



City of Delaware 2023 Budget

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DELAWARE
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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, 2022

Christopher P. Morrill

Executive Director

ORDINANCE NO. 22-104 AMENDED

AN ORDINANCE MAKING APPROPRIATIONS FOR THE
YEAR 2023 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, 2023.

GENERAL FUND

CITY COUNCIL		
Personnel	175,062	
Other	36,625	
CITY MANAGER		
Personnel	835,999	
Other	93,480	
ADMINISTRATIVE SERVICES		
Personnel	329,936	
Other	219,255	
ECONOMIC DEVELOPMENT		
Personnel	368,727	
Other	290,888	
MANAGEMENT & BUDGET		
Personnel	307,064	
Other	17,060	
LEGAL AFFAIRS/PROSECUTOR		
Personnel	911,436	
Other	220,884	
FINANCE		
Personnel	1,454,573	
Other	1,198,760	
GENERAL ADMINISTRATION		
Other	10,866,429	
RISK MANAGEMENT		
Other	389,500	
POLICE		
Personnel	10,451,909	
Other	1,456,989	
PLANNING		
Personnel	1,804,194	
Other	351,732	
ENGINEERING		
Personnel	1,205,822	
Other	1,337,582	
MUNICIPAL BUILDINGS		
Personnel	278,483	
Other	650,738	
TOTAL GENERAL FUND		35,253,127

STREET MAINTENANCE & REPAIR		
Administration		
Personnel	684,997	
Other	321,776	
Street Maintenance		
Personnel	980,928	
Other	1,761,282	
Traffic Division		
Personnel	534,327	
Other	545,492	
TOTAL STREET MAINTENANCE		4,828,802
STATE HIGHWAY IMPROVEMENT		0
LICENSE FEE FUND		1,056,650
PERFORMANCE BOND FUND		732,151
PARKS & RECREATION FUND		
Park Maintenance		
Personnel	1,155,609	
Other	430,514	
Recreation		
Personnel	387,778	
Other	92,650	
Programs		
Other	169,500	
Pool		
Personnel	260,721	
Other	157,000	
Concessions		
Personnel	0	
Other	47,000	
Urban Forestry		
Personnel	168,383	
Other	96,800	
TOTAL PARKS & RECREATION		2,965,955
CEMETERY FUND		
Personnel	312,109	
Other	86,176	
TOTAL CEMETERY FUND		398,285
TREE FUND		65,000
AIRPORT OPERATIONS FUND		
Personnel	447,027	
Other	1,528,678	
TOTAL AIRPORT OPERATIONS FUND		1,975,705
AIRPORT 2000 T-HANGAR FUND		91,498
FIRE/EMS OPERATIONS FUND		
Personnel	13,141,766	
Other	18,781,740	
TOTAL FIRE/EMS OPERATIONS FUND		31,923,506
MUNICIPAL COURT		
Judicial		
Personnel	1,933,785	
Other	85,252	
Mission Court		
Personnel	72,835	

Clerk of Courts	
Personnel	1,547,568
Other	86,100
TOTAL MUNICIPAL COURT	3,725,540
RECREATION CENTER INCOME TAX	2,671,880
AIRPORT TIF FUND	0
GLENN RD TIF FUND	250,828
SKY CLIMBER/V&P HYDRAULICS TIF FUND	55,000
MILL RUN TIF FUND	120,000
WINTERBOURNE TIF FUND	0
IDIAM FUND	65,000
DRUG ENFORCEMENT FUND	3,000
INDIGENT ALCOHOL TREATMENT FUND	100,000
OMVI ENFORCEMENT & EDUCATION FUND	0
POLICE JUDGMENT FUND	15,000
POLICE FEDERAL JUDGMENT FUND	5
PARKS EXACTION FEE FUND	0
COMPUTER LEGAL RESEARCH FUND	252,110
COURT SPECIAL PROJECTS FUND	282,500
COURT PROBATION SERVICES FUND	364,600
POLICE DISABILITY PENSION FUND	340,000
FIRE DISABILITY PENSION FUND	340,000
COMMUNITY PROMOTION FUND	110,000
COMMERCIAL TIF FUND	0
RESIDENTIAL TIF FUND	0
LOCAL FISCAL RECOVERY GRANT [ARPA]	2,161,690
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	153,000
POLICE FEDERAL SEIZURE FUND	2,005
REVOLVING LOAN FUND	165,100
GENERAL BOND RETIREMENT FUND	3,409,646
PARK IMPROVEMENT BOND FUND	2,325,555
SE HIGHLAND SEWER BOND FUND	828,202
CAPITAL IMPROVEMENTS FUND	6,666,672
OPWC FUND	0

POINT PROJECT CAPITAL FUND		7,000,000
FAA AIRPORT GRANT FUND		456,808
FAA AIRPORT AIP GRANT FUND		0
EQUIPMENT REPLACEMENT FUND		882,500
NORTHWEST NEW COMMUNITY AUTHORITY FUND		300,000
PARK IMPACT FEE FUND		1,936,000
POLICE IMPACT FEE FUND		233,528
FIRE IMPACT FEE FUND		486,035
MUNICIPAL IMPACT FEE IMPROVEMENT FUND		425,158
GLENN ROAD SOUTH CONSTRUCTION FUND		854,800
GLENN ROAD NORTH CONSTRUCTION FUND		193,605
TERRA ALTA NCA FUND		0
GOLF COURSE FUND		
	Personnel	158,403
	Other	111,300
	TOTAL GOLF COURSE FUND	269,703
PARKING LOT FUND		188,574
STORM SEWER FUND		
	Operations	
	Personnel	341,743
	Other	2,133,454
	TOTAL STORM SEWER	2,475,197
STORM PROJECTS FUND		2,104,500
WATER FUND		
	Administration	
	Personnel	364,900
	Other	3,396,177
	Treatment	
	Personnel	1,012,034
	Other	1,801,652
	Distribution	
	Personnel	715,538
	Other	449,358
	TOTAL WATER FUND	7,739,659
WATER CONSTRUCTION FUND		4,859,889
WATER CAPACITY FEE FUND		10,855,809
WATER CUSTOMER DEPOSIT FUND		1,000
SEWER FUND		
	Administration	
	Personnel	364,900
	Other	6,336,341
	Treatment	
	Personnel	1,061,770
	Other	1,815,902
	Maintenance	
	Personnel	342,316

Other	410,554	
TOTAL SEWER FUND		10,331,783
WASTEWATER CONSTRUCTION FUND		5,425,729
WASTEWATER CAPACITY FEE FUND		6,110,195
SE HIGHLAND SEWER FUND		838,200
REFUSE FUND		
Administration		
Other	272,480	
Refuse Collection		
Personnel	1,260,889	
Other	2,989,903	
Recycling Collection		
Personnel	0	
Other	0	
TOTAL REFUSE FUND		4,523,272
GARAGE ROTARY FUND		
Personnel	419,515	
Other	1,354,000	
TOTAL GARAGE ROTARY FUND		1,773,515
INFORMATION TECHNOLOGY ROTARY FUND		
Staff Support		
Personnel	599,884	
Other	31,680	
System Support		
Other	917,376	
GIS Operations		
Personnel	230,793	
Other	110,120	
TOTAL IT ROTARY FUND		1,889,853
SELF INSURANCE FUND		10,051,720
WORKERS COMPENSATION RESERVE FUND		669,000
FIRE DONATION FUND		0
PARKS DONATION FUND		0
POLICE DONATION FUND		1,000
MAYOR'S DONATION FUND		1,000
PROJECT TRUST FUND		100,000
UNCLAIMED FUNDS TRUST FUND		43,699
UNCLAIMED FUNDS COURT FUND		44,000
DEVELOPMENT RESERVE FUND		340,000
GENERAL RESERVE FUND		973,089
CEMETERY PERPETUAL CARE FUND		1,510
STATE HIGHWAY PATROL FUND		45,000
STATE BUILDING PERMIT FEE FUND		15,000
RETAINAGE FUND		0

JEDD INCOME TAX FUND	535,000
JEDD II INCOME TAX FUND	100,000
TOTAL APPROPRIATIONS - ALL FUNDS	188,773,342

SECTION 2. That an interfund loan from the Water Capacity Fee Fund to the Water Construction Fund in the amount of \$2,500,000 is hereby authorized for a repayment period over 5 years with a 0% interest rate and that there is hereby appropriated from the unencumbered balance of the Water Capacity Fee Fund (Fund 536) \$2,500,000 to:

Advance to Other Fund (53618400-570500)	\$ 2,500,000
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SECTION 3. That an interfund loan from the Wastewater Capacity Fee Fund to the Wastewater Construction Fund in the amount of \$2,000,000 is hereby authorized for a repayment period over 5 years with a 0% interest rate and that there is hereby appropriated from the unencumbered balance of the Wastewater Capacity Fee Fund (Fund 546) \$2,000,000 to:

Advance to Other Fund (54619000-570500)	\$ 2,000,000
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SECTION 4. 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 5. 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 6. 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 7. 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 8. 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 9. 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 10. 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 11. 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 12. That the Clerk of Council is directed to certify a copy of this ordinance to the Budget Commission of Delaware County.

