          | 200,000          | 225,767          | 12.9%               | 12.9%               | 230,282           |
| 533000           | Operating Supply              | 12,762           | 16,730           | 19,000           | 19,735           | 19,000           | 0.0%                | -3.7%               | 19,380            |
| 538100           | Publications                  | 220              | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 539000           | Small Equipment               | 0                | 0                | 1,500            | 1,742            | 0                | -100.0%             | -100.0%             | 0                 |
| 539015           | COVID Expenses                | 0                | 13,618           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550200           | New Equip/Capital Outlay      | 3,985            | 0                | 2,500            | 0                | 2,500            | 0.0%                | 100.0%              | 2,550             |
|                  | <b>FINANCE OPERATIONS</b>     | <b>1,422,782</b> | <b>1,622,851</b> | <b>1,653,943</b> | <b>1,642,097</b> | <b>1,743,716</b> | <b>5.4%</b>         | <b>6.2%</b>         | <b>1,794,238</b>  |
| 560020           | Income Tax Refunds            | 745,731          | 613,611          | 600,000          | 580,803          | 675,000          | 12.5%               | 16.2%               | 612,000           |
|                  | <b>TOTAL FINANCE</b>          | <b>2,168,513</b> | <b>2,236,462</b> | <b>2,253,943</b> | <b>2,222,900</b> | <b>2,418,716</b> | <b>7.3%</b>         | <b>8.8%</b>         | <b>2,406,238</b>  |

**LINE ITEM DETAIL  
GENERAL FUND  
FINANCE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$1,035,561    | 1 Permanent Part-Time moved to Full-Time status.   |
| Postage               | 522000         | \$50,000       | Tax forms \$7,000; Tax letters and other correspondence- \$38,000 (Increased due to certified postage requirement); AP checks \$5,000. The amount decreased from 2021 as Utility Billing postage has been allocated to the Enterprise funds associated.            |
| Professional Services | 523100         | \$45,000       | Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement development/printing \$3,000; Contract Utility Bill printing and receipt processing \$20,300; ERP Implementation coverage \$10,000; Tax season coverage \$10,000. |
| Operating Supply      | 533000         | \$19,000       | Individual and Business income tax forms \$11,000; Night drop envelopes, in/out forms, etc. \$3,000; Payroll and A/P checks, timecards, 1099 and other forms \$4,000; Other office supplies \$1000.  |
| Income Tax Refunds    | 560020         | \$675,000      | This line-item accounts for all income tax refunds for individuals, businesses, and employers.   |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: GENERAL ADMINISTRATION

| Org-Object       | Description                      | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 10111400- 511100 | Pension Payments                 | 1,298            | 0                | 2,500            | 1,150            | 2,500            | 0.0%                | 117.4%              | 2,550             |
| 511800           | Unemployment Compensation        | 0                | 5,973            | 5,000            | 0                | 5,000            | 0.0%                | 100.0%              | 5,100             |
| 521310           | Street Lighting                  | 288,771          | 322,743          | 300,000          | 320,415          | 330,000          | 10.0%               | 3.0%                | 306,000           |
| 523100           | Professional Services            | 101,352          | 93,082           | 70,000           | 134,373          | 100,000          | 42.9%               | -25.6%              | 71,400            |
| 523107           | Public Information               | 925              | 612              | 3,500            | 1,624            | 3,500            | 0.0%                | 115.5%              | 3,570             |
| 523110           | IT Professional Services         | 0                | 0                | 0                | 25,056           | 0                | 100.0%              | -100.0%             | 0                 |
| 523410           | Special Event                    | 407              | 3,460            | 5,000            | 0                | 5,000            | 0.0%                | 100.0%              | 5,100             |
| 524400           | Election Expense                 | 0                | 14,636           | 1,000            | 0                | 15,000           | 1400.0%             | 100.0%              | 1,020             |
| 526100           | Memberships                      | 31,292           | 35,322           | 35,000           | 34,266           | 35,000           | 0.0%                | 2.1%                | 35,700            |
| 527310           | Burials                          | 13,635           | 12,540           | 15,000           | 8,410            | 15,000           | 0.0%                | 78.4%               | 15,300            |
| 528100           | Claims                           | 0                | 0                | 0                | 500              | 0                | 100.0%              | -100.0%             | 0                 |
| 529020           | Miscellaneous                    | 5                | 1,351            | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 529210           | Real Estate Taxes                | 15,189           | 63,069           | 35,000           | 40,849           | 41,000           | 17.1%               | 0.4%                | 35,700            |
| 529310           | Bank Fees                        | 0                | 14,167           | 70,000           | 73,218           | 85,000           | 21.4%               | 16.1%               | 71,400            |
| 529330           | Audit and Fees                   | 73,928           | 77,751           | 70,000           | 80,084           | 81,000           | 15.7%               | 1.1%                | 71,400            |
| 529360           | Board of Health                  | 28,757           | 28,575           | 31,000           | 29,332           | 31,000           | 0.0%                | 5.7%                | 31,620            |
| 529500           | Collection Fees                  | 7,233            | 0                | 2,000            | 0                | 2,000            | 0.0%                | 100.0%              | 2,040             |
| 550100           | Land                             | 0                | 0                | 0                | 2,251            | 0                | 100.0%              | -100.0%             | 0                 |
| 550200           | Capital Outlay < \$5000          | 3,139            | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550300           | Capital Outlay > \$5000          | 0                | 814,428          | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 560020           | Reimbursables                    | 2,056            | 18,425           | 5,000            | 0                | 5,000            | 0.0%                | 100.0%              | 5,100             |
| 560220           | Reimbursable - Grants            | 0                | 0                | 5,000            | 0                | 5,000            | 0.0%                | 100.0%              | 5,100             |
| 560225           | Reimbursable - Risk Mgmt         | 60,915           | 32,015           | 80,000           | 72,146           | 80,000           | 0.0%                | 10.9%               | 81,600            |
| 560310           | Reimbursable - Insurance         | 23,349           | 11,163           | 25,000           | 9,601            | 25,000           | 0.0%                | 160.4%              | 25,500            |
| 570000           | Transfer to CIP                  | 2,365,055        | 3,061,865        | 2,511,967        | 2,268,618        | 1,572,684        | -37.4%              | -30.7%              | 4,112,834         |
| 570000           | Transfer to Parks Fund           | 1,400,000        | 926,235          | 1,609,392        | 1,613,383        | 1,935,848        | 20.3%               | 20.0%               | 2,001,416         |
| 570000           | Transfer To Street Maintenance   | 2,050,000        | 785,220          | 2,352,950        | 1,810,371        | 2,514,439        | 6.9%                | 38.9%               | 2,332,671         |
| 570000           | Transfer to Airport              | 30,000           | 10,000           | 0                | 0                | 79,521           | 100.0%              | 100.0%              | 251,125           |
| 570000           | Transfer To Cemetery Fund        | 100,000          | 50,000           | 20,000           | 0                | 92,449           | 362.2%              | 100.0%              | 106,605           |
| 570000           | Transfer to Development Reserve  | 50,000           | 75,000           | 75,750           | 75,000           | 75,000           | -1.0%               | 0.0%                | 75,000            |
| 570000           | Transfer To GF Reserve Account   | 25,000           | 0                | 75,000           | 75,000           | 75,000           | 0.0%                | 0.0%                | 75,000            |
| 570000           | Transfer to Tree Fund            | 45,000           | 15,000           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 570000           | Transfer to Municipal Court Fund | 0                | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 221,569           |
| 570500           | Advance to Other Funds           | (1,236,286)      | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|                  | <b>TOTAL GENERAL ADMIN.</b>      | <b>5,481,020</b> | <b>6,472,632</b> | <b>7,405,059</b> | <b>6,675,647</b> | <b>7,210,941</b> | <b>-2.6%</b>        | <b>8.0%</b>         | <b>9,951,420</b>  |

**LINE ITEM DETAIL  
GENERAL FUND  
GENERAL ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|------------------------------|----------------|----------------|---|
| Professional Services        | 523100         | \$100,000      | Records shredding; County emergency services Fees; Façade interest ; Legal and consulting fees; Management Pay Plan study; Diversity, equity and inclusion consultation |
| Audit & Fees                 | 529330         | \$81,000       | County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; GFOA Fee and Publication.                     |
| Memberships                  | 526100         | \$35,000       | Chamber; International Town/Gown; MORPC; Innovations Group; Ohio Municipal League; National League of Cities; National Civic League.                                    |
| Transfer to CIP              | 570000         | \$1,572,684    | Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.  |
| Transfer to Recreation       | 570000         | \$1,935,848    | Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.   |
| Transfer to SMR              | 570000         | \$2,514,439    | Transfer to the Street Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues.   |
| Transfer to GF Reserve Acct. | 570000         | \$75,000       | Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund revenues from the prior year.                           |
| Transfer to Tree Fund        | 570000         | \$0            | Transfer to the Tree Replacement Fund to cover a portion of the maintenance and replacement of City street trees.   |

**2022 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: RISK MANAGEMENT**

| <i>Org-Object</i> | <i>Description</i>                       | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| 10110800- 523100  | Professional Services                    | 2,250                  | 3,000                  | 4,000                  | 1,500                  | 4,000                  | 0.0%                        | 166.7%                      | 4,080                     |
| 528000            | Insurance                                | 267,110                | 267,823                | 325,000                | 338,041                | 335,000                | 3.1%                        | -0.9%                       | 331,500                   |
| 528005            | Bonds                                    | 6,218                  | 0                      | 600                    | 0                      | 600                    | 0.0%                        | 100.0%                      | 612                       |
| 528100            | Judgments/Deductible<br>Carryover P.O.'s | 228                    | 5,155                  | 10,000                 | 0                      | 10,000                 | 0.0%                        | 100.0%                      | 10,200                    |
|                   | <b>TOTAL RISK MANAGEMENT</b>             | <b>275,806</b>         | <b>275,978</b>         | <b>339,600</b>         | <b>339,541</b>         | <b>349,600</b>         | <b>2.9%</b>                 | <b>3.0%</b>                 | <b>346,392</b>            |

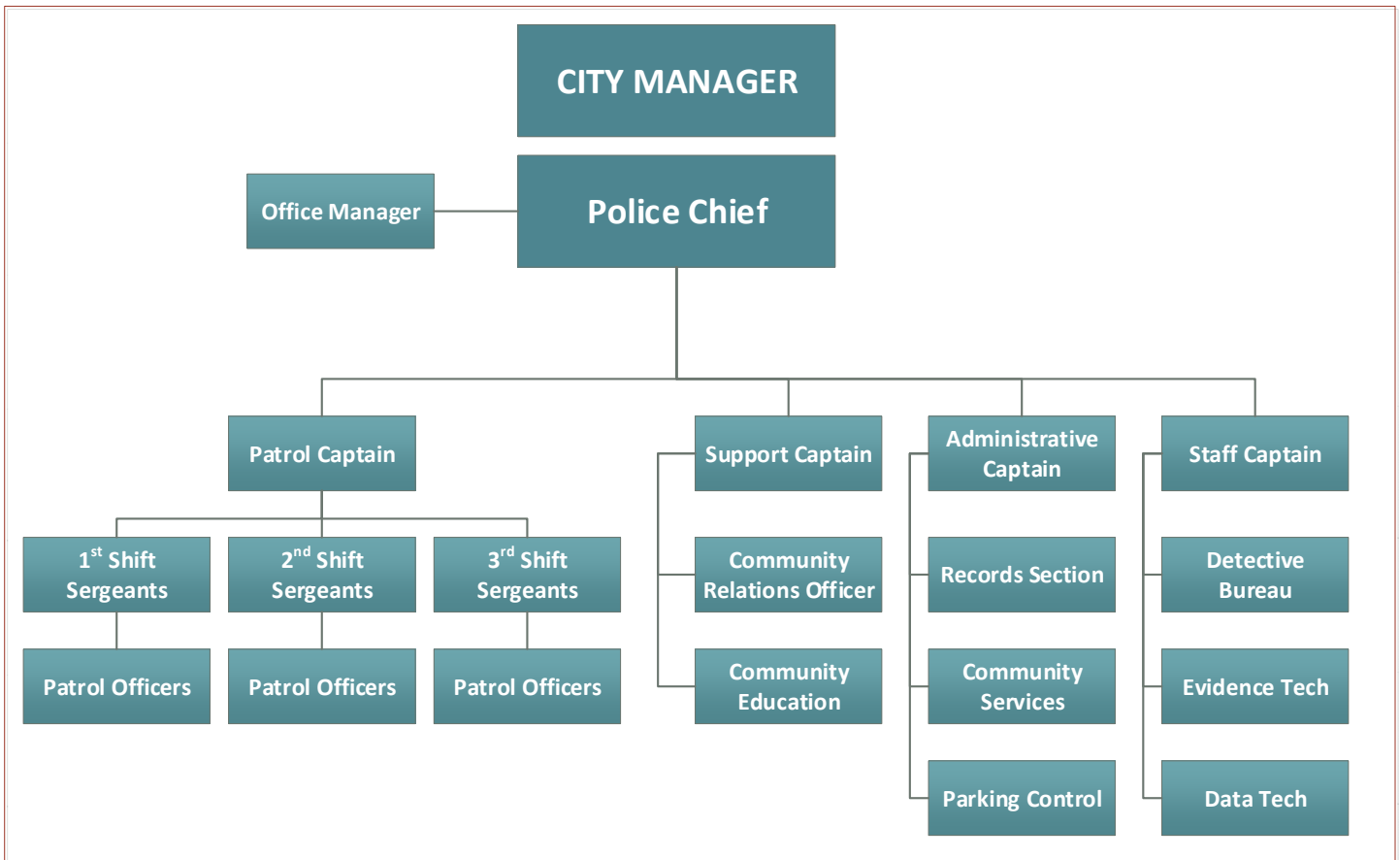
**LINE ITEM DETAIL  
GENERAL FUND  
RISK MANAGEMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Professional Services | 523100         | \$4,000        | General Liability Consultant Retainer - \$4,000.                               |
| Insurance             | 528000         | \$335,000      | General Liability and Property Insurance premiums for General Fund operations. |

# POLICE

The department annually handles over 30,000 calls for service and in most cases is the primary resource for resident contact regarding emergency and non-emergency needs. The department provides around-the-clock service and is made up of patrol, administrative, detective, records, and support personnel.



## 2021 Accomplishments

- ◆ Implementation of new countywide Records Management System.
- ◆ Purchase of body worn cameras to add to our cruiser video capacity.
- ◆ Implementation of a traffic safety initiative to address residential speed complaints.
- ◆ Conducted internal and community intrinsic bias training.

| 2022 Budget Summary  |                   |
|----------------------|-------------------|
| Personal Services    | 9,635,334         |
| Services & Charges   | 937,537           |
| Materials & Supplies | 366,643           |
| Capital Outlay       | 143,355           |
| <b>Total Police</b>  | <b>11,082,869</b> |

## On the Horizon

- ◆ Transition residential speed programming to a daily operation.
- ◆ Implement body worn cameras, which were delayed due to supply chain issues.
- ◆ Increase employee wellness initiatives to include resources and programming.



# POLICE

| Authorized Personnel                      | 2019      | 2020      | 2021      | 2022      |
|---|-----------|-----------|-----------|-----------|
| Police Chief                              | 1         | 1         | 1         | 1         |
| Captain                                   | 4         | 4         | 4         | 4         |
| Sergeant                                  | 7         | 7         | 7         | 7         |
| Officer                                   | 44        | 44        | 44        | 46        |
| Records Clerk                             | 1         | 1         | 1         | 1         |
| Senior Records Clerk                      | 2         | 2         | 2         | 2         |
| Records Tech/Analyst                      | 0         | 1         | 1         | 1         |
| Police Assistant                          | 1         | 1         | 1         | 1         |
| Community Service Officer                 | 1         | 1         | 1         | 1         |
| Property Technician                       | 1         | 1         | 1         | 1         |
| Service Coordinator                       | 0         | 1         | 1         | 1         |
| Office Manager                            | 0         | 0         | 0         | 1         |
| Administrative Assistant                  | 1         | 1         | 1         | 0         |
| Parking Control Officer— <i>Part-time</i> | 2         | 2         | 2         | 2         |
| Records Clerk— <i>Part-time</i>           | <u>2</u>  | <u>1</u>  | <u>1</u>  | <u>1</u>  |
| <b>Total</b>                              | <b>67</b> | <b>68</b> | <b>68</b> | <b>70</b> |

| Strategic Goals   |  |
|---|--|
| <b>Safe City:</b> Allocate the necessary resources for the maintenance of the Public’s health , safety and welfare through a well-trained and dedicated staff |  |
| <i>Goal #1</i>  | Foster a culture of employee well-being through increased use of employee wellness initiatives |
| <i>Goal #2</i>  | Reduce speed on residential streets with Verified speeds above 85th percentile                 |
| <i>Goal #3</i>  | Implementation/Deployment of Body Worn Camera Systems (BWC)                                    |

| Goal # | Performance Metrics   | 2020 | 2021 | 2022 Goal |
|--------|---|------|------|-----------|
| 1      | % of employees provided/utilizing annual mental health check-up                   | 12%  | 12%  | 80%       |
|        | Implementation of online/anonymous mental health service (Cordico App or Similar) | N/A  | N/A  | Pending   |
| 2      | % of valid residential speed complaints with verified speed reduction             | N/A  | 27%  | 100%      |
| 3      | All Patrol Personnel Equipped with BWCs   | N/A  | N/A  | Pending   |

2022 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: POLICE

| Org-Object       | Description                   | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget    | 2021<br>Actual   | 2022<br>Budget    | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|------------------|------------------|-------------------|------------------|-------------------|---------------------|---------------------|-------------------|
| 10113500- 510000 | Wages                         | 5,543,161        | 5,693,820        | 6,437,958         | 6,008,186        | 6,921,692         | 7.5%                | 15.2%               | 7,094,734         |
| 511100           | PERS                          | 59,490           | 61,501           | 64,984            | 73,272           | 78,185            | 20.3%               | 6.7%                | 80,140            |
| 511200           | Police/Fire Retirement        | 971,766          | 996,070          | 1,078,381         | 1,146,994        | 1,157,604         | 7.3%                | 0.9%                | 1,186,544         |
| 511300           | Medicare                      | 77,366           | 79,193           | 93,350            | 83,564           | 100,365           | 7.5%                | 20.1%               | 102,874           |
| 511400           | Workers Compensation          | 118,670          | 122,870          | 128,764           | 64,382           | 0                 | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 967,073          | 1,072,902        | 1,143,365         | 948,134          | 1,367,800         | 19.6%               | 44.3%               | 1,463,546         |
| 511700           | Life Insurance                | 9,538            | 9,688            | 9,538             | 4,769            | 9,688             | 1.6%                | 103.1%              | 9,930             |
| 520100           | Uniform                       | 84,730           | 82,736           | 115,650           | 100,114          | 122,650           | 6.1%                | 22.5%               | 125,103           |
| 521000           | Cellular Phone                | 3,308            | 2,584            | 4,000             | 2,584            | 4,000             | 0.0%                | 54.8%               | 4,080             |
| 522200           | Teletype                      | 7,200            | 7,800            | 9,000             | 7,200            | 9,000             | 0.0%                | 25.0%               | 9,180             |
| 523100           | Professional Services         | 58,868           | 58,728           | 100,765           | 49,083           | 112,700           | 11.8%               | 129.6%              | 114,954           |
| 526000           | Travel/Training               | 53,233           | 21,842           | 60,000            | 39,472           | 51,200            | -14.7%              | 29.7%               | 52,224            |
| 526100           | Membership and Dues           | 2,550            | 3,310            | 6,575             | 3,910            | 8,000             | 21.7%               | 104.6%              | 8,160             |
| 527010           | Maintenance of Equipment      | 19,724           | 18,680           | 32,060            | 19,341           | 30,210            | -5.8%               | 56.2%               | 30,814            |
| 527210           | Garage Rotary                 | 55,500           | 17,575           | 96,100            | 84,862           | 98,983            | 3.0%                | 16.6%               | 100,963           |
| 527220           | Information Technology Rotary | 299,972          | 314,971          | 450,000           | 562,500          | 500,794           | 11.3%               | -11.0%              | 510,810           |
| 531000           | Office Supply                 | 7,373            | 6,464            | 7,700             | 5,818            | 8,950             | 16.2%               | 53.8%               | 9,129             |
| 533000           | Operating Supply              | 41,066           | 48,826           | 83,000            | 62,148           | 85,150            | 2.6%                | 37.0%               | 86,853            |
| 533035           | Fuel/Lube Supply              | 68,567           | 60,348           | 76,200            | 82,986           | 81,000            | 6.3%                | -2.4%               | 82,620            |
| 533130           | D.A.R.E. Supply               | 4,165            | 1,585            | 6,000             | 2,311            | 6,000             | 0.0%                | 159.6%              | 6,120             |
| 535000           | Training Supplies             | 21,145           | 7,094            | 17,125            | 12,660           | 21,650            | 26.4%               | 71.0%               | 22,083            |
| 537000           | Repair Materials              | 1,139            | 2,637            | 3,250             | 1,032            | 3,250             | 0.0%                | 214.9%              | 3,315             |
| 539000           | Small Equipment               | 30,185           | 34,385           | 38,600            | 31,911           | 145,043           | 275.8%              | 354.5%              | 147,944           |
| 539015           | COVID Expenses                | 0                | 2,592            | 0                 | 0                | 0                 | 100.0%              | 100.0%              | 0                 |
| 539500           | Bicycle Patrol Unit Equipment | 5,414            | 9,625            | 11,100            | 4,524            | 15,600            | 40.5%               | 244.8%              | 15,912            |
| 550200           | New Equip / Cap Outlay        | 68,378           | 60,835           | 55,000            | 82,653           | 143,355           | 160.6%              | 73.4%               | 146,222           |
|                  | TOTAL POLICE                  | <b>8,580,581</b> | <b>8,798,707</b> | <b>10,128,465</b> | <b>9,484,410</b> | <b>11,082,869</b> | <b>9.4%</b>         | <b>16.9%</b>        | <b>11,414,254</b> |

**LINE ITEM DETAIL  
GENERAL FUND  
POLICE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$6,921,692    | Includes negotiated pay increase for police officers and civilian staff; 2 new officers.  |
| Uniforms              | 520100         | \$122,650      | Includes contractually required replacement and cleaning, initial issue for new hires, ad updated rifle rated ballistic body armor.   |
| Professional Services | 523100         | \$112,700      | Wellness checks for all members, web access for current parking meter managemet, frontline cruiser cell service, Justice Center space allocation study, computer iinvestigations forensic service.  |
| Travel/Training       | 526000         | \$60,000       | Includes basic academy for 2 new officers   |
| Maintenance           | 527010         | \$30,210       | Cruiser repair \$3,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500; Early Warning System maintenance \$6,000; Taser 60 Plan \$7,650; Cellebrite maintenance \$5,500; fitness room maintenance \$1,800; wrestling matt maintenance \$1,000; range blacktop seal \$2,000; taser download kit \$200; Watchguard redactive \$850; datamaster repair service \$1,000. |
| Operating Supplies    | 533000         | \$85,150       | Includes new officer initial issue of equipment, spare equipment for body worn cameras.   |
| Training Supplies     | 535000         | \$21,650       | Replacement treadmill for conditioning room, range sweeper.   |
| Repair Materials      | 537000         | \$3,250        | Weapon parts \$2,500; less lethal launcher repair parts \$750.  |
| Small Equipment       | 539000         | \$145,043      | First aid bags; firearms slings and cases; firearms conversion realted holsters, sights and mount plates; rifle sights; cruiser rifle suppressors, UAV loudspeaker, UAV mapping software, computer investigatins accessories, faraday box; riot control shields, radar units for cruisers, portable safe for parking control.   |
| Capital Outlay        | 550200         | \$143,355      | Firearms (handgun) conversion, additional ballistic shields for crusiers, new officer initial issue portable radios, tactical UAV, MDT upgrade for cruisers, Tyler crime scene software.  |

# PLANNING & COMMUNITY DEVELOPMENT

The department supports the community in three primary ways. Planning/zoning provides planning services while administering the zoning code, the development review process and grant writing. The section also provides technical support to the Board of Zoning Appeals, the Planning Commission, and the Historic Preservation Commission, as well as City Council. The building division focuses on construction related activities, plan review, inspections, and building code enforcement. Code enforcement responds to issues concerning property maintenance, tall weeds and grass, trash and debris, as well as zoning violations.

| Authorized Personnel  | 2019             | 2020             | 2021             | 2022             |
|---|------------------|------------------|------------------|------------------|
| Planning Director   | 1                | 1                | 1                | 1                |
| Chief Building Official                                       | 1                | 1                | 1                | 1                |
| Planning & Zoning Administrator                               | 1                | 1                | 1                | 1                |
| Development Planner   | 1                | 2                | 3                | 3                |
| Building Inspector II   | 3                | 4                | 4                | 4                |
| Building Inspector I  | 0                | 0                | 0                | 0                |
| Code Enforcement Officer II                                   | 0                | 1                | 1                | 1                |
| Code Enforcement Officer I                                    | 1                | 1                | 1                | 1                |
| Administrative Assistant                                      | 1                | 1                | 1                | 1                |
| Zoning Officer  | 1                | 0                | 0                | 0                |
| Code Enforcement— <i>Part-time</i><br>Intern— <i>Seasonal</i> | 1<br><u>0.25</u> | 0<br><u>0.25</u> | 0<br><u>0.25</u> | 0<br><u>0.25</u> |
| <b>Total</b>  | <b>11.25</b>     | <b>12.25</b>     | <b>13.25</b>     | <b>13.25</b>     |

## 2021 Accomplishments

- ◆ Adopted Delaware Together Comprehensive Plan
- ◆ Hired Development Planner position
- ◆ Implemented additional electronic permitting and inspections coming out of COVID-19 pandemic



# PLANNING & COMMUNITY DEVELOPMENT

| Strategic Goals  |   |
|--|---|
| <b>Great Community:</b> Maintain a high level of quality, consistency and reliability in building and property maintenance inspections |   |
| <i>Goal #1</i>   | Process building and zoning permits and conduct inspections in a quality and timely manner.   |
| <b>Effective Government:</b> Maintain and enhance customer service and citizen satisfaction  |   |
| <i>Goal #2</i>   | Enforce Codes, enhancing working relationships with the community for coordinated enforcements and removing/redeveloping blighted and condemned properties.   |
| <b>Great Community:</b> Execute on the action items from the Delaware Together Comprehensive Plan                                      |   |
| <i>Goal #3</i>   | Provide acceptable Planning and grant activity levels of service, development planning, Comprehensive Plan administration, and engaged in quality and timely pre-development activities with applicants, Boards and Commissions, and other Departments. |

| Goal # | Performance Metrics    | 2020   | 2021   | 2022 Goal |
|--------|------------------------|--------|--------|-----------|
| 1      | Residential Permits    | 453    | 494    | 500       |
|        | Commercial Permits     | 218    | 304    | 250       |
|        | Inspections            | 13,989 | 14,647 | 15,000    |
| 2      | Code Enforcement Cases | 396    | 1,016  | 900       |
| 3      | Planning Cases         | 85     | 102    | 110       |

### On the Horizon

- ◆ Begin implementation of Delaware Together Comprehensive Plan
- ◆ Adopt International Property Maintenance Code update
- ◆ Enhance and implement additional electronic and online permitting services

### 2022 Budget Summary

|                                      |                  |
|--------------------------------------|------------------|
| Personal Services                    | 1,539,327        |
| Services & Charges                   | 185,542          |
| Refunds/Reimbursements               | 52,500           |
| Materials & Supplies                 | 11,500           |
| <b>Total Planning &amp; Comm Dev</b> | <b>1,788,869</b> |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: PLANNING & COMM. DEV.

| Org-Object       | Description                   | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 10111800- 510000 | Wages                         | 772,856          | 829,212          | 1,021,017        | 989,395          | 1,123,075        | 10.0%               | 13.5%               | 1,151,152         |
| 511100           | PERS                          | 97,006           | 114,096          | 134,932          | 147,043          | 147,720          | 9.5%                | 0.5%                | 151,413           |
| 511300           | Medicare                      | 10,951           | 11,585           | 14,805           | 13,817           | 16,285           | 10.0%               | 17.9%               | 16,692            |
| 511400           | Workers Compensation          | 16,790           | 19,687           | 20,392           | 10,196           | 0                | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 119,377          | 161,199          | 161,199          | 149,522          | 250,244          | 55.2%               | 67.4%               | 267,761           |
| 511700           | Life Insurance                | 1,583            | 1,883            | 1,853            | 927              | 2,003            | 8.1%                | 116.1%              | 2,053             |
| 520100           | Uniform                       | 750              | 4,032            | 1,200            | 1,596            | 1,500            | 25.0%               | -6.0%               | 1,530             |
| 521000           | Cellular Telephone            | 2,139            | 1,836            | 2,350            | 2,778            | 2,500            | 6.4%                | -10.0%              | 2,550             |
| 523100           | Professional Services         | 9,409            | 7,549            | 14,000           | 8,475            | 49,000           | 250.0%              | 478.2%              | 14,000            |
| 526000           | Travel/Training               | 4,057            | 883              | 5,000            | 1,188            | 5,000            | 0.0%                | 320.9%              | 5,100             |
| 526100           | Membership and Dues           | 3,094            | 2,908            | 3,500            | 2,018            | 3,500            | 0.0%                | 73.4%               | 3,570             |
| 527210           | Garage Rotary                 | 10,800           | 2,925            | 11,500           | 10,155           | 11,845           | 3.0%                | 16.6%               | 12,082            |
| 527220           | Information Technology Rotary | 67,205           | 70,565           | 100,000          | 100,000          | 112,197          | 12.2%               | 12.2%               | 114,441           |
| 531000           | Office Supply                 | 3,356            | 3,458            | 5,000            | 2,855            | 5,000            | 0.0%                | 75.1%               | 5,100             |
| 533035           | Fuel Supply                   | 4,894            | 3,202            | 5,500            | 7,065            | 5,500            | 0.0%                | -22.2%              | 5,610             |
| 539000           | Small Equipment               | 2,043            | 0                | 1,000            | 102              | 1,000            | 0.0%                | 880.4%              | 1,020             |
| 550300           | Capital Outlay                | 0                | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 560010           | Code Enforcement              | 11,504           | 24,709           | 45,000           | 22,010           | 45,000           | 0.0%                | 104.5%              | 45,900            |
| 560020           | Refunds                       | 9,206            | 6,690            | 7,500            | 30,834           | 7,500            | 0.0%                | -75.7%              | 7,650             |
|                  | <b>TOTAL PLANNING</b>         | <b>1,148,020</b> | <b>1,266,419</b> | <b>1,555,748</b> | <b>1,499,976</b> | <b>1,788,869</b> | <b>15.0%</b>        | <b>19.3%</b>        | <b>1,807,624</b>  |

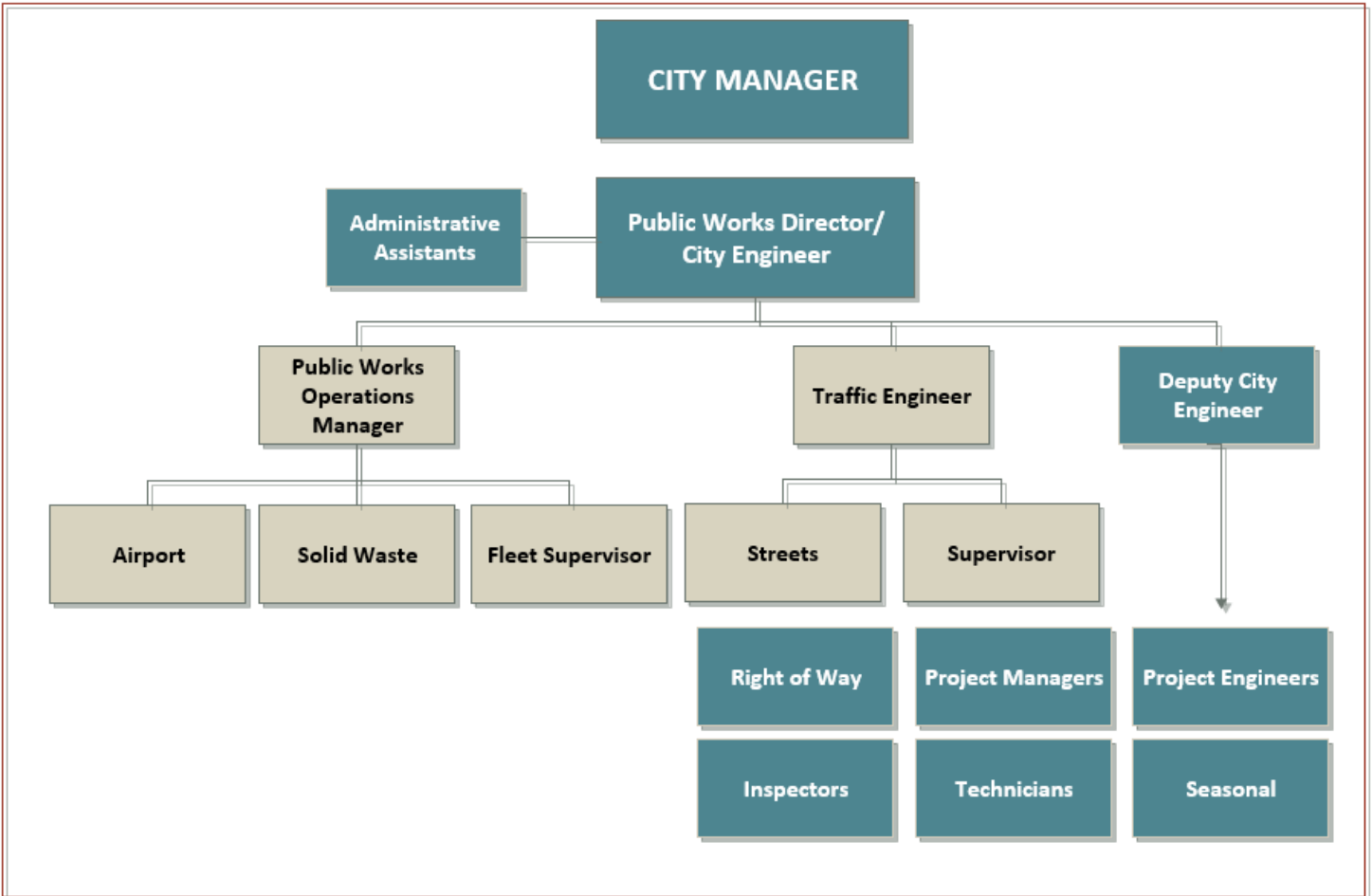
**LINE ITEM DETAIL  
GENERAL FUND  
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$1,123,075    | No changes from 2021 budget - increase due to hiring 2nd code enforcement officer during 2021.   |
| Uniform               | 520100         | \$1,500        | No changes from 2021 budget -  |
| Professional Services | 523100         | \$49,000       | No changes from 2021 budget - Contract commercial building plan review and design services; contract professional services for limited Zoning Code updates.  |
| Travel & Training     | 526000         | \$5,000        | No changes from 2021 budget - National APA Conference (might be virtual) \$2,000; State Conference for up to 3 staff (might be virtual) \$1,000; Building, code enforcement, and planning professional development |
| Memberships & Dues    | 526100         | \$3,500        | No changes from 2021 budget - National and State Planning, Building, Code Enforcement, and Development association Dues; Heritage Ohio Dues;   |
| Small Equipment       | 539000         | \$1,000        | Replacement iPads and field equipment if needed  |
| Reimbursement         | 560010         | \$45,000       | No changes from 2021 budget - Code enforcement contracted services and condemnation demolition activities  |

# ENGINEERING

The Engineering division operates within the Public Works Department. It plans, designs, and builds transportation infrastructure projects using local, state, and federal dollars through three main sections - land development and capital projects. It also provides assistance to other departments to design and construct park, utility and facility improvements.



## 2021 Accomplishments

- ◆ Construction of Penick Ave. connector
- ◆ Resurfacing of Hawthorn Blvd. and W Hull Drive
- ◆ Completion of the John Street Bridge Replacement

## 2022 Budget Summary

|                          |                  |
|--------------------------|------------------|
| Personal Services        | 1,212,388        |
| Services & Charges       | 1,134,594        |
| Materials & Supplies     | 12,850           |
| Capital Outlay           | 3,000            |
| <b>Total Engineering</b> | <b>2,362,832</b> |



# ENGINEERING

| Authorized Personnel            | 2019        | 2020         | 2021         | 2022         |
|---------------------------------|-------------|--------------|--------------|--------------|
| Deputy City Engineer            | 1           | 1            | 1            | 1            |
| Project Engineer III            | 1           | 1            | 1            | 1            |
| Project Engineer II             | 2           | 2            | 2            | 1            |
| Project Engineer I              | 2           | 2            | 2            | 2            |
| Engineering Technician          | 1           | 1            | 1            | 0            |
| Project Manager II              | 0           | 0            | 0            | 1            |
| Project Manager I               | 0           | 1            | 1            | 1            |
| Construction Inspection Manager | 1           | 1            | 1            | 1            |
| Construction Inspector          | 1           | 1            | 1            | 1            |
| Right of Way Manager            | 0           | 0            | 0            | 1            |
| Intern— <i>Seasonal</i>         | <u>0.31</u> | <u>0.31</u>  | <u>0.31</u>  | <u>0.31</u>  |
| <b>Total</b>                    | <b>9.31</b> | <b>10.31</b> | <b>10.31</b> | <b>10.31</b> |

## On the Horizon

- ◆ Reinstatement of Right of Way Inspector Position
- ◆ Completion of Stage 3 plans for The Point
- ◆ Resurfacing of Glenn Parkway and Cheshire Road
- ◆ Design and Construction of Sawmill Parkway Phase G-1
- ◆ Update of Pavement Condition Report
- ◆ Comprehensive Bridge Condition Assessment & Useful Life Report

| Strategic Goals   |  |
|---|--|
| <b>Great Community:</b> Evaluate, plan for, and implement important capital improvement projects to maintain and improve the City's transportation infrastructure |  |
| Goal #1   | Implement the Transportation Thoroughfare Plan in capital and land development initiatives |
| Goal #2   | Support efficient land development project processing                                      |
| <b>Effective Government:</b> Assess all viable options to increase/maintain the City's revenue base   |  |
| Goal #3   | Identify and secure capital projects funding through grants and earmarks                   |

| Goal # | Performance Metrics  | 2020      | 2021      | 2022 Goal   |
|--------|--|-----------|-----------|-------------|
| 1      | Projects in Compliance with Transportation Thoroughfare Plan | 4         | 5         | 6           |
| 2      | % of Land Development Plans Reviewed w/in guidelines         | 90        | 90        | 75          |
| 3      | Funding secured  | \$500,000 | \$500,000 | \$8,000,000 |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: ENGINEERING

| Org-Object       | Description                          | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 10116600- 510000 | Wages                                | 730,127          | 774,314          | 883,300          | 819,267          | 891,032          | 0.9%                | 8.8%                | 908,853           |
| 511100           | PERS                                 | 106,102          | 98,441           | 117,551          | 120,601          | 116,109          | -1.2%               | -3.7%               | 118,431           |
| 511300           | Medicare                             | 10,226           | 10,860           | 12,808           | 11,407           | 12,920           | 0.9%                | 13.3%               | 13,178            |
| 511400           | Workers Compensation                 | 15,275           | 15,727           | 17,683           | 8,842            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance                     | 134,963          | 148,431          | 158,406          | 138,001          | 191,044          | 20.6%               | 38.4%               | 204,417           |
| 511700           | Life Insurance                       | 1,313            | 1,313            | 1,433            | 716              | 1,283            | -10.5%              | 79.2%               | 1,309             |
| 520100           | Uniform                              | 300              | 300              | 450              | 450              | 750              | 66.7%               | 66.7%               | 765               |
| 521000           | Cellular Telephone                   | 3,442            | 3,126            | 3,500            | 2,886            | 3,600            | 2.9%                | 24.7%               | 3,672             |
| 523100           | Professional Services                | 79,561           | 79,514           | 115,000          | 148,828          | 115,000          | 0.0%                | -22.7%              | 117,300           |
| 526000           | Travel/Training                      | 4,120            | 3,768            | 5,750            | 1,815            | 5,750            | 0.0%                | 216.8%              | 5,865             |
| 526100           | Membership and Dues                  | 784              | 410              | 2,000            | 1,705            | 2,000            | 0.0%                | 17.3%               | 2,040             |
| 527010           | Maintenance of Equipment             | 0                | 139              | 400              | 0                | 400              | 0.0%                | 100.0%              | 408               |
| 527210           | Garage Rotary                        | 14,200           | 4,050            | 12,600           | 11,127           | 12,978           | 3.0%                | 16.6%               | 13,238            |
| 527220           | Information Technology Rotary        | 56,375           | 59,194           | 78,925           | 78,925           | 94,116           | 19.2%               | 19.2%               | 95,998            |
| 531000           | Office Supply                        | 2,462            | 2,426            | 3,500            | 3,954            | 3,500            | 0.0%                | -11.5%              | 3,570             |
| 533000           | Operating Supply                     | 2,469            | 712              | 3,500            | 1,587            | 3,500            | 0.0%                | 120.5%              | 3,570             |
| 533035           | Fuel Supply                          | 4,515            | 3,790            | 5,100            | 7,721            | 5,100            | 0.0%                | -33.9%              | 5,202             |
| 539000           | Small Equipment                      | 459              | 0                | 750              | 0                | 750              | 0.0%                | 100.0%              | 765               |
| 550200           | New Equip / Cap Outlay               | 2,381            | 1,970            | 3,000            | 7,000            | 3,000            | 0.0%                | -57.1%              | 3,060             |
|                  | <b>ENGINEERING OPERATIONS</b>        | <b>1,169,074</b> | <b>1,208,485</b> | <b>1,425,656</b> | <b>1,364,832</b> | <b>1,462,832</b> | <b>2.6%</b>         | <b>7.2%</b>         | <b>1,501,641</b>  |
| 523140           | Professional Services - Development  | 508,802          | 505,836          | 600,000          | 649,493          | 650,000          | 8.3%                | 0.1%                | 615,000           |
| 523145           | Professional Services - Right of Way | 0                | 0                | 130,000          | 160,511          | 250,000          | 92.3%               | 55.8%               | 133,250           |
|                  | <b>TOTAL ENGINEERING</b>             | <b>1,677,876</b> | <b>1,714,321</b> | <b>2,155,656</b> | <b>2,174,836</b> | <b>2,362,832</b> | <b>6.0%</b>         | <b>25.7%</b>        | <b>2,249,891</b>  |

**LINE ITEM DETAIL  
GENERAL FUND  
DIVISION OF ENGINEERING**

**Explanation of significant line items**

| <i>Description:</i>                  | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------------------|----------------|----------------|---|
| Wages                                | 510000         | \$891,032      | Under Consideration   |
| Professional Services                | 523100         | \$115,000      | Bridge Inspections \$30,000; General Survey, Design and Land Acquisition \$45,000; Grant Application Assistance \$40,000  |
| Travel/Training                      | 526000         | \$5,750        | Professional Development Training (PDH's) for staff PE's. \$3750; OTEC Conference \$2000  |
| Membership and Dues                  | 526100         | \$2,000        | PTOE License Renewal \$400; Annual group memberships and publications for ITE, APWA , IMSA, OSPE, and ASCE and PE License renewal \$1,600                         |
| Professional Services - Development  | 523140         | \$650,000      | For plan review and inspection services, recoverable through Engineering Fees   |
| Professional Services - Right of Way | 523150         | \$250,000      | Provide inspection and oversight of right-of-way permitting and construction activities by private utility companies (estimated 60% reimbursable through billing) |
| Small Equipment                      | 539000         | \$750          | Traffic counter batteries, tubes, core drill bits   |
| New Equip/Capital Outlay             | 550200         | \$3,000        | Traffic Data Collectors, GPS Equipment  |

# BUILDING MAINTENANCE

The division is located with the Parks and Natural Resources Department. It maintains all mechanical and electrical operating systems in the Public Works, Justice Center, Mingo and City Hall building, as well as for City-owned property located at 18 E William and 20 E William. Staff also undertake preventative and routine maintenance and addresses all custodial and service requests.



## 2021 Accomplishments

- ◆ Completion of City Hall renovations
- ◆ HVAC unit updates citywide
- ◆ Door and stoop replacement at COhatch building
- ◆ Sprinkler system update at Public Utilities

## 2022 Budget Summary

|                                   |                |
|-----------------------------------|----------------|
| Services & Charges                | 500,314        |
| Personal Services                 | 270,812        |
| Materials & Supplies              | 45,400         |
| Capital Outlay                    | 21,000         |
| <b>Total Building Maintenance</b> | <b>837,526</b> |

## BUILDING MAINTENANCE

| Authorized Personnel            | 2019     | 2020     | 2021     | 2022     |
|---------------------------------|----------|----------|----------|----------|
| Facility Maintenance Supervisor | 1        | 1        | 1        | 1        |
| Facility Maintenance Tech I     | 1        | 1        | 1        | 1        |
| Facility Maintenance Tech II    | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> |
| <b>Total</b>                    | <b>2</b> | <b>2</b> | <b>3</b> | <b>3</b> |

### On the Horizon

- ◆ Renovation of elevators at City Hall and Justice Center
- ◆ Justice Center facility assessment report
- ◆ Assistance with fire station maintenance
- ◆ Justice Center painting and vestibule renovation

| Strategic Goals  |   |
|--|---|
| <b>Safe City:</b> Maintain City facilities to ensure a safe environment for citizens and employees |   |
| <i>Goal #1</i>   | Efficiently and effectively address facility work orders.             |
| <b>Effective Government:</b> Promote efficiencies that reduce the City's future obligations        |   |
| <i>Goal #2</i>   | Maintain city building inventories in City Works.                     |
| <i>Goal #3</i>   | Monitor City utility usage and identify ways to improve efficiencies. |

| Goal # | Performance Metrics                       | 2020 | 2021 | 2022 Goal |
|--------|---|------|------|-----------|
| 1      | % of Work Orders Completed in 24 Hours    | n/a  | n/a  | 95%       |
| 2      | % of Major Items Inventoried              | 100% | 100% | 100%      |
| 3      | % of Building Utilities Monitored Monthly | n/a  | n/a  | 100%      |

2022 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: BUILDING MAINTENANCE

| Org-Object       | Description                  | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| 10116800- 510000 | Wages                        | 103,233        | 110,082        | 163,667        | 153,797        | 190,023        | 16.1%               | 23.6%               | 194,774           |
| 511100           | PERS                         | 14,407         | 15,267         | 22,913         | 22,752         | 25,808         | 12.6%               | 13.4%               | 26,453            |
| 511300           | Medicare                     | 1,380          | 1,472          | 2,373          | 2,118          | 2,755          | 16.1%               | 30.1%               | 2,824             |
| 511400           | Workers Compensation         | 2,034          | 1,619          | 3,273          | 1,637          | 0              | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance             | 36,250         | 39,900         | 59,850         | 44,848         | 51,776         | -13.5%              | 15.4%               | 55,400            |
| 511700           | Life Insurance               | 300            | 300            | 450            | 225            | 450            | 0.0%                | 100.0%              | 461               |
| 520100           | Uniform                      | 432            | 325            | 600            | 466            | 900            | 50.0%               | 93.1%               | 918               |
| 520110           | Clothing                     | 863            | 1,251          | 2,500          | 1,931          | 2,800          | 12.0%               | 45.0%               | 2,856             |
| 521100           | Electric                     | 72,558         | 69,100         | 110,000        | 76,417         | 80,000         | -27.3%              | 4.7%                | 81,600            |
| 521200           | Heat                         | 7,564          | 3,952          | 14,500         | 7,774          | 9,000          | -37.9%              | 15.8%               | 9,180             |
| 523100           | Professional Services        | 160,700        | 164,503        | 208,000        | 198,287        | 295,000        | 41.8%               | 48.8%               | 300,900           |
| 526000           | Travel/Training              | 5,327          | 4,981          | 5,200          | 4,832          | 6,500          | 25.0%               | 34.5%               | 6,630             |
| 527010           | Maintenance of Equipment     | 5,338          | 1,678          | 6,000          | 128            | 6,000          | 0.0%                | 4587.5%             | 6,120             |
| 527020           | Maintenance of Facility      | 31,928         | 28,933         | 40,000         | 40,766         | 96,200         | 140.5%              | 136.0%              | 98,124            |
| 527020           | Rental Property Maintenance  | 3,600          | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 527210           | Garage Rotary                | 2,050          | 1,000          | 3,800          | 3,356          | 3,914          | 3.0%                | 16.6%               | 3,992             |
| 533000           | Operating Supply             | 21,544         | 20,956         | 30,000         | 31,605         | 40,000         | 33.3%               | 26.6%               | 40,800            |
| 533035           | Fuel Supply                  | 1,095          | 726            | 1,100          | 1,388          | 1,400          | 27.3%               | 0.9%                | 1,428             |
| 537000           | Repair Material              | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 539000           | Small Equipment              | 1,675          | 3,517          | 3,650          | 3,632          | 4,000          | 9.6%                | 10.1%               | 4,080             |
| 539015           | COVID Expenses               | 0              | 9,511          | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 550200           | New Equip / Cap Outlay       | 24,328         | 0              | 0              | 0              | 21,000         | 100.0%              | 100.0%              | 0                 |
|                  | <b>TOTAL BUILDING MAINT.</b> | <b>496,606</b> | <b>479,073</b> | <b>677,876</b> | <b>595,959</b> | <b>837,526</b> | <b>23.6%</b>        | <b>40.5%</b>        | <b>836,541</b>    |

**LINE ITEM DETAIL  
GENERAL FUND  
BUILDING MAINTENANCE**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-------------------------|----------------|----------------|---|
| Wages                   | 510000         | \$190,023      | No adjustments to staffing levels   |
| Electric                | 521100         | \$80,000       | Electric charges for City Hall, Justice Center, Planning Annex, and Impound Lot   |
| Heat                    | 521200         | \$9,000        | Gas charges for City Hall, Justice Center, Planning Annex, and Impound Lot  |
| Professional Services   | 523100         | \$295,000      | For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Public Works, Mingo, and Justice Center. |
| Maintenance of Facility | 527020         | \$96,200       | For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Planning Annex, Public Works, Mingo, and Justice Center.             |
| Operating Supply        | 533000         | \$40,000       | For purchase of repair materials and custodial supplies for City Hall, Planning Annex, Public Works, Mingo, and Justice Center.   |
| Small Equipment         | 539000         | \$4,000        | Hand Tools, Tools/equipment for new vehicle   |
| Capital Outlay          | 550300         | \$21,000       | Two overhead door operators in Parks (\$5,000), Clean Burn heater in Parks (\$16,000).  |

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## SPECIAL REVENUE FUNDS

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2022 BUDGET DETAIL

FUND:

STREET MAINTENANCE & REPAIR

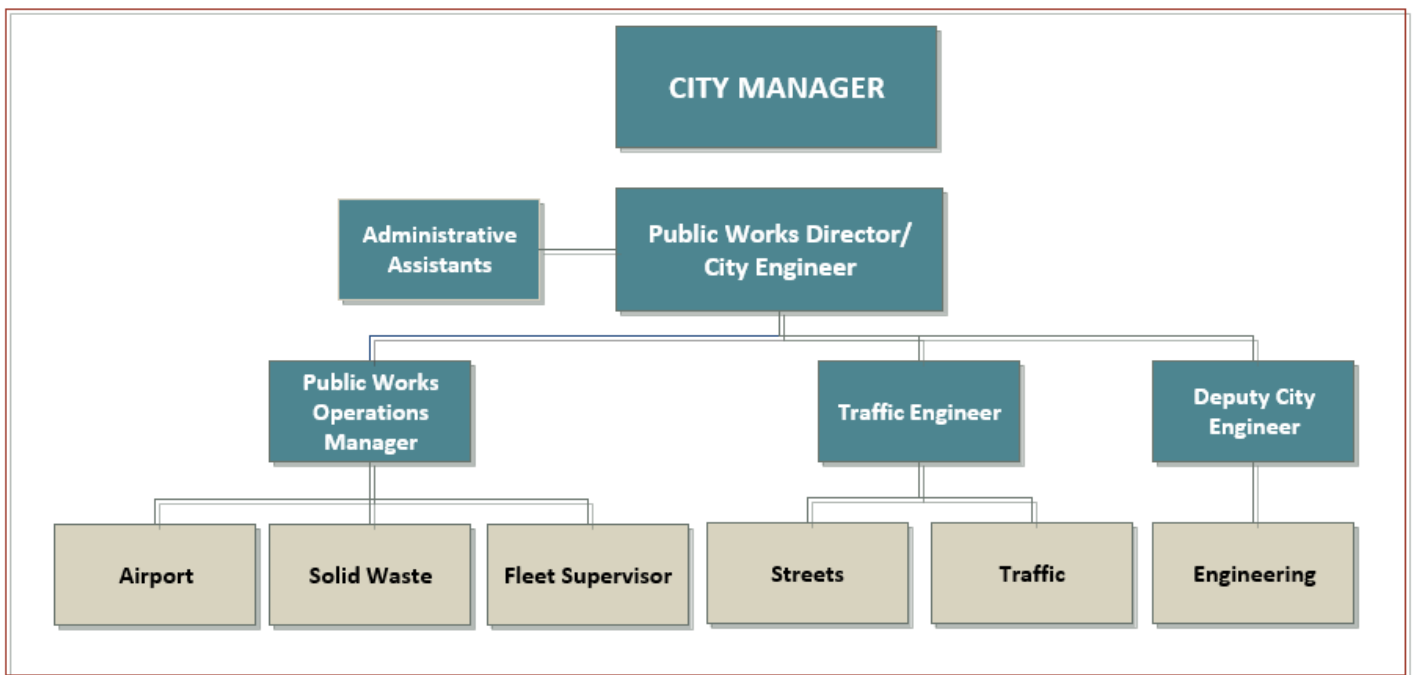
DEPARTMENT:

PUBLIC WORKS ADMIN

| Org-Object       | Description                         | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
|                  | <b>Fund Balance - January 1st</b>   | <b>461,581</b>   | <b>603,206</b>   | <b>104,617</b>   | <b>104,617</b>   | <b>0</b>         |                     |                     | <b>0</b>          |
| 20000025- 493020 | Transfer-General Fund               | 2,050,000        | 930,905          | 2,352,950        | 1,746,840        | 2,514,439        | 6.9%                | 43.9%               | 2,332,671         |
| 20000401- 490100 | Transfer - Other Funds              | 154,300          | 0                | 163,700          | 163,700          | 0                | -100.0%             | -100.0%             | 0                 |
| 20000402- 420600 | Federal Operating Grants            | 0                | 55,270           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 483100           | Reimbursements                      | 817              | 0                | 2,000            | 0                | 2,000            | 0.0%                | 100.0%              | 2,020             |
| 484300           | Miscellaneous                       | 167              | 1,147            | 1,500            | 22,331           | 1,500            | 0.0%                | -93.3%              | 1,515             |
| 492010           | Sale of Assets                      | 10,589           | 13,373           | 7,500            | 1,132            | 7,500            | 0.0%                | 562.5%              | 7,575             |
| 20000403- 420400 | License Fees                        | 223,007          | 214,046          | 240,000          | 252,141          | 262,000          | 9.2%                | 3.9%                | 264,620           |
| 420500           | Gasoline Tax                        | 1,390,490        | 1,730,101        | 1,650,000        | 1,860,572        | 1,815,000        | 10.0%               | -2.4%               | 1,833,151         |
|                  | <b>Total Revenue</b>                | <b>3,829,370</b> | <b>2,944,842</b> | <b>4,417,650</b> | <b>4,046,716</b> | <b>4,602,439</b> | <b>4.2%</b>         | <b>13.7%</b>        | <b>4,441,552</b>  |
| 20016000-        | Administration                      | 890,393          | 887,217          | 970,985          | 858,666          | 826,429          | -14.9%              | -3.8%               | 850,406           |
| 20016200-        | Street Maintenance                  | 2,025,242        | 1,843,651        | 2,488,333        | 2,099,903        | 2,621,844        | 5.4%                | 24.9%               | 2,610,809         |
| 20016400-        | Traffic Maintenance                 | 772,110          | 712,563          | 952,923          | 786,453          | 1,154,166        | 21.1%               | 46.8%               | 980,337           |
|                  | <b>Total Expenditures</b>           | <b>3,687,745</b> | <b>3,443,431</b> | <b>4,412,241</b> | <b>3,745,022</b> | <b>4,602,439</b> | <b>4.3%</b>         | <b>22.9%</b>        | <b>4,441,552</b>  |
|                  | <i>Carryover PO's</i>               |                  |                  |                  | 406,311          |                  |                     |                     |                   |
|                  | <b>Fund Balance - December 31st</b> | <b>603,206</b>   | <b>104,617</b>   | <b>110,026</b>   | <b>0</b>         | <b>0</b>         |                     |                     | <b>0</b>          |

# PUBLIC WORKS ADMINISTRATION

The Administration division of the Public Works Department supports six Public Works divisions responsible for the daily maintenance and operation of City infrastructure: Street Maintenance, Solid Waste Collection, Fleet Services, Airport Operations, Traffic Management, and Engineering Services. It also supports the Parks and Natural Resources Department.



## 2021 Accomplishments

- ◆ Updated fleet vehicle intake/ decommission policy
- ◆ Implemented credit card payment for Public Works services
- ◆ Revised Public Works emergency call-out procedures

## 2022 Budget Summary

|                                 |                |
|---------------------------------|----------------|
| Personal Services               | 635,499        |
| Services & Charges              | 176,930        |
| Materials & Supplies            | 14,000         |
| Capital Outlay                  | -              |
| <b>Total Public Works Admin</b> | <b>826,429</b> |

# PUBLIC WORKS ADMINISTRATION

| Authorized Personnel                | 2019     | 2020     | 2021     | 2022     |
|-------------------------------------|----------|----------|----------|----------|
| Public Works Director/City Engineer | 1        | 1        | 1        | 1        |
| Superintendent                      | 2        | 2        | 2        | 0        |
| ROW Manager                         | 0        | 0        | 0        | 0        |
| Operations Manager                  | 0        | 0        | 0        | 1        |
| Traffic Engineer                    | 0        | 0        | 0        | 1        |
| Administrative Assistant            | 1        | 2        | 2        | 2        |
| Customer Service Liaison            | 1        | 0        | 0        | 0        |
| Engineering Technician              | <u>1</u> | <u>1</u> | <u>0</u> | <u>0</u> |
| <b>Total</b>                        | <b>6</b> | <b>6</b> | <b>5</b> | <b>5</b> |

\*Engineering Technician moved and reclassified to Engineering Department for 2021

## On the Horizon

- ◆ Develop staff safety & skill training initiative
- ◆ Consolidate Streets and Traffic Divisions under management of Traffic Engineer
- ◆ Right of Way Manager moved under Engineering Division
- ◆ Updating accident policy

| Strategic Goals  |   |
|--|---|
| Effective Government: Maintain and enhance customer service and citizen satisfaction |   |
| Goal #1  | Provide support and interface with the general public                   |
| Goal #2  | Managing Customer Service Requests (CSR's)                              |
| Goal #3  | Provide efficient administrative support to the Public Works Department |

| Goal # | Performance Metrics                      | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | Calls/messages addressed                 | 1500 | 1700 | 1900      |
| 2      | CSRs completed/closed                    | 500  | 550  | 600       |
| 3      | No. reviewed/improved operating policies | 2    | 3    | 5         |

2022 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS ADMIN

| Org-Object | Description                          | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| 20016000-  | 510000 Wages                         | 546,867        | 518,592        | 510,011        | 497,744        | 472,895        | -7.3%               | -5.0%               | 484,717           |
|            | 511100 PERS                          | 70,378         | 69,551         | 58,584         | 67,327         | 60,094         | 2.6%                | -10.7%              | 61,596            |
|            | 511300 Medicare                      | 7,677          | 7,271          | 7,395          | 7,024          | 6,857          | -7.3%               | -2.4%               | 7,028             |
|            | 511400 Workers Compensation          | 10,653         | 10,438         | 10,200         | 5,100          | 0              | -100.0%             | -100.0%             | 0                 |
|            | 511600 Health Insurance              | 86,276         | 84,987         | 75,012         | 65,301         | 94,920         | 26.5%               | 45.4%               | 101,564           |
|            | 511700 Life Insurance                | 853            | 853            | 733            | 366            | 733            | 0.0%                | 100.3%              | 751               |
|            | 520100 Uniforms                      | 600            | 1,050          | 1,050          | 900            | 1,050          | 0.0%                | 16.7%               | 1,071             |
|            | 521000 Cellular Telephones           | 2,524          | 2,348          | 3,500          | 1,699          | 3,500          | 0.0%                | 106.0%              | 3,570             |
|            | 521100 Electric                      | 12,172         | 12,590         | 14,000         | 11,059         | 14,000         | 0.0%                | 26.6%               | 14,280            |
|            | 521200 Heat                          | 1,481          | 1,064          | 7,500          | 1,766          | 7,500          | 0.0%                | 324.7%              | 7,650             |
|            | 522000 Postage                       | 0              | 101            | 300            | 0              | 300            | 0.0%                | 100.0%              | 306               |
|            | 523100 Professional Services         | 22,411         | 20,616         | 56,000         | 17,472         | 0              | -100.0%             | -100.0%             | 0                 |
|            | 526000 Travel/Training               | 547            | 488            | 5,000          | 598            | 5,000          | 0.0%                | 736.1%              | 5,100             |
|            | 526100 Membership and Dues           | 555            | 700            | 3,000          | 1,128          | 3,000          | 0.0%                | 166.0%              | 3,060             |
|            | 526200 Licenses and Fees             | 0              | 0              | 200            | 100            | 200            | 0.0%                | 100.0%              | 204               |
|            | 527010 Maintenance of Equipment      | 794            | 1,132          | 1,500          | 350            | 1,500          | 0.0%                | 328.6%              | 1,530             |
|            | 527120 Maintenance of Facility       | 19,924         | 13,292         | 25,000         | 3,750          | 0              | -100.0%             | -100.0%             | 0                 |
|            | 527210 Garage Rotary                 | 2,800          | 500            | 1,900          | 1,425          | 1,957          | 3.0%                | 37.3%               | 1,996             |
|            | 527220 Information Technology Rotary | 83,214         | 87,375         | 120,000        | 120,000        | 138,923        | 15.8%               | 15.8%               | 141,701           |
|            | 531000 Office Supply                 | 2,331          | 1,939          | 2,000          | 1,849          | 2,000          | 0.0%                | 8.2%                | 2,040             |
|            | 533000 Operating Supply              | 6,797          | 4,182          | 10,000         | 2,141          | 10,000         | 0.0%                | 367.1%              | 10,200            |
|            | 533035 Fuel Supply                   | 1,819          | 1,601          | 2,100          | 1,480          | 2,000          | -4.8%               | 35.1%               | 2,040             |
|            | 539000 Small Equipment               | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
|            | 539015 COVID Expenses                | 0              | 1,629          | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
|            | 550300 New Equip/Capital Outlay      | 9,720          | 44,918         | 56,000         | 50,087         | 0              | -100.0%             | -100.0%             | 0                 |
|            | <b>TOTAL SMR ADMIN</b>               | <b>890,393</b> | <b>887,217</b> | <b>970,985</b> | <b>858,666</b> | <b>826,429</b> | <b>-14.9%</b>       | <b>-3.8%</b>        | <b>850,406</b>    |

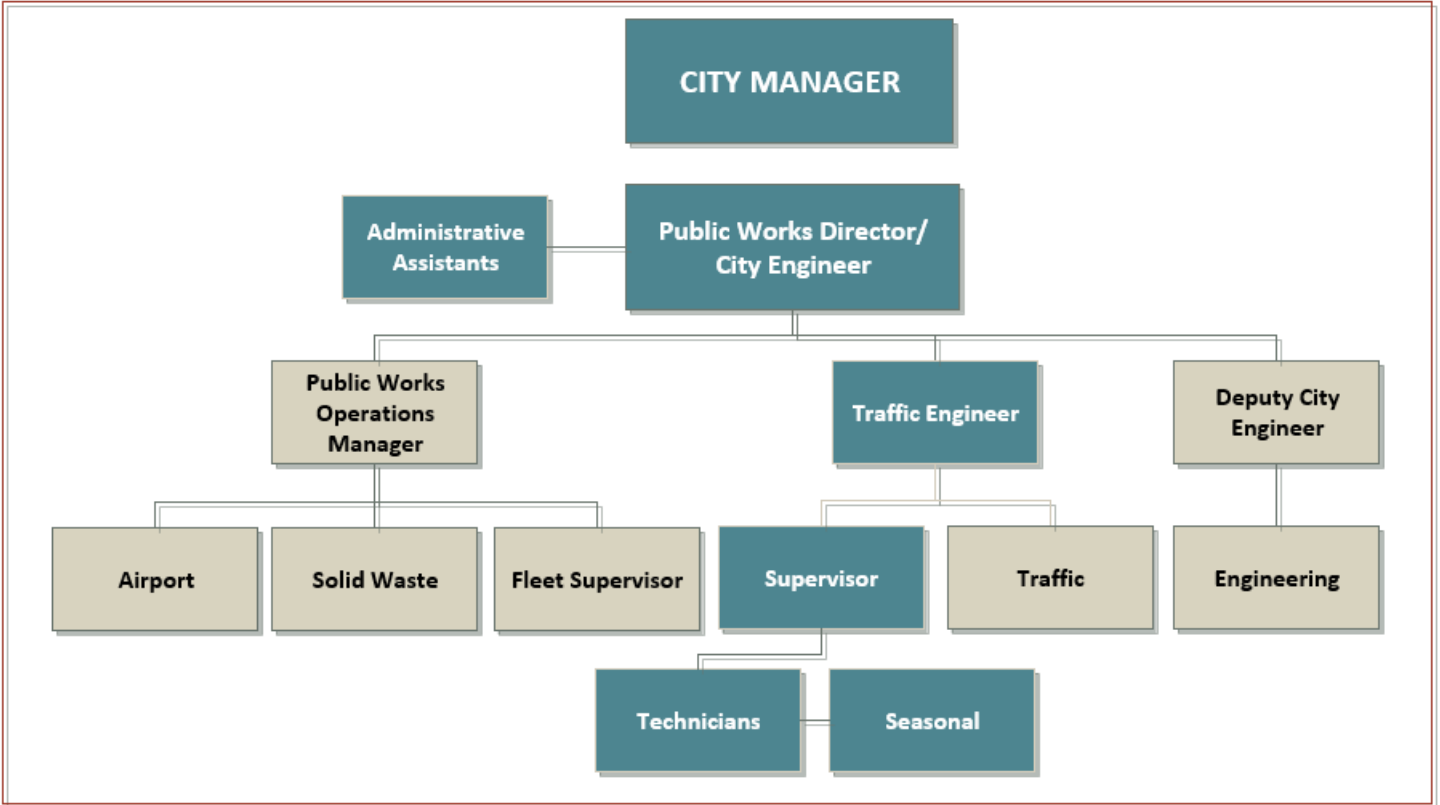
**LINE ITEM DETAIL  
STREET MAINTENANCE & REPAIR FUND  
PUBLIC WORKS ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------|----------------|----------------|---|
| Wages                    | 510000         | \$472,895      | No staffing additions   |
| Electric                 | 521100         | \$14,000       | 440 East William Street   |
| Heat                     | 521200         | \$7,500        | 440 East William Street   |
| Travel/Training          | 526000         | \$5,000        | Staff APWA, OTEC, CEOG, APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training |
| Professional Services    | 523100         | \$0            | Costs to be included in Building Maintenance Fund   |
| Maintenance of Facility  | 527020         | \$0            | Costs to be included in Building Maintenance Fund   |
| Operating Supply         | 533000         | \$10,000       | For purchase of repair materials and custodial supplies for 440 E William Property                                    |
| New Equip/Capital Outlay | 550200         | \$0            | Costs to be included in Building Maintenance Fund   |

# STREET MAINTENANCE & REPAIR

The Public Works Street Division operates within the Public Works Department and maintains streets, concrete walks, parking lots, and pedestrian and bike paths; and oversees street sweeping, snow and ice management, and special event traffic management.