SECTION 13. 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 14. 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, 2023, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

Yeas 5 Nays 0

PASSED: December 12, 2022

Yeas 5 Nays 0

ATTEST:

Elaine McCuskey
Clerk

Candy Kay Riggs
Mayor



MEMORANDUM

TO: R. Thomas Homan, City Manager
 FROM: Rob Alger, Finance Director and Alycia Ballone, Assistant to the City Manager
 DATE: December 8, 2023
 RE: 2023 Budget Ordinance Amendments

Since proposing the budget ordinance to Council at the November 14th meeting, several budget amendments were identified. Below is an outline of the adjustments and the funds impacted:

Fund - Department	Org	Category	Amount	Note
General - CMO	10110200	Personnel	\$ 31,059	New Hire coming in above entry level
General - General Administration	10111400	Other	\$ 479,593	Transfers to CIP & SMR; Special Event
General - Building Maintenance	10116800	Other	\$ 1,200	Generator Fuel added to Heat
SMR - Streets	20016200	Other	\$ 80,000	Error - not included in total
SMR - Traffic	20016400	Personnel	\$ 1,093	Reclassification adjustment
License Fees	20220200	Other	\$ 371,400	US 36 / SR 37 Repairs deferred
Fire/EMS	23114500	Other	\$ 20,000	Safe Haven box
Municipal Court - Clerk of Courts	24015800	Personnel	\$ 27,368	Pay plan provisions; sold time
Computer Legal Research - Court	25615000	Other	\$ 7,500	Chargeback to Muni Court Fund
Computer Legal Research - Clerk	25615800	Other	\$ 21,570	Chargeback to Muni Court Fund
Court Special Projects	25715000	Other	\$ (16,465)	Transfer moved to CLR Fund
Court - Probation Services	25915000	Other	\$ 35,000	Chargeback to Muni Court Fund
Capital Improvements - various	41016200	Other	\$ 370,000	Reappropriation for final Sawmill costs
Capital Improvements - various	41017000	Other	\$ 23,000	Local portion of Apron B Rehabilitation
FAA Airport Grant Fund	43017000	Other	\$ 7,192	Apron B; Carryforward capital outlay
Water Capacity Fee	53618400	Other	\$ 20,000	Reappropriation for final Sawmill costs
Refuse	55017600	Other	\$ 13,000	Required grant materials
Garage Rotary	60117200	Other	\$ 19,820	Corrosion Prev - all depts
Development Reserve	70970900	Other	\$ 165,000	Spring Street - ODOD Grant
General Reserve	71071000	Other	\$ 510,760	Reserve adjustment - if needed

These changes call for a \$510,760 change in General Fund appropriations.

Furthermore, there are two additional sections added to the budget ordinance. As part of the proposed budget, advances from the Water and Wastewater Capacity Fee funds were proposed. The additional sections specify the repayment terms (0% over 5 years) for the advances.

November 14, 2022

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City’s charter, I respectfully submit the proposed 2023 operating budget for your consideration. The public hearings/readings and work sessions on the budget are as follows:

Event	Time	Place
First Reading	Monday, November 14, 2022	City Council Meeting
Finance Committee Review	Thursday, November 17, 2022	Finance Committee Meeting
Finance Committee Review	Monday, November 21, 2022	Finance Committee Meeting
Second Reading, Public Hearing	Monday, November 28, 2022	City Council Meeting
Finance Committee Review	Tuesday, November 29, 2022	Finance Committee Meeting
Third Reading, Public Hearing	Monday, December 5, 2022	City Council Work Session
Work Session (if needed)	Thursday, December 8, 2022	Special Meeting of Council
Fourth Reading & Adoption	Monday, December 12, 2022	City Council Meeting
Fifth Reading & Adoption (if needed)	Monday, December 19, 2022	Special Meeting of Council

INTRODUCTION

An operating budget serves multiple purposes. It is a planning tool that seeks to allocate resources in a manner that best meets the community’s needs. It is a communication tool that provides transparency into how resources will be utilized. It is a policy document that directs revenue and spending according to applicable statutes and ordinances. Combining these purposes makes the annual budget one of the most significant documents for the organization.

My proposed 2023 operating budget for the City of Delaware is an opportunity to discuss our direction or trajectory. As this message will outline, we continue to fund and invest in our community, focusing on those areas identified by City Council that achieve our four-part mission of Safe City, Great Community, Effective Government and Healthy Economy. But we do this while recognizing that the cost of operating basic public services continues to increase at a rate that exceeds available resources. Sustaining the current level of operations and services in the near term and into the future are detailed below.

Against that backdrop, we also face economic uncertainties in the aftermath of the COVID-19 pandemic and with record inflation sending the cost of everyday goods soaring. Inflation has dramatically increased the cost to provide basic services and has made our capital projects much more expensive. For example:

- The cost for chemicals necessary to treat our public water have increased 54% in one year, and wastewater treatment costs have risen 46%.
- In July, for the first time in more than a decade, the fuel budget required a mid-year supplemental increase of more than \$200,000. Just like our residents, we are seeing it daily in the price we pay per gallon. A year ago, our price for a gallon of gasoline was \$3.00; today it is \$3.66. A gallon of diesel was \$3.32 a year ago; today it is \$5.26.
- Construction on the Point project is set to begin in 2023. We now estimate the total project price tag at \$45 million, compared to \$25 million just three years ago.

As we consider this proposed budget over a series of upcoming meetings, there are some specific areas on which we should spend additional time. I propose committing additional resources into targeted areas and initiatives, including recreation programming and staffing capacity in our Planning and Community Development Department as well as at Oak Grove Cemetery. Also, for the second year in a row, the General Fund will be financially supporting Municipal Court operations — a total of approximately \$1.1 million. This is unprecedented in my time here, but it appears to be a new reality, given the decrease in traffic case filings that began in 2019.

These proposals are explained in more detail later in this message.

One change to note regarding the budget review process: The Finance Committee, as it did earlier this year with the Capital Improvement Plan budget, will be tasked with the more in-depth review of this proposal. This proved a satisfactory way to examine the CIP budget and leaves sufficient time for public hearings and resident input at the Council meeting level.

THE STATE OF OUR CITY

The state of our City, as it relates to growth, remains strong. Based upon building permits only and recalibrating to the 2020 Census number, as of November 1, 2022, we estimate the population to be 44,740. This represents 8.3% growth since the 2020 Census. The 44,750 residents represent 28.7% growth since the 2010 Census.

Despite climbing interest rates in 2022, permitting activity remains strong even into this last quarter. Our projected year-end total of 450 residential permits would be on about the same pace as 2020 and represent the 5th straight year of 400+ total permits. Since record keeping began in 1990, the city has never had 5 straight years with over 400 new residential permits. A total of 398 permits have been for single family dwelling units - the 5th straight year of over 300 new single-family permits.

Our growth and development continue, but as I mentioned previously, revenues are not keeping pace with needs. The five-year forecast prepared as part of the budget paints this picture.

	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget	2028 Budget
Fund Balance - Jan 1st	\$ 10,323,009	\$10,323,009	\$ 7,226,123	\$ 2,624,821	\$ (2,427,866)	\$ (7,957,878)
General Fund Revenues	\$ 34,742,367	\$34,849,926	\$34,532,757	\$ 35,286,811	\$ 36,060,187	\$ 36,853,388
General Fund Expenditures	\$ 34,742,367	\$37,946,812	\$39,134,059	\$ 40,339,498	\$ 41,590,199	\$ 42,888,373
Unexpended Fund Balance - Dec 31st	\$ 10,323,009	\$7,226,123	\$2,624,821	\$ (2,427,866)	\$ (7,957,878)	\$ (13,992,863)

On December 5, Council will hear from economist, Bill Lafayette, Ph.D., of Regionomics, on his findings of a fiscal analysis of the City of Delaware. The following week, on December 12, Council will hear a draft final report presentation from the Financial Review Task Force. The citizen-led group has spent the last eight months undertaking a high-level review of the City's current financial status and overall outlook. Both should be beneficial to finding a way to mesh the competing goals of enhancing and improving city services and infrastructure and eliminating general fund deficits.