## 2021 Accomplishments

- ◆ Crack sealing program
- ◆ Paving program advance street base repairs
- ◆ Salt barn lighting Improvement
- ◆ Installed GPS tracking system for snow plow fleet management

## 2022 Budget Summary

|                      |                  |
|----------------------|------------------|
| Personal Services    | 953,161          |
| Materials & Supplies | 702,800          |
| Capital Outlay       | 675,000          |
| Services & Charges   | 290,883          |
| <b>Total SMR</b>     | <b>2,621,844</b> |



## STREET MAINTENANCE & REPAIR

| Authorized Personnel | 2019       | 2020        | 2021        | 2022        |
|----------------------|------------|-------------|-------------|-------------|
| Supervisor           | 1          | 1           | 1           | 1           |
| Street Technicians   | 7          | 8           | 8           | 8           |
| <i>Seasonal</i>      | <u>1.6</u> | <u>1.6</u>  | <u>1.6</u>  | <u>1.6</u>  |
| <b>Total</b>         | <b>9.6</b> | <b>10.6</b> | <b>10.6</b> | <b>10.6</b> |

### On the Horizon

- ◆ Inspect/repair downtown sidewalk tripping hazards
- ◆ Neighborhood pavement repairs/base repairs
- ◆ US36/SR37 Fire Station crossover construction
- ◆ Bridge deck sidewalk & parapet power wash/cleaning
- ◆ Complete end of season road salt audit

| Strategic Goals   |   |
|---|---|
| <b>Great Community:</b> Evaluate, plan for, and implement capital improvement projects to maintain and improve the City's transportation infrastructure |   |
| <i>Goal #1</i>  | Resurface 10 miles of road each year                                      |
| <i>Goal #2</i>  | Address all sidewalk complaints of City responsible within some timeframe |
| <i>Goal #3</i>  | Maintenance the existing road network                                     |

| Goal # | Performance Metrics                                  | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | Number of Miles Paved                                | 3    | 3    | 10        |
| 2      | % of Sidewalk Complaints Addressed within guidelines | 50%  | 75%  | 90%       |
| 3      | % of Road Network w/Maintenance                      | 5%   | 5%   | 20%       |

2022 BUDGET DETAIL

FUND

STREET MAINTENANCE & REPAIR

DEPARTMENT

PUBLIC WORKS STREET DIVISION

| Org-Object-Project | Description                       | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|--------------------|-----------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 20016200- 510000   | Wages                             | 478,160          | 451,190          | 564,197          | 546,883          | 640,924          | 13.6%               | 17.2%               | 656,947           |
| 511100             | PERS                              | 64,876           | 61,288           | 72,088           | 80,207           | 84,812           | 17.7%               | 5.7%                | 86,932            |
| 511300             | Medicare                          | 6,520            | 6,592            | 8,181            | 7,474            | 9,293            | 13.6%               | 24.3%               | 9,525             |
| 511400             | Workers Compensation              | 9,765            | 10,836           | 11,284           | 5,642            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600             | Health Insurance                  | 128,075          | 160,800          | 140,850          | 122,978          | 216,932          | 54.0%               | 76.4%               | 232,117           |
| 511700             | Life Insurance                    | 960              | 1,080            | 960              | 480              | 1,200            | 25.0%               | 150.0%              | 1,230             |
| 520100             | Uniform                           | 2,037            | 2,106            | 3,000            | 2,931            | 2,500            | -16.7%              | -14.7%              | 2,550             |
| 520110             | Clothing                          | 4,545            | 4,352            | 6,500            | 3,904            | 6,500            | 0.0%                | 66.5%               | 6,630             |
| 521000             | Cellular Telephone                | 0                | 0                | 0                | 81               | 0                | 100.0%              | -100.0%             | 0                 |
| 521100             | Electric                          | 0                | 0                | 0                | 11               | 0                | 100.0%              | -100.0%             | 0                 |
| 521200             | Heat                              | 3,740            | 16,023           | 8,500            | 8,500            | 8,500            | 0.0%                | 0.0%                | 8,670             |
| 523100             | Professional Services             | 58,332           | 9,643            | 80,000           | 16,257           | 100,795          | 26.0%               | 520.0%              | 102,811           |
| 526000             | Travel/Training                   | 54               | 1,625            | 2,000            | 0                | 2,000            | 0.0%                | 100.0%              | 2,040             |
| 526200             | License & Other Fees              | 134              | 46               | 200              | 45               | 200              | 0.0%                | 344.4%              | 204               |
| 527010             | Maintenance of Equipment          | 2,979            | 2,995            | 3,000            | 3,000            | 3,000            | 0.0%                | 0.0%                | 3,060             |
| 527020             | Maintenance of Facility           | 2,813            | 1,820            | 3,000            | 509              | 3,000            | 0.0%                | 489.4%              | 3,060             |
| 527210             | Garage Rotary                     | 146,400          | 39,900           | 159,600          | 119,700          | 164,388          | 3.0%                | 37.3%               | 167,676           |
| 533000             | Operating Supply                  | 275,045          | 223,391          | 350,000          | 276,278          | 350,000          | 0.0%                | 26.7%               | 357,000           |
| 533035             | Fuel Supply                       | 52,150           | 27,975           | 60,200           | 55,579           | 57,800           | -4.0%               | 4.0%                | 58,956            |
| 533510             | Snow/Ice Control Supply           | 170,000          | 151,096          | 196,500          | 195,803          | 165,000          | -16.0%              | -15.7%              | 168,300           |
| 539000             | Small Equipment                   | 5,913            | 10,500           | 10,500           | 10,426           | 10,000           | -4.8%               | -4.1%               | 10,200            |
| 539910             | Pathway Maintenance               | 18,514           | 15,300           | 35,000           | 35,000           | 35,000           | 0.0%                | 0.0%                | 35,700            |
| 539930             | Parking Lot Maintenance           | 44,265           | 0                | 85,000           | 101,500          | 85,000           | 0.0%                | -16.3%              | 86,700            |
| 550300             | New Equip/Cap Outlay              | 61,658           | 17,695           | 37,773           | 37,459           | 25,000           | -33.8%              | -33.3%              | 25,500            |
| 550300             | -OPW21 2021 OPWC - Local Match    | 0                | 0                | 360,000          | 0                | 0                | -100.0%             | 100.0%              | 0                 |
| 550300             | -OPW22 2022 OPWC - Local Match    | 0                | 0                | 0                | 0                | 450,000          | 100.0%              | 100.0%              | 459,000           |
| 550300             | -ST001 Local Street Resurfacing   | 488,307          | 627,398          | 240,000          | 430,241          | 0                | -100.0%             | -100.0%             | 0                 |
| 550300             | -ST006 Construction & Engineering | 0                | 0                | 50,000           | 39,015           | 50,000           | 0.0%                | 28.2%               | 51,000            |
| 550300             | -ST014 Bridge Improvements        | 0                | 0                | 0                | 0                | 150,000          | 100.0%              | 100.0%              | 75,000            |
|                    | TOTAL STREET DIVISION             | <b>2,025,242</b> | <b>1,843,651</b> | <b>2,488,333</b> | <b>2,099,903</b> | <b>2,621,844</b> | <b>5.4%</b>         | <b>24.9%</b>        | <b>2,610,809</b>  |

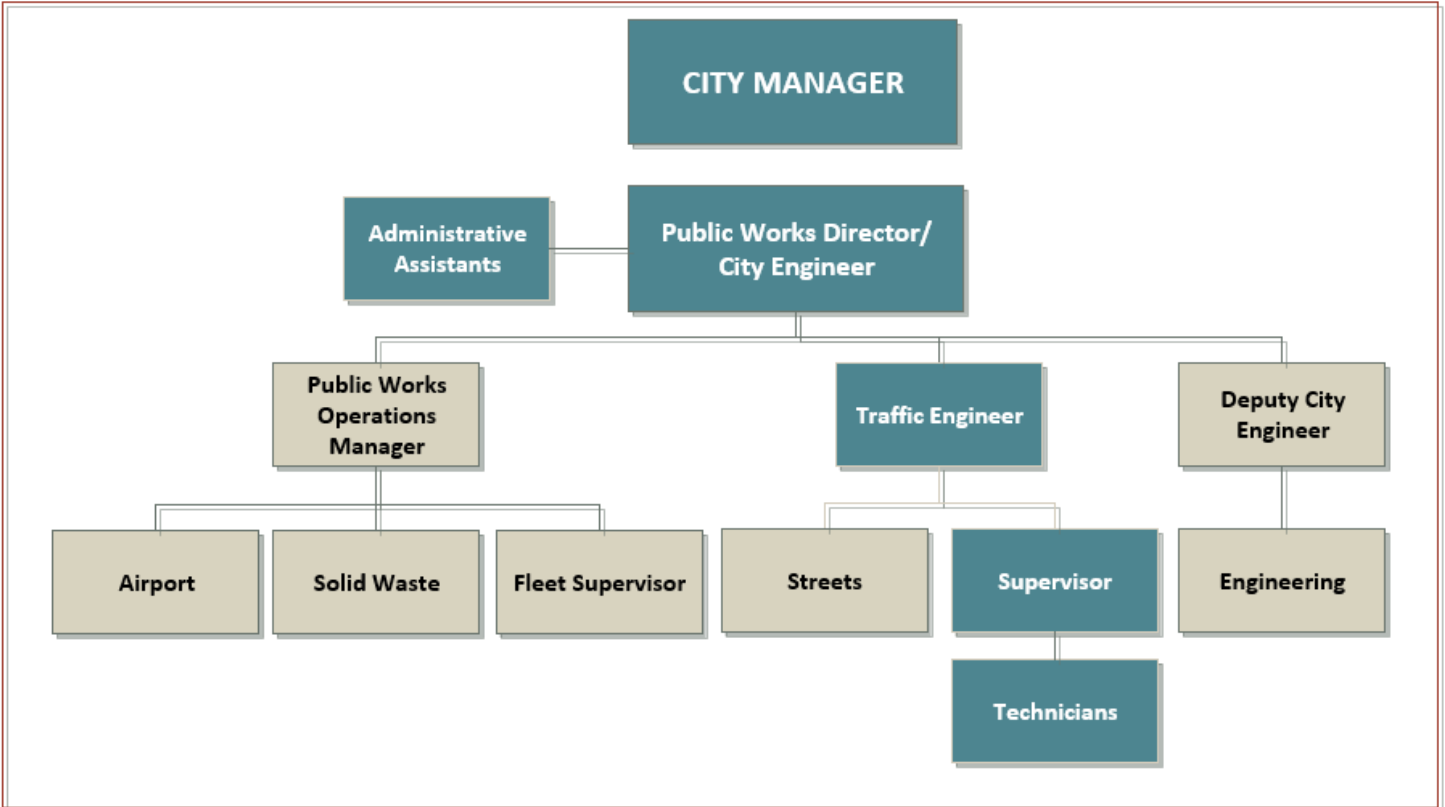
**LINE ITEM DETAIL  
STREET MAINTENANCE & REPAIR FUND  
PUBLIC WORKS STREETS DIVISION**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|------------------------------|----------------|----------------|---|
| Wages                        | 510000         | \$640,924      | No staffing changes. 1 additional staff added and 1 vacancy held during 2021.   |
| Professional Services        | 523100         | \$100,795      | Crackseal Program for State Highway/ Arterials/Local Streets \$70,000; ADA Ramps \$5,000; Disposal fees for concrete and asphalt \$5,000                      |
| Operating Supply             | 533000         | \$350,000      | Asphalt \$260,000; Concrete \$50,000; Crack sealant \$25,000; Stone for base & berm repairs \$15,000; Gap sealant-\$25,000                                    |
| Pathway Maintenance          | 539910         | \$35,000       | Multiuse trails; Sidewalk infill; Streetscape pavers  |
| Snow & Ice Control Materials | 533510         | \$165,000      | Road Salt (2,000 tons@ est. cost of \$60.00 per ton via ODOT summer fill bid \$120,000; Deicing additives \$35,000; Tank/pump/equipment maintenance \$10,000; |
| Parking Lot Maintenance      | 539930         | \$85,000       | Pavement sealant, crack repair, resurfacing, striping.  |
| Small Equipment              | 539000         | \$10,000       | Hand tools/saws/blades purchase/replacement for asphalt and concrete work   |

# TRAFFIC

The Traffic Management division operates within the Public Works Department and maintains and operates all traffic signals, pavement markings, signage, guardrail, and street lighting within the City. It helps maintain traffic for city projects, special events, emergencies, and snow removal. It also performs traffic analysis and provides recommendations.



## 2021 Accomplishments

- ◆ Installation of new RRFB pedestrian crossings
- ◆ Commenced Signals Phase I project
- ◆ Completed guardrail repair, short and long line striping programs
- ◆ Upgraded several signals with cameras and battery backup units

## 2022 Budget Summary

|                      |                  |
|----------------------|------------------|
| Personal Services    | 597,566          |
| Services & Charges   | 302,600          |
| Materials & Supplies | 199,000          |
| Capital Outlay       | 55,000           |
| <b>Total Traffic</b> | <b>1,154,166</b> |

# TRAFFIC

| Authorized Personnel | 2019       | 2020     | 2021     | 2022     |
|----------------------|------------|----------|----------|----------|
| Traffic Supervisor   | 0          | 1        | 1        | 1        |
| Traffic Technicians  | 4          | 3        | 3        | 3        |
| <i>Seasonal</i>      | <u>1.2</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| <b>Total</b>         | <b>5.2</b> | <b>5</b> | <b>5</b> | <b>5</b> |

## On the Horizon

- ◆ Established Traffic Engineer to oversee Traffic and Streets operations
- ◆ Complete Signals Phase I project
- ◆ Short and Long Line striping program, street sweeping contract, signal upgrades

| Strategic Goals  |  |
|--|--|
| <b>Safe Community:</b> Monitor and improve infrastructure to enhance traffic and pedestrian safety |  |
| <i>Goal #1</i>   | Maintain safe & efficient traffic signal system                |
| <i>Goal #2</i>   | Maintain high quality road sign and pavement marking inventory |
| <i>Goal #3</i>   | Maintain safe and efficient street light system                |

| Goal # | Performance Metrics              | 2020 | 2021 | 2022 |
|--------|----------------------------------|------|------|------|
| 1      | Traffic Signals Improved         | 10   | 10   | 40   |
| 2      | Signs Maintained Improved        | 400  | 400  | 400  |
| 3      | Street Lights maintained/updated | 350  | 350  | 500  |

2022 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

| Org-Object       | Description              | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|--------------------------|----------------|----------------|----------------|----------------|------------------|---------------------|---------------------|-------------------|
| 20016400- 510000 | Wages                    | 260,373        | 233,636        | 303,456        | 270,669        | 421,448          | 38.9%               | 55.7%               | 311,042           |
| 511100           | PERS                     | 35,578         | 31,367         | 41,134         | 39,998         | 57,227           | 39.1%               | 43.1%               | 42,162            |
| 511300           | Medicare                 | 3,529          | 3,182          | 4,400          | 3,708          | 6,111            | 38.9%               | 64.8%               | 4,510             |
| 511400           | Workers Compensation     | 5,424          | 5,983          | 6,069          | 3,035          | 0                | -100.0%             | -100.0%             | 6,221             |
| 511600           | Health Insurance         | 72,500         | 79,800         | 79,800         | 64,766         | 112,180          | 40.6%               | 73.2%               | 85,386            |
| 511700           | Life Insurance           | 480            | 480            | 480            | 240            | 600              | 25.0%               | 150.0%              | 492               |
| 520100           | Uniform                  | 1,974          | 2,837          | 4,000          | 3,577          | 4,000            | 0.0%                | 11.8%               | 4,100             |
| 520110           | Clothing                 | 2,348          | 1,100          | 3,500          | 4,457          | 3,500            | 0.0%                | -21.5%              | 3,588             |
| 521000           | Cellular Telephone       | 482            | 402            | 2,500          | 965            | 3,000            | 20.0%               | 210.9%              | 2,563             |
| 521100           | Electric                 | 17,207         | 19,776         | 0              | 23,968         | 0                | 100.0%              | -100.0%             | 0                 |
| 523100           | Professional Services    | 135,586        | 131,344        | 254,000        | 143,951        | 254,000          | 0.0%                | 76.4%               | 260,350           |
| 526000           | Travel/Training          | 2,839          | 4,083          | 7,000          | 3,824          | 6,000            | -14.3%              | 56.9%               | 7,175             |
| 526100           | Membership & Dues        | 340            | 425            | 600            | 420            | 600              | 0.0%                | 42.9%               | 615               |
| 526200           | License & Other Fees     | 0              | 0              | 134            | 92             | 240              | 79.1%               | 160.9%              | 137               |
| 527010           | Maintenance of Equipment | 4,820          | 6,314          | 12,350         | 12,105         | 13,750           | 11.3%               | 13.6%               | 12,659            |
| 527210           | Garage Rotary            | 16,400         | 4,250          | 17,000         | 12,750         | 17,510           | 3.0%                | 37.3%               | 17,425            |
| 533000           | Operating Supply         | 188,317        | 174,539        | 198,500        | 179,121        | 181,500          | -8.6%               | 1.3%                | 203,463           |
| 533035           | Fuel Supply              | 11,358         | 8,295          | 13,000         | 14,389         | 12,500           | -3.8%               | -13.1%              | 13,325            |
| 539000           | Small Equipment          | 9,600          | 4,750          | 5,000          | 4,418          | 5,000            | 0.0%                | 13.2%               | 5,125             |
| 550300           | New Equip/Capital Outlay | 2,955          | 0              | 0              | 0              | 55,000           | 100.0%              | 100.0%              | 0                 |
|                  | <b>TOTAL TRAFFIC</b>     | <b>772,110</b> | <b>712,563</b> | <b>952,923</b> | <b>786,453</b> | <b>1,154,166</b> | <b>21.1%</b>        | <b>46.8%</b>        | <b>980,337</b>    |

**LINE ITEM DETAIL  
STREET MAINENANCE & REPAIR FUND  
DIVISION OF TRAFFIC**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------|----------------|----------------|---|
| Wages                    | 510000         | \$421,448      | No staffing additions. Retirement planned for July 2022; payout est \$18,000.   |
| Professional Services    | 523100         | \$254,000      | Guardrail Maintenance & Repairs \$50,000; Long Line Striping \$86,800,; Short Line Striping/Downtown Striping \$25,00; CSX ROW Fee for Toledo Street \$700; Utility Location Service - OUPS Annual Fee/Ticket Management Software \$1,500; Street Lighting Infrastructure Repairs \$15,000; Traffic Signal Refurbishment Contract \$55,000; Traffic Calming Program \$20,000                              |
| Travel/Training          | 526000         | \$6,000        | IMSA Certification Test Fees \$4,500; Traffic Training Courses \$1,500  |
| Membership & Dues        | 526100         | \$600          | IMSA Membership Dues/Certification Renewals \$600;  |
| Maintenance of Equipment | 527010         | \$13,750       | Older Sign Machine Calibration & Maintenance \$1,550; Conflict Monitor Tester Calibration \$650; Locators Calibration & Routine Maintenance \$1,250; Sign Truck Crane Inspection \$400; Arrow & Portable Message Boards Maintenance \$1,250; Paint Machine Maintenance \$800; Centrac's Traffic Signal Software System Annual Maintenance \$6,000; Voltage Meter Calibration \$350                        |
| Operating Supply         | 533000         | \$181,500      | Annual Signal Maintenance \$25,000; Annual Street Light Maintenance \$40,000; Annual Signage Maintenance \$30,000; Annual Short Line Striping Program \$20,000, Signal Head, Wiring & Vehicle Detection Replacements \$38,500; Battery Back-up Battery Replacement & Maintenance \$2,500; Conflict Monitor Replacements \$1,500; Regulatory \$20,000; Speed Feedback Signs Communication Renewal \$4,000; |
| Small Equipment          | 539000         | \$5,000        | Replacement MOT Equipment \$5,000   |
| New Equip/Capital Outlay | 550300         | \$55,000       | Digital Sign Machine & Associated Sign Shop Improvements \$55,000   |

**2022 BUDGET DETAIL**

**FUND: STATE HIGHWAY IMPROVEMENT**

The State Highway Improvement Fund receives money from the state and county through collected state license fees and gasoline and excise Taxes. License fee taxes collected by the state are allocated between the State's highway bond retirement fund and local governments. Municipalities where vehicles are registered, receive 34% of the amount collected for their jurisdiction. The City also receives a percentage of gasoline taxes collected by the state. This money is used in the repairing of state highways running through the

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>219,665</b>         | <b>353,397</b>         | <b>39,904</b>          | <b>39,904</b>          | <b>61,295</b>          | <b>48,295</b>             |
| 20100023- 430100          | Interest Income                                | 6,332                  | 1,365                  | 1,500                  | 90                     | 0                      | 1,500                     |
| 20100403- 420400          | License Fees                                   | 18,082                 | 17,355                 | 18,000                 | 20,444                 | 21,000                 | 18,180                    |
| 420500                    | Gasoline Tax                                   | 112,742                | 140,278                | 132,000                | 150,857                | 146,000                | 133,320                   |
|                           | <b>Total Revenue</b>                           | <b>137,156</b>         | <b>158,998</b>         | <b>151,500</b>         | <b>171,391</b>         | <b>167,000</b>         | <b>153,000</b>            |
| 20120100- 523100          | Professional Services                          | 0                      | 111                    | 0                      | 0                      | 0                      | 0                         |
| 550300 -ST001             | Urban Resurfacing City Share                   | 0                      | 175,876                | 150,000                | 139,161                | 180,000                | 0                         |
| 550300 -ST002             | US 36/E. William Improvements                  | 3,424                  | 296,504                | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>3,424</b>           | <b>472,491</b>         | <b>150,000</b>         | <b>139,161</b>         | <b>180,000</b>         | <b>0</b>                  |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 10,839                 |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>353,397</b>         | <b>39,904</b>          | <b>41,404</b>          | <b>61,295</b>          | <b>48,295</b>          | <b>201,295</b>            |



**2022 BUDGET DETAIL**

**FUND: LICENSE FEES**

The City has enacted a \$15 per vehicle permissive license fee, with \$5 dedicated to efforts to increase pedestrian and roadway safety. This fee is collected by the BMV when license plates are renewed and remitted to the City on a monthly basis. These funds must be spent on road improvements.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>238,083</b>         | <b>426,904</b>         | <b>364,450</b>         | <b>364,450</b>         | <b>345,237</b>         | <b>301,487</b>            |
| 20200023- 430100          | Interest Income                                | 9,129                  | 1,708                  | 4,000                  | 412                    | 50                     | 50                        |
| 20200403- 420400          | License Fees                                   | 439,272                | 443,869                | 620,000                | 667,199                | 626,200                | 626,200                   |
|                           | <b>Total Revenue</b>                           | <b>448,401</b>         | <b>445,577</b>         | <b>624,000</b>         | <b>667,611</b>         | <b>626,250</b>         | <b>626,250</b>            |
| 20220200- 550300          | -OPW21 OPWC City Share                         | 78,078                 | 350,353                | 440,000                | 350,286                | 0                      | 440,000                   |
| 550300                    | -ST001 Resurfacing                             | 181,502                | 36,118                 | 0                      | 7,648                  | 165,000                | 0                         |
| 550300                    | -ST003 US 23/36 Exit Bin Wall Improvement      | 0                      | 121,560                | 0                      | 0                      | 0                      | 0                         |
| 550300                    | -ST007 Pedestrian & Roadway Safety             | 0                      | 0                      | 180,000                | 178,228                | 180,000                | 180,000                   |
| 550300                    | -ST009 ODOT US23 Bridge Repairs                | 0                      | 0                      | 0                      | 0                      | 325,000                | 0                         |
| 550300                    | -ST014 Bridge Improvements                     | 0                      | 0                      | 0                      | 40,380                 | 0                      | 0                         |
| 550300                    | Hills Miller Resurfacing Contribution          | 0                      | 0                      | 10,000                 | 0                      | 0                      | 0                         |
| 550300                    | Feasibility Studies (Central & Merrick)        | 0                      | 0                      | 50,000                 | 38,319                 | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>259,580</b>         | <b>508,031</b>         | <b>680,000</b>         | <b>614,861</b>         | <b>670,000</b>         | <b>620,000</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 71,963                 |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>426,904</b>         | <b>364,450</b>         | <b>308,450</b>         | <b>345,237</b>         | <b>301,487</b>         | <b>307,737</b>            |

**2022 BUDGET DETAIL**

**FUND: PERFORMANCE BOND FUND**

This Fund accounts for performance bonds/cash deposited with the City pending completion of repairs or public improvements. Deposits are made with the City and are returned when the work is performed satisfactorily.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>667,238</b>         | <b>694,228</b>         | <b>552,151</b>         | <b>552,151</b>         | <b>988,440</b>         | <b>40,393</b>             |
| 20400101- 482100  | Performance Bonds                              | 359,928                | 50,800                 | 250,000                | 1,103,130              | 500,000                | 500,000                   |
|                   | <b>Total Revenue</b>                           | <b>359,928</b>         | <b>50,800</b>          | <b>250,000</b>         | <b>1,103,130</b>       | <b>500,000</b>         | <b>500,000</b>            |
| 20420400- 560030  | Performance Bond Reimbursements                | 332,938                | 192,877                | 250,000                | 666,841                | 1,448,047              | 500,000                   |
|                   | <b>Total Expenditures</b>                      | <b>332,938</b>         | <b>192,877</b>         | <b>250,000</b>         | <b>666,841</b>         | <b>1,448,047</b>       | <b>500,000</b>            |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>694,228</b>         | <b>552,151</b>         | <b>552,151</b>         | <b>988,440</b>         | <b>40,393</b>          | <b>40,393</b>             |

2022 BUDGET DETAIL

FUND:

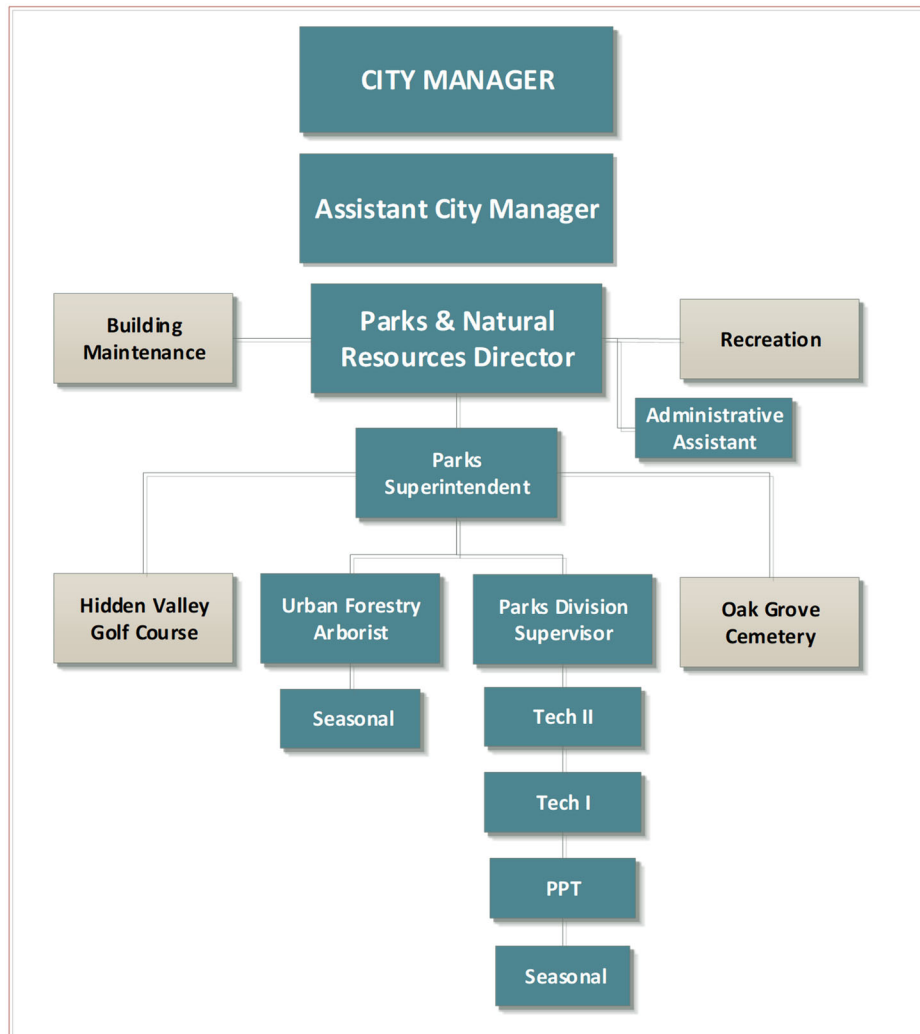
PARKS & NATURAL RESOURCES

DEPARTMENT:

| Org-Object          | Description                         | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|---------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
|                     | <b>Fund Balance - January 1st</b>   | <b>218,433</b>   | <b>266,459</b>   | <b>16,995</b>    | <b>16,995</b>    | <b>240</b>       |                     |                     | <b>4,706</b>      |
| <b>Revenues</b>     |                                     |                  |                  |                  |                  |                  |                     |                     |                   |
| 21000025- 493020    | Transfer from General Fund          | 1,400,000        | 937,485          | 1,609,392        | 1,626,913        | 1,935,848        | 20.3%               | 19.0%               | 2,001,416         |
| 472210              | Pool Revenue                        | 0                | 0                | 357,000          | 151,971          | 282,000          | -21.0%              | 85.6%               | 284,820           |
| 472210              | Program Revenue                     | 0                | 0                | 164,200          | 22,643           | 169,200          | 3.0%                | 647.3%              | 170,892           |
| 472220              | Mingo Park Concessions              | 1,100            | 0                | 2,500            | 200              | 75,000           | 2900.0%             | 37400.0%            | 75,750            |
| 475100              | Shelter Rental                      | 24,892           | 614              | 19,000           | 23,383           | 25,000           | 31.6%               | 6.9%                | 19,190            |
| 475100              | Facility Rent                       | 0                | 0                | 1,000            | 0                | 1,000            | 0.0%                | 100.0%              | 1,010             |
| 480100              | Sponsor Revenue                     | 0                | 0                | 12,000           | 250              | 12,000           | 0.0%                | 4700.0%             | 12,120            |
| 490100              | Reimb Golf Course Fund              | 25,628           | 0                | 50,000           | 50,000           | 28,474           | -43.1%              | -43.1%              | 29,043            |
| 490100              | Urban Forestry Revenue              | 95,000           | 0                | 95,000           | 50,000           | 50,000           | -47.4%              | 0.0%                | 50,000            |
| 21000252- 420600    | Federal Operating Grants            | 0                | 29,242           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 484300              | Miscellaneous Other                 | 6,709            | 2,075            | 2,500            | 5,190            | 2,000            | -20.0%              | -61.5%              | 2,525             |
| 484300              | Veteran Plaza Bricks                | 1,000            | 1,200            | 500              | 0                | 500              | 0.0%                | 100.0%              | 505               |
| 492010              | Sale of Assets                      | 1,276            | 0                | 0                | 0                | 500              | 100.0%              | 100.0%              | 0                 |
|                     | <b>Total Revenue</b>                | <b>1,555,605</b> | <b>970,616</b>   | <b>2,313,092</b> | <b>1,930,550</b> | <b>2,581,522</b> | <b>11.6%</b>        | <b>33.7%</b>        | <b>2,647,271</b>  |
| <b>Expenditures</b> |                                     |                  |                  |                  |                  |                  |                     |                     |                   |
| 21012000-           | Park Maintenance                    | 1,166,753        | 1,060,012        | 1,338,693        | 1,240,115        | 1,412,891        | 5.5%                | 13.9%               | 1,454,314         |
| 21012300-           | Programs                            | 0                | 0                | 410,131          | 247,856          | 583,224          | 42.2%               | 135.3%              | 593,103           |
| 21012400-           | Swimming Pool                       | 0                | 0                | 378,350          | 283,828          | 394,356          | 4.2%                | 38.9%               | 403,323           |
| 21012900-           | Urban Forestry                      | 137,054          | 107,851          | 184,173          | 139,888          | 186,585          | 1.3%                | 33.4%               | 191,954           |
| 21012300- 523100    | Recreation Services - YMCA          | 203,772          | 52,217           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|                     | <b>Total Expenditures</b>           | <b>1,507,579</b> | <b>1,220,080</b> | <b>2,311,347</b> | <b>1,911,687</b> | <b>2,577,056</b> | <b>11.5%</b>        | <b>34.8%</b>        | <b>2,642,694</b>  |
|                     | <i>Carryover PO's</i>               |                  |                  |                  | 35,618           |                  |                     |                     |                   |
|                     | <b>Fund Balance - December 31st</b> | <b>266,459</b>   | <b>16,995</b>    | <b>18,740</b>    | <b>240</b>       | <b>4,706</b>     |                     |                     | <b>9,284</b>      |

# PARKS AND NATURAL RESOURCES

The Parks and Natural Resources department promotes health and wellness by providing access to parks and trails, and by overseeing recreation programs for all ages and interests. The department maintains the City's diverse, 24-park system and operation of the Jack Florance pool. It also maintains all City right of way property, ensuring vegetation control and litter removal, and healthy management of Delaware's urban forest.



## 2021 Accomplishments

- ◆ New natural trail at Chatham Lane
- ◆ Cricket Pitch installed at Veterans Park
- ◆ Placed downtown Christmas tree
- ◆ Planted 3 acres of native wildflowers and prairie at Cherry Street
- ◆ Added basketball court at Cheshire Park
- ◆ Unity Park Improvements

## 2022 Budget Summary

|   | Parks            | Urban Forestry |
|---|------------------|----------------|
| Personal Services                       | 1,079,827        | 94,535         |
| Services & Charges                      | 216,764          | 85,300         |
| Materials & Supplies                    | 110,300          | 1,750          |
| Capital Outlay                          | 6,000            | 5,000          |
| <b>Total Parks &amp; Urban Forestry</b> | <b>1,412,891</b> | <b>186,585</b> |

## PARKS AND NATURAL RESOURCES

| Authorized Personnel          | 2019         | 2020         | 2021         | 2022         |
|-------------------------------|--------------|--------------|--------------|--------------|
| Parks & Natural Res. Director | 1            | 1            | 1            | 1            |
| Building Maintenance          |              |              | 3            | 3            |
| Parks Superintendent          | 1            | 1            | 1            | 1            |
| Division Supervisor           | 1            | 1            | 3            | 3            |
| Arborist                      | 1            | 1            | 1            | 1            |
| Tech II                       | 1            | 1            | 1            | 1            |
| Tech I                        | 3            | 3            | 3            | 3            |
| Administrative Assistant      | 0            | 0            | 1            | 1            |
| Recreation Superintendent     |              |              | 1            | 1            |
| Laborer— <i>Part-time</i>     | 2            | 2            | 2.25         | 2.25         |
| Intern— <i>Seasonal</i>       | <u>4.81</u>  | <u>4.81</u>  | <u>9.96</u>  | <u>9.96</u>  |
| <b>Total</b>                  | <b>14.81</b> | <b>14.81</b> | <b>27.21</b> | <b>27.21</b> |

### On the Horizon

- ◆ Complete the Parks Master Plan
- ◆ Olentangy River multi-use trail planning
- ◆ Establish tree preserves
- ◆ Renovate baseball fields

| Strategic Goals  |   |
|--|---|
| <b>Safe City:</b> Maintain City facilities to ensure a safe environment for citizens and employees                         |   |
| <i>Goal #1</i>   | Creating and maintaining a safe and inclusive playground experience.  |
| <b>Great Community:</b> Enhance the City residents' experience in our parks and trail systems and recreational programming |   |
| <i>Goal #2</i>   | Expanding and maintaining the City's trail system.  |
| <i>Goal #3</i>   | Evaluate and monitor the City's tree canopy coverage in accordance with the Urban Forestry Management Plan. |
| <i>Goal #4</i>   | Provide adequate park space for City residents.   |

| Goal # | Performance Metrics                | 2020 | 2021 | 2022 Goal |
|--------|------------------------------------|------|------|-----------|
| 1      | % of ADA Accessible Playgrounds    | 4    | 6    | 7         |
| 2      | Total Miles of Trail Maintained    | 26   | 26   | 27        |
|        | Miles of Trail Added               | 1    | 0    | 1         |
| 3      | % of Total Area Shaded by Trees    | n/a  | n/a  | 40%       |
| 4      | Acreage of Parkland per 1,000 pop. | 9.4  | 9.4  | 10        |

2022 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES  
 DEPARTMENT: PARK MAINTENANCE

| Org-Object | Description                          | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------|--------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 21012000-  | 510000 Wages                         | 664,888          | 627,923          | 765,813          | 728,573          | 788,722          | 3.9%                | 22.0%               | 808,440           |
|            | 511100 PERS                          | 87,169           | 85,163           | 99,809           | 103,681          | 105,915          | 3.1%                | 17.2%               | 108,563           |
|            | 511300 Medicare                      | 9,277            | 8,711            | 11,104           | 10,179           | 11,436           | 3.9%                | 27.5%               | 11,722            |
|            | 511400 Workers Compensation          | 14,073           | 14,745           | 15,316           | 7,658            | 0                | 3.9%                | 3.9%                | 0                 |
|            | 511600 Health Insurance              | 122,526          | 132,468          | 122,493          | 106,802          | 172,584          | -7.5%               | -7.5%               | 184,665           |
|            | 511700 Life Insurance                | 1,200            | 1,230            | 1,170            | 585              | 1,170            | -4.9%               | -4.9%               | 1,199             |
|            | 511800 Unemployment                  | 0                | 798              | 0                | 0                | 0                | 100.0%              | -100.0%             | 0                 |
|            | 520100 Uniform                       | 1,174            | 567              | 2,288            | 722              | 2,288            | 0.0%                | 303.5%              | 2,334             |
|            | 520110 Clothing                      | 1,525            | 1,763            | 3,000            | 1,802            | 3,000            | 0.0%                | 70.2%               | 3,060             |
|            | 521000 Cellular Telephone            | 2,389            | 2,513            | 3,000            | 3,486            | 3,000            | 0.0%                | -13.9%              | 3,060             |
|            | 521100 Electric                      | 57,793           | 36,867           | 65,000           | 55,193           | 65,000           | 0.0%                | 17.8%               | 66,300            |
|            | 521200 Heat                          | 15,086           | 12,493           | 17,000           | 15,050           | 17,000           | 0.0%                | 13.0%               | 17,340            |
|            | 523100 Professional Services         | 7,900            | 28,781           | 20,000           | 18,062           | 24,400           | 22.0%               | 35.1%               | 24,888            |
|            | 526000 Travel/Training               | 3,547            | 29               | 4,800            | 3,293            | 7,000            | 45.8%               | 112.6%              | 7,140             |
|            | 526100 Membership and Dues           | 1,360            | 1,410            | 2,000            | 768              | 2,000            | 0.0%                | 160.4%              | 2,040             |
|            | 527010 Maintenance of Equipment      | 664              | 2,538            | 2,500            | 398              | 2,500            | 0.0%                | 528.1%              | 2,550             |
|            | 527020 Maintenance of Facility       | 20,458           | 6,363            | 20,500           | 24,447           | 20,500           | 0.0%                | -16.1%              | 20,910            |
|            | 527210 Garage Rotary                 | 57,100           | 15,450           | 62,100           | 46,575           | 63,963           | 3.0%                | 37.3%               | 65,242            |
|            | 527220 Information Technology Rotary | 3,662            | 3,845            | 5,500            | 5,500            | 6,113            | 11.1%               | 11.1%               | 6,235             |
|            | 531000 Office Supply                 | 295              | 200              | 300              | 80               | 300              | 0.0%                | 275.0%              | 306               |
|            | 533000 Operating Supply              | 54,748           | 43,387           | 69,000           | 58,738           | 69,000           | 0.0%                | 17.5%               | 70,380            |
|            | 533035 Fuel Supply                   | 32,235           | 22,127           | 35,500           | 41,356           | 35,500           | 0.0%                | -14.2%              | 36,210            |
|            | 534030 Landscape Materials           | 832              | 1,021            | 2,500            | 2,187            | 2,500            | 0.0%                | 14.3%               | 2,550             |
|            | 534050 Veteran's Bricks              | 295              | 248              | 1,000            | 555              | 1,000            | 0.0%                | 80.2%               | 1,020             |
|            | 539000 Small Equipment               | 792              | 898              | 1,000            | 1,000            | 2,000            | 100.0%              | 100.0%              | 2,040             |
|            | 539015 COVID Expenses                | 0                | 1,939            | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|            | 550300 New Equip / Cap Outlay        | 5,715            | 5,873            | 6,000            | 3,425            | 6,000            | 0.0%                | 75.2%               | 6,120             |
|            | 560020 Refunds                       | 50               | 662              | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|            | <b>TOTAL PARK MAINTENANCE</b>        | <b>1,166,753</b> | <b>1,060,012</b> | <b>1,338,693</b> | <b>1,240,115</b> | <b>1,412,891</b> | <b>5.5%</b>         | <b>13.9%</b>        | <b>1,454,314</b>  |

**LINE ITEM DETAIL  
PARKS & NATURAL RESOURCES  
PARK MAINTENANCE**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$788,722      | No adjustments to staffing levels   |
| Cell Phone            | 521000         | \$3,000        | Staff cell service for 9 IPADS  |
| Professional Services | 523100         | \$24,400       | Portable Toilets \$8,800 [increase for 4th of July]; Brush Clearing \$15,600  |
| Travel/Training       | 526000         | \$7,000        | Staff training including: National Parks and Recreation seminar \$1,000; OPRA conferences and seminars \$1,000; Professional training and development certification classes \$1,000; Professional CEUs, MORPC Greenways and licensing classes \$1,800, Pesticide training (\$2,200)   |
| Membership/Dues       | 526100         | \$2,000        | Dues to Ohio Parks and Natural Resources, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing   |
| Operating Supply      | 533000         | \$69,000       | Hanging baskets (80) in downtown \$4,500; Sanitation, cleaning products and supplies \$5,500; Grass seed, herbicides, pesticides, fertilizer \$11,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$12,500; Building materials and supplies \$6,000; Ballfield materials and supplies \$12,000; downtown lighting \$3,000; Veterans Plaza photo update-\$4,000 |
| Small Equipment       | 539000         | \$2,000        | Push mowers/ weed eaters \$1,000  |
| New Equip/Cap Outlay  | 550300         | \$6,000        | Watering Equipment  |

2022 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES  
 DEPARTMENT: URBAN FORESTRY

| <i>Org-Object</i>   | <i>Description</i>          | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|---------------------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| <b>Expenditures</b> |                             |                        |                        |                        |                        |                        |                             |                             |                           |
| 21012900- 510000    | Wages                       | 54,753                 | 21,555                 | 61,347                 | 50,715                 | 59,356                 | -3.2%                       | 17.0%                       | 60,840                    |
| 511100              | PERS                        | 7,530                  | 2,838                  | 8,589                  | 7,261                  | 8,310                  | -3.2%                       | 14.4%                       | 8,518                     |
| 511300              | Medicare                    | 746                    | 286                    | 890                    | 688                    | 861                    | -3.3%                       | 25.1%                       | 883                       |
| 511400              | Workers Compensation        | 1,121                  | 1,295                  | 1,227                  | 614                    | 0                      | -100.0%                     | -100.0%                     | 0                         |
| 511600              | Health Insurance            | 18,125                 | 19,950                 | 19,950                 | 10,075                 | 25,888                 | 29.8%                       | 157.0%                      | 27,700                    |
| 511700              | Life Insurance              | 120                    | 120                    | 120                    | 60                     | 120                    | 0.0%                        | 100.0%                      | 123                       |
| 520100              | Uniform                     | 231                    | 149                    | 300                    | 278                    | 300                    | 0.0%                        | 7.9%                        | 306                       |
| 523100              | Professional Services       | 49,237                 | 52,906                 | 80,000                 | 64,180                 | 80,000                 | 0.0%                        | 24.6%                       | 81,600                    |
| 526000              | Travel/Training             | 0                      | 0                      | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 527030              | Tree Maintenance            | 4,022                  | 3,021                  | 5,000                  | 5,000                  | 5,000                  | 0.0%                        | 0.0%                        | 5,100                     |
| 533000              | Operating Supply            | 610                    | 731                    | 1,250                  | 1,017                  | 1,250                  | 0.0%                        | 22.9%                       | 1,275                     |
| 539000              | Small Equipment             | 464                    | 0                      | 500                    | 0                      | 500                    | 0.0%                        | 100.0%                      | 510                       |
| 550200              | Tree Purchases              | 95                     | 5,000                  | 5,000                  | 0                      | 5,000                  | 0.0%                        | 100.0%                      | 5,100                     |
|                     | <b>TOTAL URBAN FORESTRY</b> | <b>137,054</b>         | <b>107,851</b>         | <b>184,173</b>         | <b>139,888</b>         | <b>186,585</b>         | <b>1.3%</b>                 | <b>33.4%</b>                | <b>191,954</b>            |



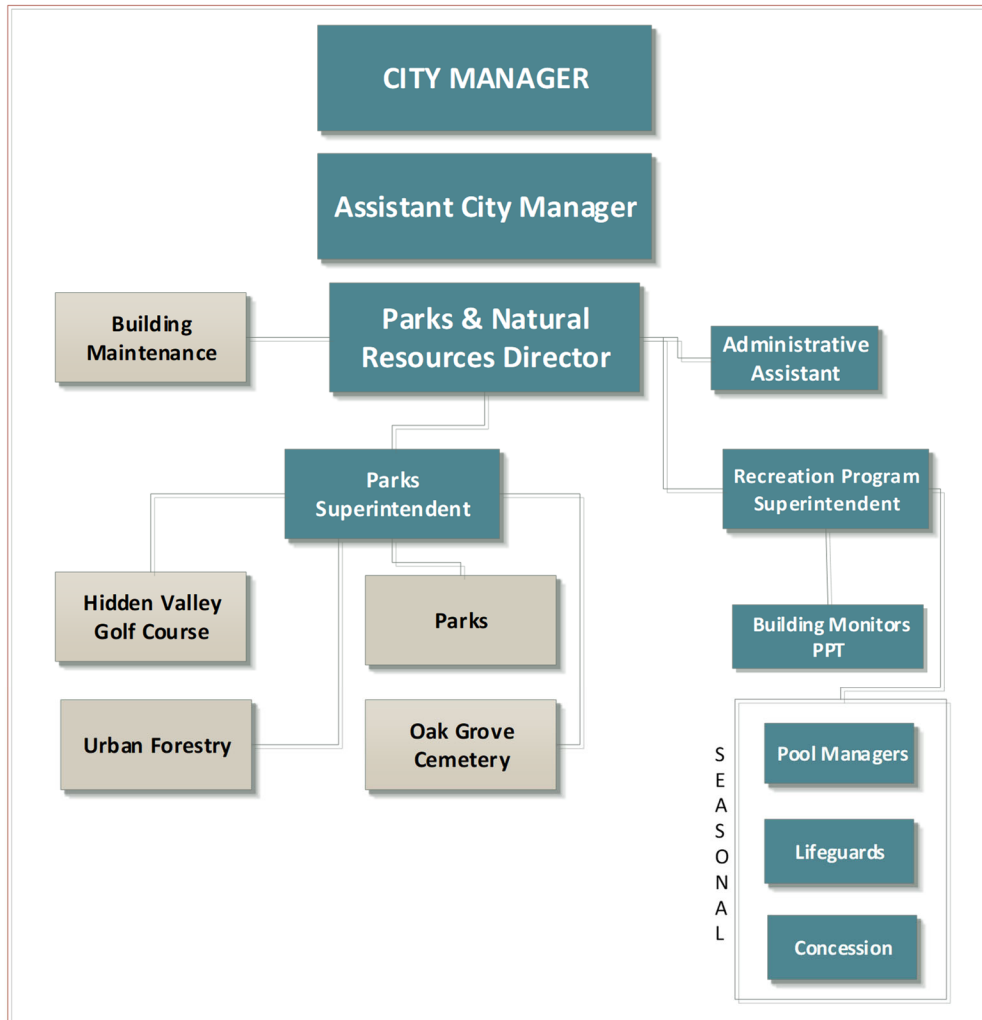
**LINE ITEM DETAIL  
PARKS & NATURAL RESOURCES  
URBAN FORESTRY**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$59,356       | No change   |
| Professional Services | 523100         | \$80,000       | Cost for contractor to perform pruning work, tree removal, and tree installation.           |
| Tree Maintenance      | 527030         | \$5,000        | Cost for typical tree maintenance including fertilizer, re-staking, and tree installations. |

# RECREATION

The Parks and Natural Resources department promotes health and wellness by providing access to parks and trails, and by overseeing recreation programs for all ages and interests. This new division maintains operation of the Jack Florance pool and recreation programming.



| 2022 Budget Summary     |                           |                        |                |               |
|-------------------------|---------------------------|------------------------|----------------|---------------|
|                         | Recreation Administration | Recreation Programming | Swimming Pool  | Concessions   |
| Personal Services       | 250,171                   | 94,078                 | 194,936        | 21,070        |
| Materials & Supplies    | 6,700                     | 103,250                | 69,600         | 37,000        |
| Services & Charges      | 69,500                    | 44,300                 | 24,750         | -             |
| Capital Outlay          | 8,000                     | -                      | 35,000         | 10,000        |
| Refunds/Reimbursements  | 625                       | 6,600                  | 2,000          | -             |
| <b>Total Recreation</b> | <b>334,996</b>            | <b>248,228</b>         | <b>326,286</b> | <b>68,070</b> |

# RECREATION

## 2021 Accomplishments

- ◆ Establishment of the Recreation Department
- ◆ Completed Recreation Needs Assessment
- ◆ Opening of the Jack Florance Pool
- ◆ Introduced Life Guard training
- ◆ Introduced software (CivicRec) for online programming registration

| Authorized Personnel                | 2019     | 2020       | 2021       | 2022       |
|-------------------------------------|----------|------------|------------|------------|
| Parks & Natural Res. Director       | 1        | 1          | 1          | 1          |
| Rec. Programming Superintendent     | 0        | 0          | 1          | 1          |
| Building Monitors— <i>Part-time</i> | 0        | 0          | 2          | 3          |
| Pool Managers— <i>Seasonal</i>      | 0        | 0          | 2          | 2          |
| Lifeguards— <i>Seasonal</i>         | 0        | 0          | 23*        | 23*        |
| Cashiers— <i>Seasonal</i>           | <u>0</u> | <u>0</u>   | <u>5*</u>  | <u>5*</u>  |
| <b>Total</b>                        | <b>1</b> | <b>1.5</b> | <b>34*</b> | <b>34*</b> |

\*Headcount numbers are tentative as headcount fluctuates throughout the season.

## On the Horizon

- ◆ Increase staffing to accommodate increased programming participation and expanded programming
- ◆ Provide summer camps
- ◆ Expand pool programming

| Strategic Goals  |  |
|--|--|
| <b>Great Community:</b> Enhance the City residents' experience in our parks and trail systems and recreational programming |  |
| <i>Goal #1</i>   | Promote health and wellness in the community by providing recreation programming and special events. |
| <i>Goal #2</i>   | Maintain and expand the service level at the Jack Florance pool.                                     |
| <i>Goal #3</i>   | Establish school-aged camp programs.   |

| Goal # | Performance Metrics            | 2020 | 2021 | 2022 Goal |
|--------|--------------------------------|------|------|-----------|
| 1      | Recreational Program Offerings | 0    | 16   | 20        |
|        | Special Event Offerings        | 0    | 3    | 4         |
| 2      | Pool—Program Offerings         | 0    | 5    | 8         |
| 3      | Camp Offerings                 | 0    | 0    | 5         |

2022 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES  
 DEPARTMENT: RECREATION ADMIN

| Org-Object       | Description                   | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| 21012300- 510000 | Wages                         | 0              | 0              | 132,751        | 126,572        | 186,587        | 40.6%               | 47.4%               | 191,252           |
| 511100           | PERS                          | 0              | 0              | 18,585         | 18,084         | 26,122         | 40.6%               | 44.4%               | 26,775            |
| 511300           | Medicare                      | 0              | 0              | 1,925          | 1,766          | 2,706          | 40.6%               | 53.2%               | 2,774             |
| 511400           | Workers Compensation          | 0              | 0              | 2,655          | 1,328          | 0              | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance              | 0              | 0              | 39,900         | 30,193         | 34,516         | -13.5%              | 14.3%               | 36,932            |
| 511700           | Life Insurance                | 0              | 0              | 240            | 120            | 240            | 0.0%                | 100.0%              | 246               |
| 520100           | Uniform                       | 0              | 0              | 1,200          | 214            | 1,200          | 0.0%                | 460.7%              | 1,224             |
| 521000           | Cellular Telephone            | 0              | 0              | 500            | 95             | 500            | 0.0%                | 426.3%              | 510               |
| 523100           | Professional Services         | 0              | 0              | 17,290         | 4,031          | 17,290         | 0.0%                | 328.9%              | 17,636            |
| 523107           | Public Information            | 0              | 0              | 8,400          | 0              | 8,400          | 0.0%                | 100.0%              | 8,568             |
| 523410           | Special Events                | 0              | 0              | 3,460          | 322            | 3,460          | 0.0%                | 974.5%              | 3,529             |
| 526000           | Travel/Training               | 0              | 0              | 1,900          | 0              | 1,900          | 0.0%                | 100.0%              | 1,938             |
| 526100           | Membership and Dues           | 0              | 0              | 550            | 0              | 550            | 0.0%                | 100.0%              | 561               |
| 527020           | Maintenance of Facility       | 0              | 0              | 6,200          | 4,771          | 6,200          | 0.0%                | 30.0%               | 6,324             |
| 527220           | Information Technology Rotary | 0              | 0              | 30,000         | 30,000         | 30,000         | 0.0%                | 0.0%                | 30,600            |
| 531000           | Office Supply                 | 0              | 0              | 3,500          | 1,769          | 3,500          | 0.0%                | 97.9%               | 3,570             |
| 533000           | Operating Supply              | 0              | 0              | 3,200          | 2,787          | 3,200          | 0.0%                | 14.8%               | 3,264             |
| 5340             | Vending Machine Supplies      | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 550300           | New Equip / Cap Outlay        | 0              | 0              | 8,000          | 7,365          | 8,000          | 0.0%                | 8.6%                | 8,160             |
| 560020           | Reimbursement                 | 0              | 0              | 625            | 150            | 625            | 0.0%                | 316.7%              | 638               |
|                  | <b>TOTAL RECREATION ADMIN</b> | <b>0</b>       | <b>0</b>       | <b>280,881</b> | <b>229,567</b> | <b>334,996</b> | <b>19.3%</b>        | <b>45.9%</b>        | <b>344,500</b>    |

**LINE ITEM DETAIL  
PARKS & NATURAL RESOURCES  
RECREATION ADMIN**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-------------------------|--------------|----------------|---|
| Wages                   | 510000       | \$186,587      | No adjustments to staffing levels.  |
| Cell Phone              | 521000       | \$500          | 1 cell phone reimbursement  |
| Professional Services   | 523100       | \$17,290       | Credit card fees, Security System, cleaning contract  |
| Public Information      | 523107       | \$8,400        | Program brochure  |
| Special Events          | 523410       | \$3,460        | Special Events shared with YMCA - TBD   |
| Travel/Training         | 526000       | \$1,900        | Staff training including: OPRA conferences and seminars \$1,000; Professional training and development certification classes \$900; Professional CEUs |
| Membership/Dues         | 526100       | \$550          | Dues to Ohio Parks and Natural Resources, National Recreation and Parks   |
| Maintenance of Facility | 527020       | \$6,200        | Bases/Pitching rubbers-\$2,000; Diamond Dry- \$3,000; Miscellaneous startup equipment   |
| Information Technology  | 527220       | \$30,000       | Civic Rec Software \$30,000.  |
| Office Supply           | 531000       | \$3,500        | New office supplies, paper, miscellaneous supplies  |
| Operating Supply        | 533000       | \$3,200        | ID supplies, advertising costs, concession food license   |
| New Equip/Cap Outlay    | 550300       | \$8,000        | Miscellaneous sales and check-in equipment.   |

2022 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES  
 DEPARTMENT: PROGRAMS

| Org-Object-Project     | Description                    | 2019 Actual | 2020 Actual | 2021 Budget    | 2021 Actual   | 2022 Budget    | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected |
|------------------------|--------------------------------|-------------|-------------|----------------|---------------|----------------|------------------|------------------|----------------|
| <b>Program Revenue</b> |                                |             |             |                |               |                |                  |                  |                |
| 21000251- 472210       | -RSP01 Adult Sports Fees       | 0           | 0           | 20,000         | 3,020         | 20,000         | 0.0%             | 562.3%           | 20,200         |
| 472210                 | -RSP02 Adult Program Fees      | 0           | 0           | 2,200          | 0             | 2,200          | 0.0%             | 100.0%           | 2,222          |
| 472210                 | -RSP03 Youth Program Fees      | 0           | 0           | 110,000        | 10,358        | 110,000        | 0.0%             | 962.0%           | 111,100        |
| 472210                 | -RSP04 Youth Baseball/Softball | 0           | 0           | 32,000         | 3,865         | 32,000         | 0.0%             | 727.9%           | 32,320         |
| 472210                 | -RSP05 Pickleball              | 0           | 0           | 0              | 5,150         | 5,000          | -100.0%          | -2.9%            | 5,050          |
| 480100                 | Baseball/Softball Sponsor Fees | 0           | 0           | 12,000         | 250           | 12,000         | 0.0%             | 4700.0%          | 12,120         |
|                        | <b>Total Programs Revenue</b>  | <b>0</b>    | <b>0</b>    | <b>176,200</b> | <b>22,643</b> | <b>181,200</b> | <b>-2.8%</b>     | <b>700.2%</b>    | <b>183,012</b> |
|                        | <b>Total Programs Expense</b>  | <b>0</b>    | <b>0</b>    | <b>129,250</b> | <b>18,289</b> | <b>248,228</b> | <b>-47.9%</b>    | <b>1257.3%</b>   | <b>248,603</b> |

| Account #              | Description                    | 2019 Actual | 2020 Actual | 2021 Budget    | 2021 Actual   | 2022 Budget    | % Δ Prior Budget | % Δ Prior Actual | 2022 Projected |
|------------------------|--------------------------------|-------------|-------------|----------------|---------------|----------------|------------------|------------------|----------------|
| <b>Program Expense</b> |                                |             |             |                |               |                |                  |                  |                |
| 21012300- 523100       | -RSP01 Professional Services   | 0           | 0           | 4,000          | 0             | 4,000          | 0.0%             | 100.0%           | 4,080          |
| 523106                 | -RSP01 Umpires                 | 0           | 0           | 5,000          | 540           | 5,000          | 0.0%             | 825.9%           | 5,100          |
| 533000                 | -RSP01 Operating Supply        | 0           | 0           | 4,000          | 0             | 6,000          | -33.3%           | 100.0%           | 6,120          |
| 560020                 | -RSP01 Refunds                 | 0           | 0           | 1,000          | 1,170         | 1,000          | 0.0%             | -14.5%           | 1,020          |
|                        | <b>Total Adult Sports</b>      | <b>0</b>    | <b>0</b>    | <b>14,000</b>  | <b>1,710</b>  | <b>16,000</b>  | <b>-12.5%</b>    | <b>835.7%</b>    | <b>16,320</b>  |
| 523100                 | -RSP02 Professional Services   | 0           | 0           | 1,500          | 0             | 1,500          | 0.0%             | 100.0%           | 1,530          |
| 533000                 | -RSP02 Operating Supply        | 0           | 0           | 0              | 0             | 5,000          | -100.0%          | 100.0%           | 5,100          |
| 560020                 | -RSP02 Refunds                 | 0           | 0           | 0              | 0             | 500            | -100.0%          | 100.0%           | 510            |
|                        | <b>Total Adult Programs</b>    | <b>0</b>    | <b>0</b>    | <b>1,500</b>   | <b>0</b>      | <b>7,000</b>   | <b>-78.6%</b>    | <b>100.0%</b>    | <b>7,140</b>   |
| 510000                 | -RSP03 Wages                   | 0           | 0           | 0              | 0             | 94,078         | -100.0%          | 100.0%           | 95,960         |
| 523100                 | -RSP03 Professional Services   | 0           | 0           | 62,500         | 8,010         | 15,250         | 309.8%           | 90.4%            | 15,555         |
| 533000                 | -RSP03 Operating Supply        | 0           | 0           | 11,000         | 0             | 62,500         | -82.4%           | 100.0%           | 63,750         |
| 539000                 | -RSP03 Small Equipment         | 0           | 0           | 1,500          | 0             | 5,300          | -71.7%           | 100.0%           | 5,406          |
| 560020                 | -RSP03 Refunds                 | 0           | 0           | 3,800          | 0             | 3,800          | 0.0%             | 100.0%           | 3,876          |
|                        | <b>Total Youth Activities</b>  | <b>0</b>    | <b>0</b>    | <b>78,800</b>  | <b>8,010</b>  | <b>180,928</b> | <b>-56.4%</b>    | <b>2158.8%</b>   | <b>184,547</b> |
| 523100                 | -RSP04 Professional Services   | 0           | 0           | 1,800          | 535           | 1,800          | 0.0%             | 236.4%           | 1,836          |
| 523106                 | -RSP04 Umpires                 | 0           | 0           | 10,400         | 0             | 15,250         | -31.8%           | 100.0%           | 15,555         |
| 533000                 | -RSP04 Operating Supply        | 0           | 0           | 750            | 0             | 750            | 0.0%             | 100.0%           | 765            |
| 533002                 | -RSP04 Equipment               | 0           | 0           | 10,000         | 2,025         | 10,000         | 0.0%             | 393.8%           | 10,200         |
| 533003                 | -RSP04 Uniforms                | 0           | 0           | 11,200         | 2,530         | 11,200         | 0.0%             | 342.7%           | 11,424         |
| 560020                 | -RSP04 Refunds                 | 0           | 0           | 800            | 2,570         | 800            | 0.0%             | -68.9%           | 816            |
|                        | <b>Total Baseball/Softball</b> | <b>0</b>    | <b>0</b>    | <b>34,950</b>  | <b>7,660</b>  | <b>39,800</b>  | <b>-12.2%</b>    | <b>419.6%</b>    | <b>40,596</b>  |
| 523100                 | -RSP05 Professional Services   | 0           | 0           | 0              | 752           | 1,500          | -100.0%          | 99.5%            | 0              |
| 523106                 | -RSP05 Umpires                 | 0           | 0           | 0              | 0             | 0              | 100.0%           | 100.0%           | 0              |
| 533000                 | -RSP05 Operating Supply        | 0           | 0           | 0              | 157           | 500            | -100.0%          | 218.5%           | 0              |
| 533002                 | -RSP05 Equipment               | 0           | 0           | 0              | 0             | 800            | -100.0%          | 100.0%           | 0              |
| 533003                 | -RSP05 Uniforms                | 0           | 0           | 0              | 0             | 1,200          | -100.0%          | 100.0%           | 0              |
| 560020                 | -RSP05 Refunds                 | 0           | 0           | 0              | 0             | 500            | -100.0%          | 100.0%           | 0              |
|                        | <b>Total Pickleball</b>        | <b>0</b>    | <b>0</b>    | <b>0</b>       | <b>909</b>    | <b>4,500</b>   | <b>-100.0%</b>   | <b>395.0%</b>    | <b>0</b>       |
|                        | <b>TOTAL PROGRAMS</b>          | <b>0</b>    | <b>0</b>    | <b>129,250</b> | <b>18,289</b> | <b>248,228</b> | <b>-47.9%</b>    | <b>1257.3%</b>   | <b>248,603</b> |

**LINE ITEM DETAIL  
PARKS & NATURAL RESOURCES  
PROGRAMS**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|--------------|----------------|---|
| Wages                 | 510000       | \$94,078       | New programs, Events and Camps (Summer, Winter, Spring Break, Egg Hunt, Fall Festival, Mom's and Son's, Daddy Daughter. etc) proposing 1 FT position and 1 PPT position and 16,600 seasonal hours |
| Professional Services | 523100       | \$22,550       | Contracts and rental of items for programs  |
| Operating Supply      | 533000       | \$74,250       | Eggs, Snacks and Beverages, Pumpkins, arts and crafts, Training Supplies/Meals  |
| New Equip/Cap Outlay  | 539000       | \$5,300        | Miscellaneous games and equipment for camps, Backstroke Flags, Pull Buoys, LED Pace Clock etc   |

2022 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES  
 DEPARTMENT: SWIMMING POOL

| Org-Object-Project             | Description           | 2019 Actual | 2020 Actual | 2021 Budget    | 2021 Actual    | 2022 Budget    | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected |
|--------------------------------|-----------------------|-------------|-------------|----------------|----------------|----------------|------------------|------------------|----------------|
| 21000251- 472210 RSP06         | Pool Memberships      | 0           | 0           | 130,000        | 57,780         | 130,000        | 0.0%             | 125.0%           | 131,300        |
| 472210 RSP07                   | Pool Daily Admissions | 0           | 0           | 90,000         | 59,165         | 90,000         | 0.0%             | 52.1%            | 90,900         |
| 472210 RSP08                   | Pool Concessions      | 0           | 0           | 75,000         | 0              | 75,000         | 0.0%             | 100.0%           | 75,750         |
| 472210 RSP09                   | Pool Rental/Misc.     | 0           | 0           | 8,000          | 2,690          | 8,000          | 0.0%             | 197.4%           | 8,080          |
| 472210 RSP10                   | Pool Programs         | 0           | 0           | 4,000          | 24,786         | 4,000          | 0.0%             | -83.9%           | 4,040          |
| 472210 RSP11                   | Swim Lessons          | 0           | 0           | 50,000         | 5,350          | 50,000         | 0.0%             | 834.6%           | 50,500         |
| 472210 RSP12                   | Safety Classes        | 0           | 0           | 0              | 2,200          | 0              | 100.0%           | -100.0%          | 0              |
| <b>Total Pool Revenues</b>     |                       | <b>0</b>    | <b>0</b>    | <b>357,000</b> | <b>151,971</b> | <b>357,000</b> | <b>0.0%</b>      | <b>134.9%</b>    | <b>360,570</b> |
| <b>Total Pool Expenditures</b> |                       | <b>0</b>    | <b>0</b>    | <b>378,350</b> | <b>283,828</b> | <b>394,356</b> | <b>-4.1%</b>     | <b>38.9%</b>     | <b>403,323</b> |

| Org-Object-Project         | Description              | 2019 Actual | 2020 Actual | 2021 Budget    | 2021 Actual    | 2022 Budget    | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected |
|----------------------------|--------------------------|-------------|-------------|----------------|----------------|----------------|------------------|------------------|----------------|
| <b>Swimming Pool</b>       |                          |             |             |                |                |                |                  |                  |                |
| 21012400- 510000           | Wages                    | 0           | 0           | 160,500        | 145,873        | 168,849        | -4.9%            | 15.8%            | 173,070        |
| 511100                     | PERS                     | 0           | 0           | 22,500         | 20,058         | 23,639         | -4.8%            | 17.9%            | 24,230         |
| 511300                     | Medicare                 | 0           | 0           | 2,300          | 2,115          | 2,448          | -6.1%            | 15.8%            | 2,510          |
| 511400                     | Workers Compensation     | 0           | 0           | 5,400          | 2,700          | 0              | 100.0%           | -100.0%          | 0              |
| 523100                     | Professional Services    | 0           | 0           | 7,250          | 5,500          | 10,000         | -27.5%           | 81.8%            | 10,200         |
| 527010                     | Maintenance of Equipment | 0           | 0           | 1,500          | 782            | 1,500          | 0.0%             | 91.8%            | 1,530          |
| 527020                     | Maintenance of Facility  | 0           | 0           | 6,250          | 4,324          | 6,250          | 0.0%             | 44.5%            | 6,375          |
| 528000                     | Insurance                | 0           | 0           | 7,000          | 0              | 7,000          | 0.0%             | 100.0%           | 7,140          |
| 531000                     | Office Supply            | 0           | 0           | 1,000          | 625            | 1,000          | 0.0%             | 60.0%            | 1,020          |
| 533000                     | Operating Supply         | 0           | 0           | 34,600         | 37,072         | 34,600         | 0.0%             | -6.7%            | 35,292         |
| 533001                     | Program Supply           | 0           | 0           | 3,400          | 1,430          | 34,000         | -90.0%           | 2277.6%          | 34,680         |
| 537000                     | Repair Materials         | 0           | 0           | 0              | 0              | 0              | 100.0%           | 100.0%           | 0              |
| 550300                     | New Equip / Cap Outlay   | 0           | 0           | 25,000         | 60,046         | 35,000         | -28.6%           | -41.7%           | 35,700         |
| 560020                     | Refunds                  | 0           | 0           | 2,000          | 0              | 2,000          | 0.0%             | 100.0%           | 2,040          |
| <b>TOTAL SWIMMING POOL</b> |                          | <b>0</b>    | <b>0</b>    | <b>278,700</b> | <b>280,525</b> | <b>326,286</b> | <b>-14.6%</b>    | <b>16.3%</b>     | <b>333,787</b> |

|                                |                        |          |          |                |                |                |              |                |                |
|--------------------------------|------------------------|----------|----------|----------------|----------------|----------------|--------------|----------------|----------------|
| <b>Concessions</b>             |                        |          |          |                |                |                |              |                |                |
| 21012500- 510000               | Wages                  | 0        | 0        | 44,300         | 0              | 18,250         | 142.7%       | 100.0%         | 18,706         |
| 511100                         | PERS                   | 0        | 0        | 6,200          | 0              | 2,555          | 142.7%       | 100.0%         | 2,619          |
| 511300                         | Medicare               | 0        | 0        | 650            | 0              | 265            | 145.6%       | 100.0%         | 271            |
| 511400                         | Workers Compensation   | 0        | 0        | 1,500          | 750            | 0              | 100.0%       | -100.0%        | 0              |
| 534010                         | Concessions            | 0        | 0        | 37,000         | 300            | 37,000         | 0.0%         | 12233.3%       | 37,740         |
| 550300                         | New Equip / Cap Outlay | 0        | 0        | 10,000         | 2,253          | 10,000         | 0.0%         | 343.9%         | 10,200         |
| <b>TOTAL CONCESSIONS</b>       |                        | <b>0</b> | <b>0</b> | <b>99,650</b>  | <b>3,303</b>   | <b>68,070</b>  | <b>46.4%</b> | <b>1960.8%</b> | <b>69,536</b>  |
| <b>TOTAL POOL EXPENDITURES</b> |                        | <b>0</b> | <b>0</b> | <b>378,350</b> | <b>283,828</b> | <b>394,356</b> | <b>-4.1%</b> | <b>38.9%</b>   | <b>403,323</b> |



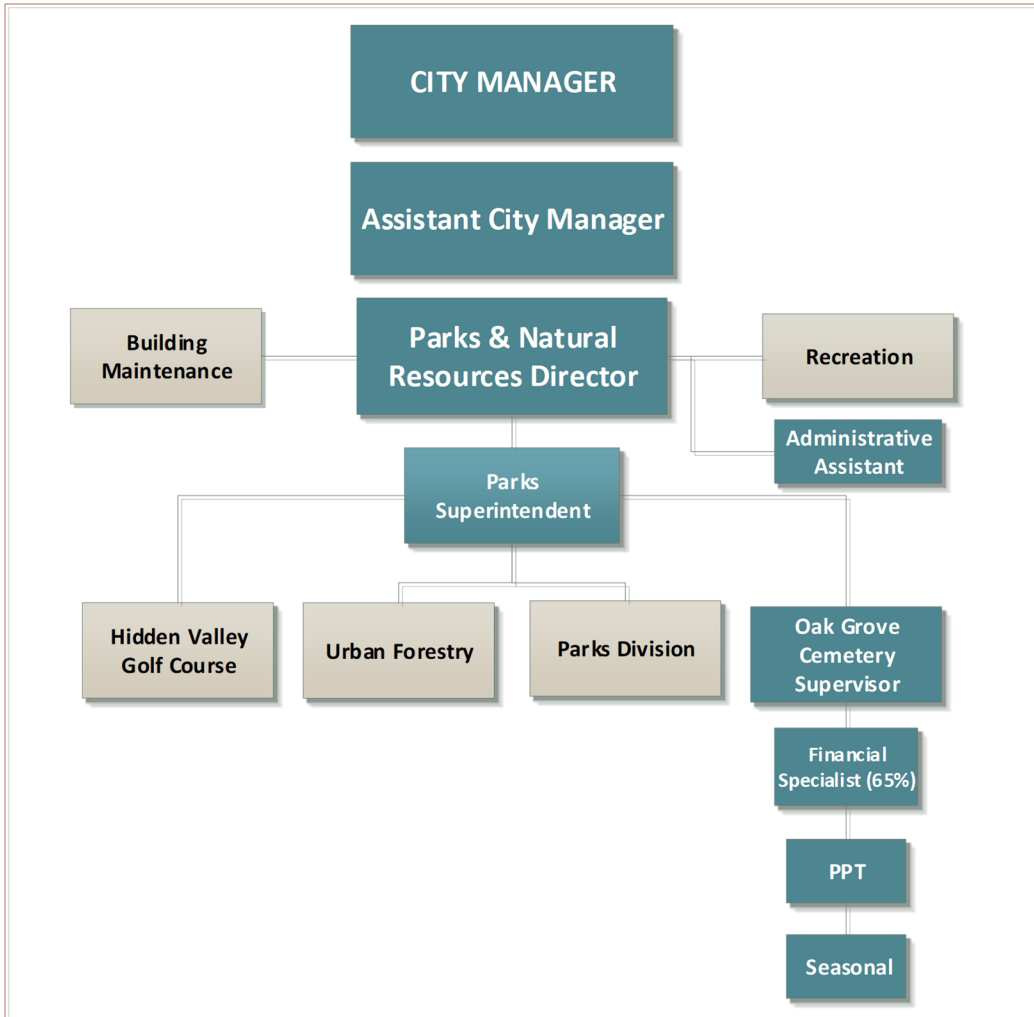
**LINE ITEM DETAIL  
PARKS & NATURAL RESOURCES  
SWIMMING POOL**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-------------------------|--------------|----------------|---|
| Wages                   | 510000       | \$187,099      | Hours: Pool Managers, Crew Chiefs, Safety Instructors, Safety Team & Water Safety Instructors                                 |
| Professional Services   | 523100       | \$10,000       | Temp Labor; License Fee; Training; slide inspection, Misc   |
| Maintenance of Facility | 527020       | \$6,250        | Awning Cleaning & Repair; Landscaping; Concrete Repair; Misc  |
| Operating Supply        | 533000       | \$34,600       | Chlorine; Perlite; CO2; Advertising; First Aid; Identification Supplies; Cleaning Supplies, Uniforms, Training Supplies/Meals |
| New Equip./Cap. Outlay  | 550300       | \$45,000       | Lounge Chairs; Diving Boards (2- 3) Meter Boards; Entry system; Concession equipment, Slide panel, Stenner Pumps              |

# OAK GROVE CEMETERY

Oak Grove Cemetery was established in 1851 and is the largest cemetery in Delaware County, encompassing about 80 acres and approximately 22,000 interments, including those in the adjoining St. Mary Cemetery. The City’s Cemetery Division maintains the grounds and offers burial services consistent with Oak Grove’s park-like setting and community history.



## 2021 Accomplishments

- ◆ Landscape screening along Liberty Road
- ◆ Relocation of service area
- ◆ Relocation of Liberty Road entrance drive
- ◆ Grading and landscaping at Liberty Road entrance

## 2022 Budget Summary

|                        |                |
|------------------------|----------------|
| Personal Services      | 241,732        |
| Materials & Supplies   | 39,400         |
| Services & Charges     | 34,128         |
| Refunds/Reimbursements | 5,000          |
| <b>Total Cemetery</b>  | <b>320,260</b> |

# OAK GROVE CEMETERY

| Authorized Personnel                      | 2019        | 2020        | 2021        | 2022        |
|---|-------------|-------------|-------------|-------------|
| Facility Maintenance Supervisor           | 1           | 1           | 1           | 1           |
| Financial Specialist I*                   | 0.65        | 0.65        | 0.65        | 0.65        |
| Facility Maint. Tech II— <i>Part-time</i> | 1           | 1           | 1           | 1           |
| Seasonal Staff— <i>Seasonal</i>           | <u>1.30</u> | <u>1.30</u> | <u>1.30</u> | <u>1.30</u> |
| <b>Total</b>                              | <b>3.95</b> | <b>3.95</b> | <b>3.95</b> | <b>3.95</b> |

\*Position is split between Cemetery and Finance Departments

## On the Horizon

- ◆ Introduction of columbariums
- ◆ Liberty Road entrance enhancements
- ◆ Internal Road improvements
- ◆ Storm water improvements
- ◆ Rules and Regulations and Rate updates

| Strategic Goals   |   |
|---|---|
| Effective Government: Promote efficiencies that reduce the City's future obligations                                |   |
| Goal #1   | Establish Oak Grove Cemetery as a model of financial resiliency.            |
| Great Community: Implement the Oak Grove Cemetery Master Plan   |   |
| Goal #2   | Implement master plan for management and maintenance of Oak Grove Cemetery. |
| Great Community: Enhance the City residents' experience in our parks and trail systems and recreational programming |   |
| Goal #3   | Expand public use at cemetery as a premier, passive park.                   |

| Goal # | Performance Metrics        | 2020 | 2021 | 2022 Goal |
|--------|----------------------------|------|------|-----------|
| 1      | Cost recovery              | 57%  | 59%  | 60%       |
| 2      | % of Phase I Completed     | 5%   | 30%  | 60%       |
| 3      | Number of Group Activities | 3    | 3    | 5         |

**2021 BUDGET DETAIL**  
**FUND: CEMETERY**  
**DEPARTMENT: OAK GROVE CEMETERY**

| <i>Org-Object</i>                   | <i>Description</i>              | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------------------------|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| <b>Fund Balance - January 1st</b>   |                                 | <b>265,769</b>         | <b>276,700</b>         | <b>201,989</b>         | <b>201,989</b>         | <b>42,812</b>          |                             |                             | <b>1</b>                  |
| 21200025- 493020                    | Transfer-General Fund           | 100,000                | 53,750                 | 20,000                 | 0                      | 92,449                 | 362.2%                      | 100.0%                      | 106,605                   |
| 21200251- 472110                    | Pre-need Spaces                 | 35,486                 | 53,796                 | 60,000                 | 61,937                 | 60,000                 | 0.0%                        | -3.1%                       | 60,600                    |
| 472120                              | At-need Spaces                  | 28,600                 | 14,088                 | 20,000                 | 24,725                 | 20,000                 | 0.0%                        | -19.1%                      | 20,200                    |
| 472130                              | Interments                      | 81,275                 | 78,600                 | 65,000                 | 89,215                 | 80,000                 | 23.1%                       | -10.3%                      | 80,800                    |
| 472140                              | Foundations                     | 17,312                 | 19,753                 | 20,000                 | 25,679                 | 25,000                 | 25.0%                       | -2.6%                       | 25,250                    |
| 21200252- 4206000                   | Federal Operating Grants        | 0                      | 4,314                  | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 480100                              | Donations                       | 384                    | 200                    | 0                      | 150                    | 0                      | 100.0%                      | -100.0%                     | 0                         |
| 484300                              | Miscellaneous                   | 0                      | 115                    | 0                      | 1,395                  | 0                      | 100.0%                      | -100.0%                     | 0                         |
| <b>Total Revenue</b>                |                                 | <b>263,057</b>         | <b>224,616</b>         | <b>185,000</b>         | <b>203,101</b>         | <b>277,449</b>         | <b>50.0%</b>                | <b>36.6%</b>                | <b>293,455</b>            |
| <b>Total Expenditures</b>           |                                 | <b>252,126</b>         | <b>299,327</b>         | <b>283,849</b>         | <b>344,263</b>         | <b>320,260</b>         | <b>12.8%</b>                | <b>-7.0%</b>                | <b>293,455</b>            |
| <i>Carryover PO's</i>               |                                 |                        |                        |                        | 18,015                 |                        |                             |                             |                           |
| <b>Fund Balance - December 31st</b> |                                 | <b>276,700</b>         | <b>201,989</b>         | <b>103,140</b>         | <b>42,812</b>          | <b>1</b>               |                             |                             | <b>1</b>                  |
| 21212600- 510000                    | Wages                           | 151,125                | 134,141                | 178,392                | 176,556                | 172,159                | -3.5%                       | -2.5%                       | 182,852                   |
| 511100                              | PERS                            | 17,097                 | 13,885                 | 24,975                 | 22,130                 | 24,102                 | -3.5%                       | 8.9%                        | 25,599                    |
| 511300                              | Medicare                        | 2,118                  | 1,841                  | 2,648                  | 2,455                  | 2,558                  | -3.4%                       | 4.2%                        | 2,714                     |
| 511400                              | Workers Compensation            | 2,850                  | 3,287                  | 3,568                  | 1,784                  | 0                      | -100.0%                     | -100.0%                     | 3,657                     |
| 511600                              | Health Insurance                | 29,906                 | 32,918                 | 32,918                 | 31,480                 | 42,715                 | 29.8%                       | 35.7%                       | 35,222                    |
| 511700                              | Life Insurance                  | 198                    | 198                    | 198                    | 99                     | 198                    | 0.0%                        | 100.0%                      | 203                       |
| 520110                              | Clothing                        | 278                    | 259                    | 350                    | 333                    | 350                    | 0.0%                        | 5.1%                        | 368                       |
| 521100                              | Electric                        | 1,852                  | 2,099                  | 2,500                  | 1,749                  | 2,500                  | 0.0%                        | 42.9%                       | 2,625                     |
| 521200                              | Heat                            | 422                    | 364                    | 600                    | 0                      | 600                    | 0.0%                        | 100.0%                      | 630                       |
| 523100                              | Professional Services           | 3,426                  | 51,197                 | 10,000                 | 72,693                 | 15,000                 | 50.0%                       | -79.4%                      | 10,500                    |
| 526000                              | Travel/Training                 | 234                    | 0                      | 1,200                  | 872                    | 1,200                  | 0.0%                        | 37.6%                       | 1,260                     |
| 526100                              | Membership and Dues             | 95                     | 95                     | 200                    | 95                     | 200                    | 0.0%                        | 110.5%                      | 210                       |
| 527010                              | Maintenance of Equipment        | 0                      | 0                      | 500                    | 44                     | 500                    | 0.0%                        | 1036.4%                     | 525                       |
| 527020                              | Maintenance of Facility         | 1,061                  | 5                      | 1,500                  | 892                    | 1,500                  | 0.0%                        | 68.2%                       | 1,575                     |
| 527210                              | Garage Rotary                   | 5,900                  | 1,675                  | 5,900                  | 5,210                  | 6,077                  | 3.0%                        | 16.6%                       | 6,195                     |
| 527220                              | Information Technology Rotary   | 3,415                  | 2,561                  | 0                      | 0                      | 5,701                  | 100.0%                      | 100.0%                      | 0                         |
| 528000                              | Insurance                       | 0                      | 0                      | 500                    | 0                      | 500                    | 0.0%                        | 100.0%                      | 525                       |
| 531000                              | Office Supply                   | 0                      | 0                      | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 533000                              | Operating Supply                | 2,622                  | 2,366                  | 5,500                  | 3,094                  | 15,700                 | 185.5%                      | 407.4%                      | 5,775                     |
| 533035                              | Fuel Supply                     | 6,638                  | 3,584                  | 7,400                  | 8,937                  | 7,400                  | 0.0%                        | -17.2%                      | 7,770                     |
| 534030                              | Landscape Supply                | 0                      | 104                    | 0                      | 0                      | 10,000                 | 100.0%                      | 100.0%                      | 0                         |
| 539000                              | Equipment                       | 0                      | 0                      | 0                      | 0                      | 6,300                  | 100.0%                      | 100.0%                      | 0                         |
| 550300                              | Capital Impr. Oak Grove Funds   | 21,168                 | 44,798                 | 0                      | 15,840                 | 0                      | 100.0%                      | -100.0%                     | 0                         |
| 560020                              | Refunds                         | 0                      | 100                    | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 560210                              | Lot Repurchases                 | 1,721                  | 3,850                  | 5,000                  | 0                      | 5,000                  | 0.0%                        | 100.0%                      | 5,250                     |
| 570000                              | Transfer to Perpetual Care Fund | 0                      | 0                      | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| <b>TOTAL CEMETERY</b>               |                                 | <b>252,126</b>         | <b>299,327</b>         | <b>283,849</b>         | <b>344,263</b>         | <b>320,260</b>         | <b>12.8%</b>                | <b>-7.0%</b>                | <b>293,455</b>            |

**LINE ITEM DETAIL  
CEMETERY FUND  
OAK GROVE CEMETERY**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-------------------------|----------------|----------------|--|
| Wages                   | 510000         | \$172,159      | No change  |
| Professional Services   | 523100         | \$15,000       | Tree removal \$15,000  |
| Travel/ Training        | 526000         | \$1,200        | Staff to attend cemetery conference and Round Table Discussion   |
| Membership and Dues     | 526100         | \$200          | CDL reimbursement and membership to Cemetery Association   |
| Maintenance of Facility | 527020         | \$1,500        | Barn and maintenance facility  |
| Operating Supply        | 533000         | \$15,700       | Electric service (\$8,000), Aluminum table for funeral services (\$700), chairs for funeral services (\$120)   |
| Landscape Supply        | 534030         | \$10,000       | Landscape materials for screening spoils area and Liberty Road buffer  |
| Small Equipment         | 539000         | \$6,300        | Weed eaters and pruners (\$1,600), Marker mover and straps (\$1,500), Duramats for turf preservation (\$3,200) |

**2022 BUDGET DETAIL**

**FUND: TREE FUND**

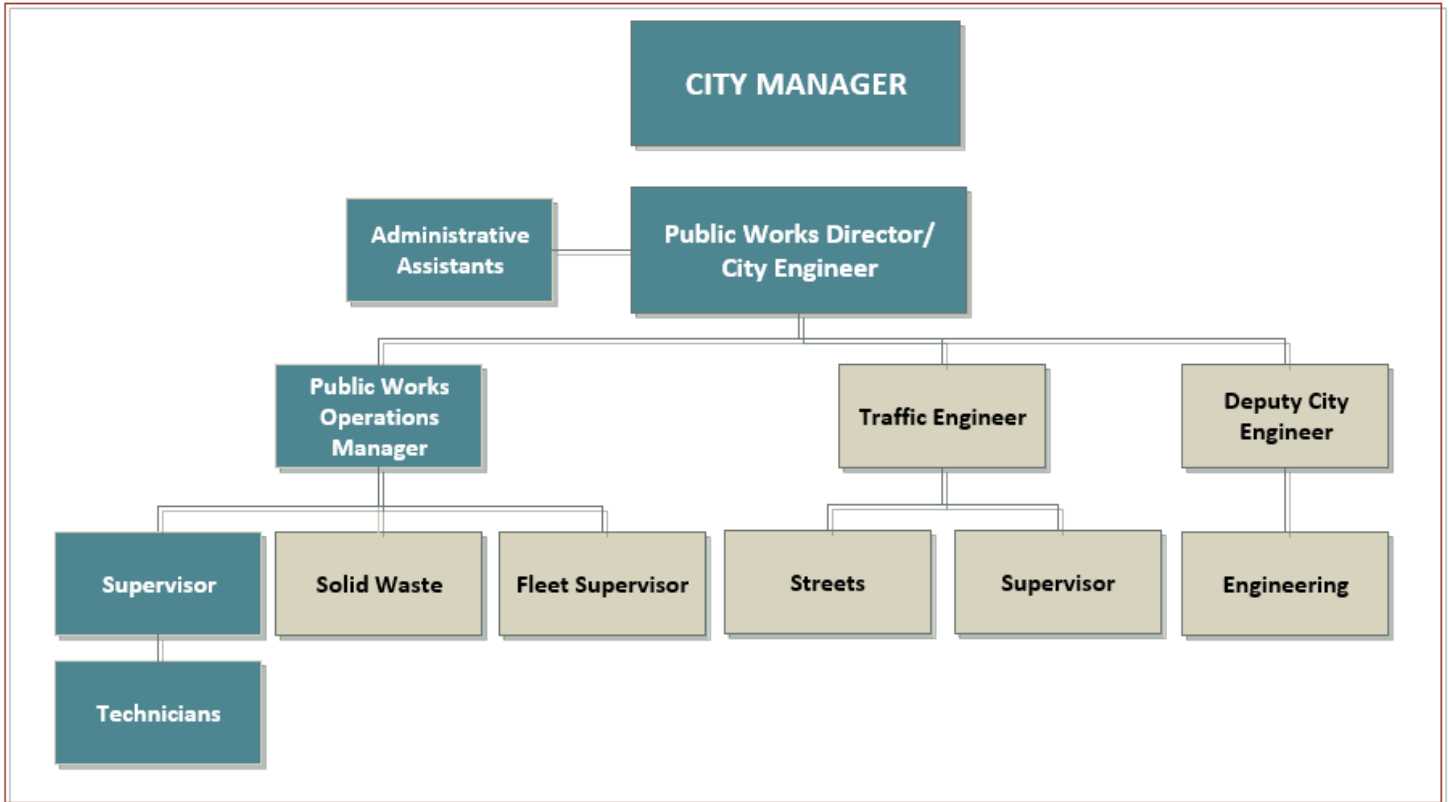
The Tree Fund is used to account for fees and donations received to assist in the purchase and maintenance of trees that populate the City's streets and neighborhoods.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1st</b>              | <b>156,124</b>         | <b>119,237</b>         | <b>212,454</b>         | <b>212,454</b>         | <b>351,727</b>         | <b>336,727</b>            |
| 21500025- 493020  | Transfer - General Fund                        | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 21500251- 471300  | Developer Tree Fees                            | 26,387                 | 107,860                | 10,000                 | 204,251                | 50,000                 | 50,000                    |
|                   | <b>Total Revenue</b>                           | <b>26,387</b>          | <b>107,860</b>         | <b>10,000</b>          | <b>204,251</b>         | <b>50,000</b>          | <b>50,000</b>             |
| 21512900- 550300  | Tree Purchases                                 | 13,274                 | 14,643                 | 15,000                 | 14,978                 | 15,000                 | 15,150                    |
| 560010            | Transfer To Parks Fund                         | 50,000                 | 0                      | 50,000                 | 50,000                 | 50,000                 | 50,000                    |
|                   | <b>Total Expenditures</b>                      | <b>63,274</b>          | <b>14,643</b>          | <b>65,000</b>          | <b>64,978</b>          | <b>65,000</b>          | <b>65,150</b>             |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>119,237</b>         | <b>212,454</b>         | <b>157,454</b>         | <b>351,727</b>         | <b>336,727</b>         | <b>321,577</b>            |

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# AIRPORT

Airport operations included as part of the Public Works Department supports safe and efficient general aviation and private jet aircraft air services to the surrounding aviation community. Nearly 40,000 flight operations take place annually using the 5,800-foot runway. The airport has over 100 based aircraft including three business jets, supports both fixed and rotary wing flight schools, and has on-field aircraft maintenance and repair facilities



## 2021 Accomplishments

- ◆ Paving Hangars A-C Taxi Aisles
- ◆ Purchase 5000 gallon jet refueler
- ◆ Hired additional Airport Technician
- ◆ Secured Muirfield Golf Club business jet traffic

## 2022 Budget Summary

|                        |                  |
|------------------------|------------------|
| Materials & Supplies   | 520,700          |
| Personal Services      | 418,434          |
| Services & Charges     | 209,767          |
| Capital Outlay         | 42,000           |
| Refunds/Reimbursements | 1,500            |
| <b>Total Airport</b>   | <b>1,192,401</b> |



# AIRPORT

| Authorized Personnel                 | 2019        | 2020        | 2021        | 2022        |
|--------------------------------------|-------------|-------------|-------------|-------------|
| Airport Operations Supervisor        | 1           | 1           | 1           | 1           |
| Airport Technician                   | 1           | 1           | 2           | 3           |
| Airport Technician— <i>Part-time</i> | 1           | 1           | 1           | 1           |
| <i>Seasonal</i>                      | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| <b>Total</b>                         | <b>3.25</b> | <b>3.25</b> | <b>4.25</b> | <b>5.25</b> |

## On the Horizon

- ◆ Hire 3rd full time Airport Technician
- ◆ Construct Apron A Expansion Improvement
- ◆ Purchase larger tug capable of servicing aircraft up to 100,000 Lb. weight at takeoff
- ◆ Submit Grant application for Apron B reconstruction (ODOT DOA)
- ◆ Reconstruct hangar access driveway

| Strategic Goals  |  |
|--|--|
| Effective Government: Maintain and enhance customer service and citizen satisfaction |  |
| Goal #1  | Increase/incentivize fuel sales                |
| Healthy Economy: Promote and foster economic development                             |  |
| Goal #2  | Create partnerships that expand services       |
| Goal #3  | Execute on the ACIP and Airport Strategic Plan |

| Goal # | Performance Metrics            | 2020   | 2021    | 2022 Goal |
|--------|--------------------------------|--------|---------|-----------|
| 1      | Annual fuel sales (gallons)    | 86,115 | 145,902 | 190,000   |
| 2      | New projects in planning       | 0      | 0       | 1         |
| 3      | Projects/Initiatives completed | 0      | 1       | 2         |

2022 BUDGET DETAIL

FUND: AIRPORT OPERATIONS  
 DEPARTMENT: AIRPORT

| Org-Object                          | Description                    | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------------|--------------------------------|----------------|----------------|----------------|------------------|------------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1st</b>   |                                | <b>272,195</b> | <b>184,989</b> | <b>276,741</b> | <b>276,741</b>   | <b>209,631</b>   |                     |                     | <b>59,001</b>     |
| 22200025- 493020                    | Transfer In - General Fund     | 30,000         | 10,000         | 0              | 0                | 79,521           | 100.0%              | 100.0%              | 251,125           |
| 22200351- 475200                    | Land Rent                      | 12,075         | 10,513         | 12,000         | 12,856           | 12,000           | 0.0%                | -6.7%               | 12,120            |
| 477110                              | Hangar Rent                    | 77,980         | 79,752         | 86,000         | 87,739           | 86,000           | 0.0%                | -2.0%               | 86,860            |
| 477120                              | Late Fees                      | 60             | 40             | 200            | 600              | 1,000            | 400.0%              | 66.7%               | 1,010             |
| 477130                              | Tie-Down                       | 2,581          | 3,251          | 2,000          | 2,966            | 2,000            | 0.0%                | -32.6%              | 2,020             |
| 477140                              | AvGas Fuel Sales               | 296,733        | 280,047        | 300,000        | 258,459          | 300,000          | 0.0%                | 16.1%               | 303,000           |
| 477150                              | Jet A Fuel Sales               | 385,010        | 301,984        | 400,000        | 570,353          | 500,000          | 25.0%               | -12.3%              | 505,000           |
| 477160                              | Call Out Fees                  | 4,375          | 3,580          | 5,000          | 6,300            | 5,000            | 0.0%                | -20.6%              | 5,050             |
| 477170                              | GPU Fees                       | 990            | 840            | 1,000          | 1,580            | 1,000            | 0.0%                | -36.7%              | 1,010             |
| 477180                              | Ramp Fees                      | 8,012          | 7,275          | 6,500          | 18,130           | 6,500            | 0.0%                | -64.1%              | 6,565             |
| 477200                              | Prist                          | 1,068          | 658            | 1,000          | 852              | 1,000            | 0.0%                | 17.4%               | 1,010             |
| 477210                              | Oil                            | 928            | 647            | 1,200          | 832              | 1,200            | 0.0%                | 44.2%               | 1,212             |
| 477220                              | Gate Cards                     | 100            | 30             | 100            | 0                | 100              | 0.0%                | 100.0%              | 101               |
| 482100                              | Hangar Deposits                | 2,233          | 2,816          | 1,200          | 356              | 1,200            | 0.0%                | 237.1%              | 1,212             |
| 22200352- 420600                    | Federal Operating Grants       | 0              | 75,985         | 0              | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 483100                              | Real Estate Tax Reimbursements | 39,355         | 39,028         | 41,000         | 35,574           | 41,000           | 0.0%                | 15.3%               | 41,410            |
| 484300                              | Miscellaneous                  | 3,182          | 3,003          | 4,250          | 900              | 4,250            | 0.0%                | 372.2%              | 4,293             |
| <b>Total Revenue</b>                |                                | <b>864,682</b> | <b>819,449</b> | <b>861,450</b> | <b>997,497</b>   | <b>1,041,771</b> | <b>20.9%</b>        | <b>4.4%</b>         | <b>1,222,998</b>  |
| <b>Total Expenditures</b>           |                                | <b>951,888</b> | <b>727,697</b> | <b>933,491</b> | <b>1,056,647</b> | <b>1,192,401</b> | <b>27.7%</b>        | <b>12.8%</b>        | <b>1,222,998</b>  |
| <i>Carryover PO's</i>               |                                |                |                |                | 7,960            |                  |                     |                     |                   |
| <b>Fund Balance - December 31st</b> |                                | <b>184,989</b> | <b>276,741</b> | <b>204,700</b> | <b>209,631</b>   | <b>59,001</b>    |                     |                     | <b>59,001</b>     |
| 22217000- 510000                    | Wages                          | 135,661        | 136,440        | 154,622        | 152,902          | 272,901          | 76.5%               | 78.5%               | 279,724           |
| 511100                              | PERS                           | 18,773         | 19,004         | 20,935         | 22,341           | 37,424           | 78.8%               | 67.5%               | 38,360            |
| 511300                              | Medicare                       | 1,870          | 1,847          | 2,242          | 2,088            | 3,957            | 76.5%               | 89.5%               | 4,056             |
| 511400                              | Workers Compensation           | 2,781          | 2,920          | 3,092          | 1,546            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600                              | Health Insurance               | 36,250         | 39,900         | 39,900         | 34,579           | 103,552          | 159.5%              | 199.5%              | 110,801           |
| 511700                              | Life Insurance                 | 300            | 300            | 300            | 150              | 600              | 100.0%              | 300.0%              | 612               |
| 520110                              | Clothing & Safety              | 831            | 973            | 1,800          | 665              | 2,700            | 50.0%               | 306.0%              | 2,754             |
| 521000                              | Cellular Telephone             | 0              | 0              | 0              | 190              | 0                | 100.0%              | -100.0%             | 0                 |
| 521100                              | Electric                       | 15,524         | 17,129         | 19,000         | 16,318           | 19,000           | 0.0%                | 16.4%               | 19,380            |
| 521200                              | Heat                           | 744            | 571            | 1,000          | 948              | 1,000            | 0.0%                | 5.5%                | 1,020             |
| 523100                              | Professional Services          | 49,391         | 826            | 2,000          | 1,720            | 2,000            | 0.0%                | 16.3%               | 2,040             |
| 523410                              | Promotions/Marketing           | 435            | 201            | 400            | 201              | 400              | 0.0%                | 99.0%               | 408               |
| 526000                              | Travel / Training              | 544            | 508            | 1,400          | 234              | 1,400            | 0.0%                | 498.3%              | 1,428             |
| 526100                              | Membership and Dues            | 913            | 309            | 1,000          | 185              | 1,800            | 80.0%               | 873.0%              | 1,836             |
| 527020                              | Maintenance of Facility        | 30,359         | 27,424         | 30,000         | 29,858           | 34,100           | 13.7%               | 14.2%               | 34,782            |
| 527210                              | Garage Rotary                  | 17,900         | 480            | 20,000         | 17,661           | 20,600           | 3.0%                | 16.6%               | 21,012            |
| 527220                              | Information Technology Rotary  | 3,754          | 3,942          | 5,500          | 5,500            | 6,267            | 13.9%               | 13.9%               | 6,392             |
| 528000                              | Insurance                      | 0              | 0              | 17,000         | 0                | 0                | -100.0%             | 100.0%              | 0                 |
| 529210                              | Real Estate Taxes              | 59,458         | 58,147         | 62,000         | 53,746           | 62,000           | 0.0%                | 15.4%               | 63,240            |
| 529220                              | Sales Tax                      | 42,730         | 36,702         | 42,000         | 51,418           | 42,000           | 0.0%                | -18.3%              | 42,840            |
| 529310                              | Credit Card Fees               | 16,686         | 13,971         | 16,500         | 21,431           | 16,500           | 0.0%                | -23.0%              | 16,830            |
| 531000                              | Office Supply                  | 103            | 0              | 350            | 323              | 350              | 0.0%                | 8.4%                | 357               |
| 533000                              | Fuel Supply AvGas              | 216,494        | 159,739        | 190,000        | 207,055          | 219,000          | 15.3%               | 5.8%                | 223,380           |
| 533020                              | Fuel Supply Jet A              | 225,340        | 128,125        | 240,000        | 313,497          | 298,000          | 24.2%               | -4.9%               | 303,960           |
| 533035                              | Fuel Supply - Vehicles         | 4,468          | 1,025          | 5,000          | 2,618            | 2,600            | -48.0%              | -0.7%               | 2,652             |
| 534020                              | Merchandise                    | 705            | 730            | 750            | 648              | 750              | 0.0%                | 15.7%               | 765               |
| 550300                              | New Equip / Cap Outlay         | 68,404         | 75,911         | 55,000         | 118,637          | 42,000           | -23.6%              | -64.6%              | 42,840            |
| 560030                              | Security Deposits              | 1,412          | 573            | 1,500          | 188              | 1,500            | 0.0%                | 697.9%              | 1,530             |
| <b>TOTAL AIRPORT</b>                |                                | <b>951,888</b> | <b>727,697</b> | <b>933,491</b> | <b>1,056,647</b> | <b>1,192,401</b> | <b>27.7%</b>        | <b>12.8%</b>        | <b>1,222,998</b>  |

**LINE ITEM DETAIL  
AIRPORT  
OPERATIONS**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-------------------------|----------------|----------------|--|
| Wages                   | 510000         | \$272,901      | Proposed addition of an Airport Technician to meet service expectations associated with expanded corporate jet operations. Reclass of Airport Supervisor.  |
| Professional Services   | 523100         | \$2,000        | Weather Service, Fuel Farm Inspection, NDB Security Access System - \$2,000  |
| Clothing & Safety       | 520110         | \$2,700        | Additional \$900 For New Technician.   |
| Travel/Training         | 526000         | \$1,400        | Line Service & Supervisor Training \$1,400;  |
| Membership and Dues     | 526100         | \$1,800        | OAA Membership \$1,800   |
| Maintenance of Facility | 527020         | \$34,100       | AWOS/NDB Maintenance Contract/Repairs \$4,400; HVAC Maintenance Contract \$450; Airfield Lighting Maintenance \$2,100; Terminal & Rental Building Maintenance \$3,500; HVAC Maintenance Contract \$400; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) \$12,200; Fuel Farm Maintenance Contract \$3,650; Contracted Electrical Repairs \$2,000; Maint. Hangar \$3,300; Fuel Tank Insurance BUSTR \$1,100; Tow Bar Heads \$1,000 |
| New Equip/Cap Outlay    | 550300         | \$42,000       | Paint Exterior of Hangers D,E & F - \$42,000   |

**2022 BUDGET DETAIL**

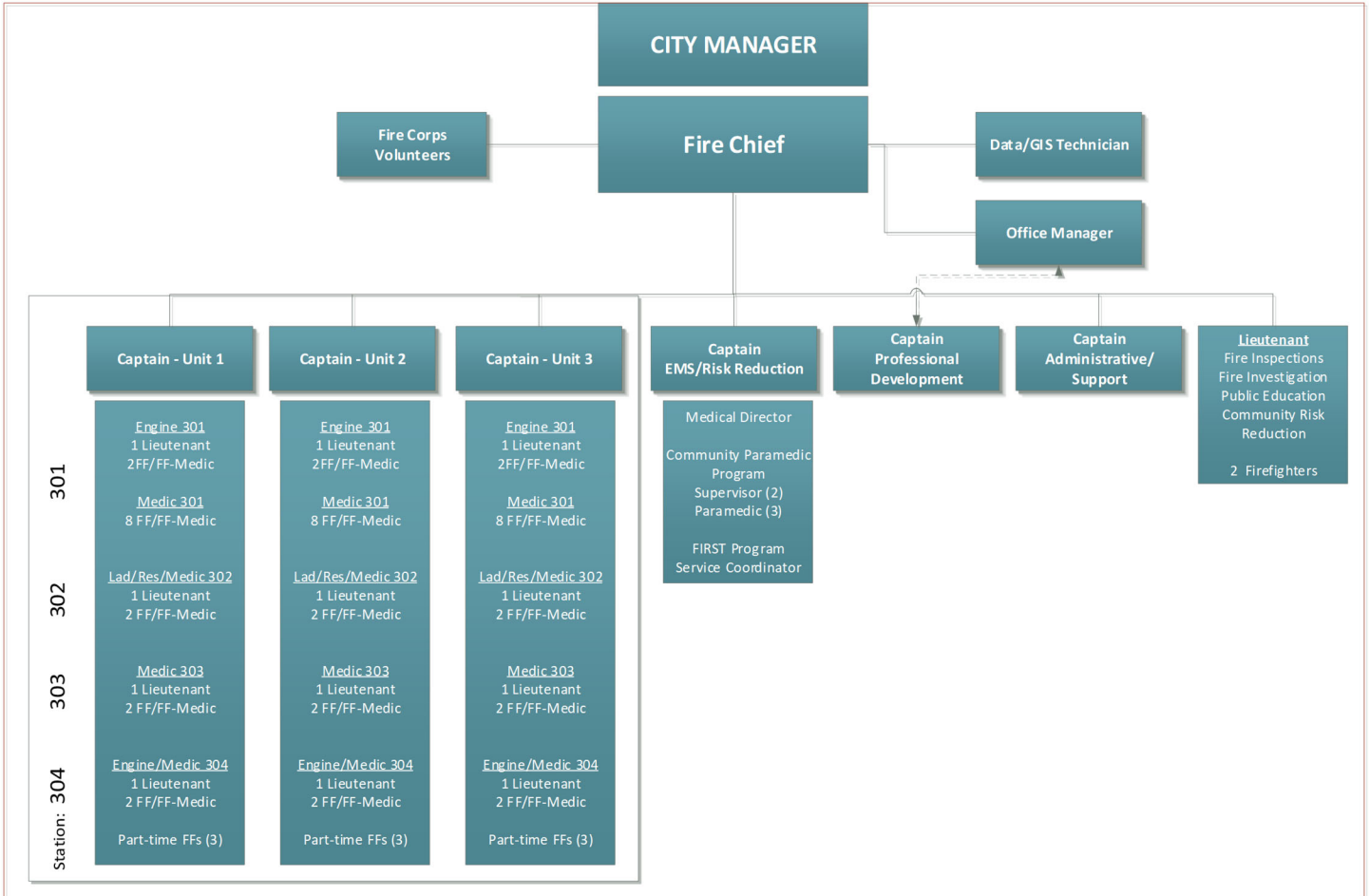
**FUND: AIRPORT 2000 T-HANGAR**

The Airport 2000 T-Hangar Fund was established to separately account for the operating revenues and expenses from the three t-hangar buildings (30 units) constructed by the City in 2000. Rents generated by the t-hangars needs to be sufficient to cover the annual maintenance cost and debt service for money borrowed to construct.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1st</b>              | <b>173,352</b>         | <b>180,443</b>         | <b>184,910</b>         | <b>184,910</b>         | <b>204,989</b>         | <b>215,578</b>            |
| 22300351- 477110  | Hangar Rent                                    | 100,240                | 95,580                 | 104,000                | 107,818                | 104,000                | 105,040                   |
| 477120            | Late Fees                                      | 0                      | 20                     | 100                    | 700                    | 1,000                  | 101                       |
| 482100            | Hangar Deposits                                | 40                     | 1,140                  | 400                    | 344                    | 400                    | 404                       |
|                   | <b>Total Revenue</b>                           | <b>100,280</b>         | <b>96,740</b>          | <b>104,500</b>         | <b>108,862</b>         | <b>105,400</b>         | <b>105,545</b>            |
| 22317000- 521100  | Electric                                       | 2,463                  | 2,907                  | 3,300                  | 2,397                  | 3,300                  | 3,366                     |
| 527020            | Maintenance of Facility                        | 852                    | 0                      | 1,000                  | 0                      | 1,000                  | 1,020                     |
| 529210            | Real Estate Taxes                              | 19,884                 | 19,446                 | 21,000                 | 17,974                 | 21,000                 | 21,420                    |
| 560020            | Refunds  | 0                      | 850                    | 0                      | 0                      | 0                      | 0                         |
| 560030            | Security Deposits                              | 927                    | 892                    | 1,000                  | 898                    | 1,000                  | 1,020                     |
| 570000            | Transfer to Bond Retirement Fund               | 69,063                 | 68,178                 | 67,856                 | 67,514                 | 68,511                 | 68,098                    |
|                   | <b>Total Expenditures</b>                      | <b>93,189</b>          | <b>92,273</b>          | <b>94,156</b>          | <b>88,783</b>          | <b>94,811</b>          | <b>94,924</b>             |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>180,443</b>         | <b>184,910</b>         | <b>195,254</b>         | <b>204,989</b>         | <b>215,578</b>         | <b>226,199</b>            |

# FIRE

The department provides fire protection, advanced life support and paramedic service, special operations with hazardous material and technical rescue, fire inspection and fire investigation as well as public education. The department averages about 6,500 responses a year, or about 18 per day, from four fire stations.



## 2021 Accomplishments

- ◆ CPSE International Accreditation
- ◆ Placed New Engine Inservice
- ◆ Develop Fire Station 305 and Fire Training Grounds Conceptual Plan
- ◆ Negotiated New EMS Contract With Delaware County.
- ◆ Developed New Countywide EMS Protocol

| 2022 Budget Summary    |                   |
|------------------------|-------------------|
| Personal Services      | 10,966,469        |
| Capital Outlay         | 3,149,574         |
| Services & Charges     | 1,079,501         |
| Transfers              | 974,857           |
| Refunds/Reimbursements | 535,000           |
| Materials & Supplies   | 393,991           |
| Debt Service           | 0                 |
| <b>Total Fire</b>      | <b>17,099,392</b> |

# FIRE

| Authorized Personnel  | 2019         | 2020         | 2021         | 2022         |
|---|--------------|--------------|--------------|--------------|
| Fire Chief  | 1            | 1            | 1            | 1            |
| Captain   | 6            | 6            | 6            | 6            |
| Lieutenant  | 13           | 13           | 13           | 13           |
| Firefighter   | 44           | 44           | 44           | 44           |
| Mobile Integrated Health Technician/Advance Practice Specialist | 0            | 4            | 3            | 3            |
| Advance Practice Specialist Supervisor                          | 0            | 2            | 2            | 2            |
| Service Coordinator   | 0            | 0            | 1            | 1            |
| Office Manager  | 1            | 1            | 1            | 1            |
| Data/GIS Technician   | 1            | 1            | 1            | 1            |
| Firefighter (Part-Time)   | 5.19         | 5.19         | 5.19         | 5.19         |
| <b>Total</b>  | <b>71.19</b> | <b>77.19</b> | <b>77.19</b> | <b>77.19</b> |

## On the Horizon

- ◆ Development of construction plans for Fire Station 305
- ◆ Implementation of changes related to the IAFF Collective Bargaining Agreement based on agreed timeline.
- ◆ Continue to pursue the update and modernization of a regional pre-hospital care system and support their strategic plan by December 2022.
- ◆ Develop Fire Training Grounds
- ◆ Work to reorganize the Risk Reduction Division to focus on the comprehensive focus of Community Risk Reduction

| Strategic Goals  |   |
|--|---|
| <b>Safe City:</b> Continue to update and implement the Delaware Fire Department's Strategic Plan |   |
| <i>Goal #1</i>   | Update the department training program to accomplish the organizational mission and vision. |
| <i>Goal #2</i>   | Improve the hiring and retention of Fire Department personnel.                              |
| <i>Goal #3</i>   | Improve the response times from the current baseline (70%) to our desired benchmark (90%).  |
| <i>Goal #4</i>   | Improve Communication Processes/Systems   |
| <i>Goal #5</i>   | Develop a staffing plan to meet the needs of the City and Fire Department based on growth.  |
| <i>Goal #6</i>   | Manage growth of the Department with the growth of the City                                 |

# FIRE

| Goal # | Performance Metrics   | 2020 | 2021 | 2022 Goal |
|--------|---|------|------|-----------|
| 1      | Develop a training facility needs plan to support emergency operations and identify the resources needed to implement.                                  | 50%  | 75%  | 95%       |
| 2      | Identify means to improve the recruitment and retention of quality personnel to serve the community.  | 75%  | 75%  | 95%       |
| 3      | Identify time periods, geographical areas and other areas that the Department is not meeting the response times and identify solutions for improvement. | 71%  | 71%  | 75%       |
| 4      | Provide pertinent and timely communication at all levels internally/externally.   | 25%  | 25%  | 40%       |
| 5      | Identify Staffing Priorities and Needs  | 50%  | 60%  | 65%       |
| 6      | Ensure the Department is meeting the needs of the community in a productive, cost effective and cost efficient manner.                                  | 75%  | 75%  | 95%       |

| Performance Metrics          | 2018  | 2019   | 2020   | 2021   | 2022   |
|------------------------------|-------|--------|--------|--------|--------|
| Total number of Incidents    | 6,252 | 6,359  | 6,047  | 6,606  | 6,741  |
| Number of Medical Transports | 2,900 | 3,101  | 2,722  | 3,047  | 3,325  |
| Property Saved               | 98.91 | 98.98% | 99.92% | 99.21% | 99.66% |

For additional Performance Metrics, please see our [web site](#).

2022 BUDGET DETAIL

FUND: FIRE/EMS  
 DEPARTMENT: FIRE DEPARTMENT

| Org-Object                                   | Description                     | 2019<br>Actual    | 2020<br>Actual    | 2021<br>Budget    | 2021<br>Actual    | 2022<br>Budget    | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|--|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1<sup>st</sup></b> |                                 | <b>9,031,814</b>  | <b>9,399,950</b>  | <b>10,063,976</b> | <b>10,063,976</b> | <b>6,734,132</b>  |                     |                     | <b>3,182,405</b>  |
| 23100016- 411100                             | 0.7% Income Tax Collections     | 10,896,589        | 10,898,746        | 10,995,889        | 12,378,362        | 12,267,554        | 11.6%               | -0.9%               | 12,390,230        |
| 23100025- 493020                             | Transfer In - Fire Pension Fund | 254,136           | 254,262           | 268,257           | 307,257           | 343,611           | 28.1%               | 11.8%               | 347,047           |
| 23100152- 420600                             | Federal Operating Grants        | 0                 | 59,507            | 0                 | 0                 | 0                 | 100.0%              | 100.0%              | 0                 |
| 420800                                       | Grant Reimbursement             | 38,270            | 0                 | 3,000             | 2,945             | 3,000             | 0.0%                | 1.9%                | 3,030             |
| 483100                                       | EMS Reimbursements County       | 775,178           | 661,950           | 750,000           | 1,028,000         | 927,000           | 23.6%               | -9.8%               | 954,810           |
| 483100                                       | Reimbursements                  | 0                 | 1,500             | 0                 | 0                 | 0                 | 100.0%              | 100.0%              | 0                 |
| 484300                                       | Miscellaneous                   | 4,048             | 7,500             | 3,500             | 12,603            | 3,500             | 0.0%                | -72.2%              | 3,535             |
| 486000                                       | Debt Proceeds                   | 0                 | 0                 | 0                 | 0                 | 0                 | 100.0%              | 100.0%              | 1,250,000         |
| 492010                                       | Sale of Assets                  | 0                 | 1,175             | 3,000             | 0                 | 3,000             | 0.0%                | 100.0%              | 3,030             |
| <b>Total Revenues</b>                        |                                 | <b>11,968,221</b> | <b>11,884,640</b> | <b>12,023,646</b> | <b>13,729,167</b> | <b>13,547,665</b> | <b>12.7%</b>        | <b>-1.3%</b>        | <b>14,951,682</b> |
| <b>Total Expenditures</b>                    |                                 | <b>11,600,085</b> | <b>11,220,614</b> | <b>12,980,650</b> | <b>12,142,779</b> | <b>17,099,392</b> | <b>31.7%</b>        | <b>40.8%</b>        | <b>16,228,411</b> |
| Carryover PO's                               |                                 |                   |                   |                   | 4,916,232         |                   |                     |                     |                   |
| <b>Fund Balance - December 31st</b>          |                                 | <b>9,399,950</b>  | <b>10,063,976</b> | <b>9,106,972</b>  | <b>6,734,132</b>  | <b>3,182,405</b>  |                     |                     | <b>1,905,675</b>  |
| 23114500- 510000                             | Wages                           | 5,898,652         | 6,149,697         | 7,029,026         | 6,474,587         | 7,696,769         | 9.5%                | 18.9%               | 7,889,188         |
| 511100                                       | PERS                            | 11,271            | 12,574            | 14,007            | 20,183            | 23,373            | 66.9%               | 15.8%               | 23,957            |
| 511200                                       | Police/Fire Pension             | 1,335,814         | 1,379,334         | 1,478,242         | 1,574,786         | 1,618,581         | 9.5%                | 2.8%                | 1,659,046         |
| 511300                                       | Medicare                        | 81,547            | 84,808            | 100,024           | 89,101            | 109,780           | 9.8%                | 23.2%               | 112,525           |
| 511400                                       | Workers Compensation            | 122,796           | 135,535           | 140,581           | 70,291            | 0                 | -100.0%             | -100.0%             | 0                 |
| 511500                                       | Social Security                 | 918               | 1,024             | 12,806            | 0                 | 12,869            | 0.5%                | 100.0%              | 13,191            |
| 511600                                       | Health Insurance                | 898,536           | 1,025,554         | 1,025,554         | 882,255           | 1,482,192         | 44.5%               | 68.0%               | 1,585,945         |
| 511700                                       | Life Insurance                  | 19,530            | 20,655            | 20,655            | 10,328            | 22,905            | 10.9%               | 121.8%              | 23,478            |
| 520100                                       | Uniform                         | 21,321            | 15,542            | 55,097            | 16,657            | 45,000            | -18.3%              | 170.2%              | 46,125            |
| 521000                                       | Cellular Telephone              | 14,246            | 13,869            | 15,040            | 13,167            | 15,040            | 0.0%                | 14.2%               | 15,416            |
| 521100                                       | Electric                        | 36,774            | 40,566            | 43,500            | 39,748            | 52,500            | 20.7%               | 32.1%               | 53,813            |
| 521200                                       | Heat                            | 12,982            | 9,204             | 15,000            | 17,561            | 18,500            | 23.3%               | 5.3%                | 18,963            |
| 522000                                       | Postage                         | 309               | 146               | 1,200             | 129               | 0                 | -100.0%             | -100.0%             | 0                 |
| 523100                                       | Professional Services           | 150,974           | 200,142           | 227,526           | 156,191           | 224,745           | -1.2%               | 43.9%               | 230,364           |
| 526000                                       | Travel/Training                 | 65,741            | 36,426            | 91,480            | 96,274            | 91,480            | 0.0%                | -5.0%               | 93,767            |
| 526100                                       | Membership & Dues               | 3,204             | 2,767             | 8,770             | 2,764             | 9,980             | 13.8%               | 261.1%              | 10,230            |
| 526200                                       | EMS Training Grant              | 4,653             | 2,711             | 2,500             | 0                 | 2,632             | 5.3%                | 100.0%              | 2,698             |
| 527010                                       | Maintenance of Equipment        | 47,189            | 42,051            | 55,217            | 51,523            | 55,080            | -0.2%               | 6.9%                | 56,457            |
| 527020                                       | Maintenance of Facility         | 96,783            | 106,638           | 127,250           | 152,443           | 127,250           | 0.0%                | -16.5%              | 130,431           |
| 527210                                       | Garage Rotary                   | 87,200            | 27,700            | 120,600           | 106,497           | 124,218           | 3.0%                | 16.6%               | 127,323           |
| 527220                                       | Information Technology Rotary   | 187,530           | 196,907           | 262,542           | 328,178           | 313,076           | 19.2%               | -4.6%               | 320,903           |
| 531000                                       | Office Supply                   | 1,703             | 3,028             | 6,000             | 3,147             | 6,000             | 0.0%                | 90.7%               | 6,150             |
| 533000                                       | Operating Supply                | 32,460            | 32,755            | 43,255            | 40,294            | 43,255            | 0.0%                | 7.3%                | 44,336            |
| 533035                                       | Fuel/Lube Supply                | 50,243            | 36,396            | 53,900            | 52,192            | 56,595            | 5.0%                | 8.4%                | 58,010            |
| 533120                                       | EMS Supply                      | 60,103            | 58,404            | 65,000            | 52,175            | 65,000            | 0.0%                | 24.6%               | 66,625            |
| 537000                                       | Repair Material                 | 3,715             | 4,853             | 5,750             | 3,579             | 5,750             | 0.0%                | 60.7%               | 5,894             |
| 539000                                       | Small Equipment                 | 119,174           | 111,153           | 217,391           | 130,820           | 217,391           | 0.0%                | 66.2%               | 222,826           |
| 539015                                       | COVID Expenses                  | 0                 | 56,742            | 0                 | 0                 | 0                 | 100.0%              | 100.0%              | 0                 |
| 550300                                       | New Equip/Capital Outlay        | 165,450           | 0                 | 84,750            | 951,880           | 558,921           | 559.5%              | -41.3%              | 166,470           |
| 550300                                       | Signals - Traffic Pre-Emption   | 0                 | 0                 | 385,000           | 0                 | 0                 | -100.0%             | 100.0%              | 392,700           |
| 550300                                       | Training Tower                  | 0                 | 0                 | 250,000           | 0                 | 1,500,000         | 500.0%              | 100.0%              | 1,250,000         |
| 550300                                       | Station 304 Construction        | 902,839           | 0                 | 0                 | 0                 | 0                 | 100.0%              | 100.0%              | 0                 |
| 550310                                       | Station 305 Construction        | 0                 | 0                 | 0                 | 10,000            | 0                 | 100.0%              | -100.0%             | 0                 |
| 550320                                       | CIP Equipment                   | 0                 | 362,502           | 126,248           | 8,520             | 1,090,653         | 763.9%              | 12701.1%            | 163,908           |
| 560020                                       | Tax Refunds                     | 522,080           | 429,654           | 500,000           | 406,562           | 535,000           | 7.0%                | 31.6%               | 510,000           |
| 570000                                       | Transfer To Bond Service Fund   | 602,261           | 383,774           | 158,721           | 143,444           | 631,632           | 298.0%              | 340.3%              | 577,585           |
| 570000                                       | Transfer to General Fund        | 0                 | 237,503           | 237,503           | 237,503           | 343,225           | 44.5%               | 44.5%               | 350,090           |
| 580300                                       | Equipment Lease Payment         | 42,087            | 0                 | 515               | 0                 | 0                 | -100.0%             | 100.0%              | 0                 |
| <b>Total Expenditures</b>                    |                                 | <b>11,600,085</b> | <b>11,220,614</b> | <b>12,980,650</b> | <b>12,142,779</b> | <b>17,099,392</b> | <b>22.2%</b>        | <b>44.6%</b>        | <b>16,228,411</b> |



**LINE ITEM DETAIL  
FIRE/EMS FUND  
FIRE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|----------------|----------------|--|
| Wages                    | 510000         | \$7,696,769    | Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics   |
| Professional Services    | 523100         | \$224,745      | County Emergency Mgmt., Text Paging Reimbursement, Civil Service Testing, Medical Director, Medical Licenses, Labor Attorney, Physical/Wellness Program, Ceremony Costs, Active 911, Part-time Hiring, Social Worker, Volunteer FFs Dependent Fund   |
| Travel/Training          | 526000         | \$91,480       | FFs Paramedic Training, EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement, Resuscitation Quality Improvement Program  |
| Maintenance of Equipment | 527010         | \$55,080       | Fire Extinguishers, Breathing Air Compressor, Test SCBA, EMS Cot Maintenance, Cardiac Monitor Maintenance, Zoll Auto Pulse, Extrication Equipment Testing, Ladder Testing, Annual Ladder PM, Pump Testing, Vehicle Exhaust, Appliance Repair, General Maintenance  |
| Maintenance of Facility  | 527020         | \$127,250      | Grounds & Equipment, Mattress Replacement, Kitchen Fire Suppression, Kitchen Hood Cleaning, Fire Alarm & Sprinkler Maintenance, HVAC Maintenance, Asbestos Inspection/Removal, Emergency Generator Repair/PM, Apparatus Door Maintenance, Plumbing Repairs, Electrical Repairs, Pest Control, Concrete Repairs, Station Carpet/Floor Cleaning, Parking Lot Repair, Station Radio, Station Locker Replacement, Fire Station 301 Interior Painting, Basic Cable TV |
| Information Tech. Rotary | 527220         | \$313,076      | Response Map Maint, Record Management System Maint, First Arriving, Staffing Software, Analytic Software, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software  |
| Small Equipment          | 539000         | \$217,391      | Fire Gear Replacement, NFPA Inspection of Gear, EMS Jackets , Furniture Replacement, Ballistic Vest, Hose, Hand Tools, Radio Batteries, CPR, SCBA Masks\Voice Amps, Regional EMS Database, New Hire Turnout Gear   |
| New Equipment            | 550300         | \$558,921      | AutoPulse Replacement, New Equipment, Training Props, Thermal Camera, Technology Replacement, Fire Gear Extractor, Station Alerting, St 301 HVAC Replacement, Sprinkler Grant  |
| CIP Equipment            | 550300         | \$1,090,653    | Engine and Staff Vehicle Replacement   |

**2022 BUDGET DETAIL**

**FUND: RECREATION FACILITIES INCOME TAX**

This fund was set up to account for the 0.15 % income tax passed in 2008 to be used to construct a new recreation center and to make other park improvements. After the improvements are completed this fund will be used to pay the debt issued to make the improvements.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>4,583,228</b>       | <b>5,065,049</b>       | <b>4,815,003</b>       | <b>4,815,003</b>       | <b>4,920,634</b>       | <b>4,780,885</b>          |
| 23300017- 411100          | Income Tax Collections                         | 2,335,384              | 2,335,859              | 2,320,717              | 2,652,592              | 2,555,831              | 2,581,389                 |
| 23300023- 430100          | Investment Income                              | 112,807                | 33,029                 | 5,800                  | 4,597                  | 1,200                  | 1,212                     |
|                           | <b>Total Revenue</b>                           | <b>2,448,191</b>       | <b>2,368,888</b>       | <b>2,326,517</b>       | <b>2,657,189</b>       | <b>2,557,031</b>       | <b>2,582,601</b>          |
| 23323300- 550300          | Parks General Construction Projects            | 48,464                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Miscellaneous Park Improvements                | 235,000                | 0                      | 28,000                 | 14,633                 | 0                      | 0                         |
| 550300                    | Wayfinding and Signage                         | 61,357                 | 30,758                 | 0                      | 0                      | 0                      | 0                         |
| 550300 -PK003             | Signage  | 0                      | 0                      | 0                      | 0                      | 50,000                 | 0                         |
| 560020                    | Tax Refunds                                    | 111,909                | 92,085                 | 100,000                | 87,120                 | 128,000                | 129,280                   |
| 580100                    | Transfer Parks Bond Fund. - Principal          | 607,917                | 1,826,555              | 1,790,000              | 1,790,000              | 1,880,000              | 1,965,000                 |
| 580100                    | Transfer to Gen Bond - Principal               | 125,000                | 130,000                | 130,000                | 130,000                | 135,000                | 135,000                   |
| 580200                    | Transfer Parks Bond Fund - Interest            | 700,993                | 464,950                | 507,350                | 507,350                | 435,750                | 360,550                   |
| 580200                    | Transfer to Gen Bond - Interest                | 75,730                 | 73,230                 | 70,630                 | 22,455                 | 68,030                 | 65,330                    |
| 580250                    | Debt Issuance                                  | 0                      | 1,356                  | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>1,966,370</b>       | <b>2,618,934</b>       | <b>2,625,980</b>       | <b>2,551,558</b>       | <b>2,696,780</b>       | <b>2,655,160</b>          |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>5,065,049</b>       | <b>4,815,003</b>       | <b>4,515,540</b>       | <b>4,920,634</b>       | <b>4,780,885</b>       | <b>4,708,326</b>          |

**2022 BUDGET DETAIL**

**FUND: AIRPORT TIF**

The Airport TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the corporate hangar and the private t-hangars constructed at the airport. TIF proceeds must be used for public improvements at the Airport identified when the TIF was established in 2004.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>109,485</b>         | <b>136,736</b>         | <b>163,387</b>         | <b>163,387</b>         | <b>151,384</b>         | <b>176,268</b>            |
| 23500022- 414100          | PILOT Revenue                                  | 27,251                 | 26,651                 | 28,500                 | 24,637                 | 24,884                 | 25,133                    |
|                           | <b>Total Revenue</b>                           | <b>27,251</b>          | <b>26,651</b>          | <b>28,500</b>          | <b>24,637</b>          | <b>24,884</b>          | <b>25,133</b>             |
| 23523500- 550300 -DZ005   | Corporate Parking Access Drive                 | 0                      | 0                      | 190,692                | 36,640                 | 0                      | 0                         |
| 23523500- 550300          | Airport Improvements                           | 0                      | 0                      | 0                      | 0                      | 0                      | 15,000                    |
|                           | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>190,692</b>         | <b>36,640</b>          | <b>0</b>               | <b>15,000</b>             |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>136,736</b>         | <b>163,387</b>         | <b>1,195</b>           | <b>151,384</b>         | <b>176,268</b>         | <b>186,401</b>            |

2022 BUDGET DETAIL

FUND: GLENN ROAD BRIDGE TIF FUND

The Glenn Road Bridge TIF Fund accounts for costs incurred with the construction of Glenn Road from a point 1,000 feet south of the Glenn Road railroad bridge to a point 2,000 feet immediately north of the Glenn Road railroad bridge.

| Org-Object       | Description                                    | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected |
|------------------|--|------------------|------------------|------------------|------------------|------------------|-------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,878,283</b> | <b>2,011,525</b> | <b>2,338,997</b> | <b>2,338,997</b> | <b>2,940,322</b> | <b>2,907,916</b>  |
| 23600022- 491010 | Note Proceeds                                  | 0                | 2,004,550        | 1,400,000        | 2,690,322        | 0                | 0                 |
| 23600022- 414100 | PILOT Revenue                                  | 846,285          | 1,493,216        | 900,000          | 1,487,807        | 1,502,686        | 1,517,713         |
| 23600023- 430100 | Investment Income                              | 50,454           | 16,583           | 0                | 2,635            | 500              | 0                 |
| 23600402- 420100 | Homestead                                      | 1,125            | 1,361            | 1,300            | 1,471            | 1,586            | 1,313             |
| 420200           | Rollback                                       | 106,733          | 146,964          | 110,000          | 134,386          | 131,098          | 111,100           |
|                  | <b>Total Revenue</b>                           | <b>1,004,597</b> | <b>3,662,674</b> | <b>2,411,300</b> | <b>4,316,621</b> | <b>1,635,870</b> | <b>1,630,126</b>  |
| 23623600- 523100 | Professional Services                          | 180,903          | 127,931          | 90,000           | 23,985           | 90,000           | 90,000            |
| 550300           | Land Acquisition Berlin Station Phase          | 1,487,971        | 3,685            | 0                | 0                | 0                | 0                 |
| 550300           | Construction Berlin Station Phase              | 0                | 2,998,654        | 0                | 177,692          | 0                | 0                 |
| 580100           | Note Principal                                 | 0                | 0                | 2,000,000        | 2,000,000        | 1,400,000        | 0                 |
| 580200           | Note Interest                                  | 0                | 0                | 50,000           | 49,861           | 21,000           | 0                 |
| 580100           | Bond Principal - Phase 2B - \$1.6m             | 170,000          | 175,000          | 175,000          | 1,406,200        | 116,200          | 123,200           |
| 580200           | Bond Interest - Phase 2B                       | 32,481           | 29,932           | 27,306           | 38,166           | 41,076           | 36,428            |
|                  | <b>Total Expenditures</b>                      | <b>1,871,355</b> | <b>3,335,202</b> | <b>2,342,306</b> | <b>3,695,904</b> | <b>1,668,276</b> | <b>249,628</b>    |
|                  | <i>Carryover PO's</i>                          |                  |                  |                  | 19,392           |                  |                   |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,011,525</b> | <b>2,338,997</b> | <b>2,407,991</b> | <b>2,940,322</b> | <b>2,907,916</b> | <b>4,288,414</b>  |

**2022 BUDGET DETAIL**

**FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND**

The Sky Climber/VP Hydraulics TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the improvements by these two businesses on Pittsburgh Drive. TIF proceeds are remitted to the businesses and DCSD when received. This TIF was established as an economic development inducement.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 23700022- 414100  | PILOT Revenue - Sky Climber                    | 24,324                 | 23,789                 | 25,000                 | 21,991                 | 22,211                 | 25,250                    |
| 414150            | PILOT Revenue - V&P                            | 23,976                 | 23,448                 | 25,000                 | 21,676                 | 21,893                 | 25,250                    |
|                   | <b>Total Revenue</b>                           | <b>48,300</b>          | <b>47,237</b>          | <b>50,000</b>          | <b>43,667</b>          | <b>44,104</b>          | <b>50,500</b>             |
| 23723700 560110   | TIF Distribution to Schools                    | 28,980                 | 28,342                 | 30,000                 | 26,200                 | 26,463                 | 30,300                    |
| 560120            | TIF Distribution to Sky Climber                | 9,730                  | 9,448                  | 10,000                 | 8,796                  | 8,884                  | 10,100                    |
| 560140            | TIF Distribution to V&P Hydraulics             | 9,590                  | 9,447                  | 10,000                 | 8,671                  | 8,757                  | 10,100                    |
|                   | <b>Total Expenditures</b>                      | <b>48,300</b>          | <b>47,237</b>          | <b>50,000</b>          | <b>43,667</b>          | <b>44,104</b>          | <b>50,500</b>             |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: MILL RUN TIF FUND**

The Mill Run TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Glenwood Commons shopping center development. The TIF funds are to be used to pay for the cost of constructing Mill Run Blvd. and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 23800022- 414100  | PILOT Revenue                                  | 151,840                | 133,006                | 120,000                | 131,003                | 145,000                | 121,200                   |
|                   | <b>Total Revenue</b>                           | <b>151,840</b>         | <b>133,006</b>         | <b>120,000</b>         | <b>131,003</b>         | <b>145,000</b>         | <b>121,200</b>            |
| 23823800- 560130  | TIF Distribution                               | 151,840                | 133,006                | 120,000                | 131,003                | 145,000                | 121,200                   |
|                   | <b>Total Expenditures</b>                      | <b>151,840</b>         | <b>133,006</b>         | <b>120,000</b>         | <b>131,003</b>         | <b>145,000</b>         | <b>121,200</b>            |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: WINTERBOURNE TIF FUND**

The Winterbourne TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Winterbourne development. The TIF funds are to be used to pay for the cost of infrastructure and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 23900022- 414100  | PILOT Revenue                                  | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 23923900- 560130  | TIF Distribution                               | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

# MUNICIPAL COURT

The Court’s two judges and two magistrates here from throughout Delaware County the following kinds of cases: felony (initial appearance /preliminary hearings), misdemeanor, traffic and parking violations, civil actions up to \$15,000, small claims actions up to \$6,000, and administrative appeals on BMV cases.



Judge Marianne Hemmeter was appointed to the Delaware Municipal Court in February 2015 by Governor John Kasich.

Judge Hemmeter has trained law enforcement officers and judges nationwide in the areas of domestic violence, strangulation, and sexual assault cases. She has received awards for her work, including a Special Achievement Award in 2013 from the Ohio Alliance to End Sexual Assault. Judge Hemmeter served on the Ohio Supreme Court’s Advisory Committee on Domestic Violence from 2008 through 2011. She has appeared on 20/20, American Justice, and E! Investigates.

Judge Kyle Rohrer was elected to the Delaware Municipal Court in November 2019.

Before his election to the bench, Judge Rohrer served on Delaware City Council, representing the Fourth Ward from 2015-2019. While on council he was a member of the Historic Preservation Commission, the Airport Commission, the Parks and Recreation Advisory Board, and was the Municipal Court Liaison.



| 2022 Budget Summary  |                      |                |
|----------------------|----------------------|----------------|
|                      | Court Administration | Mission Court  |
| Personal Services    | 1,862,140            | 102,073        |
| Services & Charges   | 55,000               |                |
| Materials & Supplies | 24,000               |                |
| <b>Total Courts</b>  | <b>1.941,140</b>     | <b>102,073</b> |



2022 BUDGET DETAIL

FUND: MUNICIPAL COURT  
 DEPARTMENT: COURT ADMINISTRATION

| Org-Object                          | Description                           | 2019 Actual      | 2020 Actual      | 2021 Budget      | 2021 Actual      | 2022 Budget      | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected   |
|-------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Fund Balance - January 1st</b>   |                                       | <b>2,744,978</b> | <b>2,861,454</b> | <b>2,408,687</b> | <b>2,408,687</b> | <b>1,385,698</b> |                  |                  | <b>947,661</b>   |
| 2400023- 483200                     | Reimbursement Mission Court           | 35,661           | 54,752           | 45,000           | 63,936           | 55,000           | -14.0%           | -14.0%           | 55,550           |
| 493020                              | Transfer from General Fund            | 0                | 0                | 0                | 0                | 0                | 100.0%           | 100.0%           | 221,569          |
| 24000201- 450100                    | Court Costs                           | 1,863,009        | 1,378,589        | 1,350,000        | 1,308,218        | 1,475,000        | 12.7%            | 12.7%            | 1,489,750        |
| 450200                              | Bail Bonds                            | 12,610           | 9,293            | 10,000           | 8,263            | 10,000           | 21.0%            | 21.0%            | 10,100           |
| 450300                              | Immobilization Fees                   | 4,080            | 2,765            | 3,500            | 2,916            | 3,500            | 20.0%            | 20.0%            | 3,535            |
| 450450                              | Highway Patrol Fines                  | 61,308           | 49,760           | 0                | 0                | 54,000           | 100.0%           | 100.0%           | 54,540           |
| 450700                              | Drug Enforcement                      | 0                | 0                | 0                | 47,981           | 0                | -100.0%          | -100.0%          | 0                |
| 484100                              | Bank Service Charges                  | 0                | 0                | 500              | 0                | 500              | 100.0%           | 100.0%           | 505              |
| 24000202- 420600                    | Federal Operating Grant               | 0                | 96,589           | 0                | 0                | 700,000          | 100.0%           | 100.0%           | 0                |
| 420800                              | County Reimbursement                  | 246,033          | 251,021          | 250,000          | 251,853          | 297,960          | 18.3%            | 18.3%            | 300,940          |
| 420810                              | Transfer from CLRS                    | 100,000          | 100,000          | 100,000          | 50,000           | 25,000           | -50.0%           | -50.0%           | 25,250           |
| 420810                              | Transfer from Probation Services Fund | 200,000          | 200,000          | 200,000          | 50,000           | 250,000          | 400.0%           | 400.0%           | 252,500          |
| 420810                              | Transfer from Special Projects Fund   | 200,000          | 150,000          | 150,000          | 25,000           | 100,000          | 300.0%           | 300.0%           | 101,000          |
| <b>Total Revenue</b>                |                                       | <b>2,722,701</b> | <b>2,292,769</b> | <b>2,109,000</b> | <b>1,808,167</b> | <b>2,970,960</b> | <b>64.3%</b>     | <b>64.3%</b>     | <b>2,515,239</b> |
| 24015000-                           | Administration                        | 1,425,600        | 1,476,639        | 1,731,546        | 1,574,834        | 1,941,140        | 23.3%            | 23.3%            | 2,006,608        |
| 24015500-                           | Mission Court                         | 48,020           | 70,163           | 89,426           | 53,032           | 102,073          | 92.5%            | 92.5%            | 105,789          |
| 24015800-                           | Clerk of Court                        | 1,132,605        | 1,198,734        | 1,360,028        | 1,184,547        | 1,365,784        | 15.3%            | 15.3%            | 1,403,187        |
| <b>Total Expenditures</b>           |                                       | <b>2,606,225</b> | <b>2,745,536</b> | <b>3,181,000</b> | <b>2,812,413</b> | <b>3,408,997</b> | <b>21.2%</b>     | <b>21.2%</b>     | <b>3,515,584</b> |
| Carryover PO's                      |                                       |                  |                  |                  | 18,743           |                  |                  |                  |                  |
| <b>Fund Balance - December 31st</b> |                                       | <b>2,861,454</b> | <b>2,408,687</b> | <b>1,336,687</b> | <b>1,385,698</b> | <b>947,661</b>   |                  |                  | <b>(52,684)</b>  |

DEPARTMENT: COURT ADMINISTRATION

| Org-Object                  | Description                        | 2019 Actual      | 2020 Actual      | 2021 Budget      | 2021 Actual      | 2022 Budget      | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected   |
|-----------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 24015000- 510000            | Wages                              | 949,713          | 991,235          | 1,173,672        | 1,083,378        | 1,287,193        | 18.8%            | 18.8%            | 1,319,373        |
| 511100                      | PERS                               | 133,987          | 141,954          | 153,784          | 162,015          | 169,898          | 4.9%             | 4.9%             | 174,145          |
| 511300                      | Medicare                           | 12,966           | 13,625           | 17,018           | 14,725           | 18,664           | 26.8%            | 26.8%            | 19,131           |
| 511400                      | Workers Compensation               | 20,358           | 20,256           | 23,473           | 11,737           | 0                | -100.0%          | -100.0%          | 0                |
| 511600                      | Health Insurance                   | 264,377          | 270,924          | 290,874          | 257,847          | 385,200          | 49.4%            | 49.4%            | 412,164          |
| 511700                      | Life Insurance                     | 1,635            | 1,575            | 1,725            | 863              | 1,185            | 37.3%            | 37.3%            | 1,215            |
| 520100                      | Uniforms                           | 0                | 150              | 0                | 0                | 0                | 100.0%           | 100.0%           | 0                |
| 523100                      | Professional Services-Interpreting | 24,883           | 24,204           | 35,000           | 24,525           | 35,000           | 42.7%            | 42.7%            | 35,700           |
| 526000                      | Travel/Training                    | 5,096            | 1,741            | 8,000            | 3,578            | 10,000           | 179.5%           | 179.5%           | 10,200           |
| 526100                      | Membership and Dues                | 2,505            | 980              | 4,000            | 3,255            | 5,000            | 53.6%            | 53.6%            | 5,100            |
| 527010                      | Maintenance of Equipment           | 0                | 0                | 0                | 263              | 0                | -100.0%          | -100.0%          | 0                |
| 527210                      | Garage Rotary                      | 3,092            | 1,963            | 3,000            | 3,635            | 5,000            | 37.6%            | 37.6%            | 5,100            |
| 533000                      | Operating Supply                   | 6,988            | 8,032            | 21,000           | 9,013            | 24,000           | 166.3%           | 166.3%           | 24,480           |
| <b>TOTAL ADMINISTRATION</b> |                                    | <b>1,425,600</b> | <b>1,476,639</b> | <b>1,731,546</b> | <b>1,574,834</b> | <b>1,941,140</b> | <b>23.3%</b>     | <b>23.3%</b>     | <b>2,006,608</b> |
| 24015500- 510000            | Wages                              | 38,283           | 45,805           | 59,103           | 35,325           | 65,938           | 86.7%            | 86.7%            | 67,586           |
| 511100                      | PERS                               | 9,227            | 2,544            | 8,274            | 3,436            | 9,231            | 168.7%           | 168.7%           | 9,462            |
| 511300                      | Medicare                           | 510              | 622              | 857              | 486              | 956              | 96.7%            | 96.7%            | 980              |
| 511400                      | Workers Compensation               | 0                | 1,182            | 1,182            | 591              | 0                | -100.0%          | -100.0%          | 0                |
| 511600                      | Health Insurance                   | 0                | 19,950           | 19,950           | 13,164           | 25,888           | 96.7%            | 96.7%            | 27,700           |
| 511700                      | Life Insurance                     | 0                | 60               | 60               | 30               | 60               | 100.0%           | 100.0%           | 61               |
| <b>TOTAL MISSION COURT</b>  |                                    | <b>48,020</b>    | <b>70,163</b>    | <b>89,426</b>    | <b>53,032</b>    | <b>102,073</b>   | <b>92.5%</b>     | <b>92.5%</b>     | <b>105,789</b>   |

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>                  | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------------------|----------------|----------------|---|
| Wages                                | 510000         | \$1,287,193    | The court has hired an additional full-time Bailiff/Security Officer. Additionally, pursuant the compensation study performed by Clemans Nelson, the Court adjusted its pay range for its Community Control Officers because they were significantly below the market average. The increase in compensation for Community Control Officers was covered entirely by grant money. |
| Professional Services & Interpreting | 523100         | \$35,000       | Interpreting services; mental health/psychiatric evaluations for defendants; written transcripts for indigent appeals.  |
| Travel/Training                      | 526000         | \$10,000       | Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Bailiff and probation officer training; Tuition cost of Ohio Court Management Program for Chief Community Control Officer.   |
| Membership and Dues                  | 526100         | \$5,000        | Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues; Ohio Bar Assn dues; Ohio Association of Court Administrators  |
| Garage Rotary                        | 527210         | \$5,000        | Maintenance of 3 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits  |
| Operating Supply                     | 533000         | \$24,000       | Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Printed reference materials for judges and magistrate. Furniture replacements.  |

## CLERK OF COURT

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The office collects and distributes fees, fines, and forfeitures related to judgements carried through the Delaware Municipal Court.