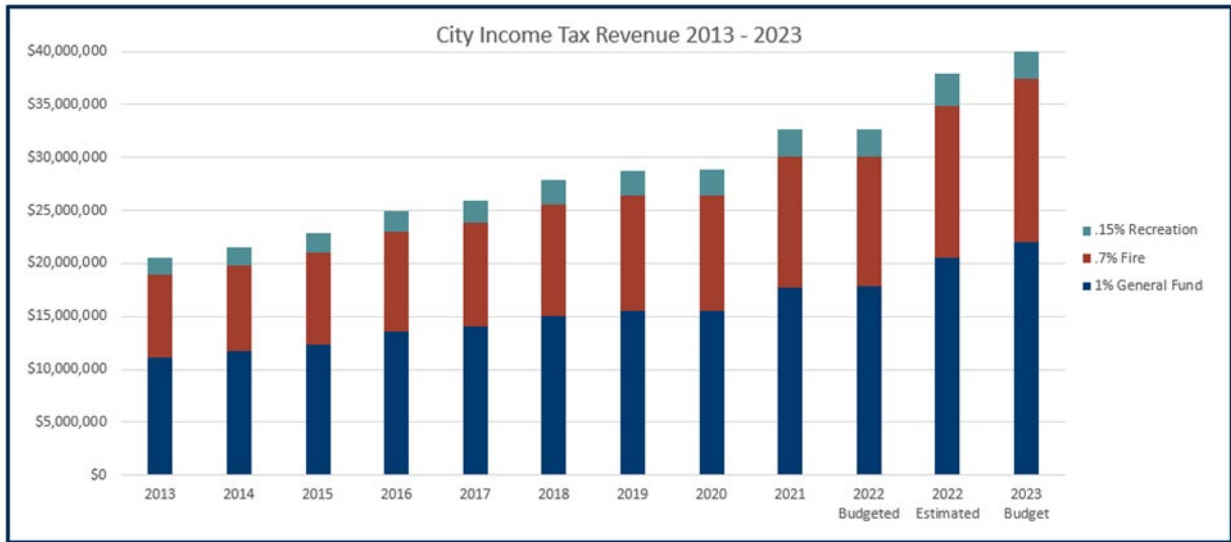
REVENUE HIGHLIGHTS

Below is a summary of the General Fund revenues and expenditures. While total General Fund revenues are increasing by 11.8 percent over estimated actuals, expenditures are keeping pace as costs for fuel, electricity and chemicals are increasing dramatically.

Summary	2021 Actual	2022 Budget	2022 Estimated	2023 Proposed
Total Revenue	\$27,178,352	\$29,233,920	\$31,068,656	\$34,742,367
Total Expenditures	\$25,673,498	\$29,233,920	\$29,233,531	\$34,742,367
Fund Balance	\$8,487,885	\$8,487,885	\$10,323,009	\$10,323,009
Balance %	33.06%	29.03%	35.31%	29.71%

INCOME TAX

Projected income tax revenues for 2022 show an increase of approximately 16 percent over 2022 budgeted revenues. As with last year, it is believed this increase is due primarily to employer withholdings as individuals continue to work from home and request their withholdings be changed to Delaware. The double digit increase in income tax revenues experienced in the last two years is not sustainable and must be more conservatively projected in future years.

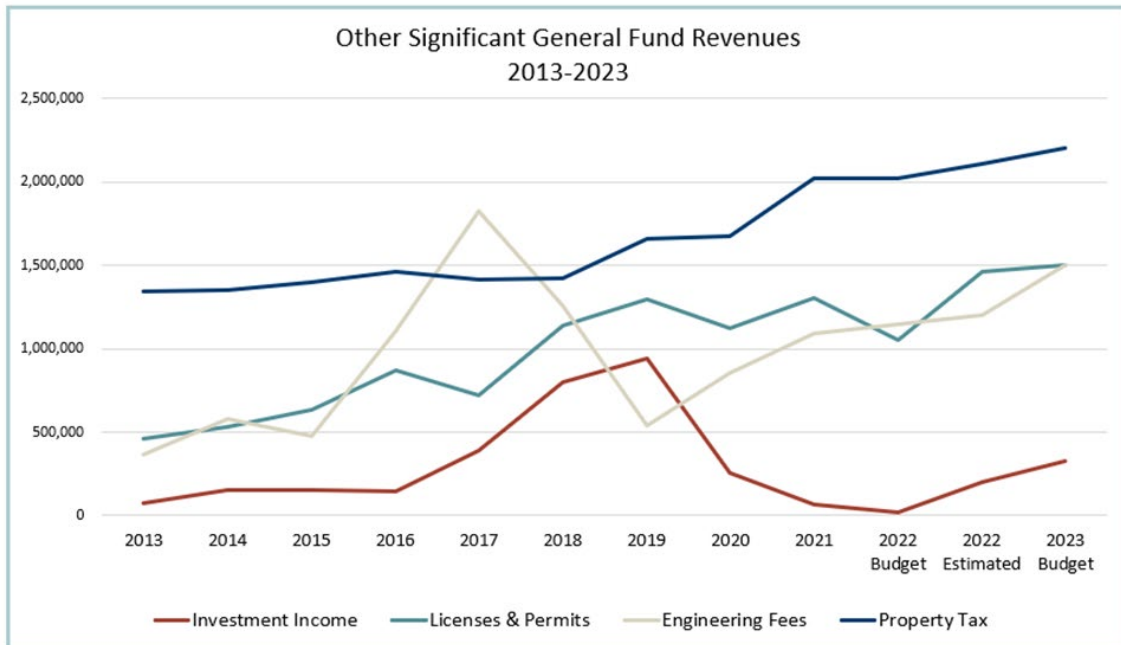


OTHER SOURCES OF REVENUE

While the General Fund depends heavily on the 1.0 percent income tax devoted to it, there are four other significant sources of revenue monitored on annual basis: property tax, licenses and permits, engineering fees and investment income.

Property taxes are expected to increase 4.4 percent over 2022 projected actuals. Similarly, engineering fees are expected to increase by 4.8 percent over 2022 projected actuals. Licenses and permit fees have not been raised since 2014. This budget reflects an increase in license and permit fees as will be presented in the coming weeks as part of the annual fee ordinance review.

It is worth calling out an unexpected boost in investment income. In 2019, investment income generated \$941,768 for the General Fund. As the pandemic hit and interest rates hovered at near zero, the expected revenues plummeted and in 2022 were budgeted at \$19,350. In an effort to control inflation, the Federal Reserve has increased rates several times this year. As a result, the proposed budget reflects an estimated investment income revenue of \$325,000.



ARPA FUNDING

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 was \$4,324,437.98 provided in two installments, July of 2021 for \$2,162,218.99 and the second was received in July of 2022 for the balance.

While the 2022 budget reflected utilizing just over \$1.6 million of this funding for revenue replacement to the General Fund, the increase in income tax allowed the ARPA funding to be saved and reappropriated in 2023. It will be utilized and transferred to the General Fund if necessary.

While the City was fortunate to not need the revenue replacement to the General Fund in 2022, the municipal courts did not experience the same increase in revenues. In 2022, \$700,000 of ARPA funding was transferred to the courts for revenue replacement. The City expects to transfer an additional \$500,000 in ARPA funding to the courts for revenue replacement in 2023.

EXPENDITURE HIGHLIGHTS

The guidance distributed to directors in preparation for the 2023 budget called for level funding when possible. This was largely not possible due to rising costs for materials and services across all industries. Personnel changes were focused on employee retention and succession planning. They will be discussed in more detail later in the message.

Public Safety

This year's budget reflects the addition of 2 police officers. However, before a recommendation is made in 2024 for additional staffing, it is advised that a comprehensive staffing and workload allocation analysis be undertaken. Resource allocation and staffing capacity play an important role in the police department's ability to provide law enforcement services supportive of a safe city. This work, although previously envisioned, was not possible due to a planned transition from the department's legacy records management system originally purchased in 1989.

In 2022 and 2023, the city plans to engage the International City/County Management Association's Center for Public Safety Management to perform a comprehensive data-driven review of department operations in comparison to national best practices. Areas of focus would include, appropriate staffing levels based on workload, levels of crime, and community expectations; supervisory capacity; effectiveness of the current organizational structure; efficacy and efficiency of department processes. The result of this work is expected to inform internal departmental changes and personnel needs beginning in 2024.

Management, Budget and Procurement

This budget reflects the addition of a new department to coordinate and oversee the city's management, budget and procurement functions. Presently, most of the budgetary functions are the responsibility of the finance department and purchasing is decentralized across departments. As the city continues to grow, its budgetary and purchasing operations become more complex, thus requiring more dedicated staff time. At the same time, more analysis needs to be spent on how the city allocates its resources across departments.

This department would assist the City Manager in the allocation of financial, organizational, human and tangible resources. Components would include the annual operating and capital budgets, performance measurement, cost-benefit analyses, and financial modeling of development activities to foster sound decision-making. This department would also revamp the city's purchasing policy and guidelines with the ultimate goal of purchasing goods, services and equipment considering the best quality, price and effectiveness across the organization.

TRANSFERS

This budget reflects a substantial increase of approximately \$3.2 million in the transfers coming from the General Fund. The details of these transfers are reflected in the General Administration budget.

Capital Improvement Plan

As part of the 2022 operating budget, nearly \$1.9 million in project funding was cut from the City's capital plan. The capital needs from 2022 remain and the proposed 2023 budget reflects a transfer of over \$2.5 million to the Capital Improvements Fund. While this a large

increase over the \$1.5 million transferred in 2022, it is consistent with the transfers of a typical budget year.

The 2023-2027 Capital Improvement Plan was presented out of balance in the coming years. To avoid artificially creating a deficit, this budget reflects a CIP transfer of between \$5 and \$6 million in each of the out years. This is the number that city staff and the Financial Review Task Force would be necessary to create a sustainable capital improvement program.

Municipal Court

In 2022, the City was able to use ARPA funding to fill the revenue gap for the municipal court operations. In 2023, the \$500,000 budgeted in ARPA funding will not be enough. This budget reflects an additional transfer of \$815,000 from the General Fund to the Municipal Court Fund. This is the first year since 2001 – when the Municipal Court operations were part of the General Fund – that the City has had to use General Fund dollars to subsidize municipal court operations.

It is worthwhile to note that the Courts have been utilizing their special revenue funds to minimize the impacts they make on the General Fund. However, additional transfers may be warranted in 2023 and beyond given the court’s current financial situation.

Parks & Recreation

In recent years, the City has worked to resume operations of the Jack Florance pool and reestablish a recreation department. There were several unknowns as the cost of operations and what resuming these activities would mean to the City. The 2023 budget reflects a General Fund transfer to the Parks Fund of nearly \$2.5 million. This is a 28.7 percent increase over what was budgeted in 2022.

Recently, Council was presented with the final version of the Parks and Recreation Master Plan. In 2023, an effort will be led by Assistant City Manager, Kyle Kridler, to oversee the funding strategies and overall recommendations of the master plan. Recreation programs will be evaluated to make sure an affordable program is being offered to the citizens of Delaware while aligning with the master plan’s cost recovery model.

Oak Grove Cemetery

In 2020 and 2021, the decision was made to decrease the General Fund transfer into the Cemetery fund and utilize more of the existing fund balance. In 2022, the Cemetery Manager retired, and the fund balance was depleted. The result of this depletion means that the General Fund will need to increase its transfer to the Cemetery Fund while it works to operate in a more businesslike manner.

Delaware Municipal Airport

The Airport Fund has also gone through increased expenditures and in 2021, no supporting transfer from the General Fund was made. Revenues in 2022 were sufficient to cover costs, and the supporting transfer was made. However, it is projected that with the added staff in 2022, as well as other rising costs, revenues will not be enough to cover the expenditures and therefore we had to increase the supporting General Fund transfer 250 percent in 2023.

DELAWARE ENTREPRENEURIAL CENTER

The proposed budget reflects the City's renewed investment in the Delaware Entrepreneurial Center (DEC) which is a partnership between Delaware County, Ohio Wesleyan University, and the City of Delaware. The City's initial investment into the DEC was for \$50,000 per year for the first five years of its operation. The DEC's Advisory Board met in August of 2022 and provided a few recommendations to improve on the success of the Entrepreneurial Center and its mission. One of which is to hire a full-time Director to provide a high return on investment for all DEC OWU parties. The Director will be charged with several focus areas including, establishing the center as financially sustainable within two years. They will also be tasked with building the DEC OWU brand, continuing the university relations, confirming the commitment of at least two organizations who will provide new funding resources and attracting six high-growth start-ups within two years. Funding for the DEC will also support the hiring of a Program Coordinator who will support the Center, members relations and provide administrative support. The investment in the DEC will further support entrepreneurship in Delaware, bringing economic development, job creation and national recognition for this critical partnership. The proposed budget reflects an annual investment of \$50,000 toward the DEC for the next five years.

OTHER FUNDS

UTILITY FUNDS

In the 2022 budget message, it was reported that the utility funds were in excellent shape and no increases would be recommended for water or wastewater. In 2023, the need has arisen to fund several projects at both the Water Treatment and Wastewater Treatment Plant. In total between both plants, \$8,688,240 is shown appropriations across the Water and Wastewater Construction and Capacity Funds.

To preserve some fund balance in the Water and Wastewater funds, this budget includes a recommendation to advance funds from the Water and Wastewater Capacity funds to be paid back over a five-year period.

In addition to these capital needs, the cost of chemicals at the Water Treatment plant has increased over \$200,000 annually and the cost of electricity at the plant is expected to increase over \$100,000 annually. This coupled with overall rising costs, results in a recommendation to increase the water rate. This would be the first time since 2017 that the water rate has been raised.

REFUSE FUND

As part of the 2022 budget cycle, it was forecasted that the Refuse Fund would need to see multiple fee increases in the coming years due to increased costs to operate the department. Several new replacement vehicles will need to be purchased over the next few years and therefore fees will need to be increased again to cover these required expenses. The cost of these specialized vehicles has risen upwards of 30 percent for the 'side loaders' with the automated armatures.

Historically, the City has had four refuse operating divisions (Refuse, Recycling, Yard Waste and Commercial) within two operational budgets (Refuse and Recycling). It should be noted that the City has combined the Refuse and Recycling divisions into one, Solid Waste and Recycling, as it consolidates and encourages the sharing of resources across the divisions.

FIRE/EMS FUND

In 2023, the City will begin converting the building purchased for Fire Station 305 on the City's east side. This construction is expected to exceed \$9,000,000, which is in addition to the \$4,000,000 purchase price. So as not to deplete the Fire/EMS fund balance, it is necessary to issue bond anticipation notes to fund the project. This debt will be paid with income tax revenues in subsequent years.

Looking into the near future, the Fire/EMS Fund has some major capital needs that income tax revenues won't be able to fund in the years needed. Therefore, it will be necessary to issue debt to spread those costs into future years.

THE POINT

In 2022, engineering design and right of way acquisition was completed while private utility relocations are scheduled to start in the fall. The project is scheduled to be advertised for bids in December 2022, with a bid opening in January 2023.

Final legislation will be considered by Council in December 2022. Upon passage of this final legislation and the current debt legislation, the City would be able to fund our local contribution toward construction, allowing ODOT to award a construction contract in February 2023.

The project has experienced significant cost increases over the past year due primarily to additional railroad related costs and inflation. An additional \$9 million in external grant funding has been secured to keep the project funded within the City's maximum \$7 million debt threshold. A \$2 million community project earmark is pending Congressional action on the federal budget, but the City will proceed with funding this portion through the issuance of notes until a final decision is reached.

This budget reflects some slight changes in the allocation of the utility funds for this project. Including a \$200,000 increase in the stormwater portion and a corresponding decrease of \$200,000 between water and wastewater portions.

PROPOSED CHANGES

While the economic climate continues to be uncertain and inflation rises, various recommendations are being made to increase rate and encourage long term cost reductions.

REFUSE RATES

The Refuse fund was evaluated last year and it was projected that multi-year rate increases would be necessary to sustain operations. The budget recommends increasing the current refuse rate by \$2.00 per month to \$25. The increase would result in approximately \$435,000 annually. This would allow the City to operate refuse, recycling and yard waste pick up operations at their current service level. To simplify the operations, this budget shows a combined refuse and recycling department.