Cindy Dinovo is Clerk of the Delaware Municipal Court. As Clerk of Court, Cindy is responsible for maintaining and protecting the court records and collecting and disbursing monies payable to the court. She is focused on customer service, fiscal accountability and protecting tax dollars. The Clerk of Court office serves all of Delaware County.

Cindy Dinovo has been Clerk of Court since January 1, 2008. She was elected to her first term in November 2007 and was re-elected in November 2013 and again November 2019. Clerk Dinovo brings an expansive knowledge of the court system, having worked 29 years in the Municipal Court. She previously served as the Clerk of Court for five years from 1997 to 2001.

| <b>2022 Budget Summary</b> |                       |
|----------------------------|-----------------------|
|                            | <b>Clerk of Court</b> |
| Personal Services          | 1,140,567             |
| Services & Charges         | 37,384                |
| Materials & Supplies       | 6,596                 |
| <b>Total Courts</b>        | <b>1,184,547</b>      |

2022 BUDGET DETAIL

FUND: MUNICIPAL COURT  
 DEPARTMENT: CLERK OF COURT

| Org-Object           | Description              | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|----------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 24015800- 510000     | Wages                    | 785,483          | 823,196          | 901,998          | 838,012          | 962,988          | 14.9%               | 14.9%               | 924,548           |
| 511100               | PERS                     | 100,853          | 114,336          | 125,580          | 123,988          | 134,807          | 8.7%                | 8.7%                | 128,720           |
| 511300               | Medicare                 | 10,915           | 11,367           | 13,006           | 11,689           | 13,963           | 19.5%               | 19.5%               | 13,331            |
| 511400               | Workers Compensation     | 15,876           | 17,408           | 17,940           | 8,970            | 0                | -100.0%             | -100.0%             | 18,389            |
| 511600               | Health Insurance         | 175,732          | 179,535          | 213,054          | 156,633          | 165,576          | 5.7%                | 5.7%                | 227,968           |
| 511700               | Life Insurance           | 1,170            | 1,200            | 2,550            | 1,275            | 2,550            | 100.0%              | 100.0%              | 2,614             |
| 521000               | Cellular Telephone       | 0                | 0                | 0                | 135              | 0                | -100.0%             | -100.0%             | 0                 |
| 522000               | Postage                  | 32,996           | 33,902           | 45,000           | 33,413           | 45,000           | 34.7%               | 34.7%               | 45,900            |
| 523100               | Professional Services    | 0                | 0                | 500              | 0                | 300              | 100.0%              | 100.0%              | 510               |
| 523220               | Witness Fees             | 312              | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 526000               | Travel/Training          | 871              | 17               | 5,450            | 1,032            | 5,500            | 432.9%              | 432.9%              | 5,559             |
| 526100               | Membership and Dues      | 835              | 950              | 950              | 700              | 1,100            | 57.1%               | 57.1%               | 969               |
| 527010               | Maintenance of Equipment | 1,398            | 1,055            | 3,000            | 1,940            | 3,000            | 54.6%               | 54.6%               | 3,060             |
| 529310               | Bank Fees                | 337              | 349              | 5,000            | 164              | 5,000            | 2948.8%             | 2948.8%             | 5,100             |
| 533000               | Operating Supply         | 5,827            | 15,093           | 25,000           | 6,596            | 25,000           | 279.0%              | 279.0%              | 25,500            |
| 539000               | Small Equipment          | 0                | 303              | 1,000            | 0                | 1,000            | 100.0%              | 100.0%              | 1,020             |
| 539015               | COVID Expense            | 0                | 23               | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| TOTAL CLERK OF COURT |                          | <b>1,132,605</b> | <b>1,198,734</b> | <b>1,360,028</b> | <b>1,184,547</b> | <b>1,365,784</b> | 15.3%               | 15.3%               | <b>1,403,187</b>  |

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT CLERK**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|----------------|----------------|--|
| Postage                  | 522000         | \$45,000       | Postage - utilizing pre-sort pricing   |
| Travel/Training          | 526000         | \$5,500        | Ohio Association of Municipal Court Clerks conferences, Ohio and National Association of Court Administrators conferences, Judicial College courses seminars, etc.   |
| Membership and Dues      | 526100         | \$1,100        | Ohio Association of Municipal Court Clerks, Ohio and National Association of Court Administrators, Delaware County Criminal Justice Association, Chamber of Commerce |
| Maintenance of Equipment | 527010         | \$3,000        | Maintenance of time stamp machines and money counter/counterfeit protection machine  |
| Bank Fees                | 529310         | \$5,000        |  |
| Operating Supply         | 533000         | \$25,000       | Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.   |

**2022 BUDGET DETAIL**

**FUND: IDIAM FUND**

The IDIAM Fund (Indigent drivers interlock and alcohol monitoring fund) is a fund established under R.C. 4511.191 (I)(1). The fund receives money from the Ohio Bureau of Motor Vehicles whenever persons convicted of drunk driving pay a driver's license reinstatement fee at the end of their license suspensions. The money collected can be used only to pay the cost of an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device when a judge has both ordered the use of such a device and has determined that the defendant does not have the means to pay for the device.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>30,321</b>          | <b>14,675</b>          | <b>24,001</b>          | <b>24,001</b>          | <b>58,464</b>          | <b>17,001</b>             |
| 24100201- 450500  | IDIAM Fees                                     | 30,919                 | 27,515                 | 28,000                 | 36,351                 | 35,000                 | 28,280                    |
| 24115000- 523100  | Professional Services<br>Carryover PO's        | 46,565                 | 18,189                 | 35,000                 | 1,415<br>473           | 35,000                 | 35,700                    |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>14,675</b>          | <b>24,001</b>          | <b>17,001</b>          | <b>58,464</b>          | <b>58,464</b>          | <b>9,581</b>              |

**2022 BUDGET DETAIL**

**FUND: DRUG ENFORCEMENT**

The Drug Enforcement Fund is used to account for a portion of money seized during drug-related arrests used in educating students in the consequences of using drugs.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>57,260</b>          | <b>51,219</b>          | <b>51,290</b>          | <b>51,290</b>          | <b>53,261</b>          | <b>2,998</b>              |
| 25000201- 450700  | Drug Enforcement Fines                         | 5,565                  | 3,379                  | 6,500                  | 1,971                  | 2,625                  | 6,500                     |
| 25000202- 484300  | Drug Enforcement Other                         | 6,500                  | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenues</b>                          | <b>12,065</b>          | <b>3,379</b>           | <b>6,500</b>           | <b>1,971</b>           | <b>2,625</b>           | <b>6,500</b>              |
| 25013500- 523100  | Professional Services                          | 3,699                  | 3,308                  | 29,829                 | 0                      | 26,444                 | 6,500                     |
| 550300            | Capital Outlay                                 | 14,407                 | 0                      | 20,000                 | 0                      | 26,444                 | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>18,106</b>          | <b>3,308</b>           | <b>49,829</b>          | <b>0</b>               | <b>52,888</b>          | <b>6,500</b>              |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>51,219</b>          | <b>51,290</b>          | <b>7,961</b>           | <b>53,261</b>          | <b>2,998</b>           | <b>2,998</b>              |

**2022 BUDGET DETAIL**

**FUND: INDIGENT ALCOHOL TREATMENT**

The Indigent Drivers Alcohol Treatment Fund established under R.C. 4511.191(H) receives money from the State of Ohio and also from court fines and costs paid by persons convicted of certain traffic violations. The money collected is administered by the Court to provide treatment to, and monitoring of, persons convicted of alcohol or drug-related traffic offenses.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>546,244</b>         | <b>592,279</b>         | <b>624,075</b>         | <b>624,075</b>         | <b>669,288</b>         | <b>604,288</b>            |
| 25100201- 450400  | Court Fees Indigent Driver                     | 62,273                 | 37,060                 | 60,000                 | 53,836                 | 60,000                 | 60,000                    |
| 25115000- 523100  | Professional Services                          | 16,238                 | 5,264                  | 100,000                | 6,873                  | 125,000                | 100,000                   |
|                   | <b>Total Expenditures</b>                      | <b>16,238</b>          | <b>5,264</b>           | <b>100,000</b>         | <b>6,873</b>           | <b>125,000</b>         | <b>100,000</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 1,750                  |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>592,279</b>         | <b>624,075</b>         | <b>584,075</b>         | <b>669,288</b>         | <b>604,288</b>         | <b>564,288</b>            |



**2022 BUDGET DETAIL**

**FUND: OMVI ENFORCEMENT AND EDUCATION**

The OMVI Enforcement and Education Fund receives money from an allocation of court fines charged against drivers caught operating a motor vehicle under the influence. The money is used to educate these drivers on the risk associated and for new equipment to aid in OMVI deterrence and enforcement.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>6,468</b>           | <b>4,521</b>           | <b>5,708</b>           | <b>5,708</b>           | <b>6,980</b>           | <b>1,750</b>              |
| 25200201- 450400  | Court Fees - OMVI                              | 1,524                  | 1,187                  | 1,500                  | 1,272                  | 1,500                  | 1,500                     |
| 25213500- 550300  | New Equip / Cap Outlay                         | 3,471                  | 0                      | 4,981                  | 0                      | 6,730                  | 1,500                     |
|                   | <b>Total Expenditures</b>                      | <b>3,471</b>           | <b>0</b>               | <b>4,981</b>           | <b>0</b>               | <b>6,730</b>           | <b>1,500</b>              |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>4,521</b>           | <b>5,708</b>           | <b>2,227</b>           | <b>6,980</b>           | <b>1,750</b>           | <b>1,750</b>              |

**2022 BUDGET DETAIL**

**FUND: POLICE JUDGEMENT**

The Police Judgement Fund receives money from the seizure of cash made during an arrest, usually drug related. The money is used, in part, to purchase new police equipment.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>121,012</b>         | <b>40,139</b>          | <b>23,324</b>          | <b>23,324</b>          | <b>59,430</b>          | <b>15,000</b>             |
| 25300152- 484300  | Miscellaneous Income                           | 18,494                 | 229                    | 15,000                 | 43,719                 | 15,000                 | 15,000                    |
|                   | <b>Total Revenues</b>                          | <b>18,494</b>          | <b>229</b>             | <b>15,000</b>          | <b>43,719</b>          | <b>15,000</b>          | <b>15,000</b>             |
| 25313500- 523100  | Professional Services                          | 1,603                  | 0                      | 0                      | 0                      | 0                      | 0                         |
| 526000            | Travel/Training                                | 0                      | 0                      | 7,924                  | 0                      | 12,000                 | 8,082                     |
| 550300            | New Equip / Cap Outlay                         | 97,764                 | 0                      | 15,400                 | 6,725                  | 48,218                 | 0                         |
| 570000            | Transfer to Federal Judgement Fund             | 0                      | 17,044                 | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>99,367</b>          | <b>17,044</b>          | <b>23,324</b>          | <b>6,725</b>           | <b>60,218</b>          | <b>8,082</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 888                    |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>40,139</b>          | <b>23,324</b>          | <b>15,000</b>          | <b>59,430</b>          | <b>14,212</b>          | <b>21,918</b>             |

**2022 BUDGET DETAIL**

**FUND: POLICE FEDERAL JUDGEMENT FUND**

The Police Federal Judgement Fund receives money from the seizure of cash made during a Federal Justice arrest, usually drug related. The money is used, in part, to purchase new police equipment.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>13,886</b>          | <b>13,886</b>          | <b>6,527</b>           | <b>7,752</b>              |
| 25400023- 430100  | Interest Income                                | 0                      | 42                     | 100                    | 7                      | 0                      | 0                         |
| 25400152- 420600  | Federal Grant [Seizure]                        | 0                      | 0                      | 10,000                 | 0                      | 10,000                 | 0                         |
| 420700            | State Grant                                    | 0                      | 0                      | 0                      | 3,388                  | 0                      | 0                         |
| 484300            | Miscellaneous Income                           | 0                      | 17,044                 | 1,000                  | 0                      | 1,000                  | 0                         |
|                   | <b>Total Revenues</b>                          | <b>0</b>               | <b>17,086</b>          | <b>11,100</b>          | <b>3,395</b>           | <b>11,000</b>          | <b>0</b>                  |
| 25413500- 550300  | New Equip / Cap Outlay                         | 0                      | 3,200                  | 13,877                 | 10,754                 | 9,775                  | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>3,200</b>           | <b>13,877</b>          | <b>10,754</b>          | <b>9,775</b>           | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>13,886</b>          | <b>11,109</b>          | <b>6,527</b>           | <b>7,752</b>           | <b>7,752</b>              |

**2022 BUDGET DETAIL**

**FUND: PARK EXACTION FEE**

The Park Exaction Fee Fund receives money from developers who choose to provide money in lieu of land to comply with the City's park exaction fee ordinance. The money is used to improve the City's public parklands.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>184,116</b>         | <b>184,116</b>         | <b>79,629</b>          | <b>79,629</b>          | <b>79,629</b>          | <b>6,629</b>              |
| 25500251- 471300  | Developers Fees -Parks                         | 0                      | 0                      | 13,000                 | 0                      | 0                      | 0                         |
|                   | <b>Total Revenues</b>                          | <b>0</b>               | <b>0</b>               | <b>13,000</b>          | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 25512000- 523100  | Parks Master Plan                              | 0                      | 39,960                 | 18,779                 | 0                      | 0                      | 0                         |
| 550300            | Boulder Park                                   | 0                      | 64,527                 | 73,000                 | 0                      | 73,000                 | 0                         |
| 550300            | Glen Ross Park                                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>104,487</b>         | <b>91,779</b>          | <b>0</b>               | <b>73,000</b>          | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>184,116</b>         | <b>79,629</b>          | <b>850</b>             | <b>79,629</b>          | <b>6,629</b>           | <b>6,629</b>              |

**2022 BUDGET DETAIL**

**FUND: COMPUTER LEGAL RESEARCH**

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money is used by the Court and Clerk of Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>714,293</b>         | <b>757,781</b>         | <b>742,067</b>         | <b>742,067</b>         | <b>755,627</b>         | <b>468,127</b>            |
| 25600201- 450400  | Court Fees                                     | 263,806                | 187,856                | 216,000                | 166,004                | 187,000                | 218,160                   |
| 25600202- 420600  | Federal Grant                                  | 0                      | 0                      | 0                      | 22,138                 | 0                      | 0                         |
| 484300            | Miscellaneous                                  | 0                      | 0                      | 0                      | 12                     | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>263,806</b>         | <b>187,856</b>         | <b>216,000</b>         | <b>188,154</b>         | <b>187,000</b>         | <b>218,160</b>            |
| 25615000- 522200  | Data Processing                                | 8,818                  | 4,642                  | 12,000                 | 4,387                  | 12,000                 | 12,240                    |
| 523100            | Professional Services                          | 76,384                 | 68,588                 | 98,614                 | 27,348                 | 105,000                | 107,100                   |
| 523175            | Operations Chargeback - Muni Court Fund        | 100,000                | 100,000                | 50,000                 | 50,000                 | 25,000                 | 25,000                    |
| 550300            | New Equip / Cap Outlay                         | 35,116                 | 30,340                 | 74,500                 | 16,798                 | 332,500                | 300,000                   |
|                   | <b>Total Expenditures</b>                      | <b>220,318</b>         | <b>203,570</b>         | <b>235,114</b>         | <b>98,533</b>          | <b>474,500</b>         | <b>444,340</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 76,061                 |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>757,781</b>         | <b>742,067</b>         | <b>722,953</b>         | <b>755,627</b>         | <b>468,127</b>         | <b>241,947</b>            |

**2022 BUDGET DETAIL**

**FUND: COURT SPECIAL PROJECTS**

The Court Special Projects Fund established under R.C. 1901.26(B) receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money may be used to purchase new court equipment, pay for the services of a consultant who assists with the Court's mediation program, and any other purposes for the efficient operation of the court. Within the Special Projects Fund, some funds are segregated under R.C. 4511.19(G)(5)(e) to cover the cost of interlock devices and other alcohol monitors for indigent offenders.

| <i>Org-Object</i>                              | <i>Description</i>                      | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|--|---|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| <b>Fund Balance - January 1<sup>st</sup></b>   |   | <b>752,409</b>         | <b>749,712</b>         | <b>622,876</b>         | <b>622,876</b>         | <b>584,059</b>         | <b>216,559</b>            |
| 25700201- 450400                               | Court Fees                              | 243,222                | 170,558                | 168,000                | 162,998                | 170,000                | 171,700                   |
| 450500   | IDIAM Fees                              | 24,610                 | 18,693                 | 20,000                 | 17,413                 | 20,000                 | 20,200                    |
| 25700202- 420600                               | Federal Operating Grant                 | 0                      | 9,259                  | 0                      | 0                      | 0                      | 0                         |
| 484300   | Miscellaneous                           | 0                      | 0                      | 0                      | 2                      | 0                      | 0                         |
| <b>Total Revenue</b>                           |   | <b>267,832</b>         | <b>198,510</b>         | <b>188,000</b>         | <b>180,413</b>         | <b>190,000</b>         | <b>191,900</b>            |
| 25715000- 523100                               | Professional Services                   | 49,454                 | 43,278                 | 101,155                | 58,267                 | 90,000                 | 91,800                    |
| 523110   | IDIAM Expense                           | 10,051                 | 27,781                 | 30,000                 | 19,805                 | 30,000                 | 30,600                    |
| 523175   | Operations Chargeback - Muni Court Fund | 200,000                | 150,000                | 25,000                 | 25,000                 | 100,000                | 100,000                   |
| 539015   | COVID Expense                           | 0                      | 9,259                  | 0                      | 0                      | 0                      | 0                         |
| 550300   | New Equip / Cap Outlay                  | 11,024                 | 95,028                 | 106,400                | 76,251                 | 337,500                | 100,000                   |
| <b>Total Expenditures</b>                      |   | <b>270,529</b>         | <b>325,346</b>         | <b>262,555</b>         | <b>179,323</b>         | <b>557,500</b>         | <b>322,400</b>            |
| <i>Carryover PO's</i>                          |   |                        |                        |                        | 39,907                 |                        |                           |
| <b>Fund Balance - December 31<sup>st</sup></b> |   | <b>749,712</b>         | <b>622,876</b>         | <b>548,321</b>         | <b>584,059</b>         | <b>216,559</b>         | <b>86,059</b>             |

**2022 BUDGET DETAIL**

**FUND: COURT - PROBATION SERVICES**

The Court's Probation Services Fund established under R.C. 737.41 receives money from the court costs paid by persons who are placed on probation at the Court. The money is used to pay probation officers' salaries and to provide training to them.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>572,555</b>         | <b>614,642</b>         | <b>707,004</b>         | <b>707,004</b>         | <b>971,067</b>         | <b>1,001,067</b>          |
| 25900201- 450400  | Court Fees                                     | 314,629                | 297,359                | 300,000                | 293,196                | 300,000                | 200,000                   |
| 25900202- 420700  | State Grant                                    | 0                      | 30,000                 | 0                      | 50,000                 | 50,000                 | 0                         |
|                   | <b>Total Revenue</b>                           | <b>314,629</b>         | <b>327,359</b>         | <b>300,000</b>         | <b>343,196</b>         | <b>350,000</b>         | <b>200,000</b>            |
| 25915000- 523100  | Professional Services                          | 45,311                 | 33,197                 | 45,000                 | 21,818                 | 45,000                 | 45,900                    |
| 523175            | Operations Chargeback - Muni Court Fund        | 200,000                | 200,000                | 50,000                 | 50,000                 | 250,000                | 250,000                   |
| 550300            | New Equip / Cap Outlay                         | 27,231                 | 1,800                  | 11,500                 | 1,783                  | 25,000                 | 25,500                    |
|                   | <b>Total Expenditures</b>                      | <b>272,542</b>         | <b>234,997</b>         | <b>106,500</b>         | <b>73,601</b>          | <b>320,000</b>         | <b>321,400</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 5,532                  |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>614,642</b>         | <b>707,004</b>         | <b>900,504</b>         | <b>971,067</b>         | <b>1,001,067</b>       | <b>879,667</b>            |

**2022 BUDGET DETAIL**

**FUND: POLICE DISABILITY PENSION**

The Police Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for police officers.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>178</b>             | <b>178</b>                |
| 26100019- 412100  | Real Property Tax                              | 227,702                | 227,404                | 240,457                | 274,976                | 312,111                | 315,232                   |
| 26100152- 420100  | Homestead                                      | 3,814                  | 3,728                  | 3,800                  | 3,671                  | 3,500                  | 3,535                     |
| 26100152- 420200  | Rollback                                       | 22,621                 | 23,130                 | 24,000                 | 28,788                 | 28,000                 | 28,280                    |
|                   | <b>Total Revenues</b>                          | <b>254,137</b>         | <b>254,262</b>         | <b>268,257</b>         | <b>307,435</b>         | <b>343,611</b>         | <b>347,047</b>            |
| 26113500- 570000  | Transfers - General Fund                       | 254,137                | 254,262                | 268,257                | 307,257                | 343,611                | 347,047                   |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>178</b>             | <b>178</b>             | <b>178</b>                |



**2022 BUDGET DETAIL**

**FUND: FIRE DISABILITY PENSION**

The Fire Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for firefighters.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>177</b>             | <b>177</b>                |
| 26200019- 412100  | Real Property Tax                              | 227,702                | 227,404                | 240,457                | 274,976                | 312,111                | 315,232                   |
| 26200152- 420100  | Homestead                                      | 3,814                  | 3,728                  | 3,800                  | 3,671                  | 3,500                  | 3,535                     |
| 26200152- 420200  | Rollback                                       | 22,621                 | 23,130                 | 24,000                 | 28,787                 | 28,000                 | 28,280                    |
|                   | <b>Total Revenues</b>                          | <b>254,137</b>         | <b>254,262</b>         | <b>268,257</b>         | <b>307,434</b>         | <b>343,611</b>         | <b>347,047</b>            |
| 26214500- 570000  | Transfers - Fire/EMS Fund                      | 254,137                | 254,262                | 268,257                | 307,257                | 343,611                | 347,047                   |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>177</b>             | <b>177</b>             | <b>177</b>                |

**2022 BUDGET DETAIL**

**FUND: COMMUNITY PROMOTION FUND**

The Community Promotion Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations, and activities that promote the community and other cultural opportunities.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>69,220</b>          | <b>84,604</b>          | <b>2,652</b>           | <b>2,652</b>           | <b>23,534</b>          | <b>6,534</b>              |
| 27200020- 412200          | Hotel/Motel Tax                                | 79,740                 | 54,167                 | 50,000                 | 70,857                 | 65,000                 | 65,650                    |
| 27200102- 480100          | Donations                                      | 25,000                 | 0                      | 0                      | 25                     | 25,000                 | 25,000                    |
|                           | <b>Total Revenues</b>                          | <b>104,740</b>         | <b>54,167</b>          | <b>50,000</b>          | <b>70,882</b>          | <b>90,000</b>          | <b>90,650</b>             |
| 27227200- 523100          | Community Promotions Distributions             | 0                      | 0                      | 50,000                 | 0                      | 67,000                 | 50,000                    |
| 523100                    | Main Street Support                            | 22,500                 | 42,500                 | 0                      | 45,000                 | 0                      | 0                         |
| 523410 -CP001             | Arts Castle                                    | 11,250                 | 12,500                 | 0                      | 0                      | 0                      | 0                         |
| 523410 -CP002             | Central Ohio Symphony                          | 0                      | 20,000                 | 0                      | 0                      | 0                      | 0                         |
| 523410 -CP003             | Second Ward Community Initiative               | 8,625                  | 14,350                 | 0                      | 0                      | 0                      | 0                         |
| 523410                    | Ross Art Museum                                | 5,000                  | 0                      | 0                      | 0                      | 0                      | 0                         |
| 523410                    | Arena Fair Theatre                             | 0                      | 5,000                  | 0                      | 0                      | 0                      | 0                         |
| 523410 -CP004             | Fireworks                                      | 35,000                 | 40,000                 | 0                      | 0                      | 40,000                 | 40,800                    |
| 523410                    | City of Delaware Special Events                | 2,055                  | 0                      | 0                      | 0                      | 0                      | 0                         |
| 529600                    | Sister City Promotion                          | 426                    | 899                    | 0                      | 0                      | 0                      | 0                         |
| 550300                    | RB Hayes Statue                                | 4,500                  | 870                    | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>89,356</b>          | <b>136,119</b>         | <b>50,000</b>          | <b>45,000</b>          | <b>107,000</b>         | <b>90,800</b>             |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 5,000                  |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>84,604</b>          | <b>2,652</b>           | <b>2,652</b>           | <b>23,534</b>          | <b>6,534</b>           | <b>6,384</b>              |

**2022 BUDGET DETAIL**

**FUND: FEDERAL EMERGENCY MANAGEMENT AGENCY**

The FEMA fund is to account for federal and state grants received due to emergency situations that are caused by weather or subjective necessities, in accordance with the specific grant guidelines.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 28200102- 420600  | Federal Grant                                  | 0                      | 0                      | 65,000                 | 65,000                 | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>65,000</b>          | <b>65,000</b>          | <b>0</b>               | <b>0</b>                  |
| 28211400- 533000  | Operating Supplies                             | 0                      | 0                      | 64,151                 | 65,000                 | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>64,151</b>          | <b>65,000</b>          | <b>0</b>               | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        | 849                    |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: CORONA VIRUS RELIEF GRANT**

The Corona Virus-COVID 19 Relief Grant was used in maintaining a safe working environment during the pandemic.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 28400102- 420600  | Federal Grant                                  | 0                      | 2,808,275              | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>2,808,275</b>       | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 28411400- 550300  | Capital Outlay                                 | 0                      | 2,799,675              | 0                      | 0                      | 0                      | 0                         |
| 560020            | Refunds  | 0                      | 8,600                  | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>2,808,275</b>       | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: LOCAL FISCAL RECOVERY GRANT [ARPA]**

The American Rescue Plan Act (ARPA) was enacted by the federal government to aid in the economic recovery of the nation as a result of the effects from COVID-19.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>2,162,219</b>       | <b>1</b>                  |
| 28500102- 420600  | Federal Grant                                  | 0                      | 0                      | 0                      | 2,162,219              | 2,162,222              | 0                         |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>2,162,219</b>       | <b>2,162,222</b>       | <b>0</b>                  |
| 28511400- 550300  | Capital Outlay                                 | 0                      | 0                      | 0                      | 0                      | 4,324,440              | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>4,324,440</b>       | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>2,162,219</b>       | <b>1</b>               | <b>1</b>                  |

**2022 BUDGET DETAIL**

**FUND: COMMUNITY DEVELOPMENT BLOCK GRANT**

The Community Development Block Grant Fund receives federal grant money for the purpose of developing and improving roads, sidewalks, parks, etc. within targeted low and moderate income areas of the City.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,530</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 29100302- 420600          | Federal Grant                                  | 136,470                | 11,000                 | 154,000                | 0                      | 13,000                 | 154,000                   |
| 29100025- 493020          | Transfer                                       | 0                      | 0                      | 0                      | 142,352                | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>136,470</b>         | <b>11,000</b>          | <b>154,000</b>         | <b>142,352</b>         | <b>13,000</b>          | <b>153,000</b>            |
| 29111800- 523150          | Administration                                 | 10,000                 | 10,000                 | 11,000                 | 2,352                  | 11,000                 | 11,000                    |
| 523155                    | Fair Housing                                   | 1,000                  | 1,000                  | 2,000                  | 0                      | 2,000                  | 2,000                     |
| 523155                    | Fair Housing Impediments Analysis              | 8,000                  | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300 -CDB21             | Street Improvements                            | 120,000                | 0                      | 140,000                | 140,000                | 0                      | 140,000                   |
|                           | <b>Total Expenditures</b>                      | <b>139,000</b>         | <b>11,000</b>          | <b>153,000</b>         | <b>142,352</b>         | <b>13,000</b>          | <b>153,000</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>1,000</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: POLICE FEDERAL TREASURY SEIZURES FUND**

The Police Federal Treasury Seizure Fund receives money from the seizure of cash made during a Federal Treasury arrest, usually drug related. The money is used, in part, to purchase new police equipment.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>3,542</b>           | <b>3,542</b>           | <b>8,839</b>           | <b>14,213</b>             |
| 29200023- 430100  | Interest Income                                | 0                      | 12                     | 100                    | 8                      | 0                      | 0                         |
| 29200152- 420600  | Federal Grant [Seizure]                        | 0                      | 3,530                  | 10,000                 | 6,139                  | 10,000                 | 10,000                    |
|                   | <b>Total Revenues</b>                          | <b>0</b>               | <b>3,542</b>           | <b>10,100</b>          | <b>6,147</b>           | <b>10,000</b>          | <b>10,000</b>             |
| 29213500- 523100  | Professional Services                          | 0                      | 0                      | 3,539                  | 850                    | 4,626                  | 4,719                     |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>3,539</b>           | <b>850</b>             | <b>4,626</b>           | <b>4,719</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>3,542</b>           | <b>10,103</b>          | <b>8,839</b>           | <b>14,213</b>          | <b>19,494</b>             |

**2022 BUDGET DETAIL**

**FUND: REVOLVING LOAN FUND**

The Revolving Loan Fund accounts for State of Ohio economic development funds loaned to qualified Delaware businesses. The loan payments are made available for future loans to new businesses.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>270,186</b>         | <b>240,333</b>         | <b>300,623</b>         | <b>300,623</b>         | <b>228,826</b>         | <b>173,720</b>            |
| 29500023- 430100          | Revolving Loan Fund Interest Income            | 5,671                  | 1,598                  | 2,000                  | 293                    | 100                    | 2,000                     |
| 29500301- 483110          | Loan Principal Payments                        | 80,069                 | 82,207                 | 76,300                 | 139,422                | 54,853                 | 43,793                    |
| 483115                    | Loan Interest Payments                         | 12,559                 | 12,185                 | 8,800                  | 8,313                  | 4,941                  | 3,581                     |
|                           | <b>Total Revenues</b>                          | <b>98,299</b>          | <b>95,990</b>          | <b>87,100</b>          | <b>148,028</b>         | <b>59,894</b>          | <b>49,374</b>             |
| 29511800- 550300 -RL001   | RLF Projects                                   | 0                      | 0                      | 25,000                 | 0                      | 25,000                 | 25,000                    |
| 550300 -RL002             | Façade Loan Program                            | 57,578                 | 10,840                 | 60,000                 | 20,875                 | 75,000                 | 30,000                    |
| 550300 -RL003             | RLF Administration                             | 20,000                 | 15,000                 | 20,000                 | 1,359                  | 15,000                 | 20,000                    |
| 550300 -CDB21             | CDBG City Share                                | 25,984                 | 0                      | 30,000                 | 24,266                 | 0                      | 30,000                    |
| 550300                    | Blighted Property Demolitions                  | 24,590                 | 9,860                  | 0                      | 0                      | 0                      | 0                         |
| 550300                    | SWCI/City Building Improvements                | 0                      | 0                      | 0                      | 108,334                | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>128,152</b>         | <b>35,700</b>          | <b>135,000</b>         | <b>154,834</b>         | <b>115,000</b>         | <b>105,000</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 64,991                 |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>240,333</b>         | <b>300,623</b>         | <b>252,723</b>         | <b>228,826</b>         | <b>173,720</b>         | <b>118,094</b>            |



**2022 BUDGET DETAIL**

**FUND: HOUSING PROGRAM INCOME FUND**

The Housing Program Income Fund accounts for CHIP (Comprehensive Housing Improvement Program) Grant Fund program income. Program income is generated when a past recipient of grant fund improvements sell their property. The program income can be rolled back into other housing improvement programs.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>8,150</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 29600302- 420850  | Home-Program Income                            | 8,150                  | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenues</b>                          | <b>8,150</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 29611800- 550300  | CDBG Expenditures                              | 0                      | 8,150                  | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>8,150</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>8,150</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: CHIP GRANT**

The CHIP (Comprehensive Housing Improvement Program) Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance with the City's Comprehensive Housing Improvement Strategy. Program income is generated when a past recipient of grant fund improvements sells

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <b>Total Revenues</b>                          | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 29911800- 550300  | New Construction - Habitat                     | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

## DEBT SERVICE FUNDS

2022 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

The General Bond Retirement Fund is used to service the City's general debt obligations not assessed against individual land owners.

| Org-Object-Project                             | Description                               | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected |
|--|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Fund Balance - January 1<sup>st</sup></b>   |   | <b>336,521</b>   | <b>621,579</b>   | <b>492,655</b>   | <b>492,655</b>   | <b>33</b>        | <b>132</b>        |
| 30000025- 491010                               | Debt Issuance                             | 323,883          | 0                | 0                | 3,540,866        | 0                | 0                 |
| 30000023- 430100                               | Investment Income                         | 11,476           | 3,807            | 0                | 123              | 100              | 100               |
| 30000025- 493020 -DS001                        | Transfer Police Impact Fee Justice Center | 59,565           | 58,639           | 58,216           | 128,801          | 129,191          | 131,123           |
| 493020 -DS002                                  | Transfer Municipal Impact Fee             | 131,660          | 130,411          | 128,660          | 78,078           | 78,638           | 79,814            |
| 493020 -DS003                                  | Transfer T-Hangar Fund                    | 69,063           | 68,179           | 67,856           | 67,514           | 68,511           | 68,098            |
| 493020 -DS004                                  | Transfer CIP 2012 G.O. Bonds              | 313,658          | 299,529          | 289,722          | 348,600          | 292,465          | 0                 |
| 493020   | Transfer CIP Sidewalk Improvements        | 458,023          | 0                | 0                | 0                | 0                | 0                 |
| 493020 -DS005                                  | Transfer Fire/EMS Fund                    | 602,261          | 383,774          | 158,721          | 84,566           | 631,632          | 577,585           |
| 493020 -DS006                                  | Transfer Fire Impact Fee Station 303      | 100,000          | 100,000          | 0                | 0                | 0                | 0                 |
| 493020 -DS007                                  | Transfer Park Levy Fund 2015 GO Debt      | 200,730          | 203,230          | 200,630          | 200,630          | 203,030          | 200,330           |
| 493020 -DS008                                  | Transfer CIP 2019 Buildings/Software      | 5,439            | 544,801          | 542,153          | 542,150          | 545,150          | 547,350           |
| <b>Total Revenue</b>                           |   | <b>2,275,758</b> | <b>1,792,370</b> | <b>1,445,958</b> | <b>4,991,328</b> | <b>1,948,717</b> | <b>1,604,400</b>  |
| 30030000- 523100                               | Professional Services                     | 50,300           | 5,964            | 5,000            | 87,665           | 0                | 0                 |
| 580100 -DS002                                  | Bond Principal- Streetscape/Houk Rd.      | 290,885          | 282,574          | 278,419          | 278,419          | 286,730          | 0                 |
| 580100 -DS003                                  | Bond Principal - T-hangars                | 44,272           | 44,272           | 45,278           | 45,278           | 47,291           | 48,297            |
| 580100 -DS006                                  | Bond Principal - Fire Station 302         | 59,115           | 57,426           | 56,582           | 56,581           | 58,271           | 0                 |
| 580100 -DS004                                  | Bond Principal - Fire Station 303         | 130,000          | 130,000          | 130,000          | 1,870,250        | 145,250          | 154,000           |
| 580100 -DS005                                  | Bond Principal - EMS Vehicles             | 80,000           | 85,000           | 85,000           | 85,000           | 85,000           | 90,000            |
| 580100 -DS001                                  | Bond Principal - Justice Center/PW Gar.   | 145,000          | 145,000          | 145,000          | 1,878,550        | 153,550          | 162,800           |
| 580100 -DS007                                  | Bond Principal - 2015 Rec Improve. GO     | 125,000          | 130,000          | 130,000          | 130,000          | 135,000          | 135,000           |
| 580100 -DS009                                  | Bond Principal - Fire Station 304         | 265,000          | 180,000          | 190,000          | 190,000          | 195,000          | 200,000           |
| 580100 -DS008                                  | Bond Principal - 2019 Bldg/Software       | 0                | 385,000          | 425,000          | 425,000          | 445,000          | 465,000           |
| 580100   | Note Principal Sidewalks                  | 450,000          | 0                | 0                | 0                | 0                | 0                 |
| 580200 -DS002                                  | Bond Interest - Streetscape/Houk Rd.      | 22,773           | 16,955           | 11,303           | 11,303           | 5,735            | 0                 |
| 580200 -DS003                                  | Bond Interest - T-hangars                 | 24,790           | 23,907           | 22,579           | 22,578           | 21,221           | 19,802            |
| 580200 -DS006                                  | Bond Interest - Fire Station 302          | 4,628            | 3,446            | 2,297            | 2,297            | 1,166            | 0                 |
| 580200 -DS004                                  | Bond Interest - Fire Station 303          | 46,519           | 44,568           | 42,619           | 51,951           | 51,345           | 45,535            |
| 580200 -DS005                                  | Bond Interest - EMS Vehicles              | 10,750           | 9,150            | 7,450            | 7,450            | 5,750            | 4,050             |
| 580200 -DS001                                  | Bond Interest - Justice Center/PW Gar.    | 46,226           | 44,050           | 41,875           | 53,330           | 54,279           | 48,137            |
| 580200 -DS007                                  | Bond Interest - 2015 Rec Improve. GO      | 75,730           | 73,230           | 70,630           | 70,630           | 68,030           | 65,330            |
| 580200 -DS009                                  | Bond Interest - Fire Station 304          | 106,250          | 100,950          | 95,550           | 95,550           | 89,850           | 84,000            |
| 580200 -DS008                                  | Bond Interest - 2019 Bldg/Software        | 0                | 159,802          | 117,150          | 117,150          | 100,150          | 82,350            |
| 580200   | Note Interest - Sidewalks                 | 13,462           | 0                | 0                | 4,969            | 0                | 0                 |
| <b>Total Expenditures</b>                      |   | <b>1,990,700</b> | <b>1,921,294</b> | <b>1,901,732</b> | <b>5,483,951</b> | <b>1,948,618</b> | <b>1,604,301</b>  |
| <i>Carryover PO's</i>                          |   |                  |                  |                  |                  |                  |                   |
| <b>Fund Balance - December 31<sup>st</sup></b> |   | <b>621,579</b>   | <b>492,655</b>   | <b>36,880</b>    | <b>33</b>        | <b>132</b>       | <b>231</b>        |

**2022 BUDGET DETAIL**

**FUND: PARK IMPROVEMENT BOND FUND**

The Park Improvement Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$20,000,000 Recreation Income Tax Revenue Bonds issued to finance construction of the recreation facility on Houk Road, and other park improvements.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>111,273</b>         | <b>111,105</b>         | <b>48,165</b>          | <b>48,165</b>          | <b>2</b>               | <b>2</b>                  |
| 30100023- 430100  | Investment Income                              | 11,323                 | 531                    | 0                      | 12                     | 50                     | 50                        |
| 30100025- 491010  | Bond Proceeds                                  | 0                      | 15,363,833             | 0                      | 0                      | 0                      | 0                         |
| 493020            | Transfer In from Recreation Tax Fund           | 1,308,910              | 2,291,505              | 2,297,350              | 2,249,175              | 2,315,700              | 2,325,500                 |
|                   | <b>Total Revenue</b>                           | <b>1,320,233</b>       | <b>17,655,869</b>      | <b>2,297,350</b>       | <b>2,249,187</b>       | <b>2,315,750</b>       | <b>2,325,550</b>          |
| 30130100- 523100  | Professional Services                          | 0                      | 154,217                | 0                      | 0                      | 0                      | 0                         |
| 580100            | Bond Principal                                 | 605,000                | 16,806,996             | 1,790,000              | 1,790,000              | 1,880,000              | 1,965,000                 |
| 580200            | Bond Interest                                  | 715,401                | 757,596                | 507,350                | 507,350                | 435,750                | 360,550                   |
|                   | <b>Total Expenditures</b>                      | <b>1,320,401</b>       | <b>17,718,809</b>      | <b>2,297,350</b>       | <b>2,297,350</b>       | <b>2,315,750</b>       | <b>2,325,550</b>          |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>111,105</b>         | <b>48,165</b>          | <b>48,165</b>          | <b>2</b>               | <b>2</b>               | <b>2</b>                  |

**2022 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER BOND FUND**

The SE Highland Sewer Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$15,000,000 Sewer Income Tax Revenue Bonds issued to finance construction of the SE Highland Sewer.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>83,995</b>          | <b>0</b>               | <b>34</b>              | <b>34</b>              | <b>0</b>               | <b>0</b>                  |
| 30200023- 430100  | Investment Income                              | 64,325                 | 565                    | 0                      | 0                      | 0                      | 0                         |
| 30200025- 493020  | Transfer In Sewer Funds                        | 848,289                | 827,789                | 825,400                | 825,366                | 824,600                | 828,200                   |
|                   | <b>Total Revenue</b>                           | <b>912,614</b>         | <b>828,354</b>         | <b>825,400</b>         | <b>825,366</b>         | <b>824,600</b>         | <b>828,200</b>            |
| 30230200- 580100  | Bond Principal                                 | 440,000                | 548,320                | 395,000                | 395,000                | 410,000                | 430,000                   |
| 580200            | Bond Interest                                  | 556,609                | 280,000                | 430,400                | 430,400                | 414,600                | 398,200                   |
|                   | <b>Total Expenditures</b>                      | <b>996,609</b>         | <b>828,320</b>         | <b>825,400</b>         | <b>825,400</b>         | <b>824,600</b>         | <b>828,200</b>            |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>34</b>              | <b>34</b>              | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

# CAPITAL FUNDS

2022 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

The Capital Improvement Fund is used to account for the majority of capital projects, as they relate to the City, including major road construction, building improvements, park improvements, and City beautification.

| Org-Object-Project                           | Description                             | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected |
|--|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>Fund Balance - January 1<sup>st</sup></b> |   | <b>2,037,626</b> | <b>4,666,224</b> | <b>2,449,344</b> | <b>2,449,344</b> | <b>328,883</b>   | <b>6,168</b>      |
| 41000025- 413100                             | -SK001 Sidewalk Assessments - Auditor   | 59,051           | 49,629           | 96,630           | 207              | 23,000           | 10,500            |
| 41000025- 413110                             | Sidewalk Assessments - Direct Pay       | 245              | 0                | 0                | 0                | 0                | 0                 |
| 41000025- 491010                             | Bond Sale                               | 4,000,000        | 0                | 0                | 0                | 575,000          | 0                 |
| 41000025- 493020                             | Transfer from General Fund              | 2,365,055        | 3,061,865        | 2,511,967        | 1,975,283        | 1,572,684        | 4,112,834         |
| 41000025- 494030                             | Advance from General Fund               | (1,236,286)      | 0                | 0                | 0                | 0                | 0                 |
| 41000253- 483100                             | PNR - Reimbursements                    | 0                | 0                | 0                | 0                | 50,000           | 0                 |
| 41000403- 420600                             | -TR003 MORPC Grant - Citywide Signals   | 0                | 915,208          | 2,500,000        | 0                | 2,014,546        | 0                 |
| 420600                                       | -TR004 Federal Operating Grant          | 0                | 765,120          | 0                | 0                | 0                | 0                 |
| 420600                                       | Federal Earmark Grant                   | 1,530,557        | 502,551          | 0                | 0                | 0                | 0                 |
| 420600                                       | -ST008 ODOT Safety Funds - US23 & Hull  | 0                | 0                | 0                | 27,335           | 165,000          | 0                 |
| 420600                                       | ODOT Safety Funds                       | 90,815           | 533,012          | 0                | 0                | 0                | 0                 |
| 420700                                       | OPWC                                    | 363,633          | 497,250          | 0                | 291,805          | 0                | 0                 |
| 420700                                       | -SW013 OPWC Grant - John St Bridge      | 0                | 0                | 128,700          | 257,667          | 0                | 0                 |
| 420700                                       | ODOT Microsurfacing                     | 50,720           | 0                | 0                | 0                | 0                | 0                 |
| 483100                                       | County Reimb - OPWC                     | 90,282           | 200,627          | 0                | 0                | 0                | 0                 |
| 483100                                       | Reimbursements                          | 20,397           | 63,577           | 0                | 27,721           | 0                | 0                 |
| <b>Total Revenue</b>                         |   | <b>7,334,469</b> | <b>6,588,839</b> | <b>5,237,297</b> | <b>2,580,018</b> | <b>4,400,230</b> | <b>4,123,334</b>  |
| 41030000- 570000                             | Transfer Bond Fund - 2012 G. O Debt     | 313,658          | 270,742          | 289,722          | 289,721          | 292,465          | 0                 |
| 570000                                       | Transfer Bond Fund - 2019 Bldg/Software | 0                | 544,803          | 542,150          | 542,150          | 545,150          | 547,350           |
| 580200                                       | Note Principal/Interest                 | 463,462          | 28,786           | 0                | 0                | 0                | 0                 |
| 41011400- 550300                             | Parking Solution                        | 0                | 0                | 0                | 0                | 0                | 425,000           |
| 550310                                       | -BCH01 Building Renovations/Maintenance | 67,030           | 1,093,490        | 0                | 18,221           | 0                | 0                 |
| 550310                                       | Unanticipated Projects                  | 0                | 0                | 100,000          | 25,385           | 0                | 0                 |
| 41011600- 550330                             | Network Improvements                    | 0                | 9,576            | 0                | 0                | 0                | 0                 |
| 550330                                       | PC Replacement                          | 30,001           | 0                | 0                | 0                | 0                | 0                 |
| 550330                                       | Fiber Installation                      | 25,600           | 71,600           | 0                | 0                | 0                | 0                 |
| 550330                                       | -IT004 Software Systems                 | 329,756          | 193,626          | 0                | 362,566          | 0                | 0                 |
| 550330                                       | Copier Replacement                      | 3,563            | 7,331            | 0                | 0                | 0                | 0                 |
| 41012000- 550300                             | -PK002 Playground Equipment             | 0                | 293,208          | 35,000           | 35,825           | 83,000           | 260,000           |
| 550300                                       | -PK003 Other Park Development           | 69,636           | 33,359           | 13,000           | 7,474            | 18,000           | 35,000            |
| 550300                                       | -PK006 Parks Master Plan                | 0                | 0                | 15,000           | 0                | 0                | 0                 |



| Org-Object-Project | Description                                       | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected |
|--------------------|---|------------------|------------------|------------------|------------------|------------------|-------------------|
| 41012300- 550300   | -PK007 Field & Court Improvements                 | 0                | 0                | 0                | 0                | 33,000           | 240,000           |
| 41012500- 550300   | -PK008 Pool Improvements                          | 0                | 0                | 0                | 0                | 31,300           | 60,500            |
| 41012600- 550300   | -OG001 Cemetery Roads & Paths                     | 0                | 0                | 0                | 0                | 0                | 75,000            |
|                    | 550300 -OG002 Memorial Garden Improvements        | 0                | 0                | 0                | 0                | 0                | 131,000           |
| 41013500- 550300   | -PD001 BWC & Cruiser Video Replacement            | 0                | 0                | 260,000          | 0                | 47,484           | 47,484            |
| 41016000- 570000   | Equipment Acquisition                             | 500,000          | 489,489          | 598,794          | 586,218          | 388,000          | 1,094,000         |
|                    | 550300 Downtown Arch                              | 0                | 10,900           | 0                | 0                | 0                | 0                 |
| 41016200- 550300   | Street Resurfacing                                | 4,821            | 158,000          | 0                | 0                | 0                | 0                 |
|                    | 550300 US 23/Penn Interchange Improvements        | 4,522            | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 US 23/ Hull Dr. Safety Improvements        | 0                | 6,233            | 0                | 0                | 0                | 0                 |
|                    | 550300 US/23 Micro-surfacing Project              | 50,720           | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 OPWC Heffner St/Winter St                  | 45,193           | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 OPWC Houk B+D, Union St.                   | 30,225           | 584,664          | 0                | 0                | 0                | 0                 |
|                    | 550300 SE Arterial Alternative                    | 8,110            | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 -EWILL US 36/E. William St. Corridor       | 1,600,027        | 3,341,733        | 0                | 151,599          | 0                | 0                 |
|                    | 550300 Point Intersection                         | 200,000          | 200,000          | 0                | 0                | 0                | 0                 |
|                    | 550300 East Side Circulation Study                | 5,882            | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 DiGenova Way Extension                     | 24,370           | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 Bridge Improvements                        | 1,486            | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 Sidewalk Repair Program - City             | 10,248           | 0                | 0                | 0                | 0                | 0                 |
|                    | 550300 Delaware Community Plaza - Easement Acq    | 0                | 0                | 0                | 0                | 25,000           | 0                 |
|                    | 550300 -DU004 CSX Curtis St Improvements          | 0                | 38,550           | 0                | 0                | 0                | 0                 |
|                    | 550300 -OPW20 OPWC Belle Ave/US 36                | 0                | 198,715          | 0                | 182,715          | 0                | 0                 |
|                    | 550300 -PENCK Penick Ave Connector                | 0                | 0                | 365,000          | 357,753          | 0                | 0                 |
|                    | 550300 -SK001 Sidewalk/ADA Improvements           | 37,889           | 49,968           | 100,000          | 18,891           | 0                | 235,000           |
|                    | 550300 -ST001 Delaware County & Urban Resurfacing | 0                | 0                | 0                | 0                | 230,000          | 0                 |
|                    | 550300 -ST008 US23 & Hull Drive Intersection Mods | 0                | 0                | 0                | 32,648           | 385,000          | 0                 |
|                    | 550300 -SW013 John St Bridge                      | 0                | 0                | 128,700          | 257,667          | 0                | 0                 |
| 41016400- 550300   | -TR002 Traffic Signal System Upgrades             | 142,570          | 90,780           | 0                | 50,008           | 0                | 40,000            |
|                    | 550300 COVID Capital                              | 0                | 789,769          | 0                | 1,217            | 0                | 0                 |
|                    | 550300 -TR003 Signal Improvement Phase I          | 10,098           | 96,788           | 2,500,000        | 41,258           | 2,014,546        | 0                 |
|                    | 550300 -ST007 Signal Improvements - Resurfacing   | 0                | 18,292           | 30,000           | 25,734           | 0                | 30,000            |
| 41016800- 550310   | Public Works Building                             | 0                | 9,554            | 0                | 466,413          | 0                | 0                 |
|                    | 550310 Carpet Replacement                         | 0                | 36,512           | 0                | 0                | 0                | 0                 |
|                    | 550310 Emergency Backup Generators                | 0                | 58,060           | 0                | 0                | 0                | 0                 |
|                    | 550310 HVAC Maintenance                           | 146,083          | 72,656           | 0                | 0                | 0                | 0                 |
|                    | 550310 EV Charging Station                        | 24,168           | 0                | 0                | 0                | 0                | 0                 |
|                    | 550310 -BAX01 Annex Improvements                  | 556,753          | 8,535            | 0                | 0                | 0                | 0                 |
|                    | 550310 -BCH01 City Hall Improvements              | 0                | 0                | 50,000           | 81,689           | 160,000          | 155,000           |
|                    | 550310 -BJC01 Justice Center Improvements         | 0                | 0                | 75,000           | 45,995           | 415,000          | 560,000           |
|                    | 550310 -BMG01 Mingo Rec Center Improvements       | 0                | 0                | 0                | 0                | 5,000            | 93,000            |
|                    | 550310 -BPW01 Public Works Building Improvements  | 0                | 0                | 134,000          | 133,888          | 0                | 95,000            |
| 41017000- 550300   | -DZ004 Apron A Expansion                          | 0                | 0                | 0                | 65,601           | 0                | 0                 |
|                    | 550300 -DZ007 Above Ground Fuel Farm              | 0                | 0                | 0                | 0                | 50,000           | 0                 |
|                    | 550300 Airport Capital                            | 0                | 0                | 0                | 208,050          | 0                | 0                 |
|                    | <b>Total Expenditures</b>                         | <b>4,705,871</b> | <b>8,805,719</b> | <b>5,236,366</b> | <b>3,988,686</b> | <b>4,722,945</b> | <b>4,123,334</b>  |
|                    | Carryover PO's                                    |                  |                  |                  | 711,793          |                  |                   |
|                    | <b>Fund Balance - December 31<sup>st</sup></b>    | <b>4,666,224</b> | <b>2,449,344</b> | <b>2,450,275</b> | <b>328,883</b>   | <b>6,168</b>     | <b>6,168</b>      |

**2022 BUDGET DETAIL**

**FUND: OPWC PROJECT CAPITAL FUND**

The OPWC Project Capital Fund is used to account for the capital improvements funded, at least, in part by the Ohio Public Works Commission.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 41200025- 493020          | City Funds                                     | 0                      | 0                      | 0                      | 150,000                |                        | 0                         |
| 41200403- 420700          | -OPW21 OPWC State Grant                        | 0                      | 0                      | 450,000                | 234,225                | 450,000                | 450,000                   |
| 420700                    | -OPW22 OPWC State Grant                        | 0                      | 0                      | 0                      | 0                      | 400,000                | 0                         |
| 420800                    | -OPW21 OPWC County Grant                       | 0                      | 0                      | 150,000                | 0                      | 0                      | 0                         |
| 420800                    | -OPW22 OPWC County Grant                       | 0                      | 0                      | 0                      | 0                      | 150,000                | 150,000                   |
|                           | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>600,000</b>         | <b>384,225</b>         | <b>1,000,000</b>       | <b>600,000</b>            |
| 41241200- 550300          | -OPW21 2021 OPWC Project                       | 0                      | 0                      | 600,000                | 384,225                | 450,000                | 600,000                   |
| 550300                    | -OPW22 2022 OPWC Project                       | 0                      | 0                      | 0                      | 0                      | 550,000                | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>600,000</b>         | <b>384,225</b>         | <b>1,000,000</b>       | <b>600,000</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: POINT PROJECT CAPITAL FUND**

The Point Project Capital Fund is used to account for the capital improvements related to removing and replacing the railroad bridge on East William Street including associated grant activity.

| <i>Org-Object-Project</i>                      | <i>Description</i>                   | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|--|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| <b>Fund Balance - January 1<sup>st</sup></b>   |                                      | <b>565,337</b>         | <b>933,692</b>         | <b>1,126,494</b>       | <b>1,126,494</b>       | <b>5,898</b>           | <b>2,886</b>              |
| 41500025- 493020                               | -POINT City Funds                    | 200,000                | 200,000                | 377,000                | 0                      | 0                      | 111,694                   |
| 493020   | -POINT Debt Proceeds                 | 0                      | 0                      | 0                      | 0                      | 6,944,674              | 971,685                   |
| 41500402- 483100                               | -POINT Berkshire JEDD Tax Receipts   | 142,141                | 121,398                | 117,756                | 175,087                | 185,834                | 118,934                   |
| 483100   | -POINT Outlet Center NCA (1.5 mills) | 19,540                 | 55,598                 | 55,598                 | 55,598                 | 56,154                 | 56,154                    |
| 41500403- 420600                               | -POINT ODOT Safety Grant (90/100)    | 360,069                | 1,344,775              | 300,000                | 300,000                | 0                      | 0                         |
| 420600   | -POINT SIB Loan                      | 0                      | 0                      | 0                      | 0                      | 0                      | 15,511,235                |
| 420600   | -POINT TRAC Grant (75/25)            | 0                      | 0                      | 1,500,000              | 80,689                 | 0                      | 8,000,000                 |
| 480100   | -POINT Donations                     | 0                      | 0                      | 0                      | 0                      | 400,000                | 0                         |
| <b>Total Revenue</b>                           |                                      | <b>721,750</b>         | <b>1,721,771</b>       | <b>2,350,354</b>       | <b>611,374</b>         | <b>7,586,662</b>       | <b>24,769,702</b>         |
| 41541500- 523100                               | -POINT Professional Services         | 334,029                | 1,494,195              | 300,000                | 915,266                | 0                      | 1,750,000                 |
| 550300   | -POINT Right of Way Acquisition      | 0                      | 0                      | 2,000,000              | 400,000                | 0                      | 0                         |
| 550300   | -POINT Construction                  | 0                      | 0                      | 0                      | 0                      | 7,589,674              | 21,470,808                |
| 550300   | -POINT Private Utility Relocation    | 0                      | 0                      | 50,000                 | 35,215                 | 0                      | 0                         |
| 550300   | -POINT Debt Service                  | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300   | -POINT Railroad Force Account        | 19,366                 | 34,774                 | 0                      | 0                      | 0                      | 2,925,000                 |
| <b>Total Expenditures</b>                      |                                      | <b>353,395</b>         | <b>1,528,969</b>       | <b>2,350,000</b>       | <b>1,350,481</b>       | <b>7,589,674</b>       | <b>26,145,808</b>         |
| <i>Carryover PO's</i>                          |                                      |                        |                        |                        | 381,489                |                        |                           |
| <b>Fund Balance - December 31<sup>st</sup></b> |                                      | <b>933,692</b>         | <b>1,126,494</b>       | <b>1,126,848</b>       | <b>5,898</b>           | <b>2,886</b>           | <b>(1,373,220)</b>        |

**2022 BUDGET DETAIL**

**FUND: FAA AIRPORT GRANT**

The FAA Airport Grant Fund is used to account for the City's relocation of the runways and renovations at the Municipal Airport.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>48,413</b>          | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>9,209</b>           | <b>9,209</b>              |
| 43000353- 420700          | State Funds                                    | 0                      | 0                      | 35,000                 | 3,611                  | 35,000                 | 0                         |
| 420600                    | Federal Funds                                  | 0                      | 0                      | 350,000                | 5,598                  | 350,000                | 0                         |
| 483100                    | Reimbursements                                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 494030                    | General Fund Advance                           | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 493020                    | TIF Funds                                      | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 493020                    | City Funds                                     | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>385,000</b>         | <b>9,209</b>           | <b>385,000</b>         | <b>0</b>                  |
| 43017000- 550300          | -DZ003 T-Hangar A,B,&C Resurfacing             | 0                      | 0                      | 385,000                | 0                      | 385,000                | 0                         |
| 550310                    | -DZ003 T-Hangar A,B,&C Resurfacing             | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | T-Hangar D,E,&F Resurfacing                    | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | T-Hangar G,H,&I Resurfacing                    | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 570000                    | Transfer to FAA Airport AIP Grant Fund         | 48,413                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 570500                    | Advance back to General Fund                   | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>48,413</b>          | <b>0</b>               | <b>385,000</b>         | <b>0</b>               | <b>385,000</b>         | <b>0</b>                  |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>9,209</b>           | <b>9,209</b>           | <b>9,209</b>              |

**2022 BUDGET DETAIL**

**FUND: FAA AIRPORT AIP GRANT FUND**

The FAA Airport AIP Grant Fund accounts for funds allocated to general aviation airports by the FAA for use with approved airport improvements. The City must provide a 10% match for these grant funds.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>47,948</b>          | <b>95,193</b>          | <b>89,765</b>          | <b>89,765</b>          | <b>83,532</b>          | <b>83,532</b>             |
| 43100353- 420700          | ODOT State Funds                               | 0                      | 0                      | 0                      | 287                    | 0                      | 0                         |
| 420600                    | Federal Funds                                  | 10,511                 | 48,897                 | 309,866                | 93,919                 | 230,000                | 0                         |
| 43100025- 493020          | City Transfer                                  | 48,413                 | 0                      | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>58,924</b>          | <b>48,897</b>          | <b>309,866</b>         | <b>94,206</b>          | <b>230,000</b>         | <b>0</b>                  |
| 43117000- 550310 -DZ003   | Maintenance Bldg Improvements                  | 0                      | 0                      | 15,000                 | 13,783                 | 0                      | 0                         |
| 550300 -DZ003             | T-Hangar Pavement Area Resurfacing             | 11,679                 | 54,325                 | 355,005                | 86,656                 | 230,000                | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>11,679</b>          | <b>54,325</b>          | <b>370,005</b>         | <b>100,439</b>         | <b>230,000</b>         | <b>0</b>                  |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>95,193</b>          | <b>89,765</b>          | <b>29,626</b>          | <b>83,532</b>          | <b>83,532</b>          | <b>83,532</b>             |

**2022 BUDGET DETAIL**

**FUND: EQUIPMENT REPLACEMENT**

The Equipment Replacement Fund is used to account for the City's replacement of major equipment, mainly for the Public Works, Parks, Police and Fire Departments and the airport.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>158,550</b>         | <b>217,510</b>         | <b>213,611</b>         | <b>213,611</b>         | <b>0</b>               | <b>0</b>                  |
| 44000024- 493020  | Transfer In                                    | 500,000                | 416,508                | 625,794                | 586,218                | 388,000                | 1,094,000                 |
|                   | <b>Total Revenue</b>                           | <b>500,000</b>         | <b>416,508</b>         | <b>625,794</b>         | <b>586,218</b>         | <b>388,000</b>         | <b>1,094,000</b>          |
| 44012000- 550320  | Parks Equipment Acquisition                    | 125,397                | 137,181                | 31,747                 | 23,313                 | 16,000                 | 322,500                   |
| 44012600- 550320  | Cemetery                                       | 7,274                  | 0                      | 15,730                 | 14,867                 | 0                      | 15,000                    |
| 44013500- 550320  | Police Equipment Acquisition                   | 124,485                | 168,611                | 240,000                | 410,799                | 297,000                | 295,000                   |
| 44016200- 550320  | SMR Equipment Acquisition                      | 169,999                | 114,615                | 359,000                | 240,864                | 0                      | 324,000                   |
| 44016600- 550320  | Engineering Equipment Acquisition              | 0                      | 0                      | 0                      | 0                      | 0                      | 38,000                    |
| 44016800- 550320  | Facilities Equipment Acquisition               | 0                      | 0                      | 0                      | 0                      | 0                      | 50,000                    |
| 44017000- 550320  | Airport Equipment                              | 13,885                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 44017200- 550320  | Fleet Maintenance Equipment                    | 0                      | 0                      | 0                      | 0                      | 75,000                 | 49,500                    |
|                   | <b>Total Expenditures</b>                      | <b>441,040</b>         | <b>420,407</b>         | <b>646,477</b>         | <b>689,843</b>         | <b>388,000</b>         | <b>1,094,000</b>          |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 109,986                |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>217,510</b>         | <b>213,611</b>         | <b>192,928</b>         | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: PARK IMPACT FEES IMPROVEMENT**

The Park Impact Fees Improvement Fund is used to improve the level of service at the City's public parks brought on by new development and increased housing. Residential development pays an impact fee of \$1,226 per new house.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,455,146</b>       | <b>2,067,689</b>       | <b>2,518,138</b>       | <b>2,518,138</b>       | <b>2,345,037</b>       | <b>891,037</b>            |
| 49100252- 420700          | Grant Income                                   | 21,752                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 49100251- 460100          | Park Impact Fees                               | 683,871                | 507,461                | 350,000                | 595,250                | 450,000                | 454,500                   |
| 49100023- 430100          | Investment Income                              | 39,544                 | 13,332                 | 10,000                 | 2,278                  | 1,000                  | 1,000                     |
|                           | <b>Total Revenue</b>                           | <b>745,167</b>         | <b>520,793</b>         | <b>360,000</b>         | <b>597,528</b>         | <b>451,000</b>         | <b>455,500</b>            |
| 49112000- 523100          | Professional Services                          | 0                      | 27,717                 | 0                      | 14,811                 | 0                      | 0                         |
| 550300                    | Trail Imp. SR 37 West Buehlers-Lexington       | 0                      | 17,500                 | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Trail Imp. SR 37, Lexington-Houk               | 66,993                 | 2,250                  | 0                      | 0                      | 0                      | 175,000                   |
| 550300                    | Oakhurst Park Trail                            | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Cheshire Trail Improvement                     | 46,003                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300 -PK005             | South Community Park Land Acquisition          | 0                      | 8,084                  | 0                      | 6,901                  | 1,500,000              | 0                         |
| 550300 -PK009             | Unity Park Improvements                        | 0                      | 0                      | 30,000                 | 21,000                 | 50,000                 | 475,000                   |
| 550300 -TL001             | Central Avenue Pedestrian Corridor             | 0                      | 9,889                  | 250,000                | 577,560                | 0                      | 350,000                   |
| 550300 -TL004             | Olentangy River Walk - Mingo                   | 0                      | 0                      | 45,000                 | 0                      | 50,000                 | 0                         |
| 550300 -TL005             | Delaware Run Greenway                          | 0                      | 0                      | 425,000                | 0                      | 250,000                | 35,000                    |
| 550300 -TL006             | Mingo Trail (US23 - Cottswold to 315)          | 0                      | 0                      | 0                      | 0                      | 50,000                 | 0                         |
| 560020                    | Refunds  | 19,628                 | 4,904                  | 0                      | 4,904                  | 5,000                  | 5,000                     |
|                           | <b>Total Expenditures</b>                      | <b>132,624</b>         | <b>70,344</b>          | <b>750,000</b>         | <b>625,176</b>         | <b>1,905,000</b>       | <b>1,040,000</b>          |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 145,453                |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,067,689</b>       | <b>2,518,138</b>       | <b>2,128,138</b>       | <b>2,345,037</b>       | <b>891,037</b>         | <b>306,537</b>            |

**2022 BUDGET DETAIL**

**FUND: POLICE IMPACT FEE IMPROVEMENT**

The Police Impact Fees Improvement Fund is used to improve the level of service from the City's Police force brought on by new development and increased housing. Residential development pays an impact fee of \$162 per new house.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>354,038</b>         | <b>429,784</b>         | <b>486,957</b>         | <b>486,957</b>         | <b>452,923</b>         | <b>418,832</b>            |
| 49200151- 460100  | Police Impact Fees                             | 130,952                | 113,678                | 100,000                | 94,987                 | 100,000                | 101,000                   |
| 49200023- 430100  | Investment Income                              | 9,344                  | 2,782                  | 2,500                  | 428                    | 100                    | 100                       |
|                   | <b>Total Revenue</b>                           | <b>140,296</b>         | <b>116,460</b>         | <b>102,500</b>         | <b>95,415</b>          | <b>100,100</b>         | <b>101,100</b>            |
| 49213500- 560020  | Refunds  | 4,985                  | 648                    | 0                      | 648                    | 5,000                  | 1,000                     |
| 570000            | Transfer Bond Fund - Justice Center Debt       | 59,565                 | 58,639                 | 58,216                 | 128,801                | 129,191                | 131,123                   |
|                   | <b>Total Expenditures</b>                      | <b>64,550</b>          | <b>59,287</b>          | <b>58,216</b>          | <b>129,449</b>         | <b>134,191</b>         | <b>132,123</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>429,784</b>         | <b>486,957</b>         | <b>531,242</b>         | <b>452,923</b>         | <b>418,832</b>         | <b>387,809</b>            |



**2022 BUDGET DETAIL**

**FUND: FIRE IMPACT FEE IMPROVEMENT**

The Fire Impact Fees Improvement Fund is used to improve the level of service from the City's Fire Department brought on by new development and increased housing. Residential development pays an impact fee of \$314 per new house.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>397,705</b>         | <b>544,494</b>         | <b>622,208</b>         | <b>622,208</b>         | <b>798,552</b>         | <b>943,652</b>            |
| 49300151- 460100  | Fire Impact Fees                               | 244,099                | 175,518                | 125,000                | 176,906                | 150,000                | 151,500                   |
| 49300023- 430100  | Investment Income                              | 10,609                 | 3,452                  | 3,000                  | 694                    | 100                    | 100                       |
|                   | <b>Total Revenue</b>                           | <b>254,708</b>         | <b>178,970</b>         | <b>128,000</b>         | <b>177,600</b>         | <b>150,100</b>         | <b>151,600</b>            |
| 49314500- 560020  | Refund   | 7,919                  | 1,256                  | 0                      | 1,256                  | 5,000                  | 5,000                     |
| 570000            | Transfer Bond Retirement Fund                  | 100,000                | 100,000                | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>107,919</b>         | <b>101,256</b>         | <b>0</b>               | <b>1,256</b>           | <b>5,000</b>           | <b>5,000</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>544,494</b>         | <b>622,208</b>         | <b>750,208</b>         | <b>798,552</b>         | <b>943,652</b>         | <b>1,090,252</b>          |

**2022 BUDGET DETAIL**

**FUND: MUNICIPAL IMPACT FEE IMPROVEMENT**

The Municipal Impact Fees Improvement Fund is used to expand the capacity of the City's municipal facilities. Residential development pays an impact fee of \$366 per new house.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>361,999</b>         | <b>444,342</b>         | <b>507,885</b>         | <b>507,885</b>         | <b>628,611</b>         | <b>787,073</b>            |
| 49400023- 430100          | Investment Income                              | 9,145                  | 2,941                  | 2,500                  | 0                      | 100                    | 100                       |
| 49400101- 460100          | Municipal Impact Fees                          | 283,718                | 192,477                | 160,000                | 199,716                | 175,000                | 176,750                   |
| 484300                    | Transfer In Sewer Cap - Cherry St. Fac.        | 65,000                 | 0                      | 8,000                  | 552                    | 65,000                 | 65,000                    |
|                           | <b>Total Revenue</b>                           | <b>357,863</b>         | <b>195,418</b>         | <b>170,500</b>         | <b>200,268</b>         | <b>240,100</b>         | <b>241,850</b>            |
| 49416800- 550310 -BAX01   | Annex Building Improvements                    | 141,664                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 560020                    | Refund   | 2,196                  | 1,464                  | 3,000                  | 1,464                  | 3,000                  | 3,000                     |
| 570000                    | Transfer Bond Fund - PW/Justice Bldgs          | 131,660                | 130,411                | 128,660                | 78,078                 | 78,638                 | 79,814                    |
|                           | <b>Total Expenditures</b>                      | <b>275,520</b>         | <b>131,875</b>         | <b>131,660</b>         | <b>79,542</b>          | <b>81,638</b>          | <b>82,814</b>             |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>444,342</b>         | <b>507,885</b>         | <b>546,725</b>         | <b>628,611</b>         | <b>787,073</b>         | <b>946,109</b>            |

**2022 BUDGET DETAIL**

**FUND: GLENN ROAD SOUTH CONSTRUCTION FUND**

The Glenn Road South Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development south 8,700 feet to the intersection with US Route 23.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,749,561</b>       | <b>926,596</b>         | <b>1,385,273</b>       | <b>1,385,273</b>       | <b>1,955,172</b>       | <b>1,963,941</b>          |
| 49600025- 491010          | Bond Proceeds                                  | 7,150,000              | 0                      | 0                      | 0                      | 0                      | 0                         |
| 491010                    | Bond Premium                                   | 389,826                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 49600022- 414200 -SGLEN   | Community Authority Fees                       | 735,442                | 878,262                | 900,000                | 1,092,699              | 655,619                | 662,176                   |
| 49600403- 420800 -SGLEN   | DACC Intersection Funds                        | 0                      | 44,296                 | 0                      | 0                      | 0                      | 0                         |
| 49600401- 460100 -SGLEN   | Transportation Impact Fees                     | 123,306                | 149,539                | 100,000                | 201,000                | 150,000                | 151,500                   |
| 471300 -SGLEN             | Developer Payments                             | 172,834                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 483100 -SGLEN             | County Storm Reimbursement                     | 0                      | 50,000                 | 0                      | 0                      | 0                      | 0                         |
| 49600025- 492010          | Land Sale                                      | 583,471                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 49600023- 430100          | Investment Income                              | 0                      | 6,997                  | 8,000                  | 1,750                  | 200                    | 200                       |
|                           | <b>Total Revenue</b>                           | <b>9,154,879</b>       | <b>1,129,094</b>       | <b>1,008,000</b>       | <b>1,295,449</b>       | <b>805,819</b>         | <b>813,876</b>            |
| 49649600- 523100          | Professional Services                          | 116,321                | 2,367                  | 0                      | 0                      | 0                      | 0                         |
| 550300 -SGLEN             | Construction Glenn Road Phase 1B               | 138,592                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 560020 -SGLEN             | Transportation Fee Refunds                     | 8,000                  | 2,000                  | 8,000                  | 1,000                  | 8,000                  | 8,000                     |
| 580100 -SGLEN             | Note Principal                                 | 9,815,000              | 0                      | 0                      | 0                      | 0                      | 0                         |
| 580100 -SGLEN             | Bond Principal                                 | 440,000                | 430,000                | 510,000                | 510,000                | 600,000                | 690,000                   |
| 580200 -SGLEN             | Note Interest                                  | 293,632                | 0                      | 0                      | 0                      | 0                      | 0                         |
| 580200 -SGLEN             | Bond Interest                                  | 166,299                | 236,050                | 214,550                | 214,550                | 189,050                | 159,050                   |
|                           | <b>Total Expenditures</b>                      | <b>10,977,844</b>      | <b>670,417</b>         | <b>732,550</b>         | <b>725,550</b>         | <b>797,050</b>         | <b>857,050</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>926,596</b>         | <b>1,385,273</b>       | <b>1,660,723</b>       | <b>1,955,172</b>       | <b>1,963,941</b>       | <b>1,920,767</b>          |

**2022 BUDGET DETAIL**

**FUND: GLENN ROAD NORTH CONSTRUCTION FUND**

The Glenn Road North Construction Fund accounts for costs incurred with the construction of Glenn Road from Curve Road 5,500 feet north to US Route 36/37

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>362,801</b>         | <b>330,021</b>         | <b>290,330</b>         | <b>290,330</b>         | <b>267,867</b>         | <b>229,572</b>            |
| 49800022-                 | 414200 -NGLEN                                  | 93,635                 | 100,179                | 110,000                | 134,369                | 140,000                | 141,400                   |
| 49800023-                 | 430100 -NGLEN                                  | 0                      | 0                      | 0                      | 263                    | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>93,635</b>          | <b>100,179</b>         | <b>110,000</b>         | <b>134,632</b>         | <b>140,000</b>         | <b>141,400</b>            |
| 49849800-                 | 523100 -NGLEN                                  | 2,220                  | 1,575                  | 2,800                  | 0                      | 2,800                  | 2,856                     |
|                           | 580100 -NGLEN                                  | 45,000                 | 60,000                 | 80,000                 | 80,000                 | 100,000                | 120,000                   |
|                           | 580200 -NGLEN                                  | 79,195                 | 78,295                 | 77,095                 | 77,095                 | 75,495                 | 73,495                    |
|                           | <b>Total Expenditures</b>                      | <b>126,415</b>         | <b>139,870</b>         | <b>159,895</b>         | <b>157,095</b>         | <b>178,295</b>         | <b>196,351</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>330,021</b>         | <b>290,330</b>         | <b>240,435</b>         | <b>267,867</b>         | <b>229,572</b>         | <b>174,621</b>            |

**2022 BUDGET DETAIL**

**FUND: TERRA ALTA NCA**

The Terra Alta NCA Fund accounts for the revenues and expenditures associated with the Terra Alta NCA which was privately formed by the developer for which the City will receive a portion of the assessed millage on the development.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 49900022- 414200 -TERRA   | Comm Auth Charges                              | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 49949900- 523100 -TERRA   | Professional Services                          | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 580100 -TERRA             | Bond Principal                                 | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 580200 -TERRA             | Bond Interest                                  | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

2022 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER CAPITAL PROJECTS

| Org-Object-Project | Description                                    | 2019<br>Actual | 2020<br>Budget   | 2020<br>Actual     | 2021<br>Budget     | 2021<br>Actual     | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|--------------------|--|----------------|------------------|--------------------|--------------------|--------------------|----------------|---------------------|---------------------|-------------------|
|                    | <b>Fund Balance - January 1st</b>              | <b>0</b>       | <b>0</b>         | <b>0</b>           | <b>(1,927,152)</b> | <b>(1,927,152)</b> | <b>0</b>       |                     |                     | <b>0</b>          |
| 52400025- 493020   | Transfers In                                   | 0              | 0                | 0                  | 900,000            | 3,364,285          | 960,000        |                     |                     | 559,580           |
|                    | <b>Total Revenues</b>                          | <b>0</b>       | <b>0</b>         | <b>0</b>           | <b>900,000</b>     | <b>3,364,285</b>   | <b>960,000</b> |                     |                     | <b>559,580</b>    |
| 52419400- 550300   | Birch Terrace                                  | 35,927         | 120,000          | 115,174            | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | Olentangy Avenue                               | 0              | 0                | 12,923             | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | Dogwood Drive                                  | 9,490          | 0                | 217,697            | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | Stratford Rd. Culvert Repair                   | 0              | 230,000          | 163,403            | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | Retaining Wall                                 | 0              | 0                | 76,971             | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | 100 Pinecrest Slope Remediation                | 20,000         | 0                | 0                  | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300             | Montrose/Columbus/Toledo                       | 0              | 200,000          | 0                  | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
| 550300 -EWILL      | East William St                                | 0              | 0                | 0                  | 0                  | 87,077             | 0              | 100.0%              | -100.0%             | 0                 |
| 550300 -PENCK      | Penick Storm Extension                         | 0              | 0                | 0                  | 30,000             | 28,930             | 0              | -100.0%             | -100.0%             | 0                 |
| 550300 -POINT      | The Point Storm Improvements                   | 0              | 0                | 0                  | 0                  | 0                  | 600,000        | 100.0%              | 100.0%              | 0                 |
| 550300 -SW001      | Inflow/Infiltration Remediation                | 0              | 100,000          | 20,000             | 0                  | 0                  | 100,000        | 100.0%              | 100.0%              | 100,000           |
| 550300 -SW002      | Birch Terrace                                  | 0              | 0                | 0                  | 0                  | 109,651            | 0              | 100.0%              | -100.0%             | 0                 |
| 550300 -SW004      | Bernard Ave.                                   | 0              | 0                | 0                  | 400,000            | 23,600             | 0              | -100.0%             | -100.0%             | 0                 |
| 550300 -SW007      | US 23/Rt. 42 ODOT Culvert Repair               | 0              | 250,000          | 0                  | 210,000            | 207,000            | 0              | -100.0%             | -100.0%             | 0                 |
| 550300 -SW012      | Storm Sewer Replacement                        | 4,451          | 125,000          | 84,203             | 125,000            | 0                  | 125,000        | 0.0%                | 100.0%              | 795,000           |
| 550300 -SW013      | John St. Bridge Repair                         | 0              | 0                | 0                  | 135,000            | 202,453            | 0              | -100.0%             | -100.0%             | 0                 |
| 550300 -SW014      | Vernon Avenue Ditch Cleaning                   | 0              | 0                | 0                  | 0                  | 0                  | 135,000        | 100.0%              | 100.0%              | 0                 |
| 550320             | Equipment                                      | 135,049        | 70,000           | 70,000             | 0                  | 0                  | 0              | 100.0%              | 100.0%              | 0                 |
|                    | <b>Total Expenses</b>                          | <b>204,917</b> | <b>1,095,000</b> | <b>760,371</b>     | <b>900,000</b>     | <b>658,711</b>     | <b>960,000</b> |                     |                     | <b>895,000</b>    |
|                    | Carryover PO's                                 |                |                  |                    |                    | 778,422            |                |                     |                     |                   |
|                    | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>       | <b>0</b>         | <b>(1,927,152)</b> | <b>0</b>           | <b>0</b>           | <b>0</b>       | 100.0%              | 0.0%                | <b>(335,420)</b>  |

**2022 BUDGET DETAIL**

**FUND: WATER CONSTRUCTION**

The Water Construction Fund accounts for maintenance related capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

| <i>Org-Object-Project</i>                      | <i>Description</i>                   | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|--|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| <b>Fund Balance - January 1<sup>st</sup></b>   |                                      | <b>2,486,783</b>       | <b>2,642,984</b>       | <b>1,398,500</b>       | <b>1,398,500</b>       | <b>96</b>              | <b>50,594</b>             |
| 53100025- 493020                               | Transfer from Water Fund             | 300,000                | 800,000                | 800,000                | 901,356                | 1,090,498              | 0                         |
| 493020   | Note Proceeds                        | 0                      | 0                      | 0                      | 0                      | 1,075,000              | 0                         |
| 493020   | Transfer from Water Fund Surcharge   | 1,907,631              | 564,892                | 1,200,000              | 0                      | 1,285,729              | 1,285,728                 |
| <b>Total Revenues</b>                          |                                      | <b>2,207,631</b>       | <b>1,364,892</b>       | <b>2,000,000</b>       | <b>901,356</b>         | <b>3,451,227</b>       | <b>1,285,728</b>          |
| 53118000- 580100                               | OWDA Principal Debt Service - Plant  | 663,800                | 685,193                | 707,300                | 707,287                | 730,104                | 753,666                   |
| 580200   | OWDA Interest Debt Service - Plant   | 621,928                | 600,534                | 578,500                | 578,440                | 555,625                | 532,062                   |
| 53118200- 550300                               | Plant SCADA Hardware Upgrades        | 0                      | 0                      | 25,000                 | 38,972                 | 0                      | 0                         |
| 550300 -WT023                                  | Lagoon Maintenance                   | 0                      | 0                      | 0                      | 0                      | 60,000                 | 0                         |
| 550310   | Treatment Building Improvements      | 84,000                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550310 -WT003                                  | West Lagoon Valving Changes          | 0                      | 0                      | 60,000                 | 0                      | 0                      | 0                         |
| 550310 -WT003                                  | Plant Maintenance                    | 103,470                | 156,567                | 100,000                | 95,074                 | 100,000                | 100,000                   |
| 550310 -WT003                                  | Nano-Filtration Membrane Replacement | 0                      | 0                      | 0                      | 0                      | 675,000                | 0                         |
| 550310 -WT003                                  | Plant Dehumidification Equipment     | 0                      | 0                      | 0                      | 0                      | 250,000                | 0                         |
| 550300 -WT020                                  | Well Cleaning - Riverview, Penry     | 0                      | 0                      | 0                      | 0                      | 0                      | 33,000                    |
| 550320   | Equipment Purchase                   | 107,238                | 0                      | 90,000                 | 4,920                  | 0                      | 0                         |
| 53118400- 550300                               | Waterline Replacements               | 0                      | 0                      | 0                      | 54,922                 | 0                      | 0                         |
| 550300 -EWILL                                  | East William St. Waterline           | 300,000                | 38,157                 | 0                      | 0                      | 0                      | 0                         |
| 550300 -POINT                                  | The Point - Waterline                | 0                      | 0                      | 0                      | 0                      | 400,000                | 0                         |
| 550300 -WT001                                  | Elevated Tank Painting               | 9,309                  | 698,487                | 0                      | 0                      | 0                      | 0                         |
| 550300 -WT002                                  | Elevated Tank Maintenance            | 37,738                 | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300 -WT004                                  | Small Main Replacement               | 48,965                 | 27,225                 | 50,000                 | 58,883                 | 0                      | 50,000                    |
| 550300 -WT005                                  | Fire Flow Improvement                | 72,736                 | 45,339                 | 75,000                 | 88,189                 | 135,000                | 75,000                    |
| 550300 -WT006                                  | Water Meter Replacement              | 1,889                  | 33,411                 | 0                      | 0                      | 25,000                 | 0                         |
| 550300 -WT010                                  | Rt. 23 Turn Lane Improvements        | 0                      | 4,009                  | 240,000                | 1,316                  | 175,000                | 0                         |
| 550300 -WT015                                  | Lincoln Ave. Waterline               | 0                      | 156,931                | 60,000                 | 28,902                 | 0                      | 0                         |
| 550300 -WT016                                  | Blymer St. Waterline                 | 357                    | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300 -WT019                                  | Pennsylvania Ave. Waterline          | 0                      | 0                      | 525,000                | 12,201                 | 0                      | 0                         |
| 550300 -WT021                                  | Franklin St. Waterline               | 0                      | 0                      | 0                      | 0                      | 190,000                | 160,000                   |
| 550320   | Equipment Purchase                   | 0                      | 0                      | 0                      | 0                      | 105,000                | 0                         |
| <b>Total Expenses</b>                          |                                      | <b>2,051,430</b>       | <b>2,445,853</b>       | <b>2,510,800</b>       | <b>1,669,106</b>       | <b>3,400,729</b>       | <b>1,703,728</b>          |
| <i>Carryover PO's</i>                          |                                      |                        |                        |                        | 630,654                |                        |                           |
| <b>Fund Balance - December 31<sup>st</sup></b> |                                      | <b>2,642,984</b>       | <b>1,398,500</b>       | <b>887,700</b>         | <b>96</b>              | <b>50,594</b>          | <b>(367,406)</b>          |

2022 BUDGET DETAIL

FUND:

WATER CAPACITY FEE

The Water Construction Fund accounts for capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan adopted by City Council.

| Org-Object-Project | Description                                    | 2019<br>Actual    | 2020<br>Actual    | 2021<br>Budget    | 2021<br>Actual    | 2022<br>Budget    | 2023<br>Projected |
|--------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                    | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>8,005,102</b>  | <b>10,619,957</b> | <b>11,662,149</b> | <b>11,662,149</b> | <b>12,767,091</b> | <b>9,386,080</b>  |
| 53600451- 481400   | Capacity Fees                                  | 3,867,658         | 2,444,939         | 2,000,000         | 2,708,917         | 2,500,000         | 2,525,000         |
|                    | <b>Total Revenues</b>                          | <b>3,867,658</b>  | <b>2,444,939</b>  | <b>2,000,000</b>  | <b>2,708,917</b>  | <b>2,500,000</b>  | <b>2,525,000</b>  |
| 53618000- 580100   | OWDA Principal                                 | 390,072           | 403,111           | 416,593           | 416,593           | 444,943           | 459,843           |
| 580200             | OWDA Interest                                  | 360,679           | 347,640           | 334,159           | 334,159           | 305,811           | 290,912           |
| 580100             | G.O. Bond Principal                            | 137,161           | 137,161           | 140,278           | 140,278           | 146,513           | 149,630           |
| 580200             | G.O. Bond Interest                             | 76,810            | 74,067            | 69,952            | 69,952            | 65,744            | 61,349            |
| 53618400- 523120   | Water Master Plan Update                       | 0                 | 0                 | 100,000           | 0                 | 100,000           | 0                 |
| 550300 -BYXBE      | Byxbe Parkway Extension                        | 0                 | 0                 | 0                 | 0                 | 330,000           | 0                 |
| 550300 -GLENN      | Glenn Rd Waterline Extension                   | 0                 | 409,861           | 0                 | 8,364             | 0                 | 0                 |
| 550300 -NSWML      | Sawmill Parkway Waterline                      | 0                 | 0                 | 100,000           | 60,159            | 1,100,000         | 0                 |
| 550300 -PENCK      | Penick Ave. Watermain Extension                | 0                 | 0                 | 55,000            | 43,202            | 0                 | 0                 |
| 550300 -WT007      | Water Line Extensions/Oversizing               | 222,290           | 2,498             | 250,000           | 0                 | 200,000           | 300,000           |
| 550300 -WT011      | Olentangy Ave. River Crossing                  | 31,891            | 4,704             | 0                 | 56,288            | 1,500,000         | 0                 |
| 550300 -WT013      | Panhandle Bridge Waterline                     | 0                 | 1,105             | 570,000           | 34,649            | 1,140,000         | 570,000           |
| 550300 -WT018      | Gleasonkamp Dam Breach                         | 0                 | 0                 | 25,000            | 45,463            | 350,000           | 0                 |
| 550300 -WT022      | Braumiller Rd 16" Water Main                   | 0                 | 0                 | 0                 | 0                 | 160,000           | 800,000           |
| 560020             | Refunds  | 33,900            | 22,600            | 38,000            | 164,989           | 38,000            | 38,000            |
|                    | <b>Total Expenses</b>                          | <b>1,252,803</b>  | <b>1,402,747</b>  | <b>2,098,982</b>  | <b>1,374,096</b>  | <b>5,881,011</b>  | <b>2,669,734</b>  |
|                    | <i>Carryover PO's</i>                          |                   |                   |                   | 229,879           |                   |                   |
|                    | <b>Fund Balance - December 31<sup>st</sup></b> | <b>10,619,957</b> | <b>11,662,149</b> | <b>11,563,167</b> | <b>12,767,091</b> | <b>9,386,080</b>  | <b>9,241,346</b>  |



2022 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

The Wastewater Construction Fund accounts for maintenance related capital improvements within the wastewater fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

| Org-Object-Project | Description                                    | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected  |
|--------------------|--|------------------|------------------|------------------|------------------|------------------|--------------------|
|                    | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,749,019</b> | <b>3,088,062</b> | <b>3,960,063</b> | <b>3,960,063</b> | <b>2,171,521</b> | <b>1</b>           |
| 54100025- 493020   | Transfer in - Sewer Fund                       | 1,447,750        | 1,476,705        | 1,500,000        | 0                | 1,586,410        | 1,500,000          |
| 483100             | Reimbursements                                 | 0                | 0                | 0                | 6                | 0                | 0                  |
|                    | <b>Total Revenue</b>                           | <b>1,447,750</b> | <b>1,476,705</b> | <b>1,500,000</b> | <b>6</b>         | <b>1,586,410</b> | <b>1,500,000</b>   |
| 54118600- 580100   | OWDA Principal                                 | 120,679          | 125,050          | 129,580          | 129,580          | 132,274          | 139,138            |
| 580200             | OWDA Interest                                  | 32,016           | 28,363           | 24,578           | 24,578           | 20,656           | 16,592             |
| 54118800- 550300   | Belt Filter Press Replacement                  | 0                | 0                | 750,000          | 7,981            | 0                | 0                  |
| 550300 -WW001      | Inflow/Infiltrate Remediation                  | 0                | 0                | 175,000          | 0                | 0                | 0                  |
| 550310             | Building Improvement/Evaluation                | 9,558            | 32,487           | 100,000          | 0                | 0                | 0                  |
| 550310             | Maintenance Building Expansion                 | 0                | 0                | 150,000          | 24,990           | 0                | 0                  |
| 550310 -WW002      | Plant Improvement                              | 249,730          | 0                | 0                | 0                | 0                | 0                  |
| 550310 -WW003      | Wastewater Plant Maintenance                   | 472,851          | 373,918          | 715,000          | 386,705          | 2,905,000        | 2,210,000          |
| 54119000- 550300   | Capital Improvement                            | 0                | 0                | 75,000           | 189,166          | 0                | 0                  |
| 550300             | Wesleyan Woods Sewer Rehab                     | 0                | 0                | 150,000          | 0                | 0                | 0                  |
| 550300             | Equipment                                      | 182,248          | 10,139           | 25,000           | 0                | 0                | 0                  |
| 550300 -POINT      | The Point - Sewer                              | 0                | 0                | 0                | 0                | 200,000          | 0                  |
| 550300 -WW001      | Inflow/Infiltrate Remediation                  | 0                | 0                | 0                | 0                | 175,000          | 175,000            |
| 550300 -WW004      | Meter Replacement                              | 1,762            | 0                | 25,000           | 43,200           | 0                | 25,000             |
| 550300 -WW005      | Sanitary Sewer Replacement                     | 3,927            | 0                | 75,000           | 8,732            | 100,000          | 380,000            |
| 550300 -WW017      | Pump Station Repair                            | 35,936           | 34,747           | 0                | 0                | 25,000           | 0                  |
| 550320             | Equipment                                      | 0                | 0                | 0                | 0                | 200,000          | 0                  |
|                    | <b>Total Expenses</b>                          | <b>1,108,707</b> | <b>604,704</b>   | <b>2,394,158</b> | <b>814,932</b>   | <b>3,757,930</b> | <b>2,945,730</b>   |
|                    | <i>Carryover PO's</i>                          |                  |                  |                  | 973,616          |                  |                    |
|                    | <b>Fund Balance - December 31<sup>st</sup></b> | <b>3,088,062</b> | <b>3,960,063</b> | <b>3,065,905</b> | <b>2,171,521</b> | <b>1</b>         | <b>(1,445,729)</b> |

2022 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

| Org-Object-Project      | Description                                    | 2019<br>Actual    | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | 2023<br>Projected |
|-------------------------|--|-------------------|------------------|------------------|------------------|------------------|-------------------|
|                         | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>3,802,018</b>  | <b>6,796,916</b> | <b>8,376,102</b> | <b>8,376,102</b> | <b>7,714,831</b> | <b>6,988,931</b>  |
| 54600025- 491010        | Premium  | 1,972,122         | 0                | 0                | 0                | 0                | 0                 |
| 491010                  | Bond Proceeds                                  | 10,165,000        | 0                | 0                | 0                | 0                | 0                 |
| 54600025- 493020        | Transfer in - Sewer Fund/SE Highland           | 1,663,640         | 1,696,913        | 1,700,000        | 0                | 1,642,398        | 1,650,872         |
| 54600501- 481400        | Capacity Charges                               | 3,699,495         | 2,311,546        | 2,000,000        | 2,084,575        | 2,000,000        | 2,000,000         |
| 483100                  | Riverby Sewer Reimbursements                   | 0                 | 0                | 250,000          | 17               | 0                | 0                 |
|                         | <b>Total Revenue</b>                           | <b>17,500,257</b> | <b>4,008,459</b> | <b>3,950,000</b> | <b>2,084,592</b> | <b>3,642,398</b> | <b>3,650,872</b>  |
| 54618600- 580100        | G.O. Bond Principal                            | 12,413,568        | 323,568          | 290,000          | 329,444          | 295,000          | 0                 |
| 580100                  | OWDA Principal                                 | 1,279,311         | 1,325,651        | 1,373,669        | 1,373,669        | 1,423,426        | 1,474,986         |
| 580200                  | G.O. Bond Interest                             | 45,098            | 38,227           | 11,700           | 31,369           | 5,900            | 0                 |
| 580200                  | OWDA Interest                                  | 339,402           | 300,678          | 260,552          | 260,552          | 218,972          | 175,886           |
| 54618800- 550310 -WW002 | Belt Filter Press - Increased Capacity         | 0                 | 0                | 0                | 0                | 750,000          | 0                 |
| 54619000- 523100        | Professional Services                          | 0                 | 2,500            | 0                | 0                | 0                | 0                 |
| 550300                  | Other Projects                                 | 0                 | 23,409           | 0                | 385,022          | 0                | 0                 |
| 550300 -NSWML           | Sawmill Parkway Sewer Extension                | 0                 | 0                | 50,000           | 18,662           | 1,000,000        | 0                 |
| 550300 -WW006           | Sewer Extension/Oversizing                     | 0                 | 98,316           | 200,000          | 627              | 200,000          | 500,000           |
| 550300 -WW008           | Riverby Sewer Extension                        | 5,670             | 1,559            | 250,000          | 152,096          | 0                | 0                 |
| 550300 -WW009           | Spring Street Sewer Upsizing                   | 0                 | 43,825           | 0                | 0                | 0                | 0                 |
| 550300 -WW013           | Slack Rd - Force Main                          | 0                 | 0                | 150,000          | 0                | 0                | 0                 |
| 560010                  | Reimburse Cherry St. Fac. to Fund 494          | 65,000            | 0                | 65,000           | 0                | 65,000           | 65,000            |
| 560020                  | Refunds  | 32,310            | 21,540           | 35,000           | 155,713          | 35,000           | 35,000            |
| 570000                  | Transfer to SE Highland Sewer                  | 325,000           | 250,000          | 250,000          | 0                | 375,000          | 415,000           |
|                         | <b>Total Expenses</b>                          | <b>14,505,359</b> | <b>2,429,273</b> | <b>2,935,921</b> | <b>2,707,154</b> | <b>4,368,298</b> | <b>2,665,872</b>  |
|                         | <i>Carryover PO's</i>                          |                   |                  |                  | 38,709           |                  |                   |
|                         | <b>Fund Balance - December 31<sup>st</sup></b> | <b>6,796,916</b>  | <b>8,376,102</b> | <b>9,390,181</b> | <b>7,714,831</b> | <b>6,988,931</b> | <b>7,973,931</b>  |

# ENTERPRISE FUNDS

# HIDDEN VALLEY GOLF COURSE

Hidden Valley Golf Course is a 9-hole, par-28 executive-style golf course, featuring tee-boxes, fairways, and greens for the beginner and intermediate golfer. A clubhouse provides concessions, merchandise, driving range and a practice putting green.



## 2021 Accomplishments

- ◆ New golf carts purchased
- ◆ Converted shelter to equipment storage
- ◆ Sand trap renovations
- ◆ St. Marys & Shanahan MS used course for practice and match play
- ◆ Home golf course for the Delaware County Special Olympics Racers
- ◆ Driving range net installation

## 2022 Budget Summary

|                          |                |
|--------------------------|----------------|
| Services & Charges       | 77,341         |
| Personal Services        | 63,225         |
| Capital Outlay           | 57,000         |
| Materials & Supplies     | 26,200         |
| Refunds/Reimbursements   | 400            |
| <b>Total Golf Course</b> | <b>224,166</b> |

# HIDDEN VALLEY GOLF COURSE

| Authorized Personnel            | 2019        | 2020        | 2021        | 2022        |
|---------------------------------|-------------|-------------|-------------|-------------|
| Golf Course Superintendent      | 1           | 1           | 1           | 1           |
| Seasonal Staff— <i>Seasonal</i> | <u>2.10</u> | <u>2.10</u> | <u>2.10</u> | <u>2.10</u> |
| <b>Total</b>                    | <b>3.10</b> | <b>3.10</b> | <b>3.10</b> | <b>3.10</b> |

## On the Horizon

- ◆ Point of sale (CivicRec) implementation
- ◆ Equipment updates
- ◆ Driveway repaving
- ◆ Stream restoration

| Strategic Goals  |  |
|--|--|
| <b>Great Community:</b> Enhance the City residents' experience in our parks and trail systems and recreational programming |  |
| <i>Goal #1</i>   | Provide an affordable, quality experience on a well-maintained course. |
| <i>Goal #2</i>   | Increase operational efficiency to keep course fees affordable.        |
| <i>Goal #3</i>   | Increase youth play  |

| Goal # | Performance Metrics           | 2020          | 2021          | 2022 Goal |
|--------|-------------------------------|---------------|---------------|-----------|
| 1      | Average Rounds Played per Day | 81            | 63            | 70        |
| 2      | Cost Recovery                 | 100%          | 100%          | 100%      |
| 3      | Number of Rounds Played—Youth | Not Available | Not Available | 5000      |

2022 BUDGET DETAIL

FUND:

GOLF COURSE

DEPARTMENT:

PARK MAINTENANCE

| Org-Object-Project                  | Description                   | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1st</b>   |                               | <b>39,762</b>  | <b>81,057</b>  | <b>221,143</b> | <b>221,143</b> | <b>202,830</b> |                     |                     | <b>218,664</b>    |
| 50100651- 472210                    | -GC001 Green Fees             | 83,535         | 115,678        | 100,000        | 114,666        | 115,000        | 15.0%               | 0.3%                | 116,150           |
| 472210                              | -GC002 Cart and Club Rental   | 39,167         | 60,770         | 30,000         | 63,237         | 50,000         | 66.7%               | -20.9%              | 50,500            |
| 472210                              | -GC003 League Fees            | 6,224          | 6,934          | 6,000          | 7,761          | 7,000          | 16.7%               | -9.8%               | 7,070             |
| 472210                              | -GC004 Memberships            | 16,205         | 17,582         | 19,000         | 35,049         | 35,000         | 84.2%               | -0.1%               | 35,350            |
| 472210                              | -GC005 Driving Range          | 10,345         | 10,957         | 15,000         | 11,366         | 15,000         | 0.0%                | 32.0%               | 15,150            |
| 472210                              | -GC006 Concessions            | 7,119          | 6,136          | 10,000         | 6,682          | 8,000          | -20.0%              | 19.7%               | 8,080             |
| 472210                              | -GC007 Merchandise Sales      | 1,650          | 1,889          | 3,500          | 2,824          | 3,500          | 0.0%                | 23.9%               | 3,535             |
| 472320                              | Alcohol Sales                 | 2,370          | 3,602          | 3,500          | 4,869          | 5,000          | 42.9%               | 2.7%                | 5,050             |
| 475100                              | Rentals                       | 0              | 0              | 1,000          | 0              | 0              | -100.0%             | 100.0%              | 0                 |
| 484200                              | Miscellaneous                 | 2,927          | 1,635          | 0              | 1,179          | 1,500          | 100.0%              | 27.2%               | 1,515             |
| 484200                              | Gift Certificates             | 192            | 150            | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 50100652- 420600                    | Federal Operating Grant       | 0              | 452            | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| <b>Total Revenue</b>                |                               | <b>169,734</b> | <b>225,785</b> | <b>188,000</b> | <b>247,633</b> | <b>240,000</b> | 27.7%               | -3.1%               | <b>242,400</b>    |
| <b>Total Expenditures</b>           |                               | <b>128,439</b> | <b>85,699</b>  | <b>286,200</b> | <b>249,552</b> | <b>224,166</b> | -21.7%              | -10.2%              | <b>228,649</b>    |
| <i>Carryover PO's</i>               |                               |                |                |                | 16,394         |                |                     |                     |                   |
| <b>Fund Balance - December 31st</b> |                               | <b>81,057</b>  | <b>221,143</b> | <b>122,943</b> | <b>202,830</b> | <b>218,664</b> |                     |                     | <b>232,415</b>    |
| 50113200- 510000                    | Wages                         | 43,598         | 37,419         | 50,660         | 52,483         | 54,764         | 8.1%                | 4.3%                | 55,859            |
| 511100                              | PERS                          | 7,217          | 5,223          | 7,092          | 7,193          | 7,667          | 8.1%                | 6.6%                | 7,820             |
| 511300                              | Medicare                      | 632            | 543            | 735            | 761            | 794            | 8.0%                | 4.3%                | 810               |
| 511400                              | Workers Compensation          | 1,166          | 984            | 1,013          | 507            | 0              | -100.0%             | -100.0%             | 0                 |
| 511600                              | Health Insurance              | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 511700                              | Life Insurance                | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 520110                              | Clothing                      | 132            | 119            | 500            | 457            | 500            | 0.0%                | 9.4%                | 510               |
| 521100                              | Electric                      | 4,044          | 4,030          | 5,000          | 4,514          | 5,000          | 0.0%                | 10.8%               | 5,100             |
| 523100                              | Professional Services         | 7,334          | 6,298          | 5,000          | 3,787          | 5,000          | 0.0%                | 32.0%               | 5,100             |
| 523175                              | Operations Chargeback to GF   | 25,628         | 0              | 50,000         | 50,000         | 28,474         | -43.1%              | -43.1%              | 29,043            |
| 526000                              | Travel/Training               | 240            | 160            | 200            | 48             | 200            | 0.0%                | 316.7%              | 204               |
| 526100                              | Memberships and Dues          | 135            | 135            | 800            | 611            | 800            | 0.0%                | 30.9%               | 816               |
| 527010                              | Maintenance of Equipment      | 1,060          | 1,318          | 4,500          | 1,978          | 4,500          | 0.0%                | 127.5%              | 4,590             |
| 527020                              | Maintenance of Facility       | 936            | 4,171          | 5,000          | 1,716          | 15,000         | 200.0%              | 774.1%              | 15,300            |
| 527210                              | Garage Rotary                 | 8,600          | 2,725          | 10,800         | 9,537          | 11,124         | 3.0%                | 16.6%               | 11,346            |
| 527220                              | Information Technology Rotary | 3,500          | 3,675          | 5,000          | 5,000          | 5,843          | 16.9%               | 16.9%               | 5,960             |
| 528000                              | Insurance                     | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 529220                              | Sales Tax                     | 1,030          | 752            | 900            | 937            | 900            | 0.0%                | -3.9%               | 918               |
| 531000                              | Office Supply                 | 181            | 0              | 200            | 128            | 200            | 0.0%                | 56.3%               | 204               |
| 533000                              | Operating Supply              | 10,684         | 9,470          | 17,000         | 12,127         | 17,000         | 0.0%                | 40.2%               | 17,340            |
| 534020                              | Concession/Merchandise Supply | 3,436          | 3,521          | 5,500          | 4,156          | 5,500          | 0.0%                | 32.3%               | 5,610             |
| 534040                              | Alcohol Purchases             | 742            | 1,196          | 1,500          | 1,499          | 2,000          | 33.3%               | 33.4%               | 2,040             |
| 537000                              | Repair Material               | 0              | 0              | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 539000                              | Small Equipment               | 2,694          | 400            | 4,400          | 1,504          | 1,500          | -65.9%              | -0.3%               | 1,530             |
| 539015                              | COVID Expense                 | 0              | 452            | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 550300                              | New Equip / Cap Outlay        | 5,356          | 3,000          | 110,000        | 90,609         | 50,000         | -54.5%              | -44.8%              | 51,000            |
| 550320                              | Equipment Replacements        | 0              | 0              | 0              | 0              | 7,000          | 100.0%              | 100.0%              | 7,140             |
| 560020                              | Refunds                       | 94             | 108            | 400            | 0              | 400            | 0.0%                | 100.0%              | 408               |
| <b>TOTAL GOLF COURSE</b>            |                               | <b>128,439</b> | <b>85,699</b>  | <b>286,200</b> | <b>249,552</b> | <b>224,166</b> | -21.7%              | -10.2%              | <b>228,649</b>    |

**LINE ITEM DETAIL  
GOLF COURSE FUND  
HIDDEN VALLEY**

**Explanation of significant line items**

| <i>Description:</i>            | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------------|----------------|----------------|--|
| Wages                          | 510000         | \$54,764       | No change in staffing levels.  |
| Travel Training                | 526000         | \$200          | Pesticide Applicator's CEU's   |
| Memberships/ Dues              | 526100         | \$800          | CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation |
| Maintenance of Facility        | 527020         | \$15,000       | Clubhouse awning cleaning and installation.  |
| Operating Supply               | 533000         | \$17,000       | Purchase additional fertilizer and herbicide.  |
| New Equip/ Cap Outlay          | 550300         | \$50,000       | Maintenance Cart and attachments   |
| Operations Chargeback to Parks | 523175         | \$28,474       | Transfer to Recreation Fund to cover golf course support staff   |

**2022 BUDGET DETAIL**

**FUND: PARKING LOTS**

The Parking Lots Fund is used to account for lots owned by the City and rented to businesses and for parking meter revenue and related expenses.

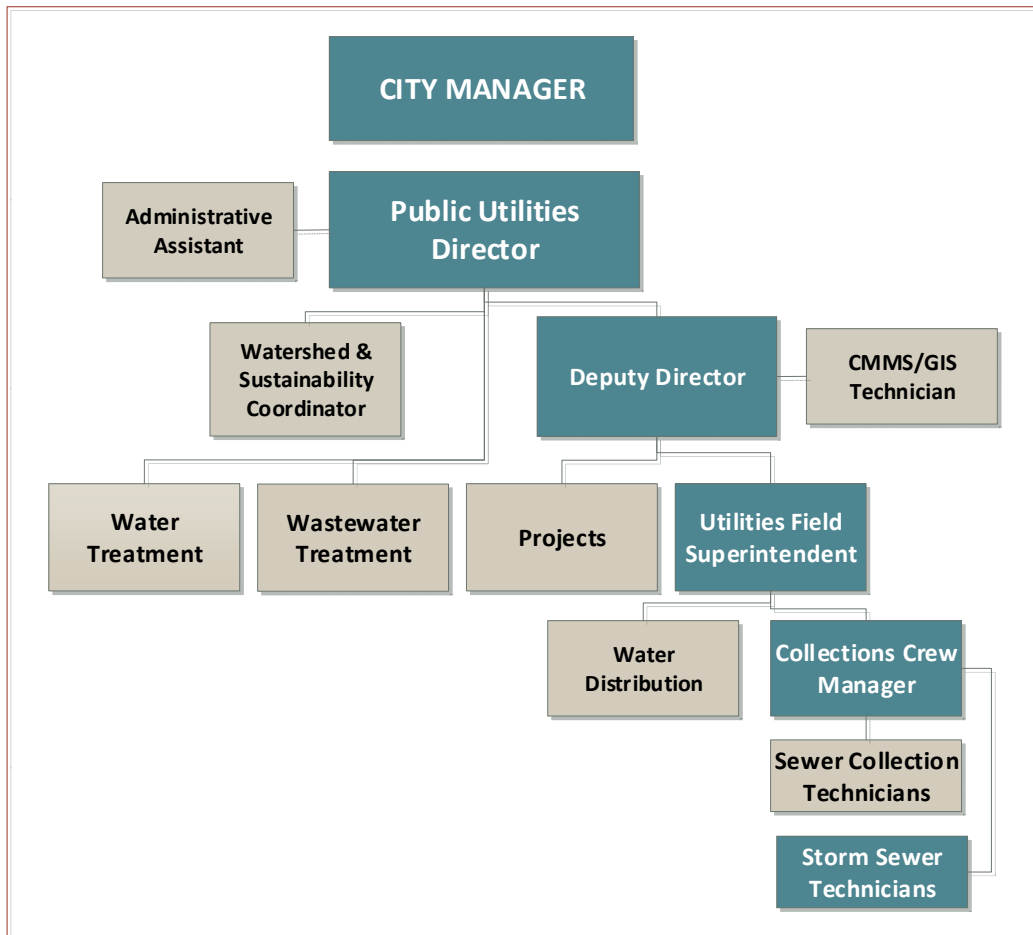
| Org-Object-Project      | Description                                    | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | 2023<br>Projected |
|-------------------------|--|----------------|----------------|----------------|----------------|----------------|-------------------|
|                         | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>45,944</b>  | <b>52,087</b>  | <b>44,995</b>  | <b>44,995</b>  | <b>52,451</b>  | <b>49,476</b>     |
| 52000701- 476120 -LT001 | Meter Collections Lot #1                       | 8,968          | 5,452          | 4,250          | 6,699          | 7,500          | 4,293             |
| 476120 -LT002           | Meter Collections Lot #2                       | 2,593          | 1,895          | 1,250          | 1,181          | 1,300          | 1,263             |
| 476120 -LT003           | Meter Collections Lot #3                       | 14,559         | 12,407         | 6,750          | 13,148         | 14,000         | 6,818             |
| 476120 -LT004           | Meter Collections Lot #4                       | 20,094         | 13,821         | 10,000         | 12,701         | 13,500         | 10,100            |
| 476125 -LT001           | Passport Collections Lot #1                    | 0              | 0              | 4,250          | 597            | 575            | 4,293             |
| 476125 -LT002           | Passport Collections Lot #2                    | 0              | 0              | 1,250          | 193            | 200            | 1,263             |
| 476125 -LT003           | Passport Collections Lot #3                    | 0              | 0              | 6,750          | 2,706          | 3,000          | 6,818             |
| 476125 -LT004           | Passport Collections Lot #4                    | 0              | 0              | 10,000         | 3,738          | 4,000          | 10,100            |
| 483100                  | Reimbursements                                 | 0              | 0              | 0              | 1,475          |                | -                 |
|                         | <b>Total Revenues</b>                          | <b>46,214</b>  | <b>33,575</b>  | <b>44,500</b>  | <b>42,438</b>  | <b>44,075</b>  | <b>44,945</b>     |
| 52052000- 523100        | Professional Services                          | 2,920          | 2,580          | 5,000          | 0              | 5,000          | 5,100             |
| 570000                  | Transfer to General                            | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         | 10,000            |
| 521100 -LT001           | Electric - Lot #1                              | 396            | 496            | 500            | 396            | 500            | 510               |
| 527010 -LT001           | Maintenance of Equipment - Lot #1              | 122            | 216            | 500            | 162            | 500            | 510               |
| 529210 -LT001           | Taxes - Lot #1                                 | 3,426          | 3,350          | 3,600          | 3,097          | 3,600          | 3,672             |
|                         | <b>Total Parking Lot #1</b>                    | <b>3,944</b>   | <b>4,062</b>   | <b>4,600</b>   | <b>3,655</b>   | <b>4,600</b>   | <b>4,692</b>      |
| 521100 -LT002           | Electric - Lot #2                              | 396            | 396            | 500            | 396            | 500            | 510               |
| 523500 -LT002           | Rent of Parking Lot                            | 2,493          | 3,467          | 2,600          | 673            | 2,600          | 2,652             |
| 527010 -LT002           | Maintenance of Equipment - Lot #2              | 58             | 50             | 300            | 32             | 300            | 306               |
|                         | <b>Total Parking Lot #2</b>                    | <b>2,947</b>   | <b>3,913</b>   | <b>3,400</b>   | <b>1,101</b>   | <b>3,400</b>   | <b>3,468</b>      |
| 521100 -LT003           | Electric - Lot #3                              | 975            | 975            | 1,300          | 975            | 1,300          | 1,326             |
| 523500 -LT003           | Rent UM Church                                 | 452            | 481            | 750            | 532            | 750            | 765               |
| 527010 -LT003           | Maintenance of Equipment - Lot #3              | 146            | 171            | 250            | 245            | 250            | 255               |
| 529210 -LT003           | Taxes - Lot #3                                 | 3,577          | 3,498          | 3,900          | 3,233          | 3,900          | 3,978             |
|                         | <b>Total Parking Lot #3</b>                    | <b>5,150</b>   | <b>5,125</b>   | <b>6,200</b>   | <b>4,985</b>   | <b>6,200</b>   | <b>6,324</b>      |
| 521100 -LT004           | Electric - Lot #4                              | 1,200          | 1,100          | 1,200          | 1,200          | 1,200          | 1,224             |
| 527010 -LT004           | Maintenance of Equipment - Lot #4              | 166            | 260            | 400            | 264            | 400            | 408               |
| 529210 -LT004           | Taxes - Lot #4                                 | 4,832          | 4,726          | 5,100          | 4,368          | 5,100          | 5,202             |
|                         | <b>Total Parking Lot #4</b>                    | <b>6,198</b>   | <b>6,086</b>   | <b>6,700</b>   | <b>5,832</b>   | <b>6,700</b>   | <b>6,834</b>      |
| 529210 -LT005           | Taxes - Lot #5                                 | 512            | 501            | 650            | 463            | 650            | 663               |
|                         | <b>Total Parking Lot #5</b>                    | <b>512</b>     | <b>501</b>     | <b>650</b>     | <b>463</b>     | <b>650</b>     | <b>663</b>        |
| 523500 -LT009           | Church Rent - Lot #9                           | 8,400          | 8,400          | 9,250          | 8,412          | 10,500         | 9,435             |
|                         | <b>Total Expenses</b>                          | <b>40,071</b>  | <b>40,667</b>  | <b>45,800</b>  | <b>34,448</b>  | <b>47,050</b>  | <b>46,516</b>     |
|                         | <i>Carryover PO's</i>                          |                |                |                | 534            |                |                   |
|                         | <b>Fund Balance - December 31<sup>st</sup></b> | <b>52,087</b>  | <b>44,995</b>  | <b>43,695</b>  | <b>52,451</b>  | <b>49,476</b>  | <b>47,905</b>     |



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# STORMWATER

The Stormwater division is responsible for operating and maintaining 204 miles of storm water mains and approximately 11,833 catch basins for the conveyance of storm water to the Olentangy River. The division is also responsible for meeting the requirements of the Municipal Storm Sewer Separation System (MS4) permit, granted through the Ohio EPA which is a required piece of the City's National Pollutant Discharge Elimination System permit allowing for the operation of Delaware's Wastewater Treatment Plant.



## 2021 Accomplishments

- ◆ Resuming and rebranding of the yearly watershed festival
- ◆ New neighbor hood flood mitigation and drainage routing installed through the Woodrow Ave and Magnolia Drive community
- ◆ Several community participant Olentangy River Cleanup initiatives coordinated

## 2022 Budget Summary

|                         |                  |
|-------------------------|------------------|
| Capital Outlay          | 972,000          |
| Personal Services       | 334,675          |
| Services & Charges      | 252,343          |
| Materials & Supplies    | 83,950           |
| <b>Total Stormwater</b> | <b>1,642,968</b> |

# STORMWATER

| Authorized Personnel            | 2019        | 2020        | 2021        | 2022        |
|---------------------------------|-------------|-------------|-------------|-------------|
| *Utilities Field Superintendent | 0           | .10         | .10         | .10         |
| Tech III                        | 1           | 1           | 1           | 1           |
| Tech I                          | 2           | 2           | 2           | 2           |
| <i>Seasonal</i>                 | <u>0.67</u> | <u>0.67</u> | <u>0.67</u> | <u>0.67</u> |
| <b>Total</b>                    | <b>3.67</b> | <b>3.77</b> | <b>3.77</b> | <b>3.77</b> |

\*Position is split between Water Distribution, Wastewater Collection and Stormwater

## On the Horizon

- ◆ Continued programming and attendance growth of the Olentangy River Festival
- ◆ MS4 outreach to the community through First Friday sustainability focused attendance
- ◆ Founding of a City employee Green Council to heighten City sustainability initiatives

| Strategic Goals   |  |
|---|--|
| <b>Great Community:</b> Locate, improve and maintain the City's stormwater infrastructure |  |
| <i>Goal #1</i>  | Clean, televise and locate the City's stormwater.            |
| <i>Goal #2</i>  | Coordinating river cleanup and dry weather screening yearly. |
| <i>Goal #3</i>  | Replacement of failed stormwater lines.                      |

| Goal # | Performance Metrics              | 2020  | 2021  | 2022 Goal |
|--------|----------------------------------|-------|-------|-----------|
| 1      | Feet of Storm Sewer CCTV         | 4,500 | 1,500 | 5,000     |
| 2      | Number of Public Outreach Events | 10    | 7     | 10        |
| 3      | Feet of Stormwater Line Replaced | 1,750 | 1,200 | 1,500     |

2022 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER DIVISION

| Org-Object-Project | Description                         | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|--------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
|                    | <b>Fund Balance - January 1st</b>   | <b>1,868,735</b> | <b>2,113,380</b> | <b>3,761,277</b> | <b>3,761,277</b> | <b>854,571</b>   |                     |                     | <b>759,505</b>    |
| 52300023- 430100   | Investment Income                   | 0                | 0                | 0                | 1,627            | 0                | 0.0%                | 0.0%                | 0                 |
| 52300551- 481200   | Stormwater Fees                     | 856,076          | 854,224          | 829,500          | 883,408          | 1,542,402        | 85.9%               | 74.6%               | 1,557,826         |
| 481300             | Collection Agency                   | 365              | 175              | 2,000            | 807              | 500              | -75.0%              | -38.0%              | 2,020             |
| 484300             | Miscellaneous                       | 769              | 8,758            | 350              | 10,250           | 5,000            | 1328.6%             | -51.2%              | 5,000             |
| 52300553- 420600   | Federal Operating Grant             | 0                | 14,075           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|                    | <b>Total Revenue</b>                | <b>857,210</b>   | <b>877,232</b>   | <b>831,850</b>   | <b>896,092</b>   | <b>1,547,902</b> | <b>86.1%</b>        | <b>72.7%</b>        | <b>1,564,846</b>  |
| 52319200-          | Operations                          | 407,648          | 396,116          | 1,450,165        | 3,761,687        | 1,642,968        | 13.3%               | -56.3%              | 1,259,098         |
| 52419200-          | Capital Projects                    | 204,917          | 760,371          | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
|                    | <b>Total Expenditures</b>           | <b>612,565</b>   | <b>1,156,487</b> | <b>1,450,165</b> | <b>3,761,687</b> | <b>1,642,968</b> | <b>13.3%</b>        | <b>-56.3%</b>       | <b>1,259,098</b>  |
|                    | <i>Carryover PO's</i>               |                  |                  |                  | 41,111           |                  |                     |                     |                   |
|                    | <b>Fund Balance - December 31st</b> | <b>2,113,380</b> | <b>3,761,277</b> | <b>3,142,962</b> | <b>854,571</b>   | <b>759,505</b>   |                     |                     | <b>1,065,253</b>  |
|                    | <b>STORMWATER OPERATIONS</b>        |                  |                  |                  |                  |                  |                     |                     |                   |
| 52319200- 510000   | Wages                               | 162,595          | 204,082          | 193,225          | 199,546          | 240,979          | 24.7%               | 20.8%               | 245,799           |
| 511100             | PERS                                | 22,040           | 25,930           | 25,951           | 25,397           | 32,094           | 23.7%               | 26.4%               | 32,736            |
| 511300             | Medicare                            | 2,269            | 2,824            | 2,802            | 2,802            | 3,320            | 18.5%               | 18.5%               | 3,386             |
| 511400             | Workers Compensation                | 3,635            | 3,796            | 3,865            | 1,932            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600             | Health Insurance                    | 31,901           | 35,112           | 35,112           | 27,936           | 57,814           | 64.7%               | 107.0%              | 61,861            |
| 511700             | Life Insurance                      | 360              | 360              | 360              | 180              | 468              | 30.0%               | 160.0%              | 477               |
| 520100             | Uniform                             | 1,881            | 2,557            | 3,000            | 2,329            | 3,000            | 0.0%                | 28.8%               | 3,060             |
| 520110             | Clothing                            | 1,635            | 2,173            | 4,000            | 1,567            | 3,600            | -10.0%              | 129.7%              | 3,672             |
| 521000             | Cellular Telephone                  | 0                | 0                | 0                | 5                | 0                | 100.0%              | -100.0%             | 0                 |
| 521100             | Electric                            | 4,800            | 4,800            | 5,000            | 4,800            | 5,200            | 4.0%                | 8.3%                | 5,304             |
| 521200             | Heat                                | 3,001            | 1,821            | 4,000            | 3,587            | 3,600            | -10.0%              | 0.4%                | 3,672             |
| 522000             | Postage                             | 0                | 0                | 0                | 0                | 4,170            | 100.0%              | 100.0%              | 4,253             |
| 523100             | Professional Services               | 56,010           | 22,510           | 70,000           | 41,498           | 73,380           | 4.8%                | 76.8%               | 74,848            |
| 523310             | Street Sweeping                     | 53,718           | 47,081           | 70,000           | 46,286           | 70,000           | 0.0%                | 51.2%               | 71,400            |
| 523175             | Chargeback - General Fund           | 0                | 0                | 0                | 0                | 48,665           | 100.0%              | 100.0%              | 49,638            |
| 526000             | Travel/Training/Safety/Security     | 1,556            | 274              | 3,200            | 91               | 3,500            | 9.4%                | 3746.2%             | 3,570             |
| 526200             | License & Other Fees                | 174              | 81               | 250              | 77               | 250              | 0.0%                | 224.7%              | 255               |
| 527010             | Maintenance of Equipment            | 5,481            | 6,389            | 20,000           | 972              | 23,000           | 15.0%               | 2266.3%             | 23,460            |
| 527020             | Maintenance of Facility             | 3,439            | 3,219            | 9,300            | 2,214            | 9,300            | 0.0%                | 320.1%              | 9,486             |
| 527210             | Garage Rotary                       | 2,600            | 700              | 2,600            | 2,296            | 2,678            | 3.0%                | 16.6%               | 2,732             |
| 528000             | Insurance Liability/Property        | 0                | 0                | 1,900            | 0                | 2,000            | 5.3%                | 100.0%              | 2,040             |
| 529500             | Collection Fees                     | 39               | 22               | 0                | 58               | 0                | 100.0%              | -100.0%             | 0                 |
| 533000             | Operating Supply                    | 34,299           | 22,049           | 60,000           | 27,331           | 64,800           | 8.0%                | 137.1%              | 66,096            |
| 533000 -SW002      | Operating Supply                    | 0                | 0                | 0                | 1,459            | 0                | 100.0%              | -100.0%             | 0                 |
| 533035             | Fuel Supply                         | 2,884            | 1,778            | 3,100            | 2,853            | 3,100            | 0.0%                | 8.7%                | 3,162             |
| 537200             | Maintenance Supply                  | 3,457            | 75               | 1,000            | 25               | 850              | -15.0%              | 3300.0%             | 867               |
| 539000             | Small Equipment                     | 1,350            | 8,191            | 11,500           | 2,161            | 15,200           | 32.2%               | 603.4%              | 15,504            |
| 539015             | COVID Expense                       | 0                | 292              | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550300             | New Equipment/Capital Outlay        | 8,524            | 0                | 20,000           | 0                | 12,000           | -40.0%              | 100.0%              | 12,240            |
| 560200             | Refunds                             | 0                | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 570000             | Transfer Out                        | 0                | 0                | 900,000          | 3,364,285        | 960,000          | 6.7%                | -71.5%              | 559,580           |
|                    | <b>TOTAL STORMWATER OPERATIONS</b>  | <b>407,648</b>   | <b>396,116</b>   | <b>1,450,165</b> | <b>3,761,687</b> | <b>1,642,968</b> | <b>13.3%</b>        | <b>-56.3%</b>       | <b>1,259,098</b>  |

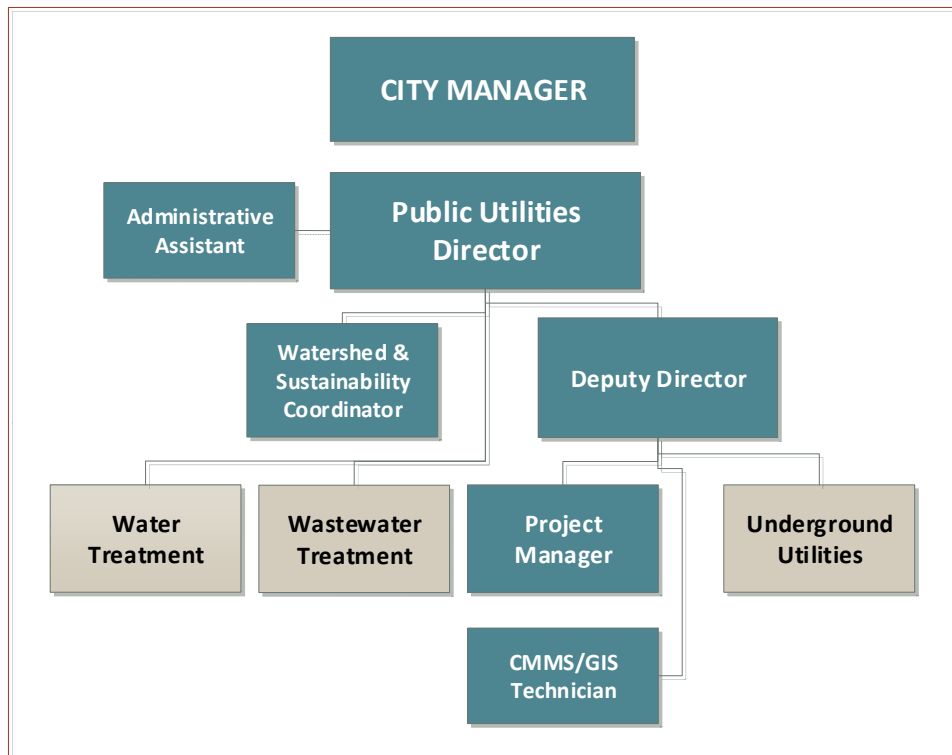
**LINE ITEM DETAIL  
STORMWATER FUND  
STORMWATER DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|----------------|----------------|--|
| Storm Sewer Fees         | 481200         | \$ 1,542,402   | A proposed Increase to the Stormwater ERU Fee from \$2.50 per unit to \$4.50 is included in the 2022 Budget  |
| Wages                    | 510000         | \$240,979      | No Changes in Personnel  |
| Professional Services    | 523100         | \$73,380       | MS4 Engineering Services \$22,000; Asphalt Repairs \$10,000; Equipment Rental \$12,000; Utility Billing Lockbox Service \$4,080; Spoils Disposal Fees \$1,500; Lift Station SCADA \$800; \$23,000 Misc. Professional Services  |
| Street Sweeping          | 523310         | \$70,000       | Spring Sweep, Special Events, Downtown (All City Parking Lots and on/off Ramps), Emergency Sweeps (Any Spills and Debris), US 23 Annual Cleaning, Tipping Fees   |
| Travel/Training          | 526000         | \$3,500        | Licenses & Memberships \$300; OTCO and OWEA Professional Development \$300; Regulatory & Maintenance Training \$1,700; Stormwater Conference \$1,200.  |
| Maintenance of Equipment | 527010         | \$23,000       | Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Miscellaneous Equipment Repairs \$6,000   |
| Maintenance of Facility  | 527020         | \$9,300        | Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$9,300   |
| Operating Supply         | 533000         | \$64,800       | Repair Materials \$43,300; Concrete/CDF \$12,500; Asphalt \$9,000  |
| Small Equipment          | 539000         | \$15,200       | Mobile Device for CMMS split w/Sewer \$2,200; CSE Equipment split w/Sewer \$1,250; Traffic Control Devices split w/Sewer \$1,500; Lifting & Securing Equipment split w/Sewer \$1,250; Security Equipment split w/Sewer \$1,000; Dewatering Pump & Equipment \$2,500; Miscellaneous Equipment \$5,500 |
| Capital Outlay           | 550300         | \$12,000       | CCTV Equipment for Large Diameter Pipe \$12,000  |

# PUBLIC UTILITIES ADMINISTRATION

Public Utilities Administration division oversees and assists all department divisions, including project planning and execution, and integration of utility services with other City departments.



## 2021 Accomplishments

- ◆ Project management of nearly \$400,000 of inhouse drinking water capital improvement projects
- ◆ Project management of \$660,000 of inhouse sanitary sewer capital improvement projects
- ◆ Project management of \$650,000 of inhouse storm sewer capital improvement projects

| 2022 Budget Summary                 |                      |                           |
|-------------------------------------|----------------------|---------------------------|
|                                     | Water Administration | Wastewater Administration |
| Transfers                           | 2,376,227            | 3,228,808                 |
| Services & Charges                  | 1,253,344            | 1,151,578                 |
| Debt Service                        | 1,285,729            | 152,930                   |
| Personal Services                   | 379,837              | 379,837                   |
| Refunds/Reimbursements              | 12,000               | 8,500                     |
| Materials & Supplies                | 750                  | 900                       |
| <b>Total Public Utilities Admin</b> | <b>5,307,887</b>     | <b>4,922,553</b>          |

# PUBLIC UTILITIES ADMINISTRATION

| Authorized Personnel          | 2019     | 2020     | 2021     | 2022     |
|-------------------------------|----------|----------|----------|----------|
| Utilities Director            | 1        | 1        | 1        | 1        |
| Maintenance & Project Manager | 1        | 0        | 0        | 0        |
| Deputy Director               | 0        | 1        | 1        | 1        |
| Project Manager               | 0        | 1        | 1        | 1        |
| CMMS/GIS Analyst              | 1        | 1        | 1        | 1        |
| Administrative Assistant      | 1        | 1        | 1        | 1        |
| *Watershed Coordinator        | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| <b>Total</b>                  | <b>5</b> | <b>6</b> | <b>6</b> | <b>6</b> |

\*All positions except Watershed Coordinator are split between Water, Wastewater and Stormwater funds.

## On the Horizon

- ◆ Coordination and management of the removal of the Gleasonkamp Dam on City Property
- ◆ Coordination of Sawmill Parkway, Byxbe Parkway, Olentangy Avenue, and Panhandle Bridge waterline extensions
- ◆ Coordination of sewer inflow and infiltration remediation projects in Hayes Colony and Wesleyan Woods developments and along portions of West William Street

| Strategic Goals   |  |
|---|--|
| <b>Safe City:</b> Expand, improve and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment |  |
| <i>Goal #1</i>  | Maintaining current utility maps.                                |
| <i>Goal #2</i>  | Ensuring the City's compliance with Ohio EPA MS4 requirements.   |
| <i>Goal #3</i>  | Continue to adhere to utility master plans and update as needed. |

| Goal # | Performance Metrics                            | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | % of the City Mapped                           | 95   | 95   | 100       |
| 2      | MS4 Compliant & Report Submitted               | Yes  | Yes  | Yes       |
| 3      | Number of Projects from Master Plans Completed | 3    | 3    | 3         |

2022 BUDGET DETAIL

FUND: WATER  
DEPARTMENT: WATER ADMINISTRATION

| Org-Object                          | Description             | 2019 Actual      | 2020 Actual      | 2021 Budget      | 2021 Actual      | 2022 Budget      | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected   |
|-------------------------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Fund Balance - January 1st</b>   |                         | <b>1,219,585</b> | <b>1,504,061</b> | <b>2,058,416</b> | <b>2,058,416</b> | <b>2,743,162</b> |                  |                  | <b>1,105,676</b> |
| 53000023- 430100                    | Investment Income       | 326,545          | 102,144          | 7,500            | 16,511           | 500              | -93.3%           | -97.0%           | 500              |
| 53000451- 475100                    | Land Rent               | 0                | 1,000            | 12,000           | 0                | 12,000           | 0.0%             | 100.0%           | 12,120           |
| 479210                              | Service Fees            | 65,743           | 80,882           | 65,000           | 99,578           | 70,000           | 7.7%             | -29.7%           | 70,700           |
| 479220                              | Reconnect Fees          | 52,558           | 14,509           | 50,000           | 24,953           | 50,000           | 0.0%             | 100.4%           | 50,500           |
| 481200                              | Meter Charges           | 5,779,832        | 5,799,046        | 5,548,427        | 5,986,285        | 5,815,000        | 4.8%             | -2.9%            | 5,989,450        |
| 481300                              | Collection Agency       | 3,443            | 1,412            | 5,000            | 7,152            | 5,000            | 0.0%             | -30.1%           | 5,050            |
| 492010                              | Sale of Assets          | 0                | 6,549            | 10,000           | 0                | 10,000           | 0.0%             | 100.0%           | 10,100           |
| 53000452- 420600                    | Federal Operating Grant | 0                | 53,754           | 0                | 0                | 0                | 100.0%           | 100.0%           | 0                |
| 484300                              | Miscellaneous           | 41,354           | 29,896           | 25,000           | 17,832           | 25,000           | 0.0%             | 40.2%            | 25,250           |
| <b>Total Revenue</b>                |                         | <b>6,269,475</b> | <b>6,089,192</b> | <b>5,722,927</b> | <b>6,152,311</b> | <b>5,987,500</b> | <b>4.6%</b>      | <b>-2.7%</b>     | <b>6,163,670</b> |
| 53018000-                           | Administrative Expenses | 3,171,031        | 2,621,501        | 3,361,449        | 2,296,098        | 4,022,158        | 19.7%            | 75.2%            | 2,870,344        |
| 53018200-                           | Treatment Expenses      | 1,941,672        | 2,047,583        | 2,244,686        | 2,202,885        | 2,530,563        | 12.7%            | 14.9%            | 2,609,023        |
| 53018400-                           | Distribution Expenses   | 872,296          | 865,753          | 1,037,469        | 890,378          | 1,072,265        | 3.4%             | 20.4%            | 1,111,973        |
| <b>Total Expenditures</b>           |                         | <b>5,984,999</b> | <b>5,534,837</b> | <b>6,643,604</b> | <b>5,389,361</b> | <b>7,624,986</b> | <b>14.8%</b>     | <b>41.5%</b>     | <b>6,591,340</b> |
| <i>Carryover PO's</i>               |                         |                  |                  |                  | 78,204           |                  |                  |                  |                  |
| <b>Fund Balance - December 31st</b> |                         | <b>1,504,061</b> | <b>2,058,416</b> | <b>1,137,739</b> | <b>2,743,162</b> | <b>1,105,676</b> | <b>-2.8%</b>     | <b>-59.7%</b>    | <b>678,006</b>   |

WATER ADMINISTRATION

| Org-Object                        | Description                    | 2019 Actual      | 2020 Actual      | 2021 Budget      | 2021 Actual      | 2022 Budget      | % Δ Prior Budget | % Δ Prior Actual | 2023 Projected   |
|-----------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 53018000- 510000                  | Wages                          | 193,124          | 232,511          | 238,738          | 242,228          | 273,675          | 14.6%            | 13.0%            | 244,706          |
| 511100                            | PERS                           | 51,194           | 40,300           | 31,475           | 57,458           | 36,477           | 15.9%            | -36.5%           | 32,262           |
| 511300                            | Medicare                       | 2,696            | 3,258            | 2,763            | 3,364            | 3,186            | 15.3%            | -5.3%            | 2,832            |
| 511400                            | Workers Compensation           | 3,922            | 2,781            | 4,775            | 2,388            | 0                | -100.0%          | -100.0%          | 4,894            |
| 511600                            | Health Insurance               | 37,520           | 46,144           | 46,144           | 37,033           | 66,013           | 43.1%            | 78.3%            | 49,374           |
| 511700                            | Life Insurance                 | 480              | 500              | 500              | 250              | 486              | -2.8%            | 94.4%            | 513              |
| 520100                            | Uniform                        | 450              | 750              | 750              | 900              | 1,000            | 33.3%            | 11.1%            | 765              |
| 521000                            | Cellular Telephones            | 1,559            | 2,003            | 2,500            | 1,319            | 2,250            | -10.0%           | 70.6%            | 2,550            |
| 522000                            | Postage                        | 0                | 0                | 0                | 0                | 37,530           | 100.0%           | 100.0%           | 38,281           |
| 523100                            | Professional Services          | 76,766           | 76,774           | 125,000          | 90,247           | 161,720          | 29.4%            | 79.2%            | 127,500          |
| 523175                            | Chargeback - General Fund      | 715,850          | 669,167          | 730,000          | 730,000          | 833,319          | 14.2%            | 14.2%            | 849,985          |
| 526000                            | Travel/Training                | 3,386            | 600              | 5,000            | 1,448            | 4,500            | -10.0%           | 210.8%           | 5,100            |
| 526100                            | Membership and Dues            | 198              | 197              | 275              | 257              | 700              | 154.5%           | 172.4%           | 281              |
| 527220                            | Information Technology Rotary  | 75,968           | 79,766           | 100,000          | 100,000          | 126,825          | 26.8%            | 26.8%            | 102,000          |
| 528000                            | Liability/Property Insurance   | 80,000           | 83,713           | 80,000           | 80,643           | 80,000           | 0.0%             | -0.8%            | 81,600           |
| 529210                            | Real Estate Taxes              | 5,431            | 5,355            | 5,400            | 4,197            | 5,400            | 0.0%             | 28.7%            | 5,508            |
| 529500                            | Collection Charges             | 375              | 177              | 0                | 500              | 100              | 100.0%           | -80.0%           | 0                |
| 531000                            | Office Supply                  | 705              | 719              | 750              | 160              | 750              | 0.0%             | 368.8%           | 765              |
| 550300                            | Capital Outlay                 | 0                | 0                | 0                | 0                | 0                | 100.0%           | 100.0%           | 0                |
| 550320                            | Staff Vehicles                 | 0                | 0                | 25,000           | 25,000           | 0                | -100.0%          | -100.0%          | 25,500           |
| 560020                            | Refunds                        | 13,776           | 11,894           | 10,000           | 17,350           | 12,000           | 20.0%            | -30.8%           | 10,200           |
| 570000                            | Transfer - Water CIP           | 800,000          | 400,000          | 800,000          | 901,356          | 1,090,498        | 36.3%            | 21.0%            | 0                |
| 570000                            | Transfer - Plant CIP/Cap. Debt | 1,107,631        | 964,892          | 1,152,379        | 0                | 1,285,729        | 11.6%            | 100.0%           | 1,285,728        |
| <b>TOTAL WATER ADMINISTRATIVE</b> |                                | <b>3,171,031</b> | <b>2,621,501</b> | <b>3,361,449</b> | <b>2,296,098</b> | <b>4,022,158</b> | <b>19.7%</b>     | <b>75.2%</b>     | <b>2,870,344</b> |



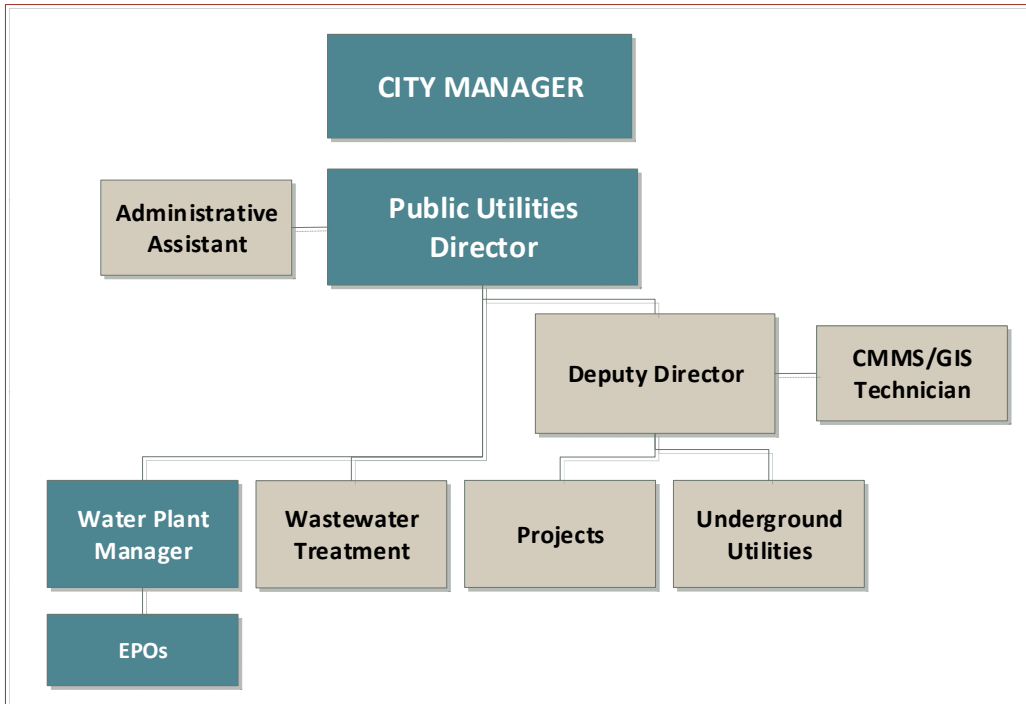
**LINE ITEM DETAIL**  
**WATER FUND**  
**WATER ADMINISTRATION Division**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$273,675      | No additional staff or major reclassifications are being requested for 2022.   |
| Cellular Telephones   | 521000         | \$2,250        | Monthly Stipend for Director and Management Staff. Department Verizon cell phones and wifi hotspots.   |
| Professional Services | 523100         | \$161,720      | Penry Road Wellfield Easement \$30,000; Professional Engineering Services for Utilities Projects \$35,000; Utility Billing Locbox Services \$36,720; AMI Maintenance Software Support Services \$10,000; Legal Fees \$33,000; Penry Wellfield Monitoring fees \$17,000 |
| Travel/Training       | 526000         | \$4,500        | Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA)   |

# WATER TREATMENT

The division is responsible for the disinfection of surface and ground waters, ensuring an average of 3.35 million gallons per day of safe and healthy potable water for resident consumption. Meeting Ohio EPA guidelines is a daily task that water treatment staff ensure via constant sampling and testing.