As part of the 2022 budget, it was recommended to review the Commercial Refuse program. Staff has conducted the analysis and it will be recommended that this program be phased out by the end of 2023.

WATER RATES

Revenues within the Water fund have always been able to cover operational costs associated with the administration, treatment, and distribution. As noted earlier, chemical treatment costs have increased 54 percent in the past year and electric costs have increased 20.3 percent over the 2022 budgeted amount.

Additionally, with the new water treatment facility there are preventative maintenance costs that must be addressed in the next couple of years to avoid even higher repair costs. Capital needs are over \$2.2 million more in 2023 than in 2022 and are funded through user fees via the monthly utility bills. Therefore, it is necessary to increase water usage fees for the first time since 2017. This budget reflects a rate increase of 14 percent in 2023. This should generate an increase in revenue of about \$833 thousand in 2023.

PARKING

The City has been talking about the need for a comprehensive parking strategy for years. The time has finally arrived that the infrastructure of the City's parking meters is failing. The City currently maintains 324 metered parking spaces. An audit, conducted in the latter part of Spring 2022, disclosed more than half (176 meters) had either completely failed or were providing intermittent service. This budget reflects an increase in the rate of parking to \$1.00 per hour. This increase allows the parking lot fund to cover a portion of the maintenance of public lots, the capital cost of purchasing a license plate reader, a small amount of professional services to continue looking into a garage parking solution and cover the costs of the current parking enforcement staff.

In the first quarter of 2023, the results of a parking garage feasibility study will be presented to Council. As part of the study, costs will be provided as well as the parking revenue that would be necessary to offset those costs.

HEALTH INSURANCE

Referenced in last year's budget letter, the City has begun implementing a more comprehensive wellness program. The program began this year and requires the completion of wellness activities to qualify for a health insurance premium discount in the upcoming year. To be eligible for the 2023 discount, a health assessment, biometric screening, primary care visit, and three preventive care visits must be completed. For the first year of the program, only employees were required to participate to be eligible for the premium discount. For future years, spousal participation will be required if they are covered under the City's health plan. For 2023, the premium discount is \$22 per pay for an individual plan member and \$44 per pay for family plan members. This amount is the same regardless of which plan option the employee is enrolled in. The annual discount is \$572 for individual plan members and \$1,144 for family plan members. Research has shown that it takes, on average, close to \$600 to incentivize participation in wellness initiatives.

This budget reflects a \$150,000 transfer from General Administration to the Self-Insurance fund to cover the cost of the reduced premiums.

PERSONNEL

The table on the next page lists the high-level changes represented in the City's budget. In addition to these changes, there were several reclassifications that focus on employee retention and succession planning. These will be addressed in more detail during budget presentations to Council and the Finance Committee. Worthwhile to note, several of the changes result in a small net increase or even net decreases.

Department	Action	Current Position → To
Finance	New	PPT. Estimated cost \$30,537
Finance	New	Financial Specialist I. Estimated cost \$82,476
Budget, Management & Procurement	New	Director role and filling Management and Budget Analyst role. Estimated cost \$306,978
Planning	New	Deputy Planning Director and Assistant Chief Building Official. Estimated total cost \$212,394
Police	New	Two new Police Officers. Estimated cost \$216,270
Police	Reclassification	PPT Records Clerk to Full Time. Estimated cost \$41,330
Fire/EMS	New	Nine new Firefighters. Initial years of cost covered with possible SAFER grant.
Fire/EMS	New	Fire Apparatus Mechanic. Estimated cost \$95,401

LOOKING FORWARD

FINANCIAL REVIEW TASK FORCE

Since late March of this year, the group of citizens comprising the Financial Review Task Force has met regularly. They are in the final stages of writing their recommended report and will be presenting to Council at their upcoming meeting on December 12, 2022. Their charge is:

1. A high-level review of the City’s current financial status and overall outlook
2. Exploring collaborative service-delivery opportunities and cost containment measures
3. Assessing existing City of Delaware service levels
4. Assessing the status of transportation and other capital investments made to date and the outlook/plans for future Capital Improvement budgets

They have spent months learning about City departments, operations and budgetary practices. They have reviewed efficiencies of operations, economic development plans and will be providing some thoughtful recommendations in the coming weeks based on what they have learned.

FISCAL ANALYSIS OF THE CITY OF DELAWARE

Economist, Bill LaFayette, Ph.D., has completed his work entitled “The Fiscal Analysis of the City of Delaware”. Dr. LaFayette presented to the Financial Review Task Force at their last meeting on November 9th and will be presenting his findings to Council at the work session on December 5th.

INCOME TAX AND CREDIT

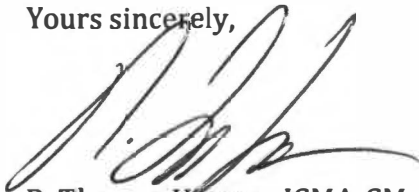
Both the Financial Review Task Force and Dr. LaFayette’s report agree on an important notion, the City is experiencing a structural imbalance. While there are opportunities for efficiencies and operating in some areas with a more businesslike mentality, these will not move the needle enough to address the underlying capital and operational gaps in the City. More discussion on these challenges, including public input, will take place in the coming months.

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 many hours of work and review that they have put into this effort. My sincere thanks to Acting Finance Director Rob Alger and Assistant to the City Manager Alycia Ballone for their many hours of work to ensure the accuracy and completeness of this document, as well as their leadership and collaboration in working with staff. Additional thanks to Public Affairs Coordinator Lee Yoakum, Executive Assistant Kim Gepper, and City Council Clerk Elaine McCloskey for their support and assistance.

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.