## 2021 Accomplishments

- ◆ Treatment and distribution of over 1 Billion gallons of drinking water to the City of Delaware
- ◆ Treatment plant control hardware upgrades concurrent to operations with no loss in production

## 2022 Budget Summary

|                              |                  |
|------------------------------|------------------|
| Capital Outlay               | 1,219,000        |
| Services & Charges           | 1,011,015        |
| Personal Services            | 970,248          |
| Materials & Supplies         | 415,300          |
| <b>Total Water Treatment</b> | <b>3,615,563</b> |

# WATER TREATMENT

| Authorized Personnel | 2019        | 2020        | 2021        | 2022        |
|----------------------|-------------|-------------|-------------|-------------|
| Water Plant Manager  | 1           | 1           | 1           | 1           |
| Water EPO III        | 5           | 5           | 5           | 5           |
| Water EPO II         | 2           | 1           | 1           | 1           |
| Water EPO I          | 0           | 1           | 1           | 1           |
| Water EPO OIT        | 0           | 0           | 0           | 0           |
| Seasonal             | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| <b>Total</b>         | <b>8.25</b> | <b>8.25</b> | <b>8.25</b> | <b>8.25</b> |

## On the Horizon

- ◆ Continued operation and treatment of the City of Delaware’s drinking water supply
- ◆ Purchase and integration of large scale dehumidification equipment into the membrane treatment room of the facility
- ◆ Study and adjustments to the high pressure filter system in attempts to increase the filters effective iron and manganese removal while lowering media loss during backwash cycles

| Strategic Goals  |  |
|--|--|
| <b>Safe City:</b> Expand, improve, and maintain the City’s utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment |  |
| <i>Goal #1</i>   | Provide safe, reliable drinking water.             |
| <i>Goal #2</i>   | Reducing the amount of unaccounted for water loss. |
| <i>Goal #3</i>   | Maintain Water Treatment Plant operations.         |

| Goal # | Performance Metrics             | 2020  | 2021  | 2022 Goal |
|--------|---------------------------------|-------|-------|-----------|
| 1      | # of EPA Violations             | 0     | 0     | 0         |
| 2      | % of Unaccounted for Water Loss | 15.0% | 13.7% | <15.0%    |
| 3      | # of Unscheduled Shutdowns      | 0     | 0     | 0         |

2022 BUDGET DETAIL

FUND: WATER  
 DEPARTMENT: WATER TREATMENT

| Org-Object                   | Description                | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 53018200- 510000             | Wages                      | 589,683          | 601,377          | 674,216          | 687,853          | 665,418          | -1.3%               | -3.3%               | 682,053           |
| 511100                       | PERS                       | 72,798           | 82,871           | 90,473           | 94,133           | 86,970           | -3.9%               | -7.6%               | 89,144            |
| 511300                       | Medicare                   | 7,099            | 7,179            | 8,431            | 8,318            | 9,484            | 12.5%               | 14.0%               | 9,721             |
| 511400                       | Workers Compensation       | 13,044           | 13,053           | 13,344           | 6,672            | 0                | -100.0%             | -100.0%             | 13,678            |
| 511600                       | Health Insurance           | 145,000          | 159,600          | 159,600          | 139,795          | 207,104          | 29.8%               | 48.1%               | 221,601           |
| 511700                       | Life Insurance             | 1,272            | 1,272            | 1,272            | 636              | 1,272            | 0.0%                | 100.0%              | 1,304             |
| 520100                       | Uniform                    | 4,519            | 4,936            | 5,500            | 5,111            | 5,500            | 0.0%                | 7.6%                | 5,610             |
| 520110                       | Clothing, Safety, Security | 5,811            | 4,400            | 3,500            | 3,824            | 3,500            | 0.0%                | -8.5%               | 3,570             |
| 521000                       | Cellular Telephone         | 1,400            | 684              | 1,500            | 218              | 1,000            | -33.3%              | 358.7%              | 1,020             |
| 521100                       | Electric                   | 388,557          | 381,889          | 440,000          | 435,646          | 474,000          | 7.7%                | 8.8%                | 483,480           |
| 521200                       | Heat                       | 32,533           | 21,786           | 41,000           | 37,243           | 53,000           | 29.3%               | 42.3%               | 54,060            |
| 521300                       | Generator Fuel             | 1,593            | 1,407            | 7,000            | 3,797            | 134,000          | 1814.3%             | 3429.1%             | 136,680           |
| 522000                       | Postage                    | 488              | 338              | 600              | 370              | 0                | -100.0%             | -100.0%             | 0                 |
| 523100                       | Professional Services      | 54,664           | 59,004           | 62,500           | 73,695           | 62,500           | 0.0%                | -15.2%              | 63,750            |
| 523630                       | Outside Lab                | 37,364           | 32,463           | 36,000           | 30,800           | 36,000           | 0.0%                | 16.9%               | 36,720            |
| 526000                       | Travel / Training          | 3,913            | 2,445            | 4,250            | 3,871            | 4,250            | 0.0%                | 9.8%                | 4,335             |
| 526100                       | Membership and Dues        | 893              | 970              | 1,200            | 1,071            | 1,200            | 0.0%                | 12.0%               | 1,224             |
| 526200                       | Licensing Fees             | 16,579           | 32,180           | 19,500           | 16,841           | 19,500           | 0.0%                | 15.8%               | 19,890            |
| 527010                       | Maintenance of Equipment   | 73,449           | 94,650           | 91,800           | 90,545           | 102,150          | 11.3%               | 12.8%               | 104,193           |
| 527020                       | Maintenance of Facility    | 54,073           | 60,668           | 68,500           | 68,159           | 106,175          | 55.0%               | 55.8%               | 108,299           |
| 527210                       | Garage Rotary              | 3,100            | 750              | 8,000            | 7,064            | 8,240            | 3.0%                | 16.6%               | 8,405             |
| 531000                       | Office Supply              | 1,077            | 1,030            | 800              | 913              | 1,600            | 100.0%              | 75.2%               | 1,632             |
| 533035                       | Fuel Supply                | 4,352            | 2,370            | 2,900            | 2,514            | 2,900            | 0.0%                | 15.4%               | 2,958             |
| 533210                       | Chemical Supply            | 353,769          | 354,270          | 365,000          | 347,058          | 365,000          | 0.0%                | 5.2%                | 372,300           |
| 533410                       | Lab Supply                 | 23,101           | 20,878           | 25,000           | 24,570           | 25,000           | 0.0%                | 1.8%                | 25,500            |
| 537000                       | Repair Materials           | 16,356           | 14,528           | 15,000           | 13,992           | 15,000           | 0.0%                | 7.2%                | 15,300            |
| 537200                       | Fac.Maintenance Supply     | 3,521            | 4,863            | 3,800            | 3,475            | 3,800            | 0.0%                | 9.4%                | 3,876             |
| 539000                       | Small Equipment            | 2,000            | 1,756            | 2,000            | 1,720            | 2,000            | 0.0%                | 16.3%               | 2,040             |
| 539015                       | COVID Expense              | 0                | 44               | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550300                       | New Equip / Cap Outlay     | 29,664           | 83,922           | 92,000           | 92,981           | 134,000          | 45.7%               | 44.1%               | 136,680           |
| <b>TOTAL WATER TREATMENT</b> |                            | <b>1,941,672</b> | <b>2,047,583</b> | <b>2,244,686</b> | <b>2,202,885</b> | <b>2,530,563</b> | 12.7%               | 14.9%               | <b>2,609,023</b>  |

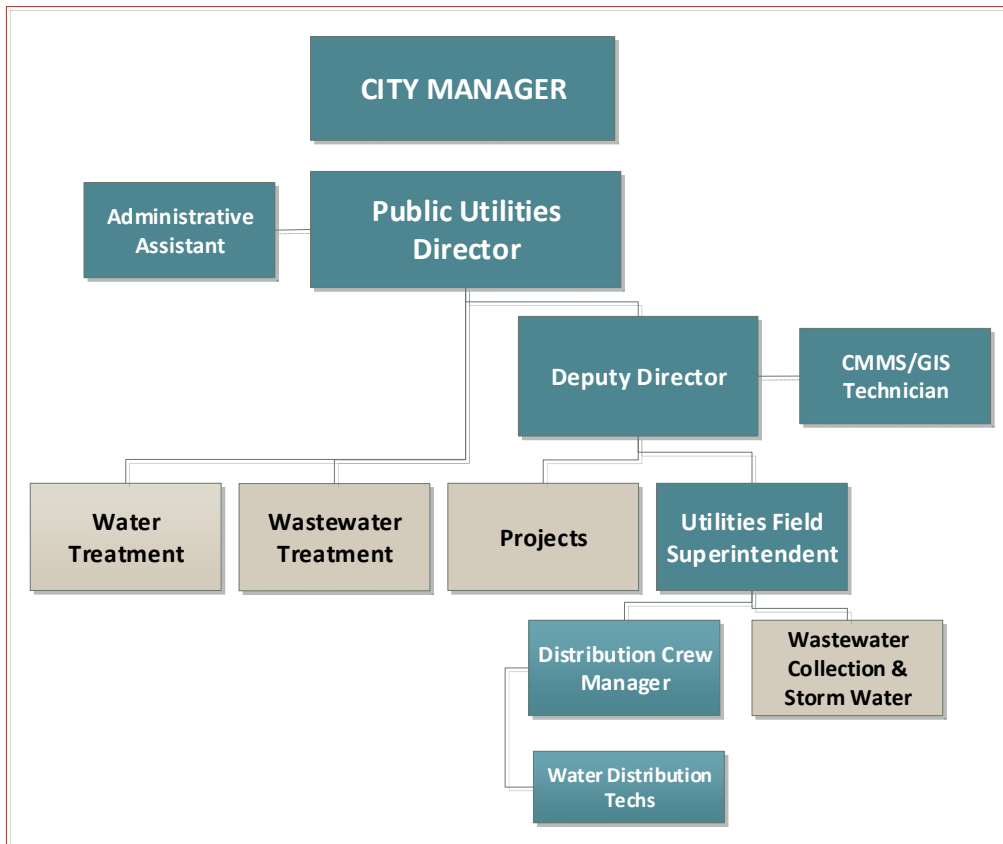
**LINE ITEM DETAIL  
WATER FUND  
WATER TREATMENT DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------|----------------|----------------|---|
| Wages                    | 510000         | \$665,418      | No Changes in Staff Requested   |
| Electric                 | 521100         | \$474,000      | Electric service for water plant and wellfields   |
| Professional Services    | 523100         | \$62,500       | Membrane Maint. Program \$15,000; OEPA Consumer Confidence Report \$2,950; SOS Integration Support Fees \$10,800; Engineering Services \$16,000; Rotork Valve PM Program \$15,000; Cath. Protection Insp. \$2,250;  |
| Outside Lab              | 523630         | \$36,000       | OEPA Lab Analysis for water plant & wellfields  |
| Travel / Training        | 526000         | \$4,250        | Workshops and conferences for OEPA required contact hours.  |
| Licensing Fees           | 526200         | \$19,500       | OEPA annual fees for: WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses  |
| Maintenance of Equipment | 527010         | \$102,150      | Chemical pump maintenance \$16,150; NF membrane cartridge filter maintenance \$38,000; Membrane Maintenance \$7,500; Equipment Calibration \$7,500; CIP Cartridge filters \$14,000; Chemical Tanks Maintenance \$7,300; Generator Services \$3,500; Boll Filter Service \$8,200 |
| Maintenance of Facility  | 527020         | \$106,175      | AC Drive Maint. \$10,000; Clear well and cascade aerator maintenance \$22,500; General Facility Maintenance \$73,675;   |
| Chemical Supply          | 533210         | \$365,000      | Orthophosphate \$103,951; Aluminum Chloralhydrate \$70,851; RO Antiscalant \$66,608; Caustic Soda \$21,123; Sodium Bisulfite \$19,950; Sodium Hypochlorite \$16,623; Fluoride \$16,550; Chlorine \$17,123; Citric Acid \$12,923; UF & RO cleaning chemicals \$19,298            |
| Capital Outlay           | 550300         | \$134,000      | Plant HVAC Improvements \$71,500; New mower & Gator \$19,000; AC Drive \$18,500; \$25,000 Bathroom Improvements   |

# WATER DISTRIBUTION

The division is responsible for the delivery of treated drinking water to over 14,000 customers daily through 213 miles of water lines and 2,734 fire hydrants. The division is also a first responder for water line emergencies, to isolate and make repairs as quickly as possible.



## 2021 Accomplishments

- ◆ Self-performed replacement of aged waterline on Griswold St
- ◆ Self-performed replacement of aged waterline on Liberty St
- ◆ Self-performed replacement of aged waterline along W Harrison and S Washington Streets

## 2022 Budget Summary

|                                 |                  |
|---------------------------------|------------------|
| Capital Outlay                  | 1,055,000        |
| Personal Services               | 647,646          |
| Materials & Supplies            | 264,000          |
| Services & Charges              | 135,619          |
| <b>Total Water Distribution</b> | <b>2,102,265</b> |

# WATER DISTRIBUTION

| Authorized Personnel            | 2019        | 2020        | 2021        | 2022        |
|---------------------------------|-------------|-------------|-------------|-------------|
| *Utilities Field Superintendent | 0           | 0.45        | 0.45        | 0.45        |
| Crew Leader                     | 1           | 1           | 1           | 1           |
| Water Distribution III          | 1           | 1           | 1           | 1           |
| Water Distribution II           | 1           | 1           | 1           | 1           |
| Water Distribution              | 4           | 4           | 4           | 4           |
| <i>Seasonal</i>                 | <u>0.72</u> | <u>0.72</u> | <u>0.72</u> | <u>0.72</u> |
| <b>Total</b>                    | <b>7.72</b> | <b>7.72</b> | <b>7.72</b> | <b>7.72</b> |

## On the Horizon

- ◆ Replacement of aged and failing waterline along portions of South Washington Street
- ◆ Replacement of aged and failing waterline along portions of South Franklin Street
- ◆ 24-hour a day response duty to emergency distribution events such as main breaks or system failures

| Strategic Goals  |  |
|--|--|
| <b>Safe City:</b> Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment |  |
| <i>Goal #1</i>   | Maintaining existing infrastructure to reduce the number of water line breaks each year. |
| <i>Goal #2</i>   | Exercising main line water valve to ensure proper operation.                             |
| <i>Goal #3</i>   | Replace existing curb stop locations with meter pits.                                    |

| Goal # | Performance Metrics            | 2020  | 2021  | 2022 Goal |
|--------|--------------------------------|-------|-------|-----------|
| 1      | Feet/% of Water Line Replaced  | 3,000 | 2,250 | 10,000    |
| 2      | # of Valves Turned             | 0     | 854   | 1200      |
| 3      | Number of Meter Pits Installed | 101   | 172   | 150       |

2022 BUDGET DETAIL

FUND: WATER  
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

| Org-Object                      | Description                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget   | 2021<br>Actual | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|---------------------------------|---------------------------------|----------------|----------------|------------------|----------------|------------------|---------------------|---------------------|-------------------|
| 53018400- 510000                | Wages                           | 384,674        | 388,051        | 427,408          | 395,878        | 441,945          | 3.4%                | 11.6%               | 452,994           |
| 511100                          | PERS                            | 52,707         | 53,094         | 57,315           | 58,087         | 59,155           | 3.2%                | 1.8%                | 60,634            |
| 511300                          | Medicare                        | 5,207          | 5,843          | 6,197            | 5,451          | 6,408            | 3.4%                | 17.6%               | 6,568             |
| 511400                          | Workers Compensation            | 7,820          | 7,822          | 8,548            | 4,274          | 0                | -100.0%             | -100.0%             | 8,762             |
| 511600                          | Health Insurance                | 115,638        | 127,281        | 127,281          | 103,451        | 139,268          | 9.4%                | 34.6%               | 149,017           |
| 511700                          | Life Insurance                  | 870            | 870            | 870              | 435            | 870              | 0.0%                | 100.0%              | 887               |
| 520100                          | Uniform                         | 2,415          | 2,611          | 2,900            | 2,254          | 2,800            | -3.4%               | 24.2%               | 2,856             |
| 520110                          | Clothing                        | 3,319          | 2,611          | 3,000            | 2,969          | 3,000            | 0.0%                | 1.0%                | 3,060             |
| 521000                          | Cellular Telephone              | 1,652          | 1,452          | 1,800            | 1,880          | 1,800            | 0.0%                | -4.3%               | 1,836             |
| 521100                          | Electric                        | 14,200         | 13,411         | 17,000           | 13,719         | 15,000           | -11.8%              | 9.3%                | 15,300            |
| 521200                          | Heat                            | 3,001          | 1,821          | 3,600            | 3,587          | 3,600            | 0.0%                | 0.4%                | 3,672             |
| 521300                          | Generator Fuel                  | 0              | 0              | 500              | 0              | 500              | 0.0%                | 100.0%              | 510               |
| 522000                          | Postage                         | 0              | 0              | 50               | 0              | 0                | -100.0%             | 100.0%              | 0                 |
| 523100                          | Professional Services           | 21,513         | 39,074         | 55,000           | 35,044         | 55,000           | 0.0%                | 56.9%               | 56,100            |
| 523500                          | Rent                            | 587            | 802            | 2,200            | 351            | 2,200            | 0.0%                | 526.8%              | 2,244             |
| 526000                          | Travel/Training/Safety/Security | 445            | 465            | 1,200            | 67             | 2,000            | 66.7%               | 2885.1%             | 2,040             |
| 526100                          | Memberships                     | 245            | 245            | 250              | 75             | 250              | 0.0%                | 233.3%              | 255               |
| 526200                          | Licenses                        | 126            | 0              | 250              | 81             | 325              | 30.0%               | 301.2%              | 332               |
| 527010                          | Maintenance of Equipment        | 3,632          | 1,598          | 4,000            | 3,222          | 4,000            | 0.0%                | 24.1%               | 4,080             |
| 527020                          | Maintenance of Facility         | 3,522          | 3,571          | 9,300            | 2,054          | 9,300            | 0.0%                | 352.8%              | 9,486             |
| 527210                          | Garage Rotary                   | 34,800         | 8,625          | 34,800           | 30,731         | 35,844           | 3.0%                | 16.6%               | 36,561            |
| 533000                          | Operating Supply                | 125,931        | 122,589        | 170,000          | 112,444        | 160,000          | -5.9%               | 42.3%               | 163,200           |
| 533035                          | Fuel Supply                     | 24,181         | 20,903         | 27,000           | 30,114         | 29,500           | 9.3%                | -2.0%               | 30,090            |
| 533110                          | Meter Replacement               | 49,486         | 56,933         | 55,000           | 82,990         | 65,000           | 18.2%               | -21.7%              | 66,300            |
| 537000                          | Repair Material                 | 8              | 261            | 2,000            | 9              | 2,000            | 0.0%                | 22122.2%            | 2,040             |
| 539000                          | Small Equipment                 | 6,168          | 5,528          | 5,000            | 1,211          | 7,500            | 50.0%               | 519.3%              | 7,650             |
| 539015                          | COVID Expense                   | 0              | 292            | 0                | 0              | 0                | 100.0%              | 100.0%              | 0                 |
| 550300                          | New Equip / Cap Outlay          | 10,149         | 0              | 15,000           | 0              | 25,000           | 66.7%               | 100.0%              | 25,500            |
| <b>TOTAL WATER DISTRIBUTION</b> |                                 | <b>872,296</b> | <b>865,753</b> | <b>1,037,469</b> | <b>890,378</b> | <b>1,072,265</b> | <b>3.4%</b>         | <b>20.4%</b>        | <b>1,111,973</b>  |



**LINE ITEM DETAIL  
WATER FUND  
DISTRIBUTION SYSTEMS DIVISION**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$441,945      | No Changes in Staff Requested  |
| Electric              | 521100         | \$15,000       | Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility   |
| Heat                  | 521200         | \$3,600        | Natural gas costs for 241 Cherry Street Facility   |
| Professional Services | 523100         | \$55,000       | Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$18,000; Emergency Contractor Services \$25,000; Engineering services \$12,000   |
| Training/Security     | 526000         | \$2,000        | OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops  |
| Operating Supply      | 533000         | \$160,000      | Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings \$80,000; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$25,000; Stone, asphalt, concrete, topsoil \$45,000; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$8,000; Water Tank Equipment \$2,000 |
| Meter Replacement     | 533110         | \$65,000       | New Residential Meters \$50,000; Meter Replacement \$15,000  |
| New Equip/Cap Outlay  | 550300         | \$25,000       | Distribution Monitoring Equipment \$25,000   |

**2022 BUDGET DETAIL**

**FUND:**

**WATER UTILITY RESERVE FUND**

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are transferred from the water operating fund to be used for future projects and oversizing projects.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2022<br/>Projected</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>          | <b>2,000,000</b>          |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  | <b>0</b>                  |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  | <b>0</b>                  |
|                   | Carryover Encumbrances                         |                        |                        |                        |                        |                        |                           |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>          | <b>2,000,000</b>          |

**2022 BUDGET DETAIL**

**FUND: WATER CUSTOMER DEPOSIT**

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of timely payments, the deposit is first applied to their account; the remainder refunded to the customer.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>227,199</b>         | <b>228,318</b>         | <b>190,360</b>         | <b>190,360</b>         | <b>114,053</b>         | <b>114,053</b>            |
| 53500451- 482100  | Water Customer Deposits                        | 6,223                  | 0                      | 35,000                 | 0                      | 45,000                 | 45,000                    |
| 53553500- 560030  | Deposit Refunds                                | 5,104                  | 37,958                 | 35,000                 | 76,307                 | 45,000                 | 45,000                    |
|                   | <b>Total Expenditures</b>                      | <b>5,104</b>           | <b>37,958</b>          | <b>35,000</b>          | <b>76,307</b>          | <b>45,000</b>          | <b>45,000</b>             |
|                   | Carryover Encumbrances                         |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>228,318</b>         | <b>190,360</b>         | <b>190,360</b>         | <b>114,053</b>         | <b>114,053</b>         | <b>114,053</b>            |

2022 BUDGET DETAIL

FUND: WASTEWATER  
DEPARTMENT: ADMINISTRATION

| Org-Object                          | Description              | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1st</b>   |                          | <b>3,134,518</b> | <b>3,724,670</b> | <b>4,092,154</b> | <b>4,092,154</b> | <b>7,150,430</b> |                     |                     | <b>6,582,304</b>  |
| 54000023- 430100                    | Investment Income        | 302,698          | 100,112          | 23,000           | 18,181           | 3,850            | -83.3%              | -78.8%              | 3,900             |
| 54000501- 479110                    | Surcharges               | 78,516           | 28,876           | 95,000           | 101,509          | 76,000           | -20.0%              | -25.1%              | 76,760            |
| 479120                              | Septic Receiving Charges | 205,201          | 292,502          | 250,000          | 293,696          | 306,000          | 22.4%               | 4.2%                | 309,060           |
| 481200                              | Meter Charges            | 6,937,687        | 6,890,085        | 6,657,924        | 7,224,407        | 7,020,439        | 5.4%                | -2.8%               | 7,090,643         |
| 481300                              | Collection Agency        | 4,867            | 1,972            | 6,500            | 9,739            | 6,500            | 0.0%                | -33.3%              | 6,565             |
| 492010                              | Sale of Assets           | 0                | 7,423            | 15,000           | 0                | 15,000           | 0.0%                | 100.0%              | 15,000            |
| 54000502- 420600                    | Federal Operating Grant  | 0                | 44,732           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 484300                              | Miscellaneous            | 775              | 19,207           | 25,000           | 1,839            | 25,000           | 0.0%                | 1259.4%             | 25,000            |
| <b>Total Revenue</b>                |                          | <b>7,529,744</b> | <b>7,384,909</b> | <b>7,072,424</b> | <b>7,649,371</b> | <b>7,452,789</b> | 5.4%                | -2.6%               | <b>7,526,928</b>  |
| 54018600-                           | Administrative Expenses  | 4,425,173        | 4,456,615        | 4,698,980        | 1,396,745        | 4,769,623        | 1.5%                | 241.5%              | 4,727,373         |
| 54018800-                           | Treatment Expenses       | 1,889,348        | 2,043,653        | 2,370,839        | 2,346,150        | 2,478,148        | 4.5%                | 5.6%                | 2,549,033         |
| 54019000-                           | Collection Expenses      | 625,071          | 517,157          | 649,464          | 597,498          | 773,144          | 19.0%               | 29.4%               | 795,191           |
| <b>Total Expenditures</b>           |                          | <b>6,939,592</b> | <b>7,017,425</b> | <b>7,719,283</b> | <b>4,340,393</b> | <b>8,020,915</b> | 3.9%                | 84.8%               | <b>8,071,597</b>  |
| <i>Carryover PO's</i>               |                          |                  |                  |                  | 250,702          |                  |                     |                     |                   |
| <b>Fund Balance - December 31st</b> |                          | <b>3,724,670</b> | <b>4,092,154</b> | <b>3,445,295</b> | <b>7,150,430</b> | <b>6,582,304</b> | 91.1%               | -7.9%               | <b>6,037,636</b>  |

WASTEWATER ADMINISTRATIVE

| Org-Object                    | Description                    | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 54018600- 510000              | Wages                          | 150,391          | 202,598          | 238,783          | 249,649          | 273,675          | 14.6%               | 9.6%                | 280,517           |
| 511100                        | PERS                           | 3,138            | 18,647           | 31,475           | 19,633           | 36,477           | 15.9%               | 85.8%               | 37,389            |
| 511300                        | Medicare                       | 2,030            | 2,839            | 2,763            | 3,495            | 3,186            | 15.3%               | -8.8%               | 3,266             |
| 511400                        | Workers Compensation           | 3,055            | 4,663            | 4,775            | 2,387            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600                        | Health Insurance               | 30,632           | 51,710           | 46,144           | 44,768           | 66,013           | 43.1%               | 47.5%               | 70,634            |
| 511700                        | Life Insurance                 | 360              | 500              | 500              | 250              | 486              | -2.8%               | 94.4%               | 498               |
| 520100                        | Uniforms                       | 300              | 0                | 300              | 0                | 300              | 0.0%                | 100.0%              | 306               |
| 521000                        | Cellular Telephone             | 3,158            | 3,056            | 3,000            | 2,071            | 3,000            | 0.0%                | 44.9%               | 3,060             |
| 522000                        | Postage                        | 0                | 0                | 0                | 0                | 37,530           | 100.0%              | 100.0%              | 38,281            |
| 523100                        | Professional Services          | 163,663          | 67,557           | 100,000          | 53,596           | 136,720          | 36.7%               | 155.1%              | 139,454           |
| 523175                        | Chargeback - General Fund      | 808,335          | 754,417          | 823,000          | 823,000          | 791,339          | -3.8%               | -3.8%               | 807,166           |
| 526000                        | Travel/Training                | 2,429            | 821              | 5,000            | 372              | 4,500            | -10.0%              | 1109.7%             | 4,590             |
| 526100                        | Membership and Dues            | 0                | 102              | 250              | 48               | 250              | 0.0%                | 420.8%              | 255               |
| 527220                        | Information Technology Rotary  | 49,680           | 52,164           | 75,000           | 75,000           | 82,939           | 10.6%               | 10.6%               | 84,598            |
| 528000                        | Liability/Property Insurance   | 95,000           | 99,251           | 95,000           | 95,395           | 95,000           | 0.0%                | -0.4%               | 96,900            |
| 528100                        | judgements                     | 0                | 0                | 1,500            | 1,180            | 0                | -100.0%             | -100.0%             | 0                 |
| 529500                        | Collection Charges             | 529              | 247              | 0                | 684              | 0                | 100.0%              | -100.0%             | 0                 |
| 531000                        | Office Supply                  | 836              | 661              | 900              | 217              | 900              | 0.0%                | 314.7%              | 918               |
| 550300                        | Capital Outlay                 | 0                | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550320                        | Staff Vehicles                 | 0                | 0                | 25,000           | 25,000           | 0                | -100.0%             | -100.0%             | 0                 |
| 560020                        | Refunds                        | 247              | 23,764           | 8,500            | 0                | 8,500            | 0.0%                | 100.0%              | 8,670             |
| 570000                        | Transfer - Sewer CIP           | 1,447,750        | 1,476,705        | 1,506,239        | 0                | 1,586,410        | 5.3%                | 100.0%              | 1,500,000         |
| 570000                        | Transfer - Sewer Capacity Fund | 1,663,640        | 1,696,913        | 1,730,851        | 0                | 1,642,398        | -5.1%               | 100.0%              | 1,650,872         |
| <b>TOTAL WASTEWATER ADMIN</b> |                                | <b>4,425,173</b> | <b>4,456,615</b> | <b>4,698,980</b> | <b>1,396,745</b> | <b>4,769,623</b> | 1.5%                | 241.5%              | <b>4,727,373</b>  |

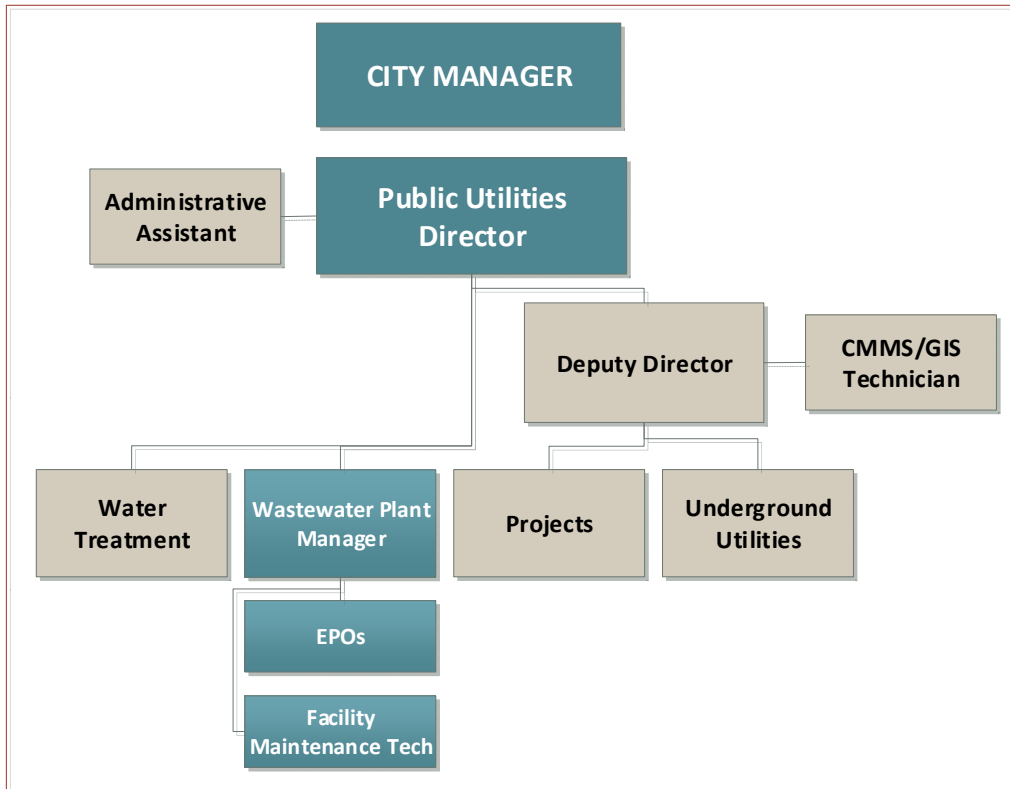
**LINE ITEM DETAIL  
WASTEWATER FUND  
WASTEWATER ADMINISTRATION DIVISION**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|----------------|----------------|--|
| Wages                 | 510000         | \$273,675      | No additional staff or major reclassifications being requested for 2022.   |
| Cellular Telephone    | 521000         | \$3,000        | Monthly Stipend for Director and Management Staff. Department Verizon Fees.  |
| Professional Services | 523100         | \$136,720      | Professional Engineering Services for Utilities Projects \$38,000; AMI Maintenance Software Support Services \$12,000; Legal Fees \$50,000; Utility Billing Lockbox Service \$36,720 |
| Travel/Training       | 526000         | \$4,500        | Workshops and Seminars for Professional Development (CMMS, OWEA, WEF)  |

# WASTEWATER TREATMENT

The Wastewater Treatment division treats domestic and industrial wastewater and returns it to the Olen-tangy River in an environmentally safe and clean way. The treatment plant is staffed at all hours, every day of the year, by a rotation of shift and maintenance operators.



## 2021 Accomplishments

- ◆ Concrete repairs to aging surfaces throughout the treatment plant
- ◆ Upgrade and replacement of aged SCADA control system
- ◆ Repair of several building roofing systems throughout the plant

| 2022 Budget Summary               |                  |
|-----------------------------------|------------------|
| Capital Outlay                    | 2,911,000        |
| Services & Charges                | 1,169,426        |
| Personal Services                 | 1,046,722        |
| Materials & Supplies              | 256,000          |
| <b>Total Wastewater Treatment</b> | <b>5,383,148</b> |

## WASTEWATER TREATMENT

| Authorized Personnel           | 2019        | 2020        | 2021        | 2022        |
|--------------------------------|-------------|-------------|-------------|-------------|
| Waste Water Plant Manager      | 0           | 1           | 1           | 1           |
| EPO Class III                  | 4           | 3           | 3           | 3           |
| EPO Class II                   | 0           | 1           | 0           | 0           |
| EPO Class I                    | 3           | 3           | 3           | 3           |
| EPO Class OIT                  | 1           | 0           | 1           | 1           |
| Facilities Maintenance Tech II | 1           | 1           | 1           | 1           |
| <i>Seasonal</i>                | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| <b>Total</b>                   | <b>9.25</b> | <b>9.25</b> | <b>9.25</b> | <b>9.25</b> |

### On the Horizon

- ◆ Piping flow path changes to allow for more optimized use of plant influent pumps
- ◆ Replacement of belt filter press with new technology to allow for better water removal from waste sludge, lowering the disposal costs of the process
- ◆ Complete replacement of final clarifier internal machinery originally installed in the 1960's

| Strategic Goals  |   |
|--|---|
| <b>Safe City:</b> Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment |   |
| <i>Goal #1</i>   | Ensuring the safe treatment of the City's wastewater flow to limit environmental impacts. |
| <i>Goal #2</i>   | Providing environmentally safe disposal methods for home septic treatment systems.        |
| <i>Goal #3</i>   | Maintain Wastewater Treatment Plant operations.   |

| Goal # | Performance Metrics         | 2020      | 2021      | 2022 Goal |
|--------|-----------------------------|-----------|-----------|-----------|
| 1      | # of EPA Violations         | 5         | 4         | 0         |
| 2      | Gallons of Septage Received | 5,012,000 | 5,052,000 | 5,100,000 |
| 3      | # of Unscheduled Shutdowns  | 0         | 0         | 0         |

2022 BUDGET DETAIL

FUND: WASTEWATER  
 DEPARTMENT: WASTEWATER TREATMENT

| Org-Object                        | Description              | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-----------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| 54018800- 510000                  | Wages                    | 633,707          | 638,326          | 700,377          | 743,723          | 739,111          | 5.5%                | -0.6%               | 757,589           |
| 511100                            | PERS                     | 85,328           | 87,562           | 92,032           | 101,858          | 97,236           | 5.7%                | -4.5%               | 99,667            |
| 511300                            | Medicare                 | 8,704            | 8,739            | 9,991            | 10,287           | 10,553           | 5.6%                | 2.6%                | 10,817            |
| 511400                            | Workers Compensation     | 13,642           | 13,863           | 14,008           | 7,004            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600                            | Health Insurance         | 151,888          | 167,181          | 167,181          | 141,076          | 198,472          | 18.7%               | 40.7%               | 212,365           |
| 511700                            | Life Insurance           | 1,350            | 1,350            | 1,350            | 675              | 1,350            | 0.0%                | 100.0%              | 1,384             |
| 520100                            | Uniform                  | 4,939            | 4,351            | 5,000            | 4,240            | 5,000            | 0.0%                | 17.9%               | 5,125             |
| 520110                            | Clothing/Safety          | 3,049            | 3,080            | 4,000            | 3,016            | 4,000            | 0.0%                | 32.6%               | 4,100             |
| 521000                            | Cellular Telephone       | 996              | 550              | 1,200            | 86               | 1,200            | 0.0%                | 1295.3%             | 1,230             |
| 521100                            | Electric                 | 260,637          | 285,735          | 300,000          | 288,469          | 315,000          | 5.0%                | 9.2%                | 322,875           |
| 521200                            | Heat                     | 21,011           | 12,744           | 30,000           | 25,107           | 30,000           | 0.0%                | 19.5%               | 30,750            |
| 521300                            | Generator Fuel           | 2,621            | 1,072            | 4,000            | 3,880            | 4,000            | 0.0%                | 3.1%                | 4,100             |
| 523100                            | Professional Services    | 32,577           | 38,647           | 52,000           | 51,166           | 60,000           | 15.4%               | 17.3%               | 61,500            |
| 523610                            | Sludge Removal           | 279,357          | 345,290          | 400,000          | 408,264          | 450,000          | 12.5%               | 10.2%               | 461,250           |
| 523630                            | Outside Lab              | 10,800           | 12,208           | 14,000           | 13,914           | 14,000           | 0.0%                | 0.6%                | 14,350            |
| 526000                            | Travel / Training        | 1,763            | 520              | 6,000            | 2,358            | 6,000            | 0.0%                | 154.5%              | 6,150             |
| 526100                            | Membership and Dues      | 570              | 605              | 750              | 660              | 750              | 0.0%                | 13.6%               | 769               |
| 526200                            | Licensing Fees           | 5,623            | 5,393            | 15,000           | 11,341           | 10,000           | -33.3%              | -11.8%              | 10,250            |
| 527010                            | Maintenance of Equipment | 74,002           | 76,243           | 150,000          | 179,775          | 170,000          | 13.3%               | -5.4%               | 174,250           |
| 527020                            | Maintenance of Facility  | 70,962           | 128,595          | 140,000          | 127,107          | 90,000           | -35.7%              | -29.2%              | 92,250            |
| 527210                            | Garage Rotary            | 13,900           | 3,750            | 9,200            | 8,124            | 9,476            | 3.0%                | 16.6%               | 9,713             |
| 531000                            | Office Supply            | 595              | 344              | 600              | 621              | 1,000            | 66.7%               | 61.0%               | 1,025             |
| 533035                            | Fuel Supply              | 5,117            | 3,081            | 6,000            | 3,060            | 6,000            | 0.0%                | 96.1%               | 6,150             |
| 533210                            | Chemical Supply          | 176,576          | 172,644          | 230,000          | 192,168          | 230,000          | 0.0%                | 19.7%               | 235,750           |
| 533410                            | Lab Supply               | 12,503           | 12,010           | 15,000           | 14,853           | 16,000           | 6.7%                | 7.7%                | 16,400            |
| 537000                            | Repair Materials         | 13,420           | 4,776            | 500              | 0                | 500              | 0.0%                | 100.0%              | 513               |
| 537200                            | Maintenance Supply       | 1,023            | 0                | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 538100                            | Incidentals              | 596              | 99               | 500              | 130              | 500              | 0.0%                | 284.6%              | 513               |
| 539000                            | Small Equipment          | 2,055            | 656              | 2,000            | 3,188            | 2,000            | 0.0%                | -37.3%              | 2,050             |
| 539015                            | COVID Expense            | 0                | 230              | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550300                            | New Equip / Cap Outlay   | 0                | 13,985           | 0                | 0                | 6,000            | 100.0%              | 100.0%              | 6,150             |
| <b>TOTAL WASTEWATER TREATMENT</b> |                          | <b>1,889,348</b> | <b>2,043,653</b> | <b>2,370,839</b> | <b>2,346,150</b> | <b>2,478,148</b> | <b>4.5%</b>         | <b>5.6%</b>         | <b>2,549,033</b>  |



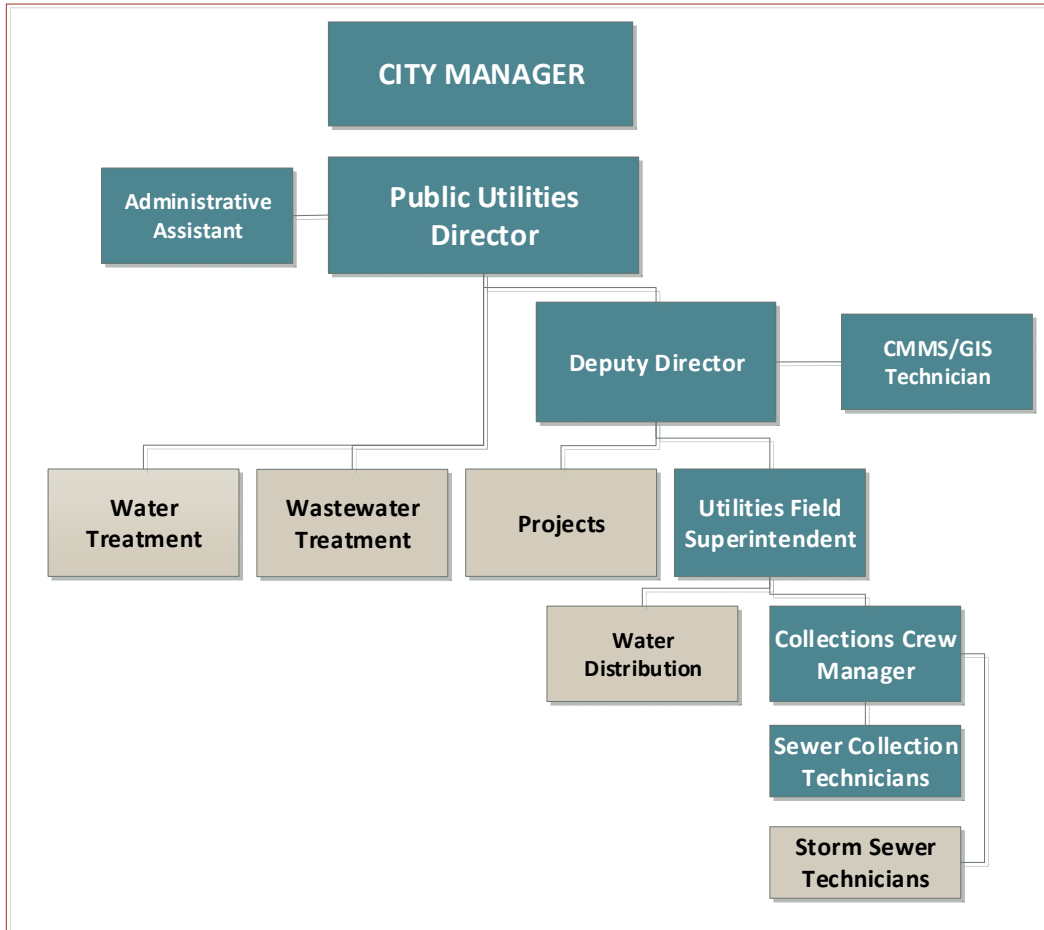
**LINE ITEM DETAIL  
WASTEWATER FUND  
WASTEWATER TREATMENT DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|----------------|----------------|--|
| Wages                    | 510000         | \$739,111      | No Change in Staff   |
| Professional Services    | 523100         | \$60,000       | Misc Consulting Fee \$20,000; Hach Service Contract \$13,000; Odor Control Acid Wash \$9,000; HVAC Work \$5,000; SCADA Work \$5,000; Generator Service Contract \$3,000; Crane Inspection \$2,500; Annual Fire Extinguisher Service \$1,000  |
| Outside Lab              | 523630         | \$14,000       | NPDES Lab Analysis \$10,000; Priority Pollutants Analysis \$4,000  |
| Sludge Removal           | 523610         | \$450,000      | Disposal of Sludge at Biogas Facility (\$31/ton) \$250,000; Transportation (\$475/trip) \$200,000  |
| Maintenance of Equipment | 527010         | \$170,000      | General Equipment Repair \$40,000; Mixed Liquor Recycle Pump Repair \$25,000; VFD Equipment Upgrades/repairs \$20,000; PLC Equipment Upgrades/repairs \$20,000; UV Disinfection Equipment \$20,000; Aeration Tank Mixer Repair \$10,000; Lube and Maintenance Supply \$15,000; Belt Filter Press Replacement Belts \$10,000; Disk Filter Replacement Panels \$10,000 |
| Maintenance of Facility  | 527020         | \$90,000       | General Facility Maintenance \$20,000; Concrete Repairs \$10,000; Overhead Door Replacement(2 total) \$30,000; NPW Hydrant Replacement \$10,000; HVAC Repairs \$5,000; Equipment for Shop Expansion \$15,000   |
| Chemical Supply          | 533210         | \$230,000      | Ferric Chloride \$80,000; Polymer \$80,000; VX 456 - Sludge Oxidizer \$50,000; Defoamer \$10,000; Caustic \$5,000; Bleach \$5,000  |

# WASTEWATER COLLECTION

The division is responsible for 177 miles of sanitary sewer gravity mains, 5.4 miles of sanitary sewer force mains and 4,007 manholes that comprise the City's wastewater collection system. Crews maintain the pump stations and performs sewer line maintenance and inspection.



## 2021 Accomplishments

- ◆ Response to and completion of 332 collections system work orders
- ◆ Replacement of radio communications equipment within several City owned sewage pump stations
- ◆ Coordination of sewer extension to existing Riverby housing community
- ◆ Spring Street sewer replacement to increase capacity for continued growth

| 2022 Budget Summary                |                  |
|------------------------------------|------------------|
| Capital Outlay                     | 708,500          |
| Personal Services                  | 319,005          |
| Services & Charges                 | 288,339          |
| Materials & Supplies               | 157,300          |
| <b>Total Wastewater Collection</b> | <b>1,473,144</b> |

# WASTEWATER COLLECTION

| Authorized Personnel            | 2019        | 2020        | 2021        | 2022        |
|---------------------------------|-------------|-------------|-------------|-------------|
| *Utilities Field Superintendent | 1           | 0.45        | 0.45        | 0.45        |
| Crew Leader                     | 1           | 1           | 1           | 1           |
| Sewer Collection Tech II        | 2           | 2           | 2           | 2           |
| <i>Seasonal</i>                 | <u>0.62</u> | <u>0.62</u> | <u>0.62</u> | <u>0.62</u> |
| <b>Total</b>                    | <b>4.62</b> | <b>4.62</b> | <b>4.62</b> | <b>4.62</b> |

\*Position is split between Water Distribution, Wastewater Collection and Storm Water.

## On the Horizon

- ◆ Cast in place pipe repairs to failing sewers within Hayes Colony, Wesleyan Woods, and along portions of West William Street.
- ◆ Replacement of the Georgetown pump station in its entirety
- ◆ Sawmill Parkway sewer extension to allow for additional commercial growth of the region

| Strategic Goals  |   |
|--|---|
| <b>Safe City:</b> Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment |   |
| <i>Goal #1</i>   | Maintaining existing infrastructure to reduce the number of sanitary sewer backups each year. |
| <i>Goal #2</i>   | Rehabilitate wastewater lines for capacity and inflow and infiltration reduction.             |
| <i>Goal #3</i>   | Continue to reduce SSO/WIB in the collection system.  |

| Goal # | Performance Metrics                                | 2020    | 2021    | 2022 Goal |
|--------|--|---------|---------|-----------|
| 1      | Feet/% of WW Line CCTV                             | 106,882 | 148,548 | 100,000   |
| 2      | Feet/% of WW Lines Lined/Replaced                  | 9,700   | 13,000  | 6,500     |
| 3      | # of Sanitary Sewer Overflows or Water in Basement | 9/6     | 0/5     | 0/0       |

2022 BUDGET DETAIL

FUND: WASTEWATER  
 DEPARTMENT: WASTEWATER COLLECTION

| Org-Object       | Description                     | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| 54019000- 510000 | Wages                           | 293,163        | 193,125        | 215,481        | 236,547        | 225,197        | 4.5%                | -4.8%               | 230,827           |
| 511100           | PERS                            | 38,528         | 26,165         | 28,388         | 29,047         | 29,749         | 4.8%                | 2.4%                | 30,493            |
| 511300           | Medicare                        | 4,073          | 2,650          | 3,124          | 3,282          | 3,265          | 4.5%                | -0.5%               | 3,347             |
| 511400           | Workers Compensation            | 5,871          | 4,160          | 4,310          | 2,155          | 0              | -100.0%             | -100.0%             | 0                 |
| 511600           | Health Insurance                | 61,263         | 47,481         | 47,481         | 41,287         | 60,404         | 27.2%               | 46.3%               | 64,632            |
| 511700           | Life Insurance                  | 510            | 390            | 390            | 195            | 390            | 0.0%                | 100.0%              | 400               |
| 520100           | Uniform                         | 1,711          | 2,426          | 2,700          | 2,057          | 2,700          | 0.0%                | 31.3%               | 2,768             |
| 520110           | Clothing                        | 1,460          | 1,884          | 3,600          | 1,633          | 3,600          | 0.0%                | 120.5%              | 3,690             |
| 521000           | Cellular Telephone              | 0              | 0              | 1,440          | 1,577          | 1,200          | -16.7%              | -23.9%              | 1,230             |
| 521100           | Electric                        | 18,732         | 20,044         | 19,000         | 21,423         | 21,300         | 12.1%               | -0.6%               | 21,833            |
| 521200           | Heat                            | 3,001          | 1,821          | 4,000          | 3,587          | 4,000          | 0.0%                | 11.5%               | 4,100             |
| 523100           | Professional Services           | 28,549         | 79,413         | 56,700         | 28,892         | 56,750         | 0.1%                | 96.4%               | 58,169            |
| 523500           | Rent                            | 892            | 594            | 2,000          | 9,614          | 2,000          | 0.0%                | -79.2%              | 2,050             |
| 526000           | Travel/Training/Safety/Security | 1,069          | 919            | 3,500          | 1,275          | 3,500          | 0.0%                | 174.5%              | 3,588             |
| 526200           | Licensing Fees                  | 167            | 196            | 250            | 95             | 250            | 0.0%                | 163.2%              | 256               |
| 527010           | Maintenance of Equipment        | 30,721         | 22,930         | 50,000         | 44,424         | 57,500         | 15.0%               | 29.4%               | 58,938            |
| 527020           | Maintenance of Facility         | 4,013          | 3,635          | 9,300          | 6,055          | 93,000         | 900.0%              | 1435.9%             | 95,325            |
| 527210           | Garage Rotary                   | 20,100         | 5,377          | 41,300         | 36,470         | 42,539         | 3.0%                | 16.6%               | 43,602            |
| 533000           | Operating Supply                | 22,990         | 14,259         | 52,000         | 33,454         | 54,600         | 5.0%                | 63.2%               | 55,965            |
| 533035           | Fuel Supply                     | 16,397         | 12,532         | 17,900         | 18,811         | 21,000         | 17.3%               | 11.6%               | 21,525            |
| 533110           | Meter Replacement               | 49,486         | 56,933         | 55,000         | 70,900         | 65,000         | 18.2%               | -8.3%               | 66,625            |
| 537200           | Maintenance Supply              | 588            | 1,206          | 1,500          | 367            | 1,500          | 0.0%                | 308.7%              | 1,538             |
| 539000           | Small Equipment                 | 3,924          | 8,377          | 13,500         | 2,971          | 15,200         | 12.6%               | 411.6%              | 15,580            |
| 539015           | COVID Expense                   | 0              | 574            | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 550300           | New Equip / Cap Outlay          | 17,863         | 10,066         | 16,500         | 1,380          | 8,500          | -48.5%              | 515.9%              | 8,713             |
|                  | <b>TOTAL WW COLLECTION</b>      | <b>625,071</b> | <b>517,157</b> | <b>649,464</b> | <b>597,498</b> | <b>773,144</b> | 19.0%               | 29.4%               | <b>795,191</b>    |

**LINE ITEM DETAIL  
WASTEWATER  
WASTEWATER COLLECTION DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|----------------|----------------|--|
| Wages                    | 510000         | \$225,197      | No Changes in Staff Requested  |
| Electric                 | 521100         | \$21,300       | Lift Stations \$14,500; 241 Cherry Street - Storage \$6,800  |
| Heat                     | 521200         | \$4,000        | 241 Cherry Street - Storage \$4,000  |
| Professional Services    | 523100         | \$56,750       | Asphalt Repairs \$8,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$20,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$6,750; Misc. Professional Services \$15,500   |
| Travel/Training          | 526000         | \$3,500        | Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700  |
| Maintenance of Equipment | 527010         | \$57,500       | Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Lift Station Repairs \$35,000; Misc. Equipment Repairs \$5,500  |
| Maintenance of Facility  | 527020         | \$93,000       | Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$9,300   |
| Operating Supply         | 533000         | \$54,600       | Repair Materials \$35,600; Concrete/CDF \$9,500; Asphalt \$9,500   |
| Small Equipment          | 539000         | \$15,200       | Mobile Device for CMMS split w/Storm \$2,200; CSE Equipment split w/Storm \$1,250; Traffic Control Devices split w/Storm \$1,500; Lifting & Securing Equipment split w/Storm \$1,250; Security Equipment split w/Storm \$1,000; Sewer Plugs \$2,500; Miscellaneous Tools \$5,500 |
| New Equip/Cap Outlay     | 550300         | \$8,500        | Collections System/Lift Station Level Pump Control \$8,500   |

**2022 BUDGET DETAIL**

**FUND: WASTEWATER UTILITY RESERVE FUND**

The Wastewater Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of \$2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2022<br/>Projected</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>          | <b>2,000,000</b>          |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  | <b>0</b>                  |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>          | <b>2,000,000</b>          |

**2022 BUDGET DETAIL**

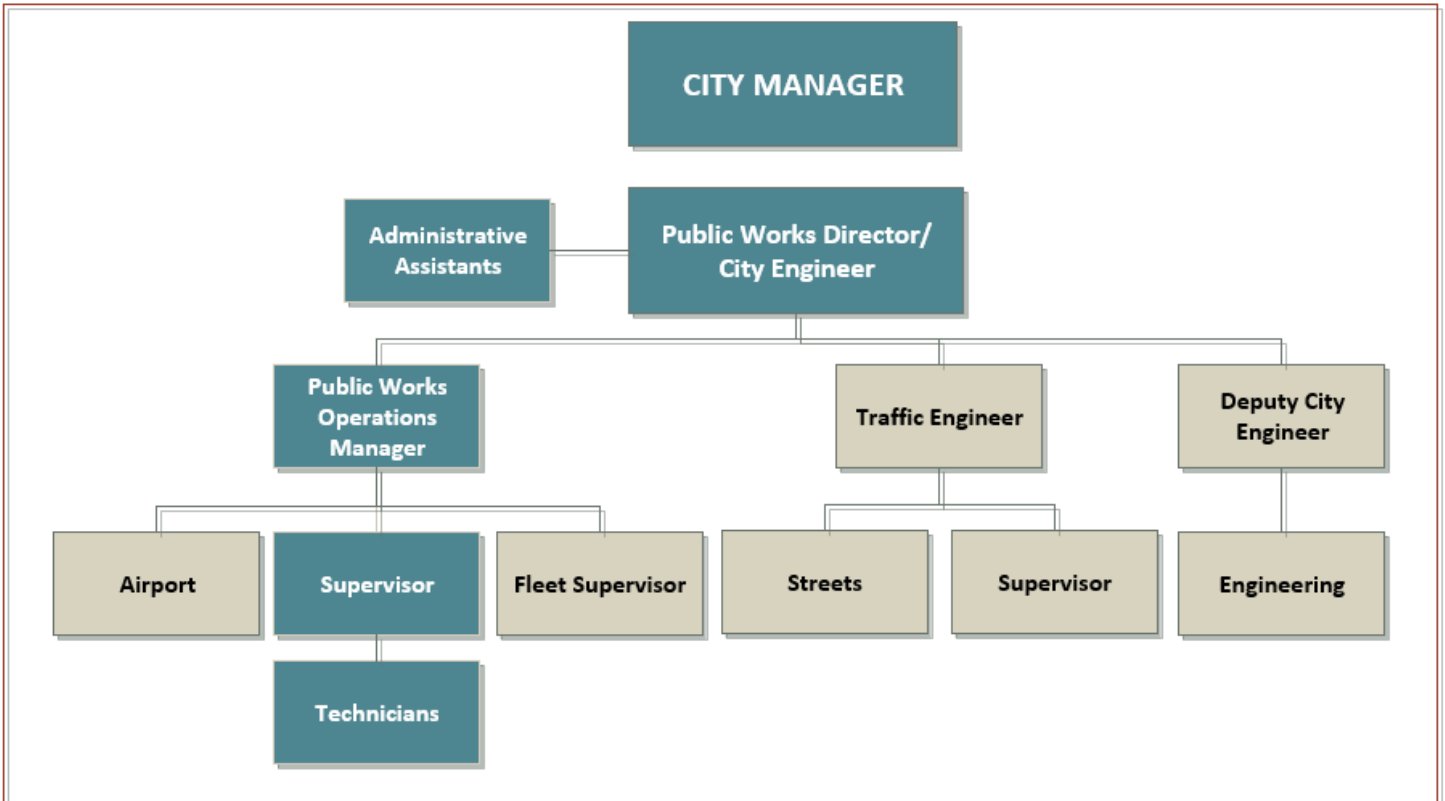
**FUND: SE HIGHLAND SEWER FUND**

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a \$3,200 ERU charge when they tie into the sewer.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>270,078</b>         | <b>268,389</b>         | <b>244,100</b>         | <b>244,100</b>         | <b>202,735</b>         | <b>218,135</b>            |
| 54800025- 493020  | Transfer In Sewer Capacity Fee Fund            | 325,000                | 250,000                | 250,000                | 0                      | 250,000                | 375,000                   |
| 54800501- 460110  | ERU Charges                                    | 528,000                | 563,100                | 400,000                | 787,201                | 600,000                | 600,000                   |
|                   | <b>Total Revenue</b>                           | <b>853,000</b>         | <b>813,100</b>         | <b>650,000</b>         | <b>787,201</b>         | <b>850,000</b>         | <b>975,000</b>            |
| 54818600- 560020  | ERU Refunds                                    | 6,400                  | 9,600                  | 10,000                 | 3,200                  | 10,000                 | 10,000                    |
| 580100            | Bond Principal                                 | 366,667                | 280,000                | 395,000                | 395,000                | 410,000                | 430,000                   |
| 580200            | Bond Interest                                  | 481,622                | 547,789                | 430,400                | 430,366                | 414,600                | 398,200                   |
|                   | <b>Total Expenses</b>                          | <b>854,689</b>         | <b>837,389</b>         | <b>835,400</b>         | <b>828,566</b>         | <b>834,600</b>         | <b>838,200</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>268,389</b>         | <b>244,100</b>         | <b>58,700</b>          | <b>202,735</b>         | <b>218,135</b>         | <b>354,935</b>            |

# SOLID WASTE

The Solid Waste division operates within the Public Works Department providing weekly curbside household solid waste, recyclables, and yard waste collection from single-family homes, multi-family and condominium developments and commercial properties. Participation in commercial service is optional at the request of the property owners. Bulk item collection service is provided twice a month. The division is also responsible for managing two closed landfills. It meets requirements regarding diverting solid waste from landfills by providing curbside recycling and yard waste collection.



| 2022 Budget Summary      |                  |                  |                       |
|--------------------------|------------------|------------------|-----------------------|
|                          | Collection       | Recycling        | Refuse Administration |
| Services & Charges       | 1,403,127        | 282,292          | 268,000               |
| Personal Services        | 847,363          | 585,579          |                       |
| Capital Outlay           | 562,300          | 445,000          |                       |
| Materials & Supplies     | 189,400          | 120,600          |                       |
| Refunds/Reimbursements   |                  |                  | 300                   |
| <b>Total Solid Waste</b> | <b>3,002,190</b> | <b>1,433,471</b> | <b>268,300</b>        |



# SOLID WASTE

## 2021 Accomplishments

- ◆ Added 2nd automated arm refuse collection vehicle
- ◆ Initiated 64-gallon recycling container pilot program
- ◆ Submitted recycling grant for additional containers
- ◆ Update residential refuse rates

| Authorized Personnel | 2019      | 2020      | 2021      | 2022      |
|----------------------|-----------|-----------|-----------|-----------|
| Division Supervisor  | 1         | 1         | 1         | 1         |
| Refuse Technicians   | <u>14</u> | <u>14</u> | <u>14</u> | <u>14</u> |
| <b>Total</b>         | <b>15</b> | <b>15</b> | <b>15</b> | <b>15</b> |

## On the Horizon

- ◆ Expand fleet of automated-arm collection vehicles
- ◆ Expand pilot area for 64-gallon recycling tip carts
- ◆ Commercial analysis
- ◆ Increase specialty services through DKMM

| Strategic Goals  |   |
|--|---|
| Effective Government: Maintain and enhance customer service and citizen satisfaction |   |
| Goal #1  | Provide economical solid waste collection service to area residents |
| Goal #2  | Increase participation in the solid waste recycling                 |
| Goal #3  | Improve solid waste management by public                            |

| Goal # | Performance Metrics                      | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | Local vs. Average area collection cost   | 1.05 | 1.0  | 0.95      |
| 2      | % Participation in the Recycling Program | 48   | 50   | 55        |
| 3      | New Solid Waste Program opportunities    | 0    | 1    | 2         |

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2022 BUDGET DETAIL

FUND: REFUSE  
DEPARTMENT: ADMINISTRATION

| Org-Object       | Description                         | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
|                  | <b>Fund Balance - January 1st</b>   | <b>909,634</b>   | <b>1,159,867</b> | <b>1,199,262</b> | <b>1,199,262</b> | <b>708,637</b>   |                     |                     | <b>239,888</b>    |
| 5500023- 430100  | Investment Income                   | 24,568           | 7,895            | 13,500           | 1,018            | 300              | -70.5%              | -70.5%              | 303               |
| 55000601- 478100 | Bag Tags                            | 8,327            | 11,275           | 9,000            | 12,108           | 14,000           | 15.6%               | 15.6%               | 14,140            |
| 478200           | Cleanup                             | 0                | 0                | 0                | 55               | 0                | -100.0%             | -100.0%             | 0                 |
| 478300           | Toter Fees                          | 22,518           | 22,610           | 23,000           | 28,573           | 23,000           | -19.5%              | -19.5%              | 23,230            |
| 481200           | Refuse Fees                         | 3,571,209        | 3,537,310        | 3,917,000        | 3,715,662        | 4,170,912        | 12.3%               | 12.3%               | 4,352,256         |
| 481250           | Bulk Waste                          | 15,527           | 8,813            | 14,500           | 25,030           | 14,500           | -42.1%              | -42.1%              | 14,645            |
| 481300           | Collection Agency                   | 2,252            | 921              | 2,500            | 4,600            | 2,500            | -45.7%              | -45.7%              | 2,525             |
| 492010           | Sale of Assets                      | 13,251           | 5,166            | 10,000           | 12,950           | 10,000           | -22.8%              | -22.8%              | 10,100            |
| 55000602- 420600 | Federal Operating Grant             | 0                | 38,002           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 420800           | Grant Income                        | 0                | 43,894           | 0                | 45,000           | 0                | -100.0%             | -100.0%             | 0                 |
| 483100           | Reimbursements                      | 157              | 5,663            | 50,000           | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 484300           | Miscellaneous Revenue               | 0                | 0                | 0                | 3,102            | 0                | -100.0%             | -100.0%             | 0                 |
|                  | <b>Total Revenue</b>                | <b>3,657,809</b> | <b>3,681,549</b> | <b>4,039,500</b> | <b>3,848,098</b> | <b>4,235,212</b> | 10.1%               | 10.1%               | <b>4,417,199</b>  |
| 55017400-        | Administrative Expenses             | 458,357          | 393,842          | 462,030          | 472,238          | 268,300          | -43.2%              | -43.2%              | 261,712           |
| 55017600-        | Collection Expenses                 | 2,235,255        | 2,271,538        | 2,836,602        | 2,700,602        | 3,002,190        | 11.2%               | 11.2%               | 3,146,578         |
| 55017800-        | Recycling Expenses                  | 713,964          | 976,774          | 1,184,808        | 852,390          | 1,433,471        | 68.2%               | 68.2%               | 1,401,533         |
|                  | <b>Total Expenditures</b>           | <b>3,407,576</b> | <b>3,642,154</b> | <b>4,483,440</b> | <b>4,025,230</b> | <b>4,703,961</b> | 16.9%               | 16.9%               | <b>4,809,823</b>  |
|                  | Carryover PO's                      |                  |                  |                  | 313,493          |                  |                     |                     |                   |
|                  | <b>Fund Balance - December 31st</b> | <b>1,159,867</b> | <b>1,199,262</b> | <b>755,322</b>   | <b>708,637</b>   | <b>239,888</b>   | -66.1%              | -66.1%              | <b>(152,736)</b>  |

| Org-Object | Description | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2022<br>Budget |
|------------|-------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|----------------|
|------------|-------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|----------------|

REFUSE ADMINISTRATION

|                  |                                 |                |                |                |                |                |         |         |                |
|------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------|---------|----------------|
| 55017400- 521100 | Electric                        | 611            | 619            | 700            | 684            | 800            | 17.0%   | 17.0%   | 700            |
| 522000           | Postage                         | 0              | 0              | 0              | 0              | 4,170          | 100.0%  | 100.0%  | 4,253          |
| 523100           | Landfill Monitoring Service     | 92,091         | 52,569         | 80,280         | 90,515         | 90,000         | -0.6%   | -0.6%   | 80,280         |
| 523100           | Professional Services           | 0              | 0              | 0              | 0              | 0              | 100.0%  | 100.0%  | 0              |
| 523175           | Operations Chargeback--Gen Fund | 208,000        | 194,563        | 216,750        | 216,750        | 172,430        | -20.4%  | -20.4%  | 175,879        |
| 523175           | Operations Chargeback--SMR      | 154,300        | 145,686        | 163,700        | 163,700        | 0              | -100.0% | -100.0% | 0              |
| 529500           | Collection Charges              | 245            | 115            | 600            | 324            | 600            | 85.2%   | 85.2%   | 600            |
| 550300           | Building Improvements           | 2,643          | 0              | 0              | 0              | 0              | 100.0%  | 100.0%  | 0              |
| 560020           | Refunds                         | 467            | 290            | 0              | 265            | 300            | 13.2%   | 13.2%   | 0              |
|                  | <b>TOTAL REFUSE ADMIN</b>       | <b>458,357</b> | <b>393,842</b> | <b>462,030</b> | <b>472,238</b> | <b>268,300</b> | -43.2%  | -43.2%  | <b>261,712</b> |

**2022 BUDGET DETAIL  
FUND  
DEPARTMENT**

**REFUSE  
COLLECTION**

| <i>Org-Object</i> | <i>Description</i>            | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| 55017600- 510000  | Wages                         | 476,308                | 493,854                | 533,789                | 481,727                | 532,696                | 10.6%                       | 10.6%                       | 547,134                   |
| 511100            | PERS                          | 65,255                 | 68,604                 | 73,137                 | 72,297                 | 72,841                 | 0.8%                        | 0.8%                        | 74,965                    |
| 511300            | Medicare                      | 6,377                  | 6,661                  | 7,740                  | 6,544                  | 7,724                  | 18.0%                       | 18.0%                       | 7,934                     |
| 511400            | Workers Compensation          | 10,056                 | 10,315                 | 10,676                 | 5,338                  | 0                      | -100.0%                     | -100.0%                     | 10,943                    |
| 511600            | Health Insurance              | 151,888                | 179,550                | 179,550                | 144,005                | 232,992                | 61.8%                       | 61.8%                       | 192,119                   |
| 511700            | Life Insurance                | 1,110                  | 1,100                  | 1,110                  | 555                    | 1,110                  | 100.0%                      | 100.0%                      | 1,138                     |
| 520100            | Uniforms                      | 1,778                  | 1,969                  | 2,100                  | 2,150                  | 2,380                  | 10.7%                       | 10.7%                       | 2,142                     |
| 520110            | Clothing                      | 5,070                  | 3,624                  | 5,500                  | 4,369                  | 6,233                  | 42.7%                       | 42.7%                       | 5,610                     |
| 521000            | Cellular Telephone            | 0                      | 0                      | 0                      | 95                     | 0                      | -100.0%                     | -100.0%                     | 0                         |
| 521100            | Electric                      | 3,093                  | 2,535                  | 3,500                  | 3,083                  | 3,500                  | 13.5%                       | 13.5%                       | 3,570                     |
| 521200            | Heat                          | 1,481                  | 1,064                  | 2,300                  | 1,766                  | 2,300                  | 30.2%                       | 30.2%                       | 2,346                     |
| 523100            | Professional Services         | 3,599                  | 6,211                  | 4,000                  | 6,889                  | 13,080                 | 89.9%                       | 89.9%                       | 4,080                     |
| 523620            | Tipping Fees                  | 907,357                | 988,367                | 1,075,000              | 991,842                | 1,150,250              | 16.0%                       | 16.0%                       | 1,096,500                 |
| 526100            | Membership and Dues           | 223                    | 223                    | 300                    | 223                    | 300                    | 34.5%                       | 34.5%                       | 306                       |
| 526200            | Licensing Fees                | 159                    | 318                    | 300                    | 247                    | 300                    | 21.5%                       | 21.5%                       | 306                       |
| 527010            | Maintenance of Equipment      | 0                      | 0                      | 500                    | 0                      | 500                    | 100.0%                      | 100.0%                      | 510                       |
| 527020            | Maintenance of Facility       | 150                    | 110                    | 1,500                  | 0                      | 1,500                  | 100.0%                      | 100.0%                      | 1,530                     |
| 527210            | Garage Rotary                 | 146,600                | 41,050                 | 154,000                | 135,991                | 158,620                | 16.6%                       | 16.6%                       | 157,080                   |
| 527220            | Information Technology Rotary | 3,752                  | 3,940                  | 6,000                  | 6,000                  | 6,264                  | 4.4%                        | 4.4%                        | 6,120                     |
| 528000            | Insurance                     | 57,900                 | 60,233                 | 57,900                 | 58,024                 | 57,900                 | -0.2%                       | -0.2%                       | 59,058                    |
| 533000            | Operating Supply              | 3,748                  | 4,849                  | 9,500                  | 8,431                  | 9,500                  | 12.7%                       | 12.7%                       | 9,690                     |
| 533035            | Fuel Supply                   | 88,518                 | 91,428                 | 98,300                 | 138,102                | 98,300                 | -28.8%                      | -28.8%                      | 100,266                   |
| 537000            | Repair Material               | 0                      | 20                     | 100                    | 0                      | 100                    | 100.0%                      | 100.0%                      | 102                       |
| 538500            | Containers                    | 56,798                 | 41,937                 | 80,000                 | 54,047                 | 80,000                 | 48.0%                       | 48.0%                       | 81,600                    |
| 539000            | Small Equipment               | 498                    | 2,000                  | 1,500                  | 0                      | 1,500                  | 100.0%                      | 100.0%                      | 1,530                     |
| 539015            | COVID Expense                 | 0                      | 669                    | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 550300            | New Equip/Capital Outlay      | 243,537                | 260,907                | 35,000                 | 578,877                | 35,000                 | -94.0%                      | -94.0%                      | 780,000                   |
| 550320            | Vehicle Purchases             | 0                      | 0                      | 493,300                | 0                      | 527,300                | 100.0%                      | 100.0%                      | 0                         |
| 580300            | Truck Lease Payments          | 0                      | 0                      | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
|                   | <b>TOTAL COLLECTION</b>       | <b>2,235,255</b>       | <b>2,271,538</b>       | <b>2,836,602</b>       | <b>2,700,602</b>       | <b>3,002,190</b>       | <b>11.2%</b>                | <b>11.2%</b>                | <b>3,146,578</b>          |