Yours sincerely,



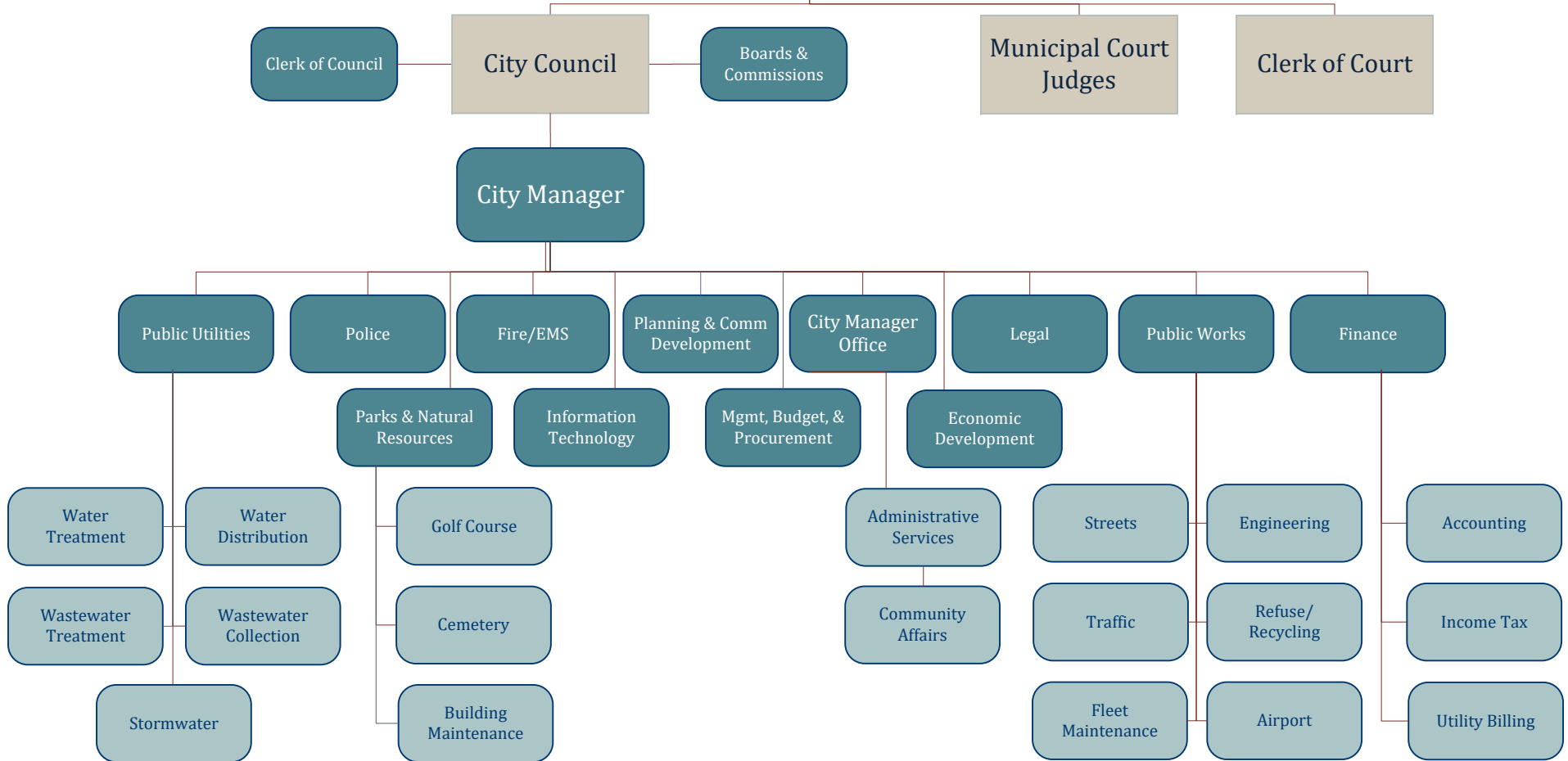
R. Thomas Homan- ICMA-CM
City Manager

CITY STAFF

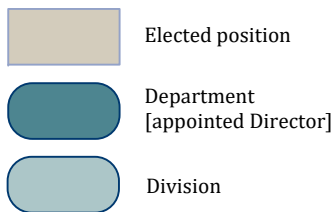
City Manager	R. Thomas Homan
Assistant City Manager	Kyle Kridler
Clerk of Council	Elaine McCloskey
Finance Director	Rob Alger
Director, Public Utilities	Blake Jordan
Police Chief	Adam Moore
Director, Parks & Natural Resources	Ted Miller
Fire Chief	John Donahue
Chief Information Officer	Susie Daily
Director, Planning & Development	David Efland
Director, Economic Development	Sean Hughes
City Attorney	Natalia Harris
Director, Public Works	William Ferrigno
Director, Management, Budget & Procurement	Alycia Ballone

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 history and is the seat of government for Delaware County, Ohio's fastest growing county. 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.

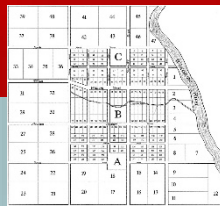
Delaware encompasses 20 square miles. The city provides standard municipal services which include public safety, road maintenance, and water and sewer treatment and distribution. The city employs approximately 400 full-time and part-time staff.

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



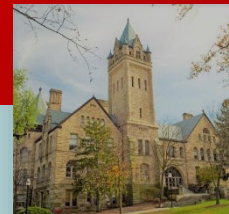
Pre-1800 Delaware, Wyandot, Mingo, and Seneca Indian tribes inhabit the area



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: 21,000

Water, Wastewater, Stormwater

Gallons of water produced, distributed:
1,455,000,000
Gallons of waste collected, treated:
1,800,000,000

Public Safety

Police service calls: 30,000
Fire/EMS service calls: 6,252

Streets, Traffic and Fleet

Miles of roadway: 185
Streetlights maintained: 1,800
Traffic signals maintained: 61
Gallons of gasoline, diesel used: 155,112
Tons of salt used: 3,200

Parks and Natural Resources

Acres of park land maintained: 370
Athletic fields maintained: 24
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 15th of each year. The budget is submitted to the Delaware County Auditor as Secretary to the County Budget Commission by July 20th of each year, for the period January 1st to December 31st 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 1st. 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 1st, the certificate of estimated resources is amended to include unencumbered fund cash balances at December 31st. Prior to December 31st, 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 31st of each year. Once approved, the budget is considered adopted.

BALANCED BUDGET

The budget is considered to be in balance when expenditures are less than or equal to revenues plus existing fund balances.

2023 BUDGET CALENDAR

TIMELINE	EVENT
July 11, 2022	Budget packets and guidance distributed to Department Heads
June 2022	Finance Committee reviews financial policies used in drafting budget
August 12, 2022	Budget packets back to Finance
September 5-16, 2022	Budget review with Department Heads, Finance staff and City Manager
October 14, 2022	Initial First Draft of Budget
October 17-19, 2022	Final review with Department Heads
November 9, 2022	Bill LaFayette Presentation @ Financial Review Task Force
November 10, 2022	Budget packets distributed to City Council
November 14, 2022	First Reading
November 17, 2022	Finance Committee Meeting – NW Area Financing
November 21, 2022	Finance Committee Meeting – Budget Discussion
November 28, 2022	Second Reading and 1 st Public Hearing by City Council
November 29, 2022	Finance Committee Meeting – Budget Discussion
December 5, 2022	Third Reading and 2 nd Public Hearing at Work Session; Bill LaFayette Presentation
December 7, 2022	Financial Review Task Force Final Meeting
December 12, 2022	Fourth Reading and Approval; Financial Review Task Force Presentation
January 27, 2023	Finalized 2022 Performance Metrics & GFOA Narratives due
March 10, 2023	GFOA Budget Submitted

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, [click here](#).

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.

VISION

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

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
- Improve efficiency and fiscal responsibility through a streamlined purchasing policy

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										
	Opioid Recovery				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
Capital Funds																
	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						
	Northwest NCA		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	
Enterprise Funds																
	Golf Course										X					
	Parking Lots											X				
	Storm Water [various]														X	
	Water [various]												X			
	Wastewater [various]													X		
	Refuse															X
Internal Service																
	Garage Rotary								X							
	IT Rotary	X														
	Health Insurance	X														
	Workers Compensation	X														
Trust																
	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						
Agency																
	Highway Patrol						X									
	State Building Permits	X														
	Retainage								X							
	Berkshire JEDD	X	X													
	Berkshire JEDD II	X	X													

2023 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 2023 projections for all major revenue sources for the City.

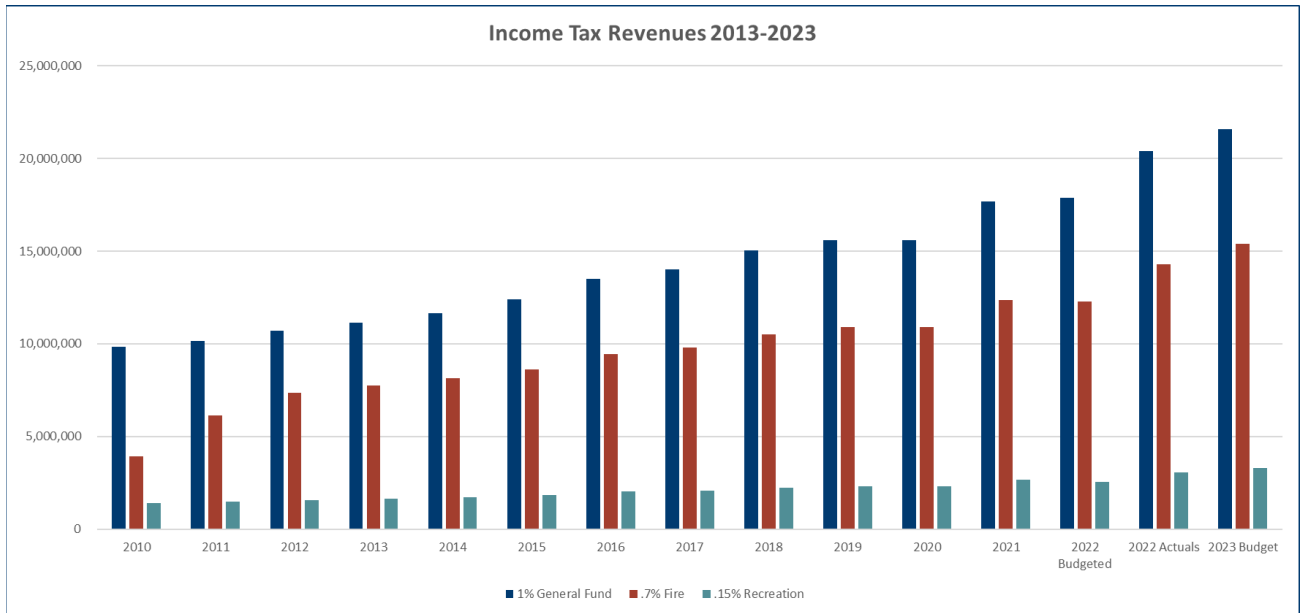
GENERAL FUND

For 2023, revenues for the General Fund are projected to be \$35,253,127. This is an increase of 20.6% over 2022 budgeted numbers and 16.3% over 2022 actuals. The increase of 16.3% over 2022 actuals is due to an increase in Investment income, parking meter revenue and the 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.



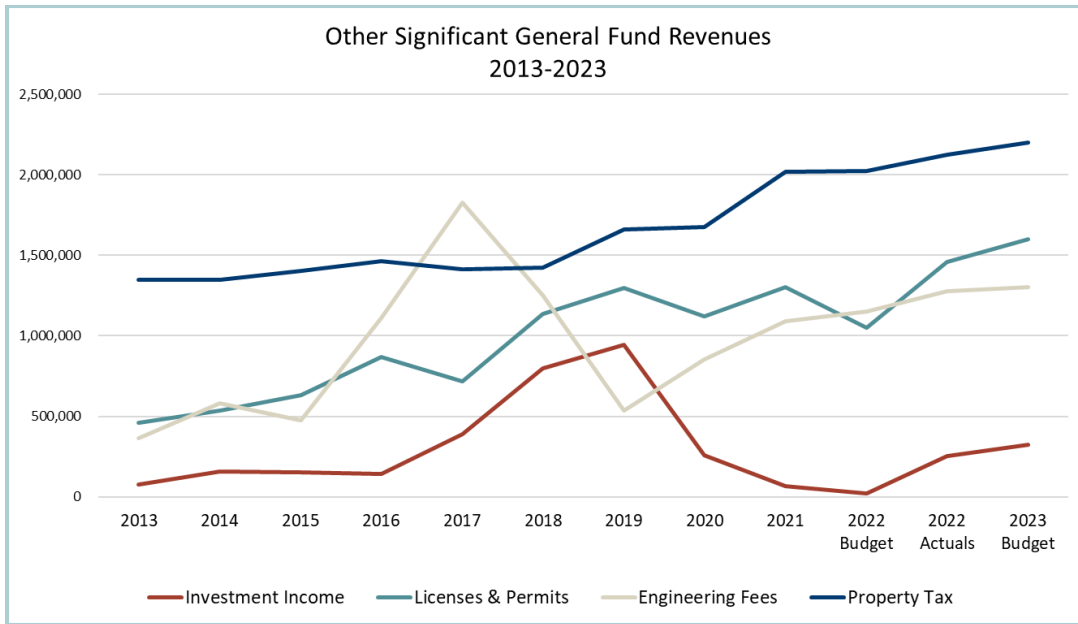
Income tax revenues are the largest revenue source for the General Fund. In 2023, the projected income tax revenues are \$21,568,235 and represent 61.2% of operating revenue. The City receives municipal income tax in three ways: withholdings remitted by employers; filings by individual residents of the 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 2023 budget are \$2,200,000 and make up 6.2% 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 \$15,424,457 for 2023 and include revenue types such as income taxes, intergovernmental receipts, and charges for services. These three revenues sources total \$11,678,300 and comprise 75.7% of revenues for all Special Revenue Funds.

The Fire and EMS Fund is a major special revenue fund with 2023 budgeted revenues of \$15,400,000. 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 2023 for the Fire and EMS Fund are \$15,400,000 and account for 52.5% of the Fire Department’s operating and capital revenues.

The income tax revenue projections for the Recreation Facilities tax are \$3,300,000. 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

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 \$2,005,000 for 2023.

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 \$977,000 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 \$3,205,100 for 2023.

The Fire and EMS also has charges for services for EMS runs for Delaware County. The projected revenues from these runs for 2023 are \$929,740.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds get 93.4% of their estimated 2023 revenues from two sources, Fees, Licenses and Permits and Intergovernmental Receipts.

FEES, LICENSES AND PERMITS

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 2023 budget forecasts \$4,500,000 in capacity fees between these two funds.

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 \$1,251,908 for 2023.

INTERGOVERNMENTAL RECEIPTS

The City of Delaware makes every effort to obtain grants whenever possible to help finance capital improvements. The City has \$2,661,690 projected for receipts from grants in 2023 and going into the Capital Improvement, OPWC, FAA Airport and FAA AIP Funds.

ENTERPRISE FUNDS

Revenues for the Enterprise Funds are expected to total \$22,438,045 for 2023. Charges for Service are projected to generate \$22,013,995 in 2023 and comprise 98.1% 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.

**2023 OPERATING BUDGET
REVENUE COMPARISONS - GENERAL FUND**

Fund Name	2021 Actual	2022 Budget	2022 Actual	2023 Actual
TAXES				
Income Tax	17,684,215	17,879,582	20,410,136	21,568,235
Property Tax	2,017,200	2,022,211	2,125,248	2,200,000
INTERGOVERNMENTAL				
Local Government	889,248	681,072	992,707	1,000,000
American Recovery Plan [ARPA]	-	1,661,690	-	1,661,690
CHARGES FOR SERVICES				
Court Diversion Fees	7,745	35,000	-	35,000
Engineering Fees	1,091,396	1,150,000	1,276,365	1,300,000
Parking Meters	28,850	28,000	27,325	112,000
Prosecutor Contracts	207,010	250,000	191,100	200,000
FINES, LICENSES AND PERMITS				
Fines & Forfeitures	56,484	100,000	67,184	75,000
Cable Franchise Fee	395,161	420,000	359,065	420,000
Liquor Permits	39,525	50,000	62,480	50,000
License & Permits	1,301,410	1,050,000	1,460,927	1,600,000
EARNINGS ON INVESTMENT				
Investment Income	65,297	19,350	255,451	325,000
OTHER REVENUE				
Grant Reimbursements	476,309	40,000	92,458	-
Reimbursements	377,450	107,000	257,819	130,000
Miscellaneous	166,542	156,004	183,080	140,000
OTHER FINANCING SOURCES				
Transfers	2,374,510	3,584,011	2,562,875	4,436,202
TOTAL GENERAL FUND REVENUE	27,178,352	29,233,920	30,324,221	35,253,127

**2023 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2021	2022	2022	2023
		Actual	Budget	Actual	Budget
101	General Fund	27,178,352	29,233,920	30,324,221	35,253,127
200	Street Maintenance & Repair	4,046,717	4,602,439	4,568,584	4,828,802
201	State Highway	171,391	167,000	172,201	197,500
202	License Fee	667,611	626,250	672,061	689,500
204	Performance Bond	1,103,130	500,000	40,000	200,000
210	Parks & Natural Resources	1,930,550	2,581,522	2,420,827	2,969,955
212	Cemetery	203,101	277,449	337,192	398,380
215	Tree	204,251	50,000	227,986	50,000
222	Airport Operations	997,497	1,041,771	1,426,623	1,941,500
223	Airport 2000 T-Hangar	108,862	105,400	103,214	105,000
231	Fire/EMS	13,729,168	13,547,665	19,332,860	29,307,740
233	Rec Facilities Income Tax	2,657,189	2,557,031	3,098,294	3,315,000
235	Airport TIF	24,637	24,884	24,064	24,700
236	Glenn Road Bridge TIF	4,316,621	1,635,870	1,954,116	2,020,700
237	Sky Climber/V&P TIF	43,667	44,104	33,124	55,000
238	Mill Run TIF	131,003	145,000	97,166	120,000
239	Winterbourne TIF	-	-	-	-
240	Municipal Court	1,808,167	2,970,960	2,648,488	3,451,820
241	IDIAM	36,351	35,000	26,732	35,000
250	Drug Enforcement	1,971	2,625	2,195	2,600
251	Indigent Alcohol Treatment	53,837	60,000	52,783	75,000
252	OMVI Enforcement & Education	1,272	1,500	1,066	1,600
253	Police Judgment	43,719	15,000	33,012	38,000
254	Police Federal Judgment	3,395	11,000	35	20
255	Park Exaction Fee	-	-	-	-
256	Computer Legal Research	188,154	187,000	176,873	185,000
257	Court Special Projects	180,413	190,000	279,899	285,482
259	Court - Probation Services	343,196	350,000	468,256	310,000
261	Police Disability Pension	307,435	343,611	327,047	340,000
262	Fire Disability Pension	307,434	343,611	327,047	340,000
265	Opioid Recovery Fund	-	-	9,951	-
272	Community Promotions	70,882	90,000	114,811	110,000
282	FEMA Grant	65,000	-	-	-
284	Coronavirus Relief Grant	-	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	2,162,219	2,162,222	2,179,483	-
291	Community Dev Block Grant	142,352	13,000	12,254	153,000
292	Federal Treasury Seizures	6,147	10,000	2,023	3,100
295	Revolving Loan	148,028	59,894	61,548	48,375
296	Housing Program Income	-	-	-	-
299	CHIP Grant	-	-	-	-
300	General Bond Retirement	4,991,329	1,948,717	2,001,915	3,409,646
301	Park Improvement Bond	2,249,187	2,315,750	2,317,028	2,325,600
302	SE Highland Sewer Bond	825,366	824,600	824,997	828,240