**LINE ITEM DETAIL  
REFUSE FUND  
REFUSE COLLECTION**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$532,696      | Proposed addition of Refuse Technician to maintain LOS as community continues to expand.  |
| Professional Services | 523100         | \$13,080       | Contracted land agreements for public ally accessible dumpsters \$4,000; Utility Billing Lockbox Service \$4,080; Misc. Professional Services \$5,000 |
| Tipping Fees          | 523620         | \$1,150,250    | Anticipated 7% increase (fuel surcharge, tipping fees and city growth)  |
| Operating Supply      | 533000         | \$9,500        | Updated Bag Stickers \$4,500; Misc. Equip. (shovels,brooms,floor dry) \$2,000; Street can liners \$1,000; Safety Equipment \$1,000                    |
| Containers            | 538500         | \$80,000       | Additional & replacements Toters (12-year cycle) - \$48,000; Replacement lids \$12,000; New Dumpsters/Repairs and Materials \$20,000                  |
| New Equip/Cap Outlay  | 550300         | \$35,000       | Franklin St. Lot \$35,000   |
| Vehicle Purchases     | 550320         | \$527,300      | Automated Side Load Truck \$333,000; Rear Load Truck \$191,000; (2) radios \$1,800; Backup cameras \$1,500  |

2022 BUDGET DETAIL  
 FUND  
 DEPARTMENT

REFUSE  
 RECYCLING

| <i>Org-Object</i> | <i>Description</i>       | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> | <i>2023<br/>Projected</i> |
|-------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|---------------------------|
| 55017800- 510000  | Wages                    | 314,771                | 315,788                | 344,755                | 391,195                | 411,211                | 5.1%                        | 5.1%                        | 353,374                   |
| 511100            | PERS                     | 43,082                 | 43,499                 | 46,446                 | 57,447                 | 55,389                 | -3.6%                       | -3.6%                       | 47,607                    |
| 511300            | Medicare                 | 4,327                  | 4,386                  | 4,999                  | 5,485                  | 5,963                  | 8.7%                        | 8.7%                        | 5,124                     |
| 511400            | Workers Compensation     | 6,609                  | 6,670                  | 6,895                  | 3,448                  | 0                      | -100.0%                     | -100.0%                     | 7,067                     |
| 511600            | Health Insurance         | 75,039                 | 82,593                 | 82,593                 | 65,205                 | 112,176                | 72.0%                       | 72.0%                       | 88,375                    |
| 511700            | Life Insurance           | 720                    | 720                    | 720                    | 360                    | 840                    | 133.3%                      | 133.3%                      | 738                       |
| 520100            | Uniforms                 | 1,253                  | 1,479                  | 1,650                  | 1,776                  | 1,650                  | -7.1%                       | -7.1%                       | 1,683                     |
| 520110            | Clothing                 | 3,660                  | 2,765                  | 4,250                  | 2,593                  | 4,250                  | 63.9%                       | 63.9%                       | 4,335                     |
| 523100            | Professional Services    | 0                      | 7,235                  | 0                      | 0                      | 0                      | 100.0%                      | 100.0%                      | 0                         |
| 523620            | Tipping Fees             | 137,883                | 200,437                | 197,500                | 201,580                | 206,000                | 2.2%                        | 2.2%                        | 201,450                   |
| 527010            | Maintenance of Equipment | 1,067                  | 0                      | 1,000                  | 0                      | 1,000                  | 100.0%                      | 100.0%                      | 1,020                     |
| 527020            | Maintenance of Facility  | 0                      | 0                      | 1,000                  | 0                      | 1,000                  | 100.0%                      | 100.0%                      | 1,020                     |
| 527210            | Garage Rotary            | 68,000                 | 19,075                 | 66,400                 | 58,635                 | 68,392                 | 16.6%                       | 16.6%                       | 67,728                    |
| 533000            | Operating Supply         | 18,517                 | 17,705                 | 78,000                 | 56,992                 | 78,000                 | 36.9%                       | 36.9%                       | 79,560                    |
| 533035            | Fuel Supply              | 39,036                 | 18,651                 | 42,200                 | 5,932                  | 42,200                 | 611.4%                      | 611.4%                      | 43,044                    |
| 539000            | Small Equipment          | 0                      | 324                    | 400                    | 0                      | 400                    | 100.0%                      | 100.0%                      | 408                       |
| 550300            | New Equip/Cap Outlay     | 0                      | 255,447                | 0                      | 1,742                  | 0                      | -100.0%                     | -100.0%                     | 0                         |
| 550320            | Vehicle Purchases        | 0                      | 0                      | 306,000                | 0                      | 445,000                | 100.0%                      | 100.0%                      | 499,000                   |
|                   | <b>TOTAL RECYCLING</b>   | <b>713,964</b>         | <b>976,774</b>         | <b>1,184,808</b>       | <b>852,390</b>         | <b>1,433,471</b>       | 68.2%                       | 68.2%                       | <b>1,401,533</b>          |

**LINE ITEM DETAIL  
REFUSE FUND  
RECYCLING**

**Explanation of significant line items**

| <i>Description:</i> | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|---------------------|----------------|----------------|--|
| Wages               | 510000         | \$411,211      | Proposed addition of Refuse Technician to maintain LOS as community continues to expand.                           |
| Tipping Fees        | 523620         | \$206,000      | Tipping Fees: Recycling \$183,340; Yardwaste \$22,660  |
| Operating Supply    | 533000         | \$78,000       | Foul sheets \$2,000; Recycling bins \$25,000; Safety Equipment \$1,000; Pilot Recycling tipcart program - \$50,000 |
| Vehicle Purchases   | 550320         | \$445,000      | New Recycling Truck \$283,000; Radio \$1,000; 9000 New 64 Gallon Tip Carts \$660,000                               |

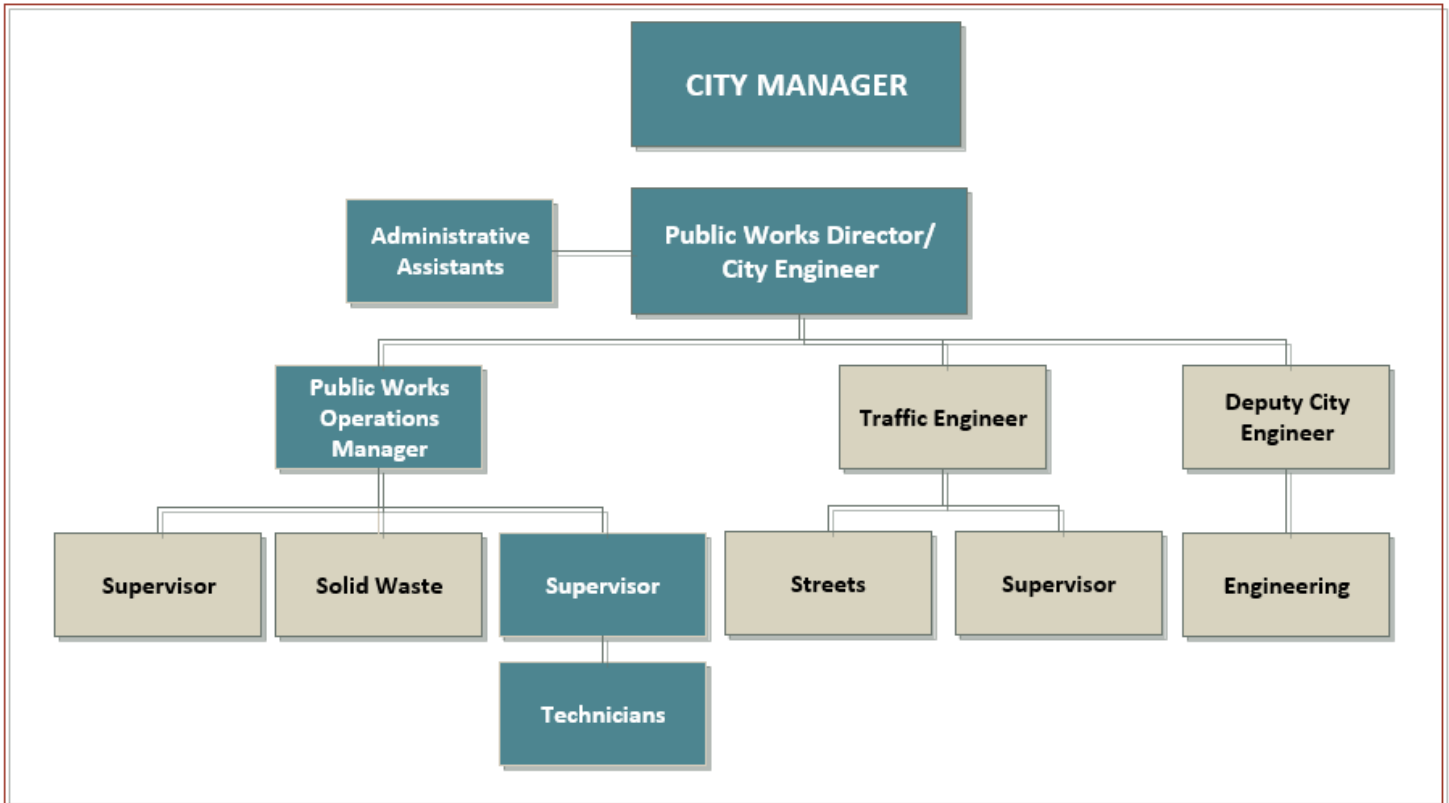
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# INTERNAL SERVICE FUNDS

# FLEET MAINTENANCE

The Fleet Maintenance division operates within the Public Works Department ensures that nearly 447 vehicles and pieces of equipment are maintained and operated safely. Staff provides scheduled preventative maintenance as well as emergency roadside assistance to all departments.



## 2021 Accomplishments

- ◆ Established Operations Manager overseeing fleet maintenance and repair
- ◆ Hired new mechanic

## 2022 Budget Summary

|                      |                |
|----------------------|----------------|
| Personal Services    | 456,444        |
| Materials & Supplies | 340,200        |
| Services & Charges   | 108,270        |
| Capital Outlay       | 46,000         |
| <b>Total Fleet</b>   | <b>950,914</b> |

# FLEET MAINTENANCE

| Authorized Personnel | 2019     | 2020     | 2021     | 2022     |
|----------------------|----------|----------|----------|----------|
| Division Supervisor  | 1        | 1        | 1        | 1        |
| Fleet Technicians    | <u>3</u> | <u>3</u> | <u>3</u> | <u>3</u> |
| <b>Total</b>         | <b>4</b> | <b>4</b> | <b>4</b> | <b>4</b> |

## On the Horizon

- ◆ Evaluation & installation of fleet maintenance software for all work orders
- ◆ Establish parts management through contract service provider
- ◆ Infrastructure/Training for Alternative Fuel Vehicles
- ◆ Hire new Fleet Manager

| Strategic Goals  |  |
|--|--|
| Effective Government: Maintain and enhance customer service and citizen satisfaction                 |  |
| Goal #1  | Preventative maintenance on schedule                 |
| Effective Government: Promote efficiencies that reduce the City's future obligations                 |  |
| Goal #2  | Improve the quality of the City's fleet              |
| Safe City: Allocate the necessary resources to ensure a properly maintained fleet of safety vehicles |  |
| Goal #3  | Devoted hours per week to safety vehicle maintenance |

| Goal # | Performance Metrics                      | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | % of Fleet receiving regular maintenance | 50   | 55   | 60        |
| 2      | % of Fleet following Fleet Guidelines    | 60   | 70   | 80        |
| 3      | Hours per Week spent on Safety Vehicles  | 20   | 20   | 30        |

2022 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

| Org-Object                          | Description                      | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1st</b>   |                                  | <b>385,951</b> | <b>504,995</b> | <b>46,938</b>  | <b>46,938</b>  | <b>0</b>       |                     |                     | <b>1</b>          |
| 60100401- 492010                    | Sale of Assets                   | 0              | 259            | 2,000          | 0              | 0              | -100.0%             | 100.0%              | 0                 |
| 490100                              | Transfer in Court                | 2,200          | 1,250          | 3,000          | 2,649          | 3,541          | 18.0%               | 33.7%               | 3,300             |
| 490100                              | Transfer in Police               | 55,500         | 17,575         | 96,100         | 84,862         | 113,444        | 18.0%               | 33.7%               | 105,710           |
| 490100                              | Transfer in Fire                 | 87,200         | 27,700         | 120,600        | 106,497        | 142,365        | 18.0%               | 33.7%               | 132,660           |
| 490100                              | Transfer in Planning             | 10,800         | 2,925          | 11,500         | 10,155         | 13,575         | 18.0%               | 33.7%               | 12,650            |
| 490100                              | Transfer in Engineering          | 14,200         | 4,050          | 12,600         | 11,127         | 14,874         | 18.0%               | 33.7%               | 13,860            |
| 490100                              | Transfer in SMR Administration   | 2,800          | 500            | 1,900          | 1,425          | 1,905          | 0.3%                | 33.7%               | 2,090             |
| 490100                              | Transfer in SMR Streets          | 146,400        | 39,900         | 196,300        | 119,700        | 160,014        | -18.5%              | 33.7%               | 215,930           |
| 490100                              | Transfer in SMR Traffic          | 16,400         | 4,250          | 15,300         | 12,750         | 17,044         | 11.4%               | 33.7%               | 16,830            |
| 490100                              | Transfer in Storm Sewer          | 2,600          | 700            | 2,600          | 2,296          | 3,069          | 18.0%               | 33.7%               | 2,860             |
| 490100                              | Transfer in Parks                | 57,100         | 15,450         | 62,100         | 46,575         | 62,261         | 0.3%                | 33.7%               | 68,310            |
| 490100                              | Transfer in Golf Course          | 8,600          | 2,725          | 10,800         | 9,537          | 12,749         | 18.0%               | 33.7%               | 11,880            |
| 490100                              | Transfer in Airport              | 17,900         | 480            | 13,000         | 17,661         | 23,609         | 81.6%               | 33.7%               | 14,300            |
| 490100                              | Transfer in Water Treatment      | 3,100          | 750            | 8,000          | 7,065          | 9,444          | 18.1%               | 33.7%               | 8,800             |
| 490100                              | Transfer in Water Distribution   | 34,800         | 8,625          | 34,800         | 30,731         | 41,081         | 18.0%               | 33.7%               | 38,280            |
| 490100                              | Transfer in Sewer Treatment      | 13,900         | 3,750          | 9,200          | 8,124          | 10,860         | 18.0%               | 33.7%               | 10,120            |
| 490100                              | Transfer in Sewer Collection     | 20,100         | 5,250          | 41,300         | 36,470         | 48,753         | 18.0%               | 33.7%               | 45,430            |
| 490100                              | Transfer in Refuse               | 146,600        | 41,050         | 178,000        | 135,991        | 181,791        | 2.1%                | 33.7%               | 195,800           |
| 490100                              | Transfer in Recycling            | 68,000         | 19,075         | 66,400         | 58,635         | 78,383         | 18.0%               | 33.7%               | 73,040            |
| 490100                              | Transfer in IT                   | 900            | 225            | 700            | 525            | 702            | 0.3%                | 33.7%               | 770               |
| 490100                              | Transfer in Building Maintenance | 3,600          | 1,000          | 3,800          | 3,356          | 4,486          | 18.1%               | 33.7%               | 4,180             |
| 490100                              | Transfer in Cemetery             | 5,900          | 1,675          | 5,900          | 5,210          | 6,965          | 18.1%               | 33.7%               | 6,490             |
| 60100402- 420600                    | Federal Operating Grant          | 0              | 14,669         | 0              | 0              | 0              | 100.0%              | 100.0%              | 0                 |
| 483100                              | Reimbursements                   | 0              | 18             | 250            | 1,200          | 0              | -100.0%             | -100.0%             | 0                 |
| <b>Total Revenue</b>                |                                  | <b>718,600</b> | <b>213,851</b> | <b>896,150</b> | <b>712,541</b> | <b>950,915</b> | 33.5%               | 33.5%               | <b>983,290</b>    |
| <b>Total Expenditures</b>           |                                  | <b>599,556</b> | <b>671,908</b> | <b>893,534</b> | <b>704,446</b> | <b>950,914</b> | 6.4%                | 35.0%               | <b>976,098</b>    |
| <i>Carryover PO's</i>               |                                  |                |                |                | 55,033         |                |                     |                     |                   |
| <b>Fund Balance - December 31st</b> |                                  | <b>504,995</b> | <b>46,938</b>  | <b>49,554</b>  | <b>0</b>       | <b>1</b>       |                     |                     | <b>7,193</b>      |

2022 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

| Org-Object       | Description                | 2019<br>Actual | 2020<br>Actual | 2021<br>Budget | 2021<br>Actual | 2022<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2022<br>Projected | 2023<br>Projected |
|------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|-------------------|-------------------|
| 60117200- 510000 | Wages                      | 209,663        | 251,812        | 297,770        | 267,635        | 322,102        | 8.2%                | 20.4%               | 330,155           | 338,408           |
| 511100           | PERS                       | 27,083         | 33,887         | 40,131         | 39,897         | 42,900         | 6.9%                | 7.5%                | 43,973            | 45,072            |
| 511300           | Medicare                   | 2,891          | 3,445          | 4,317          | 3,691          | 4,670          | 8.2%                | 26.5%               | 4,787             | 4,906             |
| 511400           | Workers Compensation       | 4,832          | 5,522          | 5,955          | 2,977          | 0              | -100.0%             | -100.0%             | 0                 | 0                 |
| 511600           | Health Insurance           | 61,263         | 40,786         | 67,431         | 54,190         | 86,292         | 28.0%               | 59.2%               | 92,332            | 98,796            |
| 511700           | Life Insurance             | 480            | 480            | 480            | 240            | 480            | 0.0%                | 100.0%              | 492               | 504               |
| 520100           | Uniform                    | 1,317          | 1,311          | 2,100          | 1,791          | 2,100          | 0.0%                | 17.3%               | 2,142             | 2,185             |
| 520110           | Clothing                   | 1,288          | 877            | 2,500          | 2,564          | 2,500          | 0.0%                | -2.5%               | 2,550             | 2,601             |
| 521100           | Electric                   | 12,172         | 12,590         | 16,000         | 11,070         | 16,000         | 0.0%                | 44.5%               | 16,320            | 16,646            |
| 521000           | Cellular Telephone         | 0              | 0              | 0              | 95             | 0              | 100.0%              | -100.0%             | 0                 | 0                 |
| 521200           | Heat                       | 4,444          | 3,192          | 5,800          | 5,405          | 5,800          | 0.0%                | 7.3%                | 5,916             | 6,034             |
| 523100           | Professional Services      | 10,617         | 3,951          | 62,000         | 1,764          | 66,520         | 7.3%                | 3671.0%             | 67,850            | 69,207            |
| 526000           | Travel/Training            | 70             | 0              | 12,000         | 3,316          | 12,000         | 0.0%                | 261.9%              | 12,240            | 12,485            |
| 526200           | Licensing Fees             | 0              | 93             | 100            | 0              | 100            | 0.0%                | 100.0%              | 102               | 104               |
| 527010           | Maintenance of Equipment   | 39             | 561            | 750            | 0              | 750            | 0.0%                | 100.0%              | 765               | 780               |
| 527020           | Maint of Facility          | 1,440          | 0              | 2,500          | 0              | 2,500          | 0.0%                | 100.0%              | 2,550             | 2,601             |
| 533000           | Operating Supply           | 12,024         | 16,257         | 20,000         | 11,841         | 20,000         | 0.0%                | 68.9%               | 20,400            | 20,808            |
| 533035           | Fuel Supply                | 1,022          | 639            | 1,200          | 797            | 1,200          | 0.0%                | 50.6%               | 1,224             | 1,248             |
| 537000           | Repair Materials           | 194,580        | 223,917        | 250,000        | 220,503        | 262,500        | 5.0%                | 19.0%               | 267,750           | 273,105           |
| 539000           | Small Equipment            | 2,089          | 2,770          | 6,500          | 6,387          | 6,500          | 0.0%                | 1.8%                | 6,630             | 6,763             |
| 539920           | Outside Repair             | 30,695         | 61,988         | 50,000         | 28,009         | 50,000         | 0.0%                | 78.5%               | 51,000            | 52,020            |
| 550300           | New Equip / Cap Outlay     | 21,547         | 7,830          | 46,000         | 42,274         | 46,000         | 0.0%                | 8.8%                | 46,920            | 47,858            |
|                  | <b>TOTAL GARAGE ROTARY</b> | <b>599,556</b> | <b>671,908</b> | <b>893,534</b> | <b>704,446</b> | <b>950,914</b> | <b>6.4%</b>         | <b>35.0%</b>        | <b>976,098</b>    | <b>1,002,133</b>  |

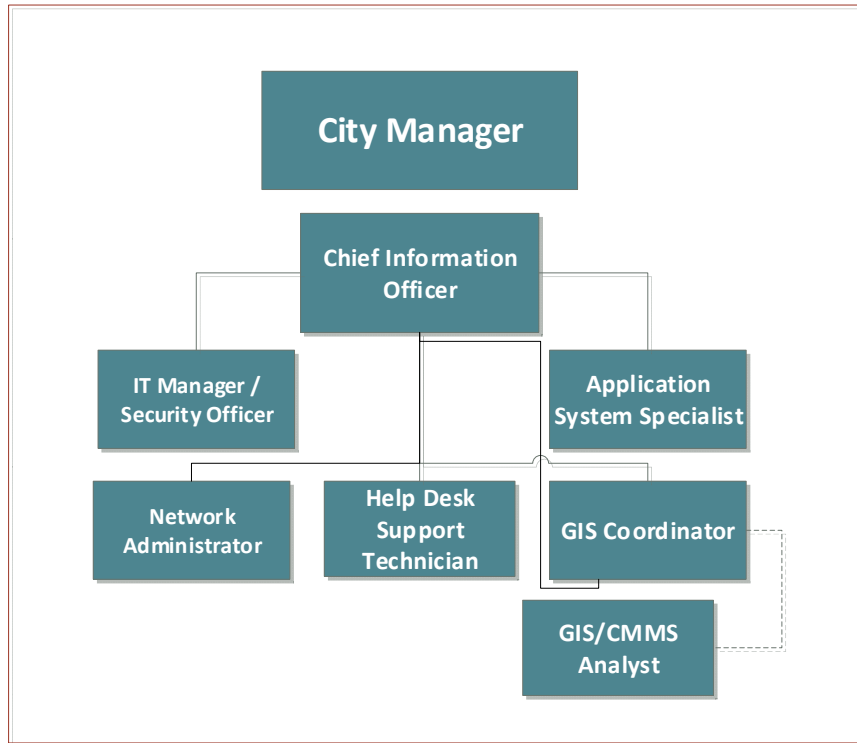
**LINE ITEM DETAIL  
GARAGE ROTARY FUND  
GARAGE**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|----------------|----------------|---|
| Wages                 | 510000         | \$322,102      | No staffing additions; 1 Employee Retirement planned for May 2022.  |
| Professional Services | 523100         | \$66,520       | Towing bills \$2,000; Insurance deductibles \$10,000; Fleet Maintenance Software \$50,000; Cummins Diagnostics software \$2020; Laptop \$2500   |
| Outside Repair        | 539920         | \$50,000       | Overhaul engine for large truck \$15,000; Other outside repair(springs,tires,diagnostic,etc.) \$40,000; Fire Apparatus Contract Repairs \$5,000 |
| Small Equipment       | 539000         | \$6,500        | Scanner Updates \$4,000; Shop Tools \$2,500   |
| New Equip/Cap Outlay  | 550300         | \$46,000       | Challenger Column truck lift \$46,000   |

# IT

The department provides secure, reliable and current systems to City employees through partnership and collaboration. Services can be classified into eight major areas: Help Desk Support; Professional Services and Project Management; Server and Network Hardware Support and Maintenance; Application Software Support and Maintenance; Telephone and Communications; Geographic Information Systems; and Administrative Services.



- 2021 Accomplishments**
- ◆ Physical Security Consolidation and Audit
  - ◆ Digital/Cyber Security Initiatives and CIS Audit
  - ◆ Employee Development paid for through the Tech Cred Program

| 2022 Budget Summary  |                       |                |                |
|----------------------|-----------------------|----------------|----------------|
|                      | Technology Operations | System Support | GIS Operations |
| Personal Services    | 584,166               |                | 223,335        |
| Services & Charges   | 13,655                | 695,700        | 66,770         |
| Capital Outlay       | 10,250                | 145,000        | 47,500         |
| Materials & Supplies | 7,600                 | 1,400          | 1,000          |
| <b>Total IT</b>      | <b>615,671</b>        | <b>842,100</b> | <b>338,605</b> |

| Authorized Personnel         | 2019          | 2020          | 2021          | 2022          |
|------------------------------|---------------|---------------|---------------|---------------|
| Chief Information Officer    | 1             | 1             | 1             | 1             |
| IT Manager/ Security Officer | 0             | 0             | 0             | 1             |
| Network Administrator        | 1             | 1             | 1             | 1             |
| GIS Coordinator              | 1             | 1             | 1             | 1             |
| GIS CMMS Analyst             | 0             | 1             | 1             | 1             |
| IT Project Coordinator       | 1             | 0             | 0             | 0             |
| Technical Support Specialist | 0             | 1             | 1             | 0             |
| Application Specialist       | 1             | 1             | 1             | 1             |
| Help Desk Technician         | $\frac{1}{1}$ | $\frac{1}{1}$ | $\frac{1}{1}$ | $\frac{1}{1}$ |
| <b>Total</b>                 | <b>6</b>      | <b>7</b>      | <b>7</b>      | <b>7</b>      |

### On the Horizon

- ◆ Information Technology Committee
- ◆ Assist with Utility Billing Implementation
- ◆ GIS Map Enhancements
- ◆ City Drone Purchase and Program development
- ◆ Continue to Enhance Cyber Security

| Strategic Goals  |   |
|--|---|
| Effective Government: Maintain and enhance customer service and citizen satisfaction |   |
| Goal #1  | Enable the City of Delaware employees to execute their job responsibilities more effectively through access to data and technology.   |
| Goal #2  | Develop an IT department fit to deliver IT service excellence that is professional and friendly, recognizes leadership, cultivates collaboration, fosters continuous learning and promotes cross-functional teamwork. |
| Goal #3  | Facilitate the exploration, development and adoption of new technologies that enhance City of Delaware, such as, data analytics, technical service enhancement and overall citizen support.                           |
| Goal #4  | Support the City of Delaware in managing the risks related to information technology through increased user awareness, appropriate security practices and following of IT policies.                                   |

| Goal # | Performance Metrics                                    | 2020 | 2021 | 2022 Goal |
|--------|--|------|------|-----------|
| 1      | % Closed Calls/Tickets Received                        | 97%  | 98%  | 95%       |
| 2      | % Completed Staff Certification & Training Initiatives | 69%  | 60%  | 100%      |
| 3      | Departmental Process Maps Completed                    | n/a  | 5    | 12        |
| 4      | Average % Participation in User Security               | n/a  | n/a  | 100%      |



2022 BUDGET DETAIL

FUND: IT ROTARY FUND  
 DEPARTMENT: INFORMATION TECHNOLOGY

| Org-Object                          | Description                                | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|-------------------------------------|--|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| <b>Fund Balance - January 1st</b>   |  | <b>864,190</b>   | <b>655,373</b>   | <b>18,532</b>    | <b>18,532</b>    | <b>31</b>        |                     |                     | <b>31</b>         |
| 60200101-                           | 490100 Transfer in City Manager            | 48,783           | 51,222           | 80,539           | 68,296           | 81,443           | 1.1%                | 19.3%               | 83,886            |
|                                     | 490100 Transfer in Administrative Services | 15,066           | 15,819           | 24,873           | 12,000           | 25,152           | 1.1%                | 109.6%              | 25,907            |
|                                     | 490100 Transfer in Economic Development    | 8,888            | 9,332            | 14,674           | 12,443           | 14,839           | 1.1%                | 19.3%               | 15,284            |
|                                     | 490100 Transfer in Legal                   | 30,020           | 31,521           | 49,562           | 40,000           | 50,117           | 1.1%                | 25.3%               | 51,621            |
|                                     | 490100 Transfer in Finance                 | 135,233          | 141,995          | 223,267          | 200,000          | 225,767          | 1.1%                | 12.9%               | 232,540           |
|                                     | 490100 Transfer in Police                  | 299,972          | 314,971          | 495,249          | 562,500          | 500,794          | 1.1%                | -11.0%              | 515,818           |
|                                     | 490100 Transfer in Fire                    | 187,530          | 196,907          | 309,609          | 328,177          | 313,076          | 1.1%                | -4.6%               | 322,468           |
|                                     | 490100 Transfer in Planning                | 67,205           | 70,565           | 110,955          | 100,000          | 112,197          | 1.1%                | 12.2%               | 115,563           |
|                                     | 490100 Transfer in Engineering             | 56,375           | 59,194           | 93,074           | 78,925           | 94,116           | 1.1%                | 19.2%               | 96,939            |
|                                     | 490100 Transfer in SMR Administration      | 83,214           | 87,375           | 137,385          | 120,000          | 138,923          | 1.1%                | 15.8%               | 143,091           |
|                                     | 490100 Transfer in Parks                   | 3,662            | 3,845            | 6,045            | 35,500           | 6,113            | 1.1%                | -82.8%              | 6,296             |
|                                     | 490100 Transfer in Cemetery                | 3,415            | 2,561            | 5,638            | 0                | 5,701            | 1.1%                | 100.0%              | 5,872             |
|                                     | 490100 Transfer in Golf Course             | 3,500            | 3,675            | 5,778            | 5,000            | 5,843            | 1.1%                | 16.9%               | 6,018             |
|                                     | 490100 Transfer in Airport                 | 3,754            | 3,942            | 6,198            | 5,500            | 6,267            | 1.1%                | 13.9%               | 6,455             |
|                                     | 490100 Transfer in Water Administration    | 75,968           | 79,766           | 125,421          | 100,000          | 126,825          | 1.1%                | 26.8%               | 130,630           |
|                                     | 490100 Transfer in Sewer Treatment         | 49,680           | 52,164           | 82,021           | 75,000           | 82,939           | 1.1%                | 10.6%               | 85,427            |
|                                     | 490100 Transfer in Refuse                  | 3,752            | 3,940            | 6,195            | 6,000            | 6,264            | 1.1%                | 4.4%                | 6,452             |
| 60200102-                           | 420600 Federal Operating Grant             | 0                | 21,214           | 0                | 809              | 0                | 100.0%              | -100.0%             | 0                 |
|                                     | 420700 State Operating Grant               | 0                | 0                | 0                | 1,807            | 0                | 100.0%              | -100.0%             | 0                 |
|                                     | 484300 Miscellaneous Revenue               | 205              | 2,181            | 514              | 1,500            | 0                | -100.0%             | -100.0%             | 0                 |
| <b>Total Revenue</b>                |  | <b>1,076,222</b> | <b>1,152,189</b> | <b>1,776,997</b> | <b>1,753,457</b> | <b>1,796,376</b> | 1.1%                | 2.4%                | <b>1,850,267</b>  |
| 60211500-                           | Staff Support                              | 518,696          | 536,420          | 584,731          | 563,159          | 615,671          | 5.3%                | 9.3%                | 635,177           |
| 60211600-                           | System Support                             | 642,621          | 1,042,783        | 976,688          | 924,058          | 842,100          | -13.8%              | -8.9%               | 858,942           |
| 60211700-                           | GIS Operations                             | 123,722          | 209,827          | 233,684          | 235,029          | 338,605          | 44.9%               | 44.1%               | 348,822           |
| <b>Total Expenditures</b>           |  | <b>1,285,039</b> | <b>1,789,030</b> | <b>1,795,103</b> | <b>1,722,246</b> | <b>1,796,376</b> | 0.1%                | 4.3%                | <b>1,842,941</b>  |
| <i>Carryover PO's</i>               |  |                  |                  |                  | 49,712           |                  |                     |                     |                   |
| <b>Fund Balance - December 31st</b> |  | <b>655,373</b>   | <b>18,532</b>    | <b>426</b>       | <b>31</b>        | <b>31</b>        |                     |                     | <b>7,357</b>      |

2022 BUDGET DETAIL

FUND: IT ROTARY  
 DEPARTMENT: INFORMATION TECHNOLOGY

| Org-Object                     | Description              | 2019<br>Actual   | 2020<br>Actual   | 2021<br>Budget   | 2021<br>Actual   | 2022<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual | 2023<br>Projected |
|--------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|-------------------|
| <b>Technology Operations</b>   |                          |                  |                  |                  |                  |                  |                     |                     |                   |
| <b>Staff Support</b>           |                          |                  |                  |                  |                  |                  |                     |                     |                   |
| 60211500- 510000               | Wages                    | 378,770          | 364,368          | 395,579          | 398,825          | 423,155          | 7.0%                | 6.1%                | 433,734           |
| 511100                         | PERS                     | 45,626           | 50,373           | 55,381           | 59,890           | 59,242           | 7.0%                | -1.1%               | 60,723            |
| 511300                         | Medicare                 | 5,321            | 5,069            | 5,736            | 5,580            | 6,136            | 7.0%                | 10.0%               | 6,289             |
| 511400                         | Workers Compensation     | 7,549            | 7,729            | 7,911            | 3,955            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600                         | Health Insurance         | 64,638           | 87,381           | 88,000           | 72,845           | 94,920           | 7.9%                | 30.3%               | 101,564           |
| 511700                         | Life Insurance           | 619              | 619              | 619              | 310              | 713              | 15.2%               | 130.0%              | 731               |
| 520100                         | Uniform                  | 150              | 150              | 300              | 450              | 300              | 0.0%                | -33.3%              | 306               |
| 521000                         | Cellular Telephone       | 1,348            | 732              | 1,500            | 2,041            | 1,500            | 0.0%                | -26.5%              | 1,530             |
| 522000                         | Postage                  | 11               | 112              | 150              | 0                | 150              | 0.0%                | 100.0%              | 153               |
| 522300                         | Data Connectivity        | 1,449            | 0                | 500              | 0                | 500              | 0.0%                | 100.0%              | 510               |
| 523100                         | Professional Services    | 1,600            | 1,500            | 2,500            | 2,557            | 2,500            | 0.0%                | -2.2%               | 2,550             |
| 526000                         | Travel/Training          | 3,561            | 10,578           | 6,500            | 6,386            | 6,500            | 0.0%                | 1.8%                | 6,630             |
| 526100                         | Membership and Dues      | 200              | 0                | 2,000            | 0                | 2,000            | 0.0%                | 100.0%              | 2,040             |
| 527010                         | Maintenance of Equipment | 0                | 0                | 205              | 0                | 205              | 0.0%                | 100.0%              | 209               |
| 530500                         | Publications             | 0                | 0                | 100              | 0                | 100              | 0.0%                | 100.0%              | 102               |
| 531000                         | Office Supply            | 3,873            | 1,008            | 5,000            | 1,327            | 5,000            | 0.0%                | 276.8%              | 5,100             |
| 537000                         | Repair Materials         | 0                | 0                | 500              | 0                | 500              | 0.0%                | 100.0%              | 510               |
| 539000                         | Small Equipment          | 311              | 160              | 2,000            | 160              | 2,000            | 0.0%                | 1150.0%             | 2,040             |
| 550300                         | New Equip / Cap Outlay   | 3,670            | 5,103            | 5,125            | 3,833            | 5,125            | 0.0%                | 33.7%               | 5,228             |
| 550330                         | Software/Licenses        | 0                | 1,538            | 5,125            | 5,000            | 5,125            | 0.0%                | 2.5%                | 5,228             |
| <b>TOTAL STAFF SUPPORT</b>     |                          | <b>518,696</b>   | <b>536,420</b>   | <b>584,731</b>   | <b>563,159</b>   | <b>615,671</b>   | 5.3%                | 9.3%                | <b>635,177</b>    |
| <b>System Support</b>          |                          |                  |                  |                  |                  |                  |                     |                     |                   |
| 60211600- 521000               | Telephone Connectivity   | 19,274           | 15,462           | 25,000           | 18,068           | 15,000           | -40.0%              | -17.0%              | 15,300            |
| 522300                         | Internet Connectivity    | 20,677           | 37,495           | 40,000           | 45,878           | 43,000           | 7.5%                | -6.3%               | 43,860            |
| 523100                         | Professional Services    | 59,339           | 39,593           | 50,000           | 49,016           | 50,000           | 0.0%                | 2.0%                | 51,000            |
| 523101                         | Network Support          | 13,005           | 25,525           | 25,000           | 27,799           | 15,000           | -40.0%              | -46.0%              | 15,300            |
| 523102                         | Software Support         | 346,934          | 569,504          | 546,413          | 510,184          | 512,000          | -6.3%               | 0.4%                | 522,240           |
| 523103                         | Hardware Support         | 19,204           | 38,201           | 35,000           | 35,660           | 35,000           | 0.0%                | -1.9%               | 35,700            |
| 527010                         | Maintenance of Equipment | 6,560            | 1,810            | 8,150            | 8,652            | 5,000            | -38.7%              | -42.2%              | 5,100             |
| 527210                         | Garage Rotary            | 900              | 225              | 700              | 525              | 700              | 0.0%                | 33.3%               | 714               |
| 527900                         | Copier Maintenance       | 29,293           | 19,248           | 40,000           | 25,862           | 20,000           | -50.0%              | -22.7%              | 20,400            |
| 533035                         | Fuel Supply              | 319              | 30               | 400              | 0                | 400              | 0.0%                | 100.0%              | 408               |
| 539000                         | Small Equipment          | 1,255            | 1,028            | 1,025            | 1,186            | 1,000            | -2.4%               | -15.7%              | 1,020             |
| 539015                         | COVID Expense            | 0                | 21,122           | 0                | 0                | 0                | 100.0%              | 100.0%              | 0                 |
| 550300                         | New Equip / Cap Outlay   | 28,302           | 200,524          | 155,000          | 152,937          | 100,000          | -35.5%              | -34.6%              | 102,000           |
| 550330                         | Software/Licenses        | 97,559           | 73,016           | 50,000           | 48,291           | 45,000           | -10.0%              | -6.8%               | 45,900            |
| <b>TOTAL SYSTEM SUPPORT</b>    |                          | <b>642,621</b>   | <b>1,042,783</b> | <b>976,688</b>   | <b>924,058</b>   | <b>842,100</b>   | -13.8%              | -8.9%               | <b>858,942</b>    |
| <b>GIS Operations</b>          |                          |                  |                  |                  |                  |                  |                     |                     |                   |
| 60211700- 510000               | Wages                    | 67,380           | 115,820          | 129,333          | 137,554          | 148,340          | 14.7%               | 7.8%                | 152,049           |
| 511100                         | PERS                     | 9,391            | 15,527           | 18,107           | 20,669           | 20,768           | 14.7%               | 0.5%                | 21,287            |
| 511300                         | Medicare                 | 919              | 1,571            | 1,875            | 1,868            | 2,151            | 14.7%               | 15.1%               | 2,205             |
| 511400                         | Workers Compensation     | 1,348            | 2,399            | 2,587            | 1,293            | 0                | -100.0%             | -100.0%             | 0                 |
| 511600                         | Health Insurance         | 1,200            | 21,150           | 22,000           | 22,642           | 51,776           | 135.3%              | 128.7%              | 55,400            |
| 511700                         | Life Insurance           | 150              | 270              | 270              | 135              | 300              | 11.1%               | 122.2%              | 306               |
| 523100                         | Professional Services    | 0                | 0                | 1,500            | 0                | 20,000           | 1233.3%             | 100.0%              | 20,400            |
| 523102                         | Software Support         | 35,000           | 38,500           | 38,500           | 38,500           | 40,770           | 5.9%                | 5.9%                | 41,585            |
| 526000                         | Travel/Training          | 1,900            | 500              | 5,500            | 1,823            | 5,500            | 0.0%                | 201.7%              | 5,610             |
| 527010                         | Maintenance of Equipment | 0                | 0                | 512              | 320              | 500              | -2.3%               | 56.3%               | 510               |
| 531000                         | Office Supply            | 79               | 205              | 1,000            | 0                | 1,000            | 0.0%                | 100.0%              | 1,020             |
| 550300                         | New Equip / Cap Outlay   | 1,188            | 1,135            | 2,500            | 225              | 37,500           | 1400.0%             | 16566.7%            | 38,250            |
| 550330                         | Software/Licenses        | 5,167            | 12,750           | 10,000           | 10,000           | 10,000           | 0.0%                | 0.0%                | 10,200            |
| <b>TOTAL GIS</b>               |                          | <b>123,722</b>   | <b>209,827</b>   | <b>233,684</b>   | <b>235,029</b>   | <b>338,605</b>   | 44.9%               | 44.1%               | <b>348,822</b>    |
| <b>TOTAL INFORMATION TECH.</b> |                          | <b>1,285,039</b> | <b>1,789,030</b> | <b>1,795,103</b> | <b>1,722,246</b> | <b>1,796,376</b> | 3.1%                | 0.3%                | <b>1,842,941</b>  |

**LINE ITEM DETAIL  
IT ROTARY FUND  
INFORMATION TECHNOLOGY DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Object:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|------------------------------|----------------|----------------|--|
| <b><u>Staff Support</u></b>  |                |                |  |
| Wages                        | 510000         | \$423,155      | Full-time labor, which includes salaries, unemployment insurance, taxes, benefits, reimbursements, workers compensation, leave and holiday pay.      |
| Travel/Training              | 526000         | \$6,500        | Lynda.com; Cyber-security; Certifications  |
| New Equip / Cap Outlay       | 550300         | \$5,125        | Purchase testing equipment and new equipment   |
| Software/Licenses            | 550330         | \$5,125        | Purchase new development software  |
| <b><u>System Support</u></b> |                |                |  |
| Telephone Connectivity       | 521000         | \$15,000       | Includes monthly phone access charges for telephones and voice lines for all City departments.   |
| Internet Connectivity        | 522300         | \$43,000       | Includes Internet connectivity charges for all City buildings, and police cruisers.  |
| Professional Services        | 523100         | \$50,000       | External Consulting Services, Switch and Network configuration; Storage; Cyber-Security  |
| Software Support             | 523102         | \$512,000      | Includes software support for the system servers and other departmental application software.  |
| Hardware Support             | 523103         | \$35,000       | Includes hardware support for the system computers and peripherals.  |
| Copier Maintenance           | 527900         | \$20,000       | Maintenance costs for all City copiers and City Printers   |
| New Equip/Cap Outlay         | 550300         | \$100,000      | Purchase PCs, copiers, scanners, firewalls, switches, data storage, telephone hardware, servers, wireless access points, iPads, radios, and cameras. |
| Software/Licenses            | 550330         | \$45,000       | Active Directory, Server DataCenter, Veeam Backup, Security Software, Office365, Adobe   |
| <b><u>GIS Operations</u></b> |                |                |  |
| Software Support             | 523102         | \$40,770       | ESRI license renewal \$35,000  |
| Travel/Training              | 526000         | \$5,500        | Cityworks conference expenses \$2,000  |
| New Software/Licenses        | 550330         | \$10,000       | Geofencing Module and additional APIs  |

**2022 BUDGET DETAIL**

**FUND: SELF INSURANCE TRUST FUND**

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$85,000.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,508,194</b>       | <b>522,535</b>         | <b>2,010,397</b>       | <b>2,010,397</b>       | <b>498,143</b>         | <b>38,676</b>             |
| 61000101- 474100  | Premiums                                       | 4,841,473              | 5,550,023              | 5,550,000              | 5,455,644              | 6,925,033              | 7,548,286                 |
| 474110            | Employee Payments                              | 972,908                | 951,132                | 1,040,000              | 285,152                | 1,201,849              | 1,310,015                 |
| 474115            | Employee Vision Care Payments                  | 22,856                 | 100,113                | 100,000                | 26,019                 | 100,000                | 109,000                   |
| 61000102- 483100  | Reimbursements                                 | 497,664                | 1,581,537              | 500,000                | 1,995,658              | 1,256,040              | 1,241,060                 |
|                   | <b>Total Revenue</b>                           | <b>6,334,901</b>       | <b>8,182,805</b>       | <b>7,190,000</b>       | <b>7,762,473</b>       | <b>9,482,922</b>       | <b>10,208,362</b>         |
| 61061000- 523100  | Program Administration                         | 98,317                 | 111,012                | 110,000                | 210,619                | 128,000                | 130,560                   |
| 523105            | Preferred Provider Fees                        | 37,835                 | 38,100                 | 40,000                 | 0                      | 0                      | 0                         |
| 523108            | Other Service Fees                             | 6,467                  | 5,267                  | 7,000                  | 5,141                  | 7,000                  | 7,140                     |
| 524000            | Preventive Care                                | 29,429                 | 30,994                 | 40,000                 | 13,791                 | 40,000                 | 40,800                    |
| 528210            | Self-Insurance TPA Fees                        | 0                      | 0                      | 72,000                 | 0                      | 72,000                 | 73,440                    |
| 528030            | Life/ADD Insurance                             | 25,535                 | 25,444                 | 27,000                 | 24,222                 | 27,000                 | 27,540                    |
| 528050            | Vision Insurance Premiums                      | 27,057                 | 25,690                 | 30,000                 | 41,434                 | 47,000                 | 47,940                    |
| 528110            | Stop Loss Insurance                            | 850,297                | 1,020,237              | 1,000,000              | 1,034,507              | 1,224,360              | 1,248,847                 |
| 528120            | Medical Claims                                 | 4,800,664              | 3,858,296              | 4,800,000              | 6,349,220              | 6,759,588              | 6,894,780                 |
| 528130            | Dental Claims                                  | 261,328                | 379,527                | 475,000                | 272,983                | 305,185                | 311,289                   |
| 528150            | Prescription                                   | 1,155,100              | 1,169,442              | 1,200,000              | 1,296,012              | 1,297,256              | 1,323,201                 |
| 528220            | Opt Out Payments                               | 25,640                 | 27,940                 | 30,000                 | 19,555                 | 30,000                 | 30,600                    |
| 528310            | Federal ACA Excise Tax                         | 2,891                  | 2,994                  | 5,000                  | 3,743                  | 5,000                  | 5,100                     |
| 570000            | Transfer Back Other Funds                      |                        |                        |                        |                        |                        |                           |
|                   | <b>Total Expenditures</b>                      | <b>7,320,560</b>       | <b>6,694,943</b>       | <b>7,836,000</b>       | <b>9,271,227</b>       | <b>9,942,389</b>       | <b>10,141,237</b>         |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 3,500                  |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>522,535</b>         | <b>2,010,397</b>       | <b>1,364,397</b>       | <b>498,143</b>         | <b>38,676</b>          | <b>105,801</b>            |

**2022 BUDGET DETAIL**

**FUND: WORKERS COMPENSATION RESERVE FUND**

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of its liability.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,628,786</b>       | <b>2,626,778</b>       | <b>3,651,058</b>       | <b>3,651,058</b>       | <b>3,111,140</b>       | <b>2,477,140</b>          |
| 62000101- 474100  | Premiums                                       | 122,534                | 0                      | 250,000                | 0                      | 0                      | 255,000                   |
| 62000102- 483100  | Reimbursements                                 | 279,535                | 1,061,912              | 25,000                 | 506                    | 25,000                 | 25,500                    |
|                   | <b>Total Revenue</b>                           | <b>402,069</b>         | <b>1,061,912</b>       | <b>275,000</b>         | <b>506</b>             | <b>25,000</b>          | <b>280,500</b>            |
| 62062000- 523100  | Program Administration                         | 8,000                  | 8,000                  | 8,000                  | 0                      | 8,000                  | 8,160                     |
| 523100            | Professional Services                          | 12,525                 | 18,070                 | 116,000                | 11,229                 | 116,000                | 118,320                   |
| 528000            | BWC Premiums                                   | 175,358                | 11,462                 | 250,000                | 152,708                | 250,000                | 255,000                   |
| 528140            | Workers Comp Claims                            | 208,194                | 100                    | 275,000                | 202,160                | 275,000                | 280,500                   |
| 550200            | Worker Safety Equipment                        | 0                      | 0                      | 10,000                 | 0                      | 10,000                 | 10,200                    |
|                   | <b>Total Expenditures</b>                      | <b>404,077</b>         | <b>37,632</b>          | <b>659,000</b>         | <b>366,097</b>         | <b>659,000</b>         | <b>672,180</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 174,327                |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,626,778</b>       | <b>3,651,058</b>       | <b>3,267,058</b>       | <b>3,111,140</b>       | <b>2,477,140</b>       | <b>2,085,460</b>          |

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# FIDUCIARY FUNDS

**2022 BUDGET DETAIL**

**FUND: FIRE DONATION FUND**

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>6,345</b>           | <b>1,083</b>           | <b>1,283</b>           | <b>1,283</b>           | <b>1,283</b>           | <b>1,283</b>              |
| 70100152- 480100  | Donations                                      | 200                    | 200                    | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>200</b>             | <b>200</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 70114500- 539000  | Small Equipment                                | 5,462                  | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>5,462</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,083</b>           | <b>1,283</b>           | <b>1,283</b>           | <b>1,283</b>           | <b>1,283</b>           | <b>1,283</b>              |



**2022 BUDGET DETAIL**

**FUND: PARKS DONATION FUND**

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>16,410</b>          | <b>13,214</b>          | <b>7,749</b>           | <b>7,749</b>           | <b>7,749</b>           | <b>7,749</b>              |
| 70200251- 480100          | Donations Miscellaneous                        | 139,598                | 6,500                  | 0                      | 5,000                  | 0                      | 0                         |
| 480100 -PK003             | Cheshire Crossing HOA Donation                 | 139,598                | 0                      | 12,000                 | 8,604                  | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>139,598</b>         | <b>6,500</b>           | <b>12,000</b>          | <b>13,604</b>          | <b>0</b>               | <b>0</b>                  |
| 70212000- 550300          | Capital Outlay                                 | 9,600                  | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Hayes Statue                                   | 133,194                | 11,965                 | 0                      | 5,000                  | 0                      | 0                         |
| 550300 -PK003             | Cheshire Basketball Court                      | 0                      | 0                      | 12,000                 | 8,604                  | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>142,794</b>         | <b>11,965</b>          | <b>12,000</b>          | <b>13,604</b>          | <b>0</b>               | <b>0</b>                  |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>13,214</b>          | <b>7,749</b>           | <b>7,749</b>           | <b>7,749</b>           | <b>7,749</b>           | <b>7,749</b>              |

**2022 BUDGET DETAIL**

**FUND: POLICE DONATION FUND**

The Police Donation Fund is used to account for donations given to the City Police Department. The donations are used to purchase new equipment.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>7,809</b>           | <b>10,837</b>          | <b>9,337</b>           | <b>9,337</b>           | <b>10,620</b>          | <b>1,002</b>              |
| 70300152- 480100  | Donations                                      | 2,200                  | 500                    | 1,000                  | 1,932                  | 1,000                  | 1,000                     |
| 480100            | K-9 Donations                                  | 1,510                  | 0                      | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>3,710</b>           | <b>500</b>             | <b>1,000</b>           | <b>1,932</b>           | <b>1,000</b>           | <b>1,000</b>              |
| 70313500- 533000  | Supplies                                       | 182                    | 0                      | 5,000                  | 649                    | 10,618                 | 1,300                     |
| 550300            | Capital Outlay / New Equipment                 | 500                    | 2,000                  | 3,836                  | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>682</b>             | <b>2,000</b>           | <b>8,836</b>           | <b>649</b>             | <b>10,618</b>          | <b>1,300</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>10,837</b>          | <b>9,337</b>           | <b>1,501</b>           | <b>10,620</b>          | <b>1,002</b>           | <b>702</b>                |

**2022 BUDGET DETAIL**

**FUND: MAYOR'S DONATION FUND**

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,202</b>           | <b>898</b>             | <b>1,448</b>           | <b>1,448</b>           | <b>2,035</b>           | <b>2,035</b>              |
| 70400102- 480100  | Donations                                      | 1,200                  | 600                    | 2,000                  | 760                    | 1,200                  | 1,200                     |
|                   | <b>Total Revenue</b>                           | <b>1,200</b>           | <b>600</b>             | <b>2,000</b>           | <b>760</b>             | <b>1,200</b>           | <b>1,200</b>              |
| 70410000- 523100  | Professional Services                          | 1,504                  | 50                     | 1,200                  | 173                    | 1,200                  | 1,200                     |
|                   | <b>Total Expenditures</b>                      | <b>1,504</b>           | <b>50</b>              | <b>1,200</b>           | <b>173</b>             | <b>1,200</b>           | <b>1,200</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>898</b>             | <b>1,448</b>           | <b>2,248</b>           | <b>2,035</b>           | <b>2,035</b>           | <b>2,035</b>              |

2022 BUDGET DETAIL

FUND: PROJECT TRUST FUND

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

| <i>Org-Object-Project</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|---------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                           | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>693,554</b>         | <b>1,129,527</b>       | <b>1,124,541</b>       | <b>1,124,541</b>       | <b>1,264,647</b>       | <b>1,307,147</b>          |
| 70500022 414200           | Curtis Farms Infrastructure Fees               | 9,827                  | 14,252                 | 7,500                  | 6,106                  | 7,500                  | 0                         |
| 70500401 411100           | Ravines at Olentangy                           | 142,000                | 32,000                 | 0                      | 54,000                 | 0                      | 0                         |
| 471300                    | Ohio Health                                    | 195,000                | 65,000                 | 0                      | 80,000                 | 65,000                 | 65,000                    |
| 471300                    | Developers Fees                                | 93,265                 | 0                      | 20,000                 | 0                      | 20,000                 | 20,000                    |
| 471300 -PENCK             | DCS Penick Ave Contribution                    | 0                      | 0                      | 175,000                | 175,000                | 0                      | 0                         |
|                           | <b>Total Revenue</b>                           | <b>440,092</b>         | <b>111,252</b>         | <b>202,500</b>         | <b>315,106</b>         | <b>92,500</b>          | <b>85,000</b>             |
| 70570500- 523100          | Professional Services                          | 0                      | 0                      | 0                      | 0                      | 0                      | 340,207                   |
| 550300                    | Ohio Health Glenn Parkway Maintenance          | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Hills Miller Sidewalk                          | 4,119                  | 79,612                 | 0                      | 0                      | 0                      | 0                         |
| 550300                    | Houk Rd. Pedestrian Crossing                   | 0                      | 36,626                 | 0                      | 0                      | 0                      | 0                         |
| 550300 -CRTIS             | Curtis Street Improvements                     | 0                      | 0                      | 0                      | 0                      | 50,000                 | 0                         |
| 550300 -PENCK             | Pennick Ave Connector                          | 0                      | 0                      | 175,000                | 163,056                | 0                      | 0                         |
|                           | <b>Total Expenditures</b>                      | <b>4,119</b>           | <b>116,238</b>         | <b>175,000</b>         | <b>163,056</b>         | <b>50,000</b>          | <b>340,207</b>            |
|                           | <i>Carryover PO's</i>                          |                        |                        |                        | 11,944                 |                        |                           |
|                           | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,129,527</b>       | <b>1,124,541</b>       | <b>1,152,041</b>       | <b>1,264,647</b>       | <b>1,307,147</b>       | <b>1,051,940</b>          |

**2022 BUDGET DETAIL**

**FUND: UNCLAIMED FUNDS TRUST FUND**

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

| <i>Org-Object</i>           | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
| <b>CITY FUND</b>            |  |                        |                        |                        |                        |                        |                           |
|                             | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>16,493</b>          | <b>18,620</b>          | <b>57,589</b>          | <b>57,589</b>          | <b>57,589</b>          | <b>57,839</b>             |
| 70700202- 495000            | UFTF Unclaimed Funds                           | 6,410                  | 43,699                 | 5,000                  | 0                      | 5,000                  | 5,000                     |
|                             | <b>Total Revenue</b>                           | <b>6,410</b>           | <b>43,699</b>          | <b>5,000</b>           | <b>0</b>               | <b>5,000</b>           | <b>5,000</b>              |
| 70770700 560020             | Unclaimed Funds Payment                        | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 570000                      | Transfer to General Fund                       | 4,283                  | 4,730                  | 4,750                  | 0                      | 4,750                  | 4,750                     |
|                             | <b>Total Expenditures</b>                      | <b>4,283</b>           | <b>4,730</b>           | <b>4,750</b>           | <b>0</b>               | <b>4,750</b>           | <b>4,750</b>              |
|                             | <b>Fund Balance - December 31<sup>st</sup></b> | <b>18,620</b>          | <b>57,589</b>          | <b>57,839</b>          | <b>57,589</b>          | <b>57,839</b>          | <b>58,089</b>             |
| <b>MUNICIPAL COURT FUND</b> |  |                        |                        |                        |                        |                        |                           |
|                             | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>68,877</b>          | <b>86,376</b>          | <b>106,922</b>         | <b>106,922</b>         | <b>112,641</b>         | <b>126,141</b>            |
| 70800102- 495000            | UFTF Unclaimed Funds                           | 18,467                 | 20,861                 | 15,000                 | 5,743                  | 15,000                 | 15,000                    |
|                             | <b>Total Revenue</b>                           | <b>18,467</b>          | <b>20,861</b>          | <b>15,000</b>          | <b>5,743</b>           | <b>15,000</b>          | <b>15,000</b>             |
| 70870800- 560020            | Unclaimed Funds Payment                        | 968                    | 315                    | 0                      | 24                     | 1,500                  | 1,500                     |
|                             | <b>Total Expenditures</b>                      | <b>968</b>             | <b>315</b>             | <b>0</b>               | <b>24</b>              | <b>1,500</b>           | <b>1,500</b>              |
|                             | <b>Fund Balance - December 31<sup>st</sup></b> | <b>86,376</b>          | <b>106,922</b>         | <b>121,922</b>         | <b>112,641</b>         | <b>126,141</b>         | <b>139,641</b>            |

**2022 BUDGET DETAIL**

**FUND: DEVELOPMENT RESERVE FUND**

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>964,886</b>         | <b>1,008,886</b>       | <b>678,717</b>         | <b>678,717</b>         | <b>752,793</b>         | <b>642,793</b>            |
| 70900025- 493020  | Transfer from General Fund                     | 50,000                 | 50,000                 | 75,750                 | 75,000                 | 75,000                 | 75,000                    |
| 70900025- 493020  | COVID Grant                                    | 0                      | 1,148,270              | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>50,000</b>          | <b>1,198,270</b>       | <b>75,750</b>          | <b>75,000</b>          | <b>75,000</b>          | <b>75,000</b>             |
| 70970900- 523100  | Professional Services                          | 6,000                  | 50,000                 | 10,000                 | 924                    | 185,000                | 10,000                    |
| 570000            | Transfer to General Fund                       | 0                      | 0                      | 744,465                | 0                      | 0                      | 0                         |
| 526015            | COVID Small Business Grants                    | 0                      | 385,228                | 0                      | 0                      | 0                      | 0                         |
| 526016            | COVID Agency Grants                            | 0                      | 793,211                | 0                      | 0                      | 0                      | 0                         |
| 526020            | COVID Revolving Loan                           | 0                      | 300,000                | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>6,000</b>           | <b>1,528,439</b>       | <b>754,465</b>         | <b>924</b>             | <b>185,000</b>         | <b>10,000</b>             |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,008,886</b>       | <b>678,717</b>         | <b>2</b>               | <b>752,793</b>         | <b>642,793</b>         | <b>707,793</b>            |

**2022 BUDGET DETAIL**

**FUND: GENERAL RESERVE FUND**

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,163,864</b>       | <b>1,188,864</b>       | <b>1,213,864</b>       | <b>1,213,864</b>       | <b>1,288,864</b>       | <b>340,916</b>            |
| 71000025- 493020  | Transfer from General Fund                     | 25,000                 | 25,000                 | 75,000                 | 75,000                 | 75,000                 | 75,000                    |
|                   | <b>Total Revenue</b>                           | <b>25,000</b>          | <b>25,000</b>          | <b>75,000</b>          | <b>75,000</b>          | <b>75,000</b>          | <b>75,000</b>             |
| 71071000- 570000  | Transfer to General Fund                       | 0                      | 0                      | 1,288,864              | 0                      | 1,022,948              | 0                         |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>1,288,864</b>       | <b>0</b>               | <b>1,022,948</b>       | <b>0</b>                  |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,188,864</b>       | <b>1,213,864</b>       | <b>0</b>               | <b>1,288,864</b>       | <b>340,916</b>         | <b>415,916</b>            |

**2022 BUDGET DETAIL**

**FUND: CEMETERY PERPETUAL CARE FUND**

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>34,191</b>          | <b>33,840</b>          | <b>37,204</b>          | <b>37,204</b>          | <b>36,180</b>          | <b>34,230</b>             |
| 75000023- 430100  | Investment Income                              | 771                    | 208                    | 750                    | 34                     | 50                     | 50                        |
| 75000252- 480100  | Special Care Contributions                     | 0                      | 4,000                  | 0                      | 0                      | 0                      | 0                         |
|                   | <b>Total Revenue</b>                           | <b>771</b>             | <b>4,208</b>           | <b>750</b>             | <b>34</b>              | <b>50</b>              | <b>50</b>                 |
| 75075000- 533140  | Easter Arrangements                            | 280                    | 0                      | 400                    | 260                    | 400                    | 408                       |
| 533140            | Memorial Day Arrangements                      | 410                    | 360                    | 675                    | 320                    | 675                    | 689                       |
| 533140            | Christmas Arrangements                         | 432                    | 484                    | 675                    | 0                      | 675                    | 689                       |
| 533140            | Other Event Arrangements                       | 0                      | 0                      | 250                    | 0                      | 250                    | 255                       |
|                   | <b>Total Expenditures</b>                      | <b>1,122</b>           | <b>844</b>             | <b>2,000</b>           | <b>580</b>             | <b>2,000</b>           | <b>2,040</b>              |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        | 478                    |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>33,840</b>          | <b>37,204</b>          | <b>35,954</b>          | <b>36,180</b>          | <b>34,230</b>          | <b>32,240</b>             |



# AGENCY FUNDS

**2022 BUDGET DETAIL**

**FUND: HIGHWAY PATROL FUND**

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>9,699</b>           | <b>4,867</b>           | <b>7,086</b>           | <b>7,086</b>           | <b>0</b>               | <b>0</b>                  |
| 80100151- 450400  | Fines & Forfeitures                            | 61,309                 | 49,760                 | 75,000                 | 47,996                 | 75,000                 | 75,000                    |
|                   | <b>Total Revenue</b>                           | <b>61,309</b>          | <b>49,760</b>          | <b>75,000</b>          | <b>47,996</b>          | <b>75,000</b>          | <b>75,000</b>             |
| 80180100- 523100  | Professional Services                          | 66,141                 | 47,541                 | 75,000                 | 55,082                 | 75,000                 | 75,000                    |
|                   | <b>Total Expenditures</b>                      | <b>66,141</b>          | <b>47,541</b>          | <b>75,000</b>          | <b>55,082</b>          | <b>75,000</b>          | <b>75,000</b>             |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>4,867</b>           | <b>7,086</b>           | <b>7,086</b>           | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: STATE BUILDING PERMIT FEE FUND**

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>466</b>             | <b>1,297</b>           | <b>632</b>             | <b>632</b>             | <b>1,858</b>           | <b>1,858</b>              |
| 80300151- 440300  | 3% State Building Permit Fee                   | 8,813                  | 4,881                  | 10,000                 | 4,839                  | 10,000                 | 10,000                    |
| 440400            | 1% State Plumbing Fee                          | 6,859                  | 6,814                  | 8,000                  | 8,082                  | 8,000                  | 8,000                     |
|                   | <b>Total Revenue</b>                           | <b>15,672</b>          | <b>11,695</b>          | <b>18,000</b>          | <b>12,921</b>          | <b>18,000</b>          | <b>18,000</b>             |
| 80380300- 560250  | State Building Permit - 3%                     | 8,366                  | 6,416                  | 10,000                 | 7,635                  | 10,000                 | 10,000                    |
| 560255            | State Plumbing Permit - 1%                     | 6,475                  | 5,944                  | 8,000                  | 4,060                  | 8,000                  | 8,000                     |
|                   | <b>Total Expenditures</b>                      | <b>14,841</b>          | <b>12,360</b>          | <b>18,000</b>          | <b>11,695</b>          | <b>18,000</b>          | <b>18,000</b>             |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,297</b>           | <b>632</b>             | <b>632</b>             | <b>1,858</b>           | <b>1,858</b>           | <b>1,858</b>              |

**2022 BUDGET DETAIL**

**FUND: RETAINAGE FUND**

The Retainage Fund is used to account for retainage withheld from contract payments in accordance with the contract and may earn interest.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 80500403- 430100  | Investment Income                              | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 482110            | Retainage Deposit                              | 0                      | 0                      | 0                      | 0                      | 250,000                | 250,000                   |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>250,000</b>         | <b>250,000</b>            |
| 80580500- 550300  | Retainage Payout                               | 0                      | 0                      | 0                      | 0                      | 250,000                | 250,000                   |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>250,000</b>         | <b>250,000</b>            |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

**2022 BUDGET DETAIL**

**FUND: JEDD INCOME TAX FUND**

The JEDD Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>57,099</b>          | <b>84,718</b>          | <b>153,199</b>         | <b>153,199</b>         | <b>107,361</b>         | <b>106,756</b>            |
| 81100015- 411100  | JEDD Income Tax Collections                    | 402,798                | 392,778                | 380,995                | 428,479                | 585,095                | 590,946                   |
|                   | <b>Total Revenue</b>                           | <b>402,798</b>         | <b>392,778</b>         | <b>380,995</b>         | <b>428,479</b>         | <b>585,095</b>         | <b>590,946</b>            |
| 81181100- 529500  | Collection Fees                                | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 560020            | JEDD Refunds                                   | 9,205                  | 4,828                  | 10,000                 | 13,558                 | 15,000                 | 15,150                    |
| 560410            | JEDD Board Fees (1%)                           | 3,660                  | 3,195                  | 3,099                  | 4,608                  | 5,700                  | 5,757                     |
| 560420            | City General Fund (4%)                         | 14,639                 | 12,779                 | 12,396                 | 18,430                 | 23,000                 | 23,230                    |
| 560430            | Berkshire Township Distribution                | 208,605                | 182,097                | 176,634                | 262,632                | 325,000                | 328,250                   |
| 560440            | City of Delaware Distribution                  | 139,070                | 121,398                | 117,756                | 175,089                | 217,000                | 219,170                   |
|                   | <b>Total Expenditures</b>                      | <b>375,179</b>         | <b>324,297</b>         | <b>319,885</b>         | <b>474,317</b>         | <b>585,700</b>         | <b>591,557</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>84,718</b>          | <b>153,199</b>         | <b>214,309</b>         | <b>107,361</b>         | <b>106,756</b>         | <b>106,145</b>            |

**2022 BUDGET DETAIL**

**FUND: JEDD II INCOME TAX FUND**

The JEDD Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

| <i>Org-Object</i> | <i>Description</i>                             | <i>2019<br/>Actual</i> | <i>2020<br/>Actual</i> | <i>2021<br/>Budget</i> | <i>2021<br/>Actual</i> | <i>2022<br/>Budget</i> | <i>2023<br/>Projected</i> |
|-------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|
|                   | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |
| 81200015- 411100  | JEDD Income Tax Collections                    | 0                      | 0                      | 0                      | 0                      | 200,000                | 202,000                   |
|                   | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>200,000</b>         | <b>202,000</b>            |
| 81281200- 529500  | Collection Fees                                | 0                      | 0                      | 0                      | 0                      | 0                      | 0                         |
| 560020            | JEDD Refunds                                   | 0                      | 0                      | 0                      | 0                      | 5,000                  | 5,050                     |
| 560410            | JEDD Board Fees (1%)                           | 0                      | 0                      | 0                      | 0                      | 1,950                  | 1,970                     |
| 560420            | City General Fund (4%)                         | 0                      | 0                      | 0                      | 0                      | 7,800                  | 7,878                     |
| 560430            | Berkshire Township Distribution                | 0                      | 0                      | 0                      | 0                      | 148,200                | 149,682                   |
| 560440            | City of Delaware Distribution                  | 0                      | 0                      | 0                      | 0                      | 37,050                 | 37,421                    |
|                   | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>200,000</b>         | <b>202,000</b>            |
|                   | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |                           |
|                   | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>                  |

# APPENDIX A

# 2022-2026 CIP CALENDAR

| Date               | Activity  |
|--------------------|---|
| May 4, 2021        | CIP packets and guidance distributed to Department Heads                    |
| June 1, 2021       | CIP requests submitted to the Finance Department                            |
| June 8, 2021       | Section 80 Review with the Parks Advisory Board (Parks & Rec Requests Only) |
| June 14-18, 2021   | CIP review with Department Heads, Finance & CMO                             |
| June 14-21, 2021   | Equipment request recommendations and reviews with Fleet Maintenance        |
| June 21, 2021      | Project Narratives due to Finance Department                                |
| July 1, 2021       | Draft CIP distributed to City Manager                                       |
| July 7, 2021       | Section 80 Review with the Planning Commission                              |
| July 8-22, 2021    | Final Updates to the CIP  |
| July 22-23, 2021   | Recap Proposed CIP with Department Heads                                    |
| July 26, 2021      | CIP Submitted to City Council   |
| August 9, 2021     | First Reading   |
| August 23, 2021    | Second Reading  |
| September 9, 2021  | Work Session (if needed)  |
| September 13, 2021 | Third Reading   |
| September 27, 2021 | Fourth Reading & Adoption   |



## APPENDIX B

# DEBT SUMMARY

| Debt Obligation               | Purpose   |
|-------------------------------|---|
| 2021 General Obligation Bonds | <ul style="list-style-type: none"> <li>• Glenn Road construction between certain termini</li> <li>• Constructing an addition to the Justice Center</li> <li>• Acquiring real property, remodeling, and improving the buildings located on the property for various City departments</li> <li>• Enhancing municipal fire safety facilities by constructing, furnishing, and equipping a new fire station</li> </ul>  |
| 2019 General Obligation Bonds | <ul style="list-style-type: none"> <li>• Acquisition and implementation of software systems for use by various City departments</li> <li>• Improvements and renovations to City Hall and related annex building</li> <li>• Refunding bonds previously issued for purpose of paying costs of improving City’s Southeast Highland Sewer area</li> <li>• Glenn Road South construction on behalf of the Delaware South New Community Authority</li> </ul>  |
| 2017 General Obligation Bonds | <ul style="list-style-type: none"> <li>• Construction of Fire Station 304</li> <li>• Refund outstanding 2006 general obligation bonds</li> </ul>  |
| 2015 General Obligation Bonds | <ul style="list-style-type: none"> <li>• Glenn Road North construction</li> <li>• Purchasing and equipping three EMS vehicles</li> </ul>  |
| 2012 General Obligation Bonds | <p>Refunding of previously issued bonds for purposes of:</p> <ul style="list-style-type: none"> <li>• Constructing, equipping, and furnishing a fire substation and renovating an existing fire station</li> <li>• Improving Sandusky Street and Winter Street between certain termini by constructing and enhancing infrastructure and streetscapes</li> <li>• Improving the US 23/US 42 interchange in cooperation with ODOT</li> <li>• Streetscape of East Winter Street between certain termini</li> <li>• Improving the intersection of West William Street and Houk Road</li> <li>• Improving City’s municipal sewer system by acquisition of real estate and extension of existing sewer system</li> </ul> |
| OWDA Water Projects           | <ul style="list-style-type: none"> <li>• Construction and expansion of Water Treatment Plant</li> <li>• Construction of Penry Road Well Field 16” Raw Water Transmission Line</li> <li>• Construction of Hills-Miller Road 24” Water Transmission Line</li> </ul>   |
| OWDA Sewer Projects           | <ul style="list-style-type: none"> <li>• Construction and expansion of Wastewater Treatment Plant</li> </ul>  |
| 2020 Recreation Levy Bonds    | <ul style="list-style-type: none"> <li>• Refunding previously issued bonds for improving the City’s municipal recreation facilities, including the construction of a recreation center and athletic fields as well as the construction, renovation, and improvement of other municipal recreation facilities</li> </ul>   |

## City of Delaware

NCA South General Obligation Bonds, Series 2019B

Dated: April 9, 2019 \$7,150,000

### Debt Service Schedule

| Date       | Principal             | Interest              | Annual Interest   | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| 06/01/2019 |                       | 37,273.89             |                   | 37,273.89             |                       | 7,150,000.00      |
| 12/01/2019 | <b>440,000.00</b>     | 129,025.00            | <b>166,298.89</b> | 569,025.00            | <b>606,298.89</b>     | 6,710,000.00      |
| 06/01/2020 |                       | 118,025.00            |                   | 118,025.00            |                       |                   |
| 12/01/2020 | <b>430,000.00</b>     | 118,025.00            | <b>236,050.00</b> | 548,025.00            | <b>666,050.00</b>     | 6,280,000.00      |
| 06/01/2021 |                       | 107,275.00            |                   | 107,275.00            |                       |                   |
| 12/01/2021 | <b>510,000.00</b>     | 107,275.00            | <b>214,550.00</b> | 617,275.00            | <b>724,550.00</b>     | 5,770,000.00      |
| 06/01/2022 |                       | 94,525.00             |                   | 94,525.00             |                       |                   |
| 12/01/2022 | <b>600,000.00</b>     | 94,525.00             | <b>189,050.00</b> | 694,525.00            | <b>789,050.00</b>     | 5,170,000.00      |
| 06/01/2023 |                       | 79,525.00             |                   | 79,525.00             |                       |                   |
| 12/01/2023 | <b>690,000.00</b>     | 79,525.00             | <b>159,050.00</b> | 769,525.00            | <b>849,050.00</b>     | 4,480,000.00      |
| 06/01/2024 |                       | 62,275.00             |                   | 62,275.00             |                       |                   |
| 12/01/2024 | <b>795,000.00</b>     | 62,275.00             | <b>124,550.00</b> | 857,275.00            | <b>919,550.00</b>     | 3,685,000.00      |
| 06/01/2025 |                       | 42,400.00             |                   | 42,400.00             |                       |                   |
| 12/01/2025 | <b>860,000.00</b>     | 42,400.00             | <b>84,800.00</b>  | 902,400.00            | <b>944,800.00</b>     | 2,825,000.00      |
| 06/01/2026 |                       | 29,500.00             |                   | 29,500.00             |                       |                   |
| 12/01/2026 | <b>905,000.00</b>     | 29,500.00             | <b>59,000.00</b>  | 934,500.00            | <b>964,000.00</b>     | 1,920,000.00      |
| 06/01/2027 |                       | 19,200.00             |                   | 19,200.00             |                       |                   |
| 12/01/2027 | <b>940,000.00</b>     | 19,200.00             | <b>38,400.00</b>  | 959,200.00            | <b>978,400.00</b>     | 980,000.00        |
| 06/01/2028 |                       | 9,800.00              |                   | 9,800.00              |                       |                   |
| 12/01/2028 | <b>980,000.00</b>     | 9,800.00              | <b>19,600.00</b>  | 989,800.00            | <b>999,600.00</b>     | -                 |
|            | <b>\$7,150,000.00</b> | <b>\$1,291,348.89</b> |                   | <b>\$8,441,348.89</b> | <b>\$8,441,348.89</b> |                   |

## City of Delaware

City Buildings & Software General Obligation Bonds, Series 2019B

### Debt Service Schedule

| Date       | Principal             | Interest            | Annual Interest   | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|---------------------|-------------------|-----------------------|-----------------------|-------------------|
| 06/01/2020 |                       | 95,452.50           |                   |                       |                       | 4,000,000.00      |
| 12/01/2020 | <b>385,000.00</b>     | 64,350.00           | <b>159,802.50</b> | 385,000.00            | <b>385,000.00</b>     | 3,615,000.00      |
| 06/01/2021 |                       | 58,575.00           |                   | 301.43                |                       |                   |
| 12/01/2021 | <b>425,000.00</b>     | 58,575.00           | <b>117,150.00</b> | 446,400.00            | <b>446,701.43</b>     | 3,190,000.00      |
| 06/01/2022 |                       | 50,075.00           |                   | 32,113.55             |                       |                   |
| 12/01/2022 | <b>445,000.00</b>     | 50,075.00           | <b>100,150.00</b> | 495,075.00            | <b>527,188.55</b>     | 2,745,000.00      |
| 06/01/2023 |                       | 41,175.00           |                   | 41,175.00             |                       |                   |
| 12/01/2023 | <b>465,000.00</b>     | 41,175.00           | <b>82,350.00</b>  | 506,175.00            | <b>547,350.00</b>     | 2,280,000.00      |
| 06/01/2024 |                       | 34,200.00           |                   | 34,200.00             |                       |                   |
| 12/01/2024 | <b>480,000.00</b>     | 34,200.00           | <b>68,400.00</b>  | 514,200.00            | <b>548,400.00</b>     | 1,800,000.00      |
| 06/01/2025 |                       | 27,000.00           |                   | 27,000.00             |                       |                   |
| 12/01/2025 | <b>160,000.00</b>     | 27,000.00           | <b>54,000.00</b>  | 187,000.00            | <b>214,000.00</b>     | 1,640,000.00      |
| 06/01/2026 |                       | 24,600.00           |                   | 24,600.00             |                       |                   |
| 12/01/2026 | <b>160,000.00</b>     | 24,600.00           | <b>49,200.00</b>  | 184,600.00            | <b>209,200.00</b>     | 1,480,000.00      |
| 06/01/2027 |                       | 22,200.00           |                   | 22,200.00             |                       |                   |
| 12/01/2027 | <b>165,000.00</b>     | 22,200.00           | <b>44,400.00</b>  | 187,200.00            | <b>209,400.00</b>     | 1,315,000.00      |
| 06/01/2028 |                       | 19,725.00           |                   | 19,725.00             |                       |                   |
| 12/01/2028 | <b>170,000.00</b>     | 19,725.00           | <b>39,450.00</b>  | 189,725.00            | <b>209,450.00</b>     | 1,145,000.00      |
| 06/01/2029 |                       | 17,175.00           |                   | 17,175.00             |                       |                   |
| 12/01/2029 | <b>175,000.00</b>     | 17,175.00           | <b>34,350.00</b>  | 192,175.00            | <b>209,350.00</b>     | 970,000.00        |
| 06/01/2030 |                       | 14,550.00           |                   | 14,550.00             |                       |                   |
| 12/01/2030 | <b>180,000.00</b>     | 14,550.00           | <b>29,100.00</b>  | 194,550.00            | <b>209,100.00</b>     | 790,000.00        |
| 06/01/2031 |                       | 11,850.00           |                   | 11,850.00             |                       |                   |
| 12/01/2031 | <b>190,000.00</b>     | 11,850.00           | <b>23,700.00</b>  | 201,850.00            | <b>213,700.00</b>     | 600,000.00        |
| 06/01/2032 |                       | 9,000.00            |                   | 9,000.00              |                       |                   |
| 12/01/2032 | <b>195,000.00</b>     | 9,000.00            | <b>18,000.00</b>  | 204,000.00            | <b>213,000.00</b>     | 405,000.00        |
| 06/01/2033 |                       | 6,075.00            |                   | 6,075.00              |                       |                   |
| 12/01/2033 | <b>200,000.00</b>     | 6,075.00            | <b>12,150.00</b>  | 206,075.00            | <b>212,150.00</b>     | 205,000.00        |
| 06/01/2034 |                       | 3,075.00            |                   | 3,075.00              |                       |                   |
| 12/01/2034 | <b>205,000.00</b>     | 3,075.00            | <b>6,150.00</b>   | 208,075.00            | <b>211,150.00</b>     | -                 |
|            | <b>\$4,000,000.00</b> | <b>\$838,352.50</b> |                   | <b>\$4,565,139.98</b> | <b>\$4,565,139.98</b> |                   |

## City of Delaware

Fire Station 304 and Refunding 2006 General Obligation Bonds, 2017

### Debt Service Schedule

| Date       | Principal             | Interest              | Annual Interest   | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| 12/01/2017 | <b>550,000.00</b>     | 139,778.75            | <b>139,778.75</b> | 689,778.75            | <b>689,778.75</b>     | 6,785,000.00      |
| 06/01/2018 |                       | 119,675.00            |                   | 119,675.00            |                       |                   |
| 12/01/2018 | <b>495,000.00</b>     | 119,675.00            | <b>239,350.00</b> | 614,675.00            | <b>734,350.00</b>     | 6,290,000.00      |
| 06/01/2019 |                       | 114,725.00            |                   | 114,725.00            |                       |                   |
| 12/01/2019 | <b>485,000.00</b>     | 114,725.00            | <b>229,450.00</b> | 599,725.00            | <b>714,450.00</b>     | 5,805,000.00      |
| 06/01/2020 |                       | 109,875.00            |                   | 109,875.00            |                       |                   |
| 12/01/2020 | <b>400,000.00</b>     | 109,875.00            | <b>219,750.00</b> | 509,875.00            | <b>619,750.00</b>     | 5,405,000.00      |
| 06/01/2021 |                       | 103,875.00            |                   | 103,875.00            |                       |                   |
| 12/01/2021 | <b>415,000.00</b>     | 103,875.00            | <b>207,750.00</b> | 518,875.00            | <b>622,750.00</b>     | 4,990,000.00      |
| 06/01/2022 |                       | 97,650.00             |                   | 97,650.00             |                       |                   |
| 12/01/2022 | <b>430,000.00</b>     | 97,650.00             | <b>195,300.00</b> | 527,650.00            | <b>625,300.00</b>     | 4,560,000.00      |
| 06/01/2023 |                       | 91,200.00             |                   | 91,200.00             |                       |                   |
| 12/01/2023 | <b>440,000.00</b>     | 91,200.00             | <b>182,400.00</b> | 531,200.00            | <b>622,400.00</b>     | 4,120,000.00      |
| 06/01/2024 |                       | 82,400.00             |                   | 82,400.00             |                       |                   |
| 12/01/2024 | <b>450,000.00</b>     | 82,400.00             | <b>164,800.00</b> | 532,400.00            | <b>614,800.00</b>     | 3,670,000.00      |
| 06/01/2025 |                       | 73,400.00             |                   | 73,400.00             |                       |                   |
| 12/01/2025 | <b>475,000.00</b>     | 73,400.00             | <b>146,800.00</b> | 548,400.00            | <b>621,800.00</b>     | 3,195,000.00      |
| 06/01/2026 |                       | 63,900.00             |                   | 63,900.00             |                       |                   |
| 12/01/2026 | <b>490,000.00</b>     | 63,900.00             | <b>127,800.00</b> | 553,900.00            | <b>617,800.00</b>     | 2,705,000.00      |
| 06/01/2027 |                       | 54,100.00             |                   | 54,100.00             |                       |                   |
| 12/01/2027 | <b>505,000.00</b>     | 54,100.00             | <b>108,200.00</b> | 559,100.00            | <b>613,200.00</b>     | 2,200,000.00      |
| 06/01/2028 |                       | 44,000.00             |                   | 44,000.00             |                       |                   |
| 12/01/2028 | <b>525,000.00</b>     | 44,000.00             | <b>88,000.00</b>  | 569,000.00            | <b>613,000.00</b>     | 1,675,000.00      |
| 06/01/2029 |                       | 33,500.00             |                   | 33,500.00             |                       |                   |
| 12/01/2029 | <b>535,000.00</b>     | 33,500.00             | <b>67,000.00</b>  | 568,500.00            | <b>602,000.00</b>     | 1,140,000.00      |
| 06/01/2030 |                       | 22,800.00             |                   | 22,800.00             |                       |                   |
| 12/01/2030 | <b>560,000.00</b>     | 22,800.00             | <b>45,600.00</b>  | 582,800.00            | <b>605,600.00</b>     | 580,000.00        |
| 06/01/2031 |                       | 11,600.00             |                   | 11,600.00             |                       |                   |
| 12/01/2031 | <b>580,000.00</b>     | 11,600.00             | <b>23,200.00</b>  | 591,600.00            | <b>603,200.00</b>     | -                 |
|            | <b>\$7,335,000.00</b> | <b>\$2,185,178.75</b> |                   | <b>\$9,520,178.75</b> | <b>\$9,520,178.75</b> |                   |

## City of Delaware

Glenn Road North and EMS Vehicles General Obligation Bonds, 2015

### Debt Service Schedule

| Date       | Principal             | Interest              | Annual Interest   | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| 06/01/2015 | -                     | 20,175.00             |                   | 20,175.00             |                       | 6,250,000.00      |
| 12/01/2015 | <b>115,000.00</b>     | 90,787.50             | <b>110,962.50</b> | 205,787.50            | <b>225,962.50</b>     | 6,135,000.00      |
| 06/01/2016 | -                     | 89,637.50             |                   | 89,637.50             |                       |                   |
| 12/01/2016 | <b>215,000.00</b>     | 89,637.50             | <b>179,275.00</b> | 304,637.50            | <b>394,275.00</b>     | 5,920,000.00      |
| 06/01/2017 | -                     | 87,487.50             |                   | 87,487.50             |                       |                   |
| 12/01/2017 | <b>225,000.00</b>     | 87,487.50             | <b>174,975.00</b> | 312,487.50            | <b>399,975.00</b>     | 5,695,000.00      |
| 06/01/2018 | -                     | 85,237.50             |                   | 85,237.50             |                       |                   |
| 12/01/2018 | <b>240,000.00</b>     | 85,237.50             | <b>170,475.00</b> | 325,237.50            | <b>410,475.00</b>     | 5,455,000.00      |
| 06/01/2019 | -                     | 82,837.50             |                   | 82,837.50             |                       |                   |
| 12/01/2019 | <b>250,000.00</b>     | 82,837.50             | <b>165,675.00</b> | 332,837.50            | <b>415,675.00</b>     | 5,205,000.00      |
| 06/01/2020 | -                     | 80,337.50             |                   | 80,337.50             |                       |                   |
| 12/01/2020 | <b>275,000.00</b>     | 80,337.50             | <b>160,675.00</b> | 355,337.50            | <b>435,675.00</b>     | 4,930,000.00      |
| 06/01/2021 | -                     | 77,587.50             |                   | 77,587.50             |                       |                   |
| 12/01/2021 | <b>295,000.00</b>     | 77,587.50             | <b>155,175.00</b> | 372,587.50            | <b>450,175.00</b>     | 4,635,000.00      |
| 06/01/2022 | -                     | 74,637.50             |                   | 74,637.50             |                       |                   |
| 12/01/2022 | <b>320,000.00</b>     | 74,637.50             | <b>149,275.00</b> | 394,637.50            | <b>469,275.00</b>     | 4,315,000.00      |
| 06/01/2023 | -                     | 71,437.50             |                   | 71,437.50             |                       |                   |
| 12/01/2023 | <b>345,000.00</b>     | 71,437.50             | <b>142,875.00</b> | 416,437.50            | <b>487,875.00</b>     | 3,970,000.00      |
| 06/01/2024 | -                     | 67,987.50             |                   | 67,987.50             |                       |                   |
| 12/01/2024 | <b>365,000.00</b>     | 67,987.50             | <b>135,975.00</b> | 432,987.50            | <b>500,975.00</b>     | 3,605,000.00      |
| 06/01/2025 | -                     | 63,425.00             |                   | 63,425.00             |                       |                   |
| 12/01/2025 | <b>290,000.00</b>     | 63,425.00             | <b>126,850.00</b> | 353,425.00            | <b>416,850.00</b>     | 3,315,000.00      |
| 06/01/2026 | -                     | 57,625.00             |                   | 57,625.00             |                       |                   |
| 12/01/2026 | <b>315,000.00</b>     | 57,625.00             | <b>115,250.00</b> | 372,625.00            | <b>430,250.00</b>     | 3,000,000.00      |
| 06/01/2027 | -                     | 51,325.00             |                   | 51,325.00             |                       |                   |
| 12/01/2027 | <b>340,000.00</b>     | 51,325.00             | <b>102,650.00</b> | 391,325.00            | <b>442,650.00</b>     | 2,660,000.00      |
| 06/01/2028 | -                     | 46,650.00             |                   | 46,650.00             |                       |                   |
| 12/01/2028 | <b>360,000.00</b>     | 46,650.00             | <b>93,300.00</b>  | 406,650.00            | <b>453,300.00</b>     | 2,300,000.00      |
| 06/01/2029 | -                     | 41,700.00             |                   | 41,700.00             |                       |                   |
| 12/01/2029 | <b>380,000.00</b>     | 41,700.00             | <b>83,400.00</b>  | 421,700.00            | <b>463,400.00</b>     | 1,920,000.00      |
| 06/01/2030 | -                     | 36,475.00             |                   | 36,475.00             |                       |                   |
| 12/01/2030 | <b>350,000.00</b>     | 36,475.00             | <b>72,950.00</b>  | 386,475.00            | <b>422,950.00</b>     | 1,570,000.00      |
| 06/01/2031 | -                     | 31,400.00             |                   | 31,400.00             |                       |                   |
| 12/01/2031 | <b>365,000.00</b>     | 31,400.00             | <b>62,800.00</b>  | 396,400.00            | <b>427,800.00</b>     | 1,205,000.00      |
| 06/01/2032 | -                     | 24,100.00             |                   | 24,100.00             |                       |                   |
| 12/01/2032 | <b>385,000.00</b>     | 24,100.00             | <b>48,200.00</b>  | 409,100.00            | <b>433,200.00</b>     | 820,000.00        |
| 06/01/2033 | -                     | 16,400.00             |                   | 16,400.00             |                       |                   |
| 12/01/2033 | <b>400,000.00</b>     | 16,400.00             | <b>32,800.00</b>  | 416,400.00            | <b>432,800.00</b>     | 420,000.00        |
| 06/01/2034 | -                     | 8,400.00              |                   | 8,400.00              |                       |                   |
| 12/01/2034 | <b>420,000.00</b>     | 8,400.00              | <b>16,800.00</b>  | 428,400.00            | <b>436,800.00</b>     | -                 |
|            | <b>\$6,250,000.00</b> | <b>\$2,300,337.50</b> |                   | <b>\$8,550,337.50</b> | <b>\$8,550,337.50</b> |                   |

## City of Delaware

Glenn Road, Fire State, Justice Center and Public Works Building Improvements General Obligation Bonds, 2013

### Debt Service Schedule

| Date       | Principal             | Interest              | Annual Interest   | Debt Service           | Annual Debt Service    | Principal Balance |
|------------|-----------------------|-----------------------|-------------------|------------------------|------------------------|-------------------|
| 06/01/2013 |                       | 36,452.30             |                   | 36,452.30              |                        | 8,260,000.00      |
| 12/01/2013 | <b>480,000.00</b>     | 115,112.52            | <b>151,564.82</b> | 595,112.52             | <b>631,564.82</b>      | 7,780,000.00      |
| 06/01/2014 |                       | 105,512.52            |                   | 105,512.52             |                        |                   |
| 12/01/2014 | <b>425,000.00</b>     | 105,512.52            | <b>211,025.04</b> | 530,512.52             | <b>636,025.04</b>      | 7,355,000.00      |
| 06/01/2015 |                       | 97,012.52             |                   | 97,012.52              |                        |                   |
| 12/01/2015 | <b>425,000.00</b>     | 97,012.52             | <b>194,025.04</b> | 522,012.52             | <b>619,025.04</b>      | 6,930,000.00      |
| 06/01/2016 |                       | 88,512.52             |                   | 88,512.52              |                        |                   |
| 12/01/2016 | <b>430,000.00</b>     | 88,512.52             | <b>177,025.04</b> | 518,512.52             | <b>607,025.04</b>      | 6,500,000.00      |
| 06/01/2017 |                       | 79,912.52             |                   | 79,912.52              |                        |                   |
| 12/01/2017 | <b>430,000.00</b>     | 79,912.52             | <b>159,825.04</b> | 509,912.52             | <b>589,825.04</b>      | 6,070,000.00      |
| 06/01/2018 |                       | 71,312.52             |                   | 71,312.52              |                        |                   |
| 12/01/2018 | <b>435,000.00</b>     | 71,312.52             | <b>142,625.04</b> | 506,312.52             | <b>577,625.04</b>      | 5,635,000.00      |
| 06/01/2019 |                       | 62,612.50             |                   | 62,612.50              |                        |                   |
| 12/01/2019 | <b>445,000.00</b>     | 62,612.50             | <b>125,225.00</b> | 507,612.50             | <b>570,225.00</b>      | 5,190,000.00      |
| 06/01/2020 |                       | 59,275.02             |                   | 59,275.02              |                        |                   |
| 12/01/2020 | <b>450,000.00</b>     | 59,275.02             | <b>118,550.04</b> | 509,275.02             | <b>568,550.04</b>      | 4,740,000.00      |
| 06/01/2021 |                       | 55,900.02             |                   | 55,900.02              |                        |                   |
| 12/01/2021 | <b>450,000.00</b>     | 55,900.02             | <b>111,800.04</b> | 505,900.02             | <b>561,800.04</b>      | 4,290,000.00      |
| 06/01/2022 |                       | 52,525.02             |                   | 52,525.02              |                        |                   |
| 12/01/2022 | <b>460,000.00</b>     | 52,525.02             | <b>105,050.04</b> | 512,525.02             | <b>565,050.04</b>      | 3,830,000.00      |
| 06/01/2023 |                       | 47,925.02             |                   | 47,925.02              |                        |                   |
| 12/01/2023 | <b>475,000.00</b>     | 47,925.02             | <b>95,850.04</b>  | 522,925.02             | <b>570,850.04</b>      | 3,355,000.00      |
| 06/01/2024 |                       | 43,175.02             |                   | 43,175.02              |                        |                   |
| 12/01/2024 | <b>460,000.00</b>     | 43,175.02             | <b>86,350.04</b>  | 503,175.02             | <b>546,350.04</b>      | 2,895,000.00      |
| 06/01/2025 |                       | 38,287.51             |                   | 38,287.51              |                        |                   |
| 12/01/2025 | <b>470,000.00</b>     | 38,287.51             | <b>76,575.02</b>  | 508,287.51             | <b>546,575.02</b>      | 2,425,000.00      |
| 06/01/2026 |                       | 33,000.01             |                   | 33,000.01              |                        |                   |
| 12/01/2026 | <b>500,000.00</b>     | 33,000.01             | <b>66,000.02</b>  | 533,000.01             | <b>566,000.02</b>      | 1,925,000.00      |
| 06/01/2027 |                       | 27,062.51             |                   | 27,062.51              |                        |                   |
| 12/01/2027 | <b>500,000.00</b>     | 27,062.51             | <b>54,125.02</b>  | 527,062.51             | <b>554,125.02</b>      | 1,425,000.00      |
| 06/01/2028 |                       | 20,812.51             |                   | 20,812.51              |                        |                   |
| 12/01/2028 | <b>300,000.00</b>     | 20,812.51             | <b>41,625.02</b>  | 320,812.51             | <b>341,625.02</b>      | 1,125,000.00      |
| 06/01/2029 |                       | 16,875.00             |                   | 16,875.00              |                        |                   |
| 12/01/2029 | <b>310,000.00</b>     | 16,875.00             | <b>33,750.00</b>  | 326,875.00             | <b>343,750.00</b>      | 815,000.00        |
| 06/01/2030 |                       | 12,225.00             |                   | 12,225.00              |                        |                   |
| 12/01/2030 | <b>315,000.00</b>     | 12,225.00             | <b>24,450.00</b>  | 327,225.00             | <b>339,450.00</b>      | 500,000.00        |
| 06/01/2031 |                       | 7,500.00              |                   | 7,500.00               |                        |                   |
| 12/01/2031 | <b>320,000.00</b>     | 7,500.00              | <b>15,000.00</b>  | 327,500.00             | <b>335,000.00</b>      | 180,000.00        |
| 06/01/2032 |                       | 2,700.00              |                   | 2,700.00               |                        |                   |
| 12/01/2032 | <b>180,000.00</b>     | 2,700.00              | <b>5,400.00</b>   | 182,700.00             | <b>185,400.00</b>      | -                 |
|            | <b>\$8,260,000.00</b> | <b>\$1,995,840.30</b> |                   | <b>\$10,255,840.30</b> | <b>\$10,255,840.30</b> |                   |

## City of Delaware

Refunding of August and December 2002 Bonds, 2012

### Debt Service Schedule

| Date       | Principal             | Interest              | Annual Interest   | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-------------------|
| 06/01/2013 | -                     | 36,452.30             |                   | 36,452.30             |                       | 3,395,000.00      |
| 12/01/2013 | <b>335,000.00</b>     | 115,112.52            | <b>151,564.82</b> | 450,112.52            | <b>486,564.82</b>     | 3,060,000.00      |
| 06/01/2014 | -                     | 105,512.52            |                   | 105,512.52            |                       |                   |
| 12/01/2014 | <b>335,000.00</b>     | 105,512.52            | <b>211,025.04</b> | 440,512.52            | <b>546,025.04</b>     | 2,725,000.00      |
| 06/01/2015 | -                     | 97,012.52             |                   | 97,012.52             |                       |                   |
| 12/01/2015 | <b>335,000.00</b>     | 97,012.52             | <b>194,025.04</b> | 432,012.52            | <b>529,025.04</b>     | 2,390,000.00      |
| 06/01/2016 | -                     | 88,512.52             |                   | 88,512.52             |                       |                   |
| 12/01/2016 | <b>335,000.00</b>     | 88,512.52             | <b>177,025.04</b> | 423,512.52            | <b>512,025.04</b>     | 2,055,000.00      |
| 06/01/2017 | -                     | 79,912.52             |                   | 79,912.52             |                       |                   |
| 12/01/2017 | <b>340,000.00</b>     | 79,912.52             | <b>159,825.04</b> | 419,912.52            | <b>499,825.04</b>     | 1,715,000.00      |
| 06/01/2018 | -                     | 71,312.52             |                   | 71,312.52             |                       |                   |
| 12/01/2018 | <b>345,000.00</b>     | 71,312.52             | <b>142,625.04</b> | 416,312.52            | <b>487,625.04</b>     | 1,370,000.00      |
| 06/01/2019 | -                     | 62,612.50             |                   | 62,612.50             |                       |                   |
| 12/01/2019 | <b>350,000.00</b>     | 62,612.50             | <b>125,225.00</b> | 412,612.50            | <b>475,225.00</b>     | 1,020,000.00      |
| 06/01/2020 | -                     | 59,275.02             |                   | 59,275.02             |                       |                   |
| 12/01/2020 | <b>340,000.00</b>     | 59,275.02             | <b>118,550.04</b> | 399,275.02            | <b>458,550.04</b>     | 680,000.00        |
| 06/01/2021 | -                     | 55,900.02             |                   | 55,900.02             |                       |                   |
| 12/01/2021 | <b>335,000.00</b>     | 55,900.02             | <b>111,800.04</b> | 390,900.02            | <b>446,800.04</b>     | 345,000.00        |
| 06/01/2022 | -                     | 52,525.02             |                   | 52,525.02             |                       |                   |
| 12/01/2022 | <b>345,000.00</b>     | 52,525.02             | <b>105,050.04</b> | 397,525.02            | <b>450,050.04</b>     | -                 |
|            | <b>\$3,395,000.00</b> | <b>\$1,496,715.14</b> |                   | <b>\$4,891,715.14</b> | <b>\$4,891,715.14</b> |                   |



## City of Delaware

OWDA Loan for Hills Miller, 2011

### Debt Service Schedule

| Date       | Principal | Annual Principal  | Interest  | Annual Interest  | Debt Service | Annual Debt Service | Principal Balance |
|------------|-----------|-------------------|-----------|------------------|--------------|---------------------|-------------------|
| 01/01/2011 |           |                   |           |                  |              |                     | 2,225,060.84      |
| 07/01/2011 | 27,545.03 | <b>27,545.03</b>  | 40,829.87 | <b>40,829.87</b> | 68,374.90    | <b>68,374.90</b>    | 2,197,515.81      |
| 01/01/2012 | 28,050.49 |                   | 40,324.41 |                  | 68,374.90    |                     |                   |
| 07/01/2012 | 28,565.21 | <b>56,615.70</b>  | 39,809.69 | <b>80,134.10</b> | 68,374.90    | <b>136,749.80</b>   | 2,140,900.11      |
| 01/01/2013 | 29,089.38 |                   | 39,285.52 |                  | 68,374.90    |                     |                   |
| 07/01/2013 | 29,623.17 | <b>58,712.55</b>  | 38,751.73 | <b>78,037.25</b> | 68,374.90    | <b>136,749.80</b>   | 2,082,187.56      |
| 01/01/2014 | 30,166.76 |                   | 38,208.14 |                  | 68,374.90    |                     |                   |
| 07/01/2014 | 30,720.32 | <b>60,887.08</b>  | 37,654.58 | <b>75,862.72</b> | 68,374.90    | <b>136,749.80</b>   | 2,021,300.48      |
| 01/01/2015 | 31,284.04 |                   | 37,090.86 |                  | 68,374.90    |                     |                   |
| 07/01/2015 | 31,858.10 | <b>63,142.14</b>  | 36,516.80 | <b>73,607.66</b> | 68,374.90    | <b>136,749.80</b>   | 1,958,158.34      |
| 01/01/2016 | 32,442.70 |                   | 35,932.20 |                  | 68,374.90    |                     |                   |
| 07/01/2016 | 33,038.02 | <b>65,480.72</b>  | 35,336.88 | <b>71,269.08</b> | 68,374.90    | <b>136,749.80</b>   | 1,892,677.62      |
| 01/01/2017 | 33,644.26 |                   | 34,730.64 |                  | 68,374.90    |                     |                   |
| 07/01/2017 | 34,261.64 | <b>67,905.90</b>  | 34,113.26 | <b>68,843.90</b> | 68,374.90    | <b>136,749.80</b>   | 1,824,771.72      |
| 01/01/2018 | 34,890.34 |                   | 33,484.56 |                  | 68,374.90    |                     |                   |
| 07/01/2018 | 35,530.58 | <b>70,420.92</b>  | 32,844.32 | <b>66,328.88</b> | 68,374.90    | <b>136,749.80</b>   | 1,754,350.80      |
| 01/01/2019 | 36,182.56 |                   | 32,192.34 |                  | 68,374.90    |                     |                   |
| 07/01/2019 | 36,846.52 | <b>73,029.08</b>  | 31,528.38 | <b>63,720.72</b> | 68,374.90    | <b>136,749.80</b>   | 1,681,321.72      |
| 01/01/2020 | 37,522.64 |                   | 30,852.26 |                  | 68,374.90    |                     |                   |
| 07/01/2020 | 38,211.19 | <b>75,733.83</b>  | 30,163.71 | <b>61,015.97</b> | 68,374.90    | <b>136,749.80</b>   | 1,605,587.89      |
| 01/01/2021 | 38,912.36 |                   | 29,462.54 |                  | 68,374.90    |                     |                   |
| 07/01/2021 | 39,626.41 | <b>78,538.77</b>  | 28,748.49 | <b>58,211.03</b> | 68,374.90    | <b>136,749.80</b>   | 1,527,049.12      |
| 01/01/2022 | 40,353.55 |                   | 28,021.35 |                  | 68,374.90    |                     |                   |
| 07/01/2022 | 41,094.03 | <b>81,447.58</b>  | 27,280.87 | <b>55,302.22</b> | 68,374.90    | <b>136,749.80</b>   | 1,445,601.54      |
| 01/01/2023 | 41,848.11 |                   | 26,526.79 |                  | 68,374.90    |                     |                   |
| 07/01/2023 | 42,616.02 | <b>84,464.13</b>  | 25,758.88 | <b>52,285.67</b> | 68,374.90    | <b>136,749.80</b>   | 1,361,137.41      |
| 01/01/2024 | 43,398.03 |                   | 24,976.87 |                  | 68,374.90    |                     |                   |
| 07/01/2024 | 44,194.38 | <b>87,592.41</b>  | 24,180.52 | <b>49,157.39</b> | 68,374.90    | <b>136,749.80</b>   | 1,273,545.00      |
| 01/01/2025 | 45,005.35 |                   | 23,369.55 |                  | 68,374.90    |                     |                   |
| 07/01/2025 | 45,831.20 | <b>90,836.55</b>  | 22,543.70 | <b>45,913.25</b> | 68,374.90    | <b>136,749.80</b>   | 1,182,708.45      |
| 01/01/2026 | 46,672.20 |                   | 21,702.70 |                  | 68,374.90    |                     |                   |
| 07/01/2026 | 47,528.63 | <b>94,200.83</b>  | 20,846.27 | <b>42,548.97</b> | 68,374.90    | <b>136,749.80</b>   | 1,088,507.62      |
| 01/01/2027 | 48,400.78 |                   | 19,974.12 |                  | 68,374.90    |                     |                   |
| 07/01/2027 | 49,288.94 | <b>97,689.72</b>  | 19,085.96 | <b>39,060.08</b> | 68,374.90    | <b>136,749.80</b>   | 990,817.90        |
| 01/01/2028 | 50,193.39 |                   | 18,181.51 |                  | 68,374.90    |                     |                   |
| 07/01/2028 | 51,114.44 | <b>101,307.83</b> | 17,260.46 | <b>35,441.97</b> | 68,374.90    | <b>136,749.80</b>   | 889,510.07        |
| 01/01/2029 | 52,052.39 |                   | 16,322.51 |                  | 68,374.90    |                     |                   |
| 07/01/2029 | 53,007.55 | <b>105,059.94</b> | 15,367.35 | <b>31,689.86</b> | 68,374.90    | <b>136,749.80</b>   | 784,450.13        |
| 01/01/2030 | 53,980.24 |                   | 14,394.66 |                  | 68,374.90    |                     |                   |
| 07/01/2030 | 54,970.78 | <b>108,951.02</b> | 13,404.12 | <b>27,798.78</b> | 68,374.90    | <b>136,749.80</b>   | 675,499.11        |
| 01/01/2031 | 55,979.49 |                   | 12,395.41 |                  | 68,374.90    |                     |                   |
| 07/01/2031 | 57,006.72 | <b>112,986.21</b> | 11,368.18 | <b>23,763.59</b> | 68,374.90    | <b>136,749.80</b>   | 562,512.90        |
| 01/01/2032 | 58,052.79 |                   | 10,322.11 |                  | 68,374.90    |                     |                   |
| 07/01/2032 | 59,118.06 | <b>117,170.85</b> | 9,256.84  | <b>19,578.95</b> | 68,374.90    | <b>136,749.80</b>   | 445,342.05        |
| 01/01/2033 | 60,202.88 |                   | 8,172.02  |                  | 68,374.90    |                     |                   |

## City of Delaware

OWDA Loan for Hills Miller, 2011

### Debt Service Schedule

| Date       | Principal             | Annual Principal      | Interest              | Annual Interest       | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-------------------|
| 07/01/2033 | 61,307.59             | <b>121,510.47</b>     | 7,067.31              | <b>15,239.33</b>      | 68,374.90             | <b>136,749.80</b>     | 323,831.58        |
| 01/01/2034 | 62,432.59             |                       | 5,942.31              |                       | 68,374.90             |                       |                   |
| 07/01/2034 | 63,578.23             | <b>126,010.82</b>     | 4,796.67              | <b>10,738.98</b>      | 68,374.90             | <b>136,749.80</b>     | 197,820.76        |
| 01/01/2035 | 64,744.89             |                       | 3,630.01              |                       | 68,374.90             |                       |                   |
| 07/01/2035 | 65,932.96             | <b>130,677.85</b>     | 2,441.94              | <b>6,071.95</b>       | 68,374.90             | <b>136,749.80</b>     | 67,142.91         |
| 01/01/2036 | 67,142.83             |                       | 1,232.00              |                       | 68,374.83             |                       |                   |
| 07/01/2036 | 0.08                  | <b>67,142.91</b>      | -                     | <b>1,232.00</b>       | 0.08                  | <b>68,374.91</b>      | -                 |
|            | <b>\$2,225,060.84</b> | <b>\$2,225,060.84</b> | <b>\$1,193,684.17</b> | <b>\$1,193,684.17</b> | <b>\$3,418,745.01</b> | <b>\$3,418,745.01</b> |                   |

## City of Delaware

OWDA Loan for Penry, 2012

### Debt Service Schedule

| Date       | Principal | Annual Principal | Interest  | Annual Interest  | Debt Service | Annual Debt Service | Principal Balance |
|------------|-----------|------------------|-----------|------------------|--------------|---------------------|-------------------|
| 07/01/2012 |           |                  |           |                  |              |                     | 1,037,942.06      |
| 01/01/2013 | 13,064.31 |                  | 18,423.47 |                  | 31,487.78    |                     |                   |
| 07/01/2013 | 13,296.20 | <b>26,360.51</b> | 18,191.58 | <b>36,615.05</b> | 31,487.78    | <b>62,975.56</b>    | 1,011,581.55      |
| 01/01/2014 | 13,532.21 |                  | 17,955.57 |                  | 31,487.78    |                     |                   |
| 07/01/2014 | 13,772.40 | <b>27,304.61</b> | 17,715.38 | <b>35,670.95</b> | 31,487.78    | <b>62,975.56</b>    | 984,276.94        |
| 01/01/2015 | 14,016.86 |                  | 17,470.92 |                  | 31,487.78    |                     |                   |
| 07/01/2015 | 14,265.66 | <b>28,282.52</b> | 17,222.12 | <b>34,693.04</b> | 31,487.78    | <b>62,975.56</b>    | 955,994.42        |
| 01/01/2016 | 14,518.88 |                  | 16,968.90 |                  | 31,487.78    |                     |                   |
| 07/01/2016 | 14,776.59 | <b>29,295.47</b> | 16,711.19 | <b>33,680.09</b> | 31,487.78    | <b>62,975.56</b>    | 926,698.95        |
| 01/01/2017 | 15,038.87 |                  | 16,448.91 |                  | 31,487.78    |                     |                   |
| 07/01/2017 | 15,305.81 | <b>30,344.68</b> | 16,181.97 | <b>32,630.88</b> | 31,487.78    | <b>62,975.56</b>    | 896,354.27        |
| 01/01/2018 | 15,577.49 |                  | 15,910.29 |                  | 31,487.78    |                     |                   |
| 07/01/2018 | 15,853.99 | <b>31,431.48</b> | 15,633.79 | <b>31,544.08</b> | 31,487.78    | <b>62,975.56</b>    | 864,922.79        |
| 01/01/2019 | 16,135.40 |                  | 15,352.38 |                  | 31,487.78    |                     |                   |
| 07/01/2019 | 16,421.80 | <b>32,557.20</b> | 15,065.98 | <b>30,418.36</b> | 31,487.78    | <b>62,975.56</b>    | 832,365.59        |
| 01/01/2020 | 16,713.29 |                  | 14,774.49 |                  | 31,487.78    |                     |                   |
| 07/01/2020 | 17,009.95 | <b>33,723.24</b> | 14,477.83 | <b>29,252.32</b> | 31,487.78    | <b>62,975.56</b>    | 798,642.35        |
| 01/01/2021 | 17,311.88 |                  | 14,175.90 |                  | 31,487.78    |                     |                   |
| 07/01/2021 | 17,619.16 | <b>34,931.04</b> | 13,868.62 | <b>28,044.52</b> | 31,487.78    | <b>62,975.56</b>    | 763,711.31        |
| 01/01/2022 | 17,931.90 |                  | 13,555.88 |                  | 31,487.78    |                     |                   |
| 07/01/2022 | 18,250.20 | <b>36,182.10</b> | 13,237.58 | <b>26,793.46</b> | 31,487.78    | <b>62,975.56</b>    | 727,529.21        |
| 01/01/2023 | 18,574.14 |                  | 12,913.64 |                  | 31,487.78    |                     |                   |
| 07/01/2023 | 18,903.83 | <b>37,477.97</b> | 12,583.95 | <b>25,497.59</b> | 31,487.78    | <b>62,975.56</b>    | 690,051.24        |
| 01/01/2024 | 19,239.37 |                  | 12,248.41 |                  | 31,487.78    |                     |                   |
| 07/01/2024 | 19,580.87 | <b>38,820.24</b> | 11,906.91 | <b>24,155.32</b> | 31,487.78    | <b>62,975.56</b>    | 651,231.00        |
| 01/01/2025 | 19,928.43 |                  | 11,559.35 |                  | 31,487.78    |                     |                   |
| 07/01/2025 | 20,282.16 | <b>40,210.59</b> | 11,205.62 | <b>22,764.97</b> | 31,487.78    | <b>62,975.56</b>    | 611,020.41        |
| 01/01/2026 | 20,642.17 |                  | 10,845.61 |                  | 31,487.78    |                     |                   |
| 07/01/2026 | 21,008.57 | <b>41,650.74</b> | 10,479.21 | <b>21,324.82</b> | 31,487.78    | <b>62,975.56</b>    | 569,369.67        |
| 01/01/2027 | 21,381.47 |                  | 10,106.31 |                  | 31,487.78    |                     |                   |
| 07/01/2027 | 21,760.99 | <b>43,142.46</b> | 9,726.79  | <b>19,833.10</b> | 31,487.78    | <b>62,975.56</b>    | 526,227.21        |
| 01/01/2028 | 22,147.25 |                  | 9,340.53  |                  | 31,487.78    |                     |                   |
| 07/01/2028 | 22,540.36 | <b>44,687.61</b> | 8,947.42  | <b>18,287.95</b> | 31,487.78    | <b>62,975.56</b>    | 481,539.60        |
| 01/01/2029 | 22,940.45 |                  | 8,547.33  |                  | 31,487.78    |                     |                   |
| 07/01/2029 | 23,347.65 | <b>46,288.10</b> | 8,140.13  | <b>16,687.46</b> | 31,487.78    | <b>62,975.56</b>    | 435,251.50        |
| 01/01/2030 | 23,762.07 |                  | 7,725.71  |                  | 31,487.78    |                     |                   |
| 07/01/2030 | 24,183.84 | <b>47,945.91</b> | 7,303.94  | <b>15,029.65</b> | 31,487.78    | <b>62,975.56</b>    | 387,305.59        |
| 01/01/2031 | 24,613.11 |                  | 6,874.67  |                  | 31,487.78    |                     |                   |
| 07/01/2031 | 25,049.99 | <b>49,663.10</b> | 6,437.79  | <b>13,312.46</b> | 31,487.78    | <b>62,975.56</b>    | 337,642.49        |
| 01/01/2032 | 25,494.63 |                  | 5,993.15  |                  | 31,487.78    |                     |                   |
| 07/01/2032 | 25,947.16 | <b>51,441.79</b> | 5,540.62  | <b>11,533.77</b> | 31,487.78    | <b>62,975.56</b>    | 286,200.70        |
| 01/01/2033 | 26,407.72 |                  | 5,080.06  |                  | 31,487.78    |                     |                   |
| 07/01/2033 | 26,876.45 | <b>53,284.17</b> | 4,611.33  | <b>9,691.39</b>  | 31,487.78    | <b>62,975.56</b>    | 232,916.53        |

**City of Delaware**

OWDA Loan for Penry, 2012

**Debt Service Schedule**

| Date       | Principal             | Annual Principal      | Interest            | Annual Interest     | Debt Service          | Annual Debt Service   | Principal Balance |
|------------|-----------------------|-----------------------|---------------------|---------------------|-----------------------|-----------------------|-------------------|
| 01/01/2034 | 27,353.51             |                       | 4,134.27            |                     | 31,487.78             |                       |                   |
| 07/01/2034 | 27,839.04             | <b>55,192.55</b>      | 3,648.74            | <b>7,783.01</b>     | 31,487.78             | <b>62,975.56</b>      | 177,723.98        |
| 01/01/2035 | 28,333.18             |                       | 3,154.60            |                     | 31,487.78             |                       |                   |
| 07/01/2035 | 28,836.09             | <b>57,169.27</b>      | 2,651.69            | <b>5,806.29</b>     | 31,487.78             | <b>62,975.56</b>      | 120,554.71        |
| 01/01/2036 | 29,347.93             |                       | 2,139.85            |                     | 31,487.78             |                       |                   |
| 07/01/2036 | 29,868.86             | <b>59,216.79</b>      | 1,618.92            | <b>3,758.77</b>     | 31,487.78             | <b>62,975.56</b>      | 61,337.92         |
| 01/01/2037 | 30,399.03             |                       | 1,088.75            |                     | 31,487.78             |                       |                   |
| 07/01/2037 | 30,938.61             | <b>61,337.64</b>      | 549.17              | <b>1,637.92</b>     | 31,487.78             | <b>62,975.56</b>      | 0.28              |
| 07/01/2037 | 0.28                  | -                     | 0.00                | -                   | -                     | -                     | -                 |
|            | <b>\$1,037,942.06</b> | <b>\$1,037,941.78</b> | <b>\$536,447.22</b> | <b>\$536,447.22</b> | <b>\$1,574,389.00</b> | <b>\$1,574,389.00</b> |                   |

**City of Delaware**

OWDA Loan for Water Plant, 2017

**Debt Service Schedule**

| Date       | Principal              | Annual Principal       | Interest               | Annual Interest        | Debt Service           | Annual Debt Service    | Principal Balance |
|------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| 01/01/2017 |                        |                        |                        |                        | -                      |                        | 29,251,759.18     |
| 07/01/2017 | 448,539.86             | <b>448,539.86</b>      | 469,836.54             | <b>469,836.54</b>      | 918,376.40             | <b>918,376.40</b>      | 28,803,219.32     |
| 01/01/2018 | 455,704.29             |                        | 462,672.11             |                        | 918,376.40             |                        |                   |
| 07/01/2018 | 462,984.79             | <b>918,689.08</b>      | 455,391.61             | <b>918,063.72</b>      | 918,376.40             | <b>1,836,752.80</b>    | 27,884,530.24     |
| 01/01/2019 | 470,383.24             |                        | 447,993.16             |                        | 918,376.40             |                        |                   |
| 07/01/2019 | 477,901.60             | <b>948,284.84</b>      | 440,474.80             | <b>888,467.96</b>      | 918,376.40             | <b>1,836,752.80</b>    | 26,936,245.40     |
| 01/01/2020 | 485,541.82             |                        | 432,834.58             |                        | 918,376.40             |                        |                   |
| 07/01/2020 | 493,305.92             | <b>978,847.74</b>      | 425,070.48             | <b>857,905.06</b>      | 918,376.40             | <b>1,836,752.80</b>    | 25,957,397.66     |
| 01/01/2021 | 501,195.93             |                        | 417,180.47             |                        | 918,376.40             |                        |                   |
| 07/01/2021 | 509,213.93             | <b>1,010,409.86</b>    | 409,162.47             | <b>826,342.94</b>      | 918,376.40             | <b>1,836,752.80</b>    | 24,946,987.80     |
| 01/01/2022 | 517,362.01             |                        | 401,014.39             |                        | 918,376.40             |                        |                   |
| 07/01/2022 | 525,642.34             | <b>1,043,004.35</b>    | 392,734.06             | <b>793,748.45</b>      | 918,376.40             | <b>1,836,752.80</b>    | 23,903,983.45     |
| 01/01/2023 | 534,057.08             |                        | 384,319.32             |                        | 918,376.40             |                        |                   |
| 07/01/2023 | 542,608.44             | <b>1,076,665.52</b>    | 375,767.96             | <b>760,087.28</b>      | 918,376.40             | <b>1,836,752.80</b>    | 22,827,317.93     |
| 01/01/2024 | 551,298.66             |                        | 367,077.74             |                        | 918,376.40             |                        |                   |
| 07/01/2024 | 560,130.06             | <b>1,111,428.72</b>    | 358,246.34             | <b>725,324.08</b>      | 918,376.40             | <b>1,836,752.80</b>    | 21,715,889.21     |
| 01/01/2025 | 569,104.94             |                        | 349,271.46             |                        | 918,376.40             |                        |                   |
| 07/01/2025 | 578,225.67             | <b>1,147,330.61</b>    | 340,150.73             | <b>689,422.19</b>      | 918,376.40             | <b>1,836,752.80</b>    | 20,568,558.60     |
| 01/01/2026 | 587,494.68             |                        | 330,881.72             |                        | 918,376.40             |                        |                   |
| 07/01/2026 | 596,914.38             | <b>1,184,409.06</b>    | 321,462.02             | <b>652,343.74</b>      | 918,376.40             | <b>1,836,752.80</b>    | 19,384,149.54     |
| 01/01/2027 | 606,487.27             |                        | 311,889.13             |                        | 918,376.40             |                        |                   |
| 07/01/2027 | 616,215.90             | <b>1,222,703.17</b>    | 302,160.50             | <b>614,049.63</b>      | 918,376.40             | <b>1,836,752.80</b>    | 18,161,446.37     |
| 01/01/2028 | 626,102.79             |                        | 292,273.61             |                        | 918,376.40             |                        |                   |
| 07/01/2028 | 636,150.59             | <b>1,262,253.38</b>    | 282,225.81             | <b>574,499.42</b>      | 918,376.40             | <b>1,836,752.80</b>    | 16,899,192.99     |
| 01/01/2029 | 646,361.96             |                        | 272,014.44             |                        | 918,376.40             |                        |                   |
| 07/01/2029 | 656,739.60             | <b>1,303,101.56</b>    | 261,636.80             | <b>533,651.24</b>      | 918,376.40             | <b>1,836,752.80</b>    | 15,596,091.43     |
| 01/01/2030 | 667,286.22             |                        | 251,090.18             |                        | 918,376.40             |                        |                   |
| 07/01/2030 | 678,004.66             | <b>1,345,290.88</b>    | 240,371.74             | <b>491,461.92</b>      | 918,376.40             | <b>1,836,752.80</b>    | 14,250,800.55     |
| 01/01/2031 | 688,897.75             |                        | 229,478.65             |                        | 918,376.40             |                        |                   |
| 07/01/2031 | 699,968.36             | <b>1,388,866.11</b>    | 218,408.04             | <b>447,886.69</b>      | 918,376.40             | <b>1,836,752.80</b>    | 12,861,934.44     |
| 01/01/2032 | 711,219.43             |                        | 207,156.97             |                        | 918,376.40             |                        |                   |
| 07/01/2032 | 722,653.95             | <b>1,433,873.38</b>    | 195,722.45             | <b>402,879.42</b>      | 918,376.40             | <b>1,836,752.80</b>    | 11,428,061.06     |
| 01/01/2033 | 734,274.96             |                        | 184,101.44             |                        | 918,376.40             |                        |                   |
| 07/01/2033 | 746,085.53             | <b>1,480,360.49</b>    | 172,290.87             | <b>356,392.31</b>      | 918,376.40             | <b>1,836,752.80</b>    | 9,947,700.57      |
| 01/01/2034 | 758,088.83             |                        | 160,287.57             |                        | 918,376.40             |                        |                   |
| 07/01/2034 | 770,288.01             | <b>1,528,376.84</b>    | 148,088.39             | <b>308,375.96</b>      | 918,376.40             | <b>1,836,752.80</b>    | 8,419,323.73      |
| 01/01/2035 | 782,686.34             |                        | 135,690.06             |                        | 918,376.40             |                        |                   |
| 07/01/2035 | 795,287.10             | <b>1,577,973.44</b>    | 123,089.30             | <b>258,779.36</b>      | 918,376.40             | <b>1,836,752.80</b>    | 6,841,350.29      |
| 01/01/2036 | 808,093.67             |                        | 110,282.73             |                        | 918,376.40             |                        |                   |
| 07/01/2036 | 821,109.44             | <b>1,629,203.11</b>    | 97,266.96              | <b>207,549.69</b>      | 918,376.40             | <b>1,836,752.80</b>    | 5,212,147.18      |
| 01/01/2037 | 834,337.88             |                        | 84,038.52              |                        | 918,376.40             |                        |                   |
| 07/01/2037 | 847,782.52             | <b>1,682,120.40</b>    | 70,593.88              | <b>154,632.40</b>      | 918,376.40             | <b>1,836,752.80</b>    | 3,530,026.78      |
| 01/01/2038 | 861,446.96             |                        | 56,929.44              |                        | 918,376.40             |                        |                   |
| 07/01/2038 | 875,334.83             | <b>1,736,781.79</b>    | 43,041.57              | <b>99,971.01</b>       | 918,376.40             | <b>1,836,752.80</b>    | 1,793,244.99      |
| 01/01/2039 | 889,449.83             |                        | 28,926.57              |                        | 918,376.40             |                        |                   |
| 07/01/2039 | 903,795.16             | <b>1,793,244.99</b>    | 14,581.24              | <b>43,507.81</b>       | 918,376.40             | <b>1,836,752.80</b>    | 0.00              |
|            | <b>\$29,251,759.18</b> | <b>\$29,251,759.18</b> | <b>\$12,075,178.82</b> | <b>\$12,075,178.82</b> | <b>\$41,326,938.00</b> | <b>\$41,326,938.00</b> |                   |

**City of Delaware**

OWDA Loan for WasteWater Plant, 2017

**Debt Service Schedule**

| Date                           | Principal              | Annual Principal       | Interest               | Annual Interest        | Debt Service           | Annual Debt Service    | Principal Balance |
|--------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------|
| 07/01/2006                     |                        |                        |                        |                        | -                      |                        | 26,159,261.48     |
| 01/01/2007                     | 464,421.88             |                        | 481,751.09             |                        | 946,172.97             |                        |                   |
| 07/01/2007                     | 472,758.25             | <b>937,180.13</b>      | 473,414.72             | <b>955,165.81</b>      | 946,172.97             | <b>1,892,345.94</b>    | 25,222,081.35     |
| 01/01/2008                     | 481,244.26             |                        | 464,928.71             |                        | 946,172.97             |                        |                   |
| 07/01/2008                     | 489,882.59             | <b>971,126.85</b>      | 456,290.38             | <b>921,219.09</b>      | 946,172.97             | <b>1,892,345.94</b>    | 24,250,954.50     |
| 01/01/2009                     | 498,675.99             |                        | 447,496.98             |                        | 946,172.97             |                        |                   |
| 07/01/2009                     | 507,627.22             | <b>1,006,303.21</b>    | 438,545.75             | <b>886,042.73</b>      | 946,172.97             | <b>1,892,345.94</b>    | 23,244,651.29     |
| 01/01/2010                     | 516,739.13             |                        | 429,433.84             |                        | 946,172.97             |                        |                   |
| 07/01/2010                     | 526,014.60             | <b>1,042,753.73</b>    | 420,158.37             | <b>849,592.21</b>      | 946,172.97             | <b>1,892,345.94</b>    | 22,201,897.56     |
| 01/01/2011                     | 535,456.56             |                        | 410,716.41             |                        | 946,172.97             |                        |                   |
| 07/01/2011                     | 531,273.20             | <b>1,066,729.76</b>    | 390,953.75             | <b>801,670.16</b>      | 922,226.95             | <b>1,868,399.92</b>    | 21,135,167.80     |
| <b>Loan Balance Adjustment</b> |                        |                        |                        |                        |                        |                        | 21,248,873.91     |
| 01/01/2012                     | 540,809.55             |                        | 381,417.29             |                        | 922,226.84             |                        |                   |
| 07/01/2012                     | 550,517.09             | <b>1,091,326.64</b>    | 371,709.75             | <b>753,127.04</b>      | 922,226.84             | <b>1,844,453.68</b>    | 20,157,547.27     |
| 01/01/2013                     | 560,398.87             |                        | 361,827.97             |                        | 922,226.84             |                        |                   |
| 07/01/2013                     | 570,458.03             | <b>1,130,856.90</b>    | 351,768.81             | <b>713,596.78</b>      | 922,226.84             | <b>1,844,453.68</b>    | 19,026,690.37     |
| 01/01/2014                     | 580,697.75             |                        | 341,529.09             |                        | 922,226.84             |                        |                   |
| 07/01/2014                     | 591,121.28             | <b>1,171,819.03</b>    | 331,105.56             | <b>672,634.65</b>      | 922,226.84             | <b>1,844,453.68</b>    | 17,854,871.34     |
| 01/01/2015                     | 601,731.90             |                        | 320,494.94             |                        | 922,226.84             |                        |                   |
| 07/01/2015                     | 612,532.98             | <b>1,214,264.88</b>    | 309,693.84             | <b>630,188.78</b>      | 922,226.82             | <b>1,844,453.66</b>    | 16,640,606.46     |
| 01/01/2016                     | 623,527.95             |                        | 249,609.10             |                        | 873,137.05             |                        |                   |
| 07/01/2016                     | 634,720.28             | <b>1,258,248.23</b>    | 240,256.18             | <b>489,865.28</b>      | 874,976.46             | <b>1,748,113.51</b>    | 15,382,358.23     |
| 01/01/2017                     | 646,113.51             |                        | 230,735.37             |                        | 876,848.88             |                        |                   |
| 07/01/2017                     | 657,711.24             | <b>1,303,824.75</b>    | 221,043.68             | <b>451,779.05</b>      | 878,754.92             | <b>1,755,603.80</b>    | 14,078,533.48     |
| 01/01/2018                     | 669,517.16             |                        | 211,178.00             |                        | 880,695.16             |                        |                   |
| 07/01/2018                     | 681,535.00             | <b>1,351,052.16</b>    | 201,135.24             | <b>412,313.24</b>      | 882,670.24             | <b>1,763,365.40</b>    | 12,727,481.32     |
| 01/01/2019                     | 693,768.55             |                        | 190,912.22             |                        | 884,680.77             |                        |                   |
| 07/01/2019                     | 706,221.70             | <b>1,399,990.25</b>    | 180,505.69             | <b>371,417.91</b>      | 886,727.39             | <b>1,771,408.16</b>    | 11,327,491.07     |
| 01/01/2020                     | 718,898.38             |                        | 169,912.36             |                        | 888,810.74             |                        |                   |
| 07/01/2020                     | 731,802.61             | <b>1,450,700.99</b>    | 159,128.88             | <b>329,041.24</b>      | 890,931.49             | <b>1,779,742.23</b>    | 9,876,790.08      |
| 01/01/2021                     | 744,938.46             |                        | 148,151.85             |                        | 893,090.31             |                        |                   |
| 07/01/2021                     | 758,310.10             | <b>1,503,248.56</b>    | 136,977.78             | <b>285,129.63</b>      | 895,287.88             | <b>1,788,378.19</b>    | 8,373,541.52      |
| 01/01/2022                     | 771,921.77             |                        | 125,603.13             |                        | 897,524.90             |                        |                   |
| 07/01/2022                     | 785,777.77             | <b>1,557,699.54</b>    | 114,024.29             | <b>239,627.42</b>      | 899,802.06             | <b>1,797,326.96</b>    | 6,815,841.98      |
| 01/01/2023                     | 799,882.48             |                        | 102,237.62             |                        | 902,120.10             |                        |                   |
| 07/01/2023                     | 814,240.36             | <b>1,614,122.84</b>    | 90,239.40              | <b>192,477.02</b>      | 904,479.76             | <b>1,806,599.86</b>    | 5,201,719.14      |
| 01/01/2024                     | 828,855.98             |                        | 78,025.79              |                        | 906,881.77             |                        |                   |
| 07/01/2024                     | 843,733.94             | <b>1,672,589.92</b>    | 65,592.96              | <b>143,618.75</b>      | 909,326.90             | <b>1,816,208.67</b>    | 3,529,129.22      |
| 01/01/2025                     | 858,878.97             |                        | 52,936.94              |                        | 911,815.91             |                        |                   |
| 07/01/2025                     | 874,295.85             | <b>1,733,174.82</b>    | 40,053.75              | <b>92,990.69</b>       | 914,349.60             | <b>1,826,165.51</b>    | 1,795,954.40      |
| 01/01/2026                     | 889,989.46             |                        | 26,939.32              |                        | 916,928.78             |                        |                   |
| 07/01/2026                     | 905,964.94             | <b>1,795,954.40</b>    | 13,589.30              | <b>40,528.62</b>       | 919,554.24             | <b>1,836,483.02</b>    | -                 |
|                                | <b>\$26,272,967.59</b> | <b>\$26,272,967.59</b> | <b>\$10,232,026.10</b> | <b>\$10,232,026.10</b> | <b>\$36,504,993.69</b> | <b>\$36,504,993.69</b> |                   |

## City of Delaware

Parks & Recreation Income Tax Special Obligation Bonds, Series 2020

Debt Service 2010-2034

Dated: March 4, 2020 \$15,260,000

### Debt Service Schedule

| Date         | Principal              | Interest              | Annual Interest   | Debt Service           | Annual Debt Service    | Principal Balance |
|--------------|------------------------|-----------------------|-------------------|------------------------|------------------------|-------------------|
| 03/04/2020   |                        |                       | -                 | -                      | -                      | 13,690,000.00     |
| 06/01/2020   | -                      | 479,846.45            |                   | 479,846.45             |                        |                   |
| 12/01/2020   | <b>1,605,000.00</b>    | 277,750.00            | <b>757,596.45</b> | 1,882,750.00           | <b>2,362,596.45</b>    | 12,085,000.00     |
| 06/01/2021   | -                      | 253,675.00            |                   | 253,675.00             |                        |                   |
| 12/01/2021   | <b>1,790,000.00</b>    | 253,675.00            | <b>507,350.00</b> | 2,043,675.00           | <b>2,297,350.00</b>    | 10,295,000.00     |
| 06/01/2022   | -                      | 217,875.00            |                   | 217,875.00             |                        |                   |
| 12/01/2022   | <b>1,880,000.00</b>    | 217,875.00            | <b>435,750.00</b> | 2,097,875.00           | <b>2,315,750.00</b>    | 8,415,000.00      |
| 06/01/2023   | -                      | 180,275.00            |                   | 180,275.00             |                        |                   |
| 12/01/2023   | <b>1,965,000.00</b>    | 180,275.00            | <b>360,550.00</b> | 2,145,275.00           | <b>2,325,550.00</b>    | 6,450,000.00      |
| 06/01/2024   | -                      | 140,975.00            |                   | 140,975.00             |                        |                   |
| 12/01/2024   | <b>2,055,000.00</b>    | 140,975.00            | <b>281,950.00</b> | 2,195,975.00           | <b>2,336,950.00</b>    | 4,395,000.00      |
| 06/01/2025   | -                      | 109,875.00            |                   | 109,875.00             |                        |                   |
| 12/01/2025   | <b>2,135,000.00</b>    | 109,875.00            | <b>219,750.00</b> | 2,244,875.00           | <b>2,354,750.00</b>    | 2,260,000.00      |
| 06/01/2026   | -                      | 56,500.00             |                   | 56,500.00              |                        |                   |
| 12/01/2026   | <b>2,260,000.00</b>    | 56,500.00             | <b>113,000.00</b> | 2,316,500.00           | <b>2,373,000.00</b>    | -                 |
| <b>Total</b> | <b>\$13,690,000.00</b> | <b>\$2,675,946.45</b> |                   | <b>\$16,365,946.45</b> | <b>\$16,365,946.45</b> |                   |

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# GLOSSARY

# GLOSSARY

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**Account** – Accounts are sometimes referred to as ‘Line Items’. They are used to track revenues or expenditures from a common source or for a common use. They are unique to a given department, division, or fund, but are often used within various departments, divisions, and funds. Income tax revenues and professional services expenditures are examples of accounts that you would account for all of each in one line item within a department but would have several throughout various departments and funds.

**Administrative charge** - Reimbursements to the General Fund for indirect costs incurred against General Fund budgets.

**Ad valorem tax** - A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property tax").

**Adopted Budget** - A budget that has been approved by the City Council.

**Allocation** - Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

**Appraised value** - Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals, and certification process.

**Appropriation** - Expenditure authority created by City Council.

**Assessed value** - Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners. (See calculation elsewhere in this document.)

**Attrition** - Estimated savings from temporarily unfilled positions.

**Audit** - A review of the City's accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

**Bond** - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. A bond differs from a note in two ways: A bond is issued for a longer period of time than a note and requires greater legal formality. The City sells bonds as a means of borrowing revenue for costly projects. The City repays this debt to its lender over an extended period of time similar to the manner in which a homeowner repays a mortgage.

**Budget** - Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The *operating budget* provides for direct services and support functions of the City (e.g., Police, Fire, Public Works, etc.). The *capital budget* (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments.

**Budget message** - A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and its main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

**CDBG** - Community Development Block Grant; these grants are federal moneys, typically used for the construction or rehabilitation of housing, and road resurfacing.

# GLOSSARY

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**Capital Improvement Program (CIP)** - A five-year expenditure plan financing new and improved infrastructure needs and facilities.

**Carry-over** - Appropriated funds which remain unspent at the end of a fiscal year, which are allowed to be retained in the budget to which they were appropriated so that they may be expended in the next fiscal year for the purpose designated.

**Debt service** - Principal and interest requirements on outstanding debt.

**Deficit**- An excess of current-year expenditures over current-year resources.

**Department** - an organizational and/or budgetary unit established by the City Council to carry out specified public services and implement policy directives. Administrative Services, Fire, and Public Utilities are examples of City departments.

**Division** - A sub-unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of activities.

**Encumbrance**- A legal obligation to pay funds, the expenditure of which has not yet occurred.

**Enterprise fund** - Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the enterprise fund is that the full cost of providing goods or services be financed primarily through charges and fees specific to the good or services, and not with general tax revenues.

**Expenditure** - Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), materials and supplies, services and charges, capital outlays, refunds, transfers, and debt services.

**Expense** – As expenditures, but used for Enterprise and Internal Service funds.

**Fiscal year** - The twelve-month budget period. The fiscal year for the City of Delaware is the January through December calendar year.

**Full-time equivalent position (FTE)** - A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .3 of a full-time position.

**Fund** - Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

**Fund balance** - The total dollars remaining after current expenditures for operations are subtracted from the sum of the beginning fund balance and current revenues.

**General Fund** - The City's principal operating account, which is supported primarily by taxes and fees.

**Governmental funds** - A fund group used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, debt service funds, and capital improvement funds.

# GLOSSARY

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**Grant** - a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

**Infrastructure** - The physical assets or foundation of the City, including its buildings, streets, and water and sewer systems.

**Interfund Transfer** - payments from one to another which results in the recording of a receipt and an expenditure.

**Internal service fund** - Used for operations that provide services for City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

**JEDD** - A Joint Economic Development District (JEDD) is an arrangement in Ohio where one or more municipalities and a township agree to work together to develop township land for commercial or industrial purposes. The benefit to the municipality is that they get a portion of the taxes levied in the JEDD without having to annex it. The benefits to the township are that it does not lose prime development land, it can still collect property taxes as well as a portion of the income tax collected, and it normally receives water from the municipality, which it may not otherwise have.

**Line item** - The smallest expenditure detail presented in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "subobjects."

**Mill** - One dollar tax per \$1,000 of assessed valuation.

**Modified Accrual** - basis of accounting for all governmental funds and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which are recorded when due.

**Object Code** - A unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also know as a "line item."

**Operating budget** - A budget which applies to all outlays other than capital improvements. Authorized expenditures for on-going municipal services; a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

**Performance measures** - A means (usually quantitative) of assessing the efficiency and effectiveness of department work programs.

**Personal services** - All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

**Proprietary funds** - Accounting entities to account for operations managed much like a business, with one balance sheet for all current expenses and long-term debt obligations, assets and liabilities, and depreciation. *Enterprise funds and internal service funds* are "proprietary" funds.

**Purchase Order** - authorization and incidence of debt for the delivery of specific goods or services.

# GLOSSARY

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**Recommended Budget** - a draft annual budget that has been prepared pursuant to state statute and city ordinance by the City Manager and is presented to the City Council for consideration and approval.

**Reimbursement** - a fee received as payment for the provision of specific municipal services.

**Revenue** - The taxes, user fees and other sources of income that the City collects and receives into its treasury for public use.

**Special assessment** - A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed primarily to benefit the assessed properties.

**Special revenue fund** - An accounting entity used for revenues that are legally destined for a specific purpose.

**Taxes** - Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.