2023 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2021	2022	2022	2023
		Actual	Budget	Actual	Budget
410	Capital Improvement	2,580,018	4,400,230	7,572,323	8,135,336
412	OPWC Project Capital	384,225	1,000,000	696,653	-
415	The Point	611,374	7,586,662	958,487	7,389,211
430	FAA Airport Grant	9,209	385,000	553,892	437,000
431	FAA Airport AIP Grant	94,206	615,000	218,635	-
440	Equipment Replacement	586,218	388,000	422,820	882,500
460	Northwest NCA	-	-	-	300,000
491	Park Impact Fee	597,528	451,000	695,003	621,870
492	Police Impact Fee	95,415	100,100	122,072	132,855
493	Fire/EMS Impact Fee	177,600	150,100	242,949	262,983
494	Municipal Impact Fee	200,268	240,100	320,683	320,000
496	Glenn Rd South Construction	1,295,448	805,819	809,165	832,000
497	Glenn Rd Middle Construction	-	-	-	-
498	Glenn Rd North Construction	134,631	140,000	161,853	181,000
499	Terra Alta NCA	-	-	-	-
501	Golf Course	247,632	240,000	263,541	258,100
520	Parking Lot	42,438	44,075	41,339	165,400
523	Storm Water	896,093	1,547,902	1,588,605	1,516,000
524	Storm Water Construction	3,364,285	960,000	2,222,500	1,750,000
530	Water	6,152,311	5,987,500	6,718,022	7,249,500
531	Water Construction	901,356	3,451,227	2,376,227	4,585,727
533	Water Utility Reserve	-	-	-	-
535	Water Customer Deposit	(74,086)	45,000	8,858	5,000
536	Water Capacity Fee	2,708,917	2,500,000	2,358,082	2,720,000
538	Watershed Grant	-	-	-	-
540	Wastewater	7,649,371	7,452,789	8,242,244	8,065,500
541	Wastewater Construction	6	1,586,410	1,500,000	5,500,000
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	2,084,592	3,642,398	3,112,157	3,995,371
548	SE Highland Sewer	787,200	850,000	992,400	975,000
550	Refuse	3,848,098	4,235,212	4,365,317	4,553,545
601	Garage Rotary	712,541	950,915	869,013	1,903,508
602	IT Rotary	1,753,457	1,796,376	1,839,311	1,897,664
610	Self Insurance Trust	7,762,473	9,482,922	10,017,077	10,137,343
620	Workers Compensation Reserve	506	25,000	414,282	669,000
701	Fire Donation	-	-	550	-
702	Parks Donation	13,604	-	-	-
703	Police Donation	1,932	1,000	23	1,000
704	Mayor's Donation	760	1,200	900	1,000
705	Project Trust	315,107	92,500	212,659	6,500
707	City Unclaimed Funds	-	10,000	-	5,000
708	Court Unclaimed Funds	5,743	10,000	148	2,000
709	Development Reserve	75,000	75,000	75,000	223,116

**2023 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2021 Actual	2022 Budget	2022 Actual	2023 Budget
710	General Reserve	75,000	75,000	75,000	75,000
750	Cemetery Perpetual Care	34	50	216	150
801	Highway Patrol	47,996	75,000	39,257	45,000
803	State Building Permit Fee	12,921	18,000	12,700	15,000
805	Retainage	-	250,000	-	-
811	JEDD Income Tax	428,479	585,095	519,030	535,000
812	JEDD II Income Tax	-	200,000	30,677	100,000
		118,029,507	131,527,377	137,369,643	169,869,566

**2023 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2021 Actual	2022 Budget	2022 Actual	2023 Budget
101	General Fund	25,673,498	29,347,232	28,506,887	35,253,127
200	Street Maintenance & Repair	3,745,022	4,602,439	4,237,287	4,828,802
201	State Highway	139,161	180,000	111,742	-
202	License Fee	614,861	670,000	56,177	1,056,650
204	Performance Bond	666,841	1,448,047	60,000	732,151
210	Parks & Natural Resources	1,911,687	2,577,056	2,181,994	2,965,955
212	Cemetery	344,263	320,260	341,521	398,285
215	Tree	64,977	65,000	102,618	65,000
222	Airport Operations	1,056,647	1,192,401	1,503,513	1,975,705
223	Airport 2000 T-Hangar	88,783	94,811	89,674	91,498
231	Fire/EMS	12,142,779	17,099,392	17,704,421	31,923,506
233	Rec Facilities Income Tax	2,551,558	2,696,780	2,622,323	2,671,880
235	Airport TIF	36,640	-	-	-
236	Glenn Road Bridge TIF	3,695,903	1,668,276	1,579,935	250,828
237	Sky Climber/V&P TIF	43,667	44,104	33,124	55,000
238	Mill Run TIF	131,003	145,000	97,166	120,000
239	Winterbourne TIF	-	-	-	-
240	Municipal Court	2,812,412	3,408,997	3,403,404	3,725,540
241	IDIAM	1,415	35,000	35,322	65,000
250	Drug Enforcement	-	52,888	191	3,000
251	Indigent Alcohol Treatment	6,873	125,000	33,783	100,000
252	OMVI Enforcement & Education	-	6,730	-	-
253	Police Judgment	6,724	60,218	5,646	15,000
254	Police Federal Judgment	10,753	9,775	2,232	5
255	Park Exaction Fee	-	73,000	17,050	-
256	Computer Legal Research	98,532	474,500	120,600	252,110
257	Court Special Projects	179,323	557,500	202,832	282,500
259	Court - Probation Services	73,601	320,000	291,020	364,600
261	Police Disability Pension	307,257	343,611	327,047	340,000
262	Fire Disability Pension	307,257	343,611	327,224	340,000
265	Opioid Recovery Fund	-	-	-	-
272	Community Promotions	45,000	107,000	85,000	110,000
282	FEMA Grant	64,151	-	-	-
284	Coronavirus Relief Grant	-	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	4,324,440	700,000	2,161,690
291	Community Dev Block Grant	142,352	13,000	12,254	153,000
292	Federal Treasury Seizures	850	4,626	-	2,005
295	Revolving Loan	154,835	115,000	103,264	165,100
296	Housing Program Income	-	-	-	-
299	CHIP Grant	-	-	-	-
300	General Bond Retirement	5,483,951	1,948,618	2,001,915	3,409,646
301	Park Improvement Bond	2,297,350	2,315,750	2,315,750	2,325,555
302	SE Highland Sewer Bond	825,400	824,600	824,600	828,202

2023 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2021 Actual	2022 Budget	2022 Actual	2023 Budget
410	Capital Improvement	3,988,687	4,722,945	6,918,511	6,666,672
412	OPWC Project Capital	384,225	1,000,000	546,653	-
415	The Point	1,350,481	7,589,674	858,445	7,000,000
430	FAA Airport Grant	-	385,000	453,191	456,808
431	FAA Airport AIP Grant	100,439	230,000	302,168	-
440	Equipment Replacement	689,844	388,000	245,702	882,500
460	Northwest NCA	-	-	-	300,000
491	Park Impact Fee	625,176	1,905,000	570,000	1,936,000
492	Police Impact Fee	129,449	134,191	129,839	233,528
493	Fire/EMS Impact Fee	1,256	5,000	1,256	486,035
494	Municipal Impact Fee	79,542	81,638	80,102	425,158
496	Glenn Rd South Construction	725,550	797,050	792,050	854,800
497	Glenn Rd Middle Construction	-	-	-	-
498	Glenn Rd North Construction	157,095	178,295	175,495	193,605
499	Terra Alta NCA	-	-	-	-
501	Golf Course	249,552	224,166	158,981	269,703
520	Parking Lot	34,448	47,050	55,693	188,574
523	Storm Water	3,761,687	1,642,968	1,031,885	2,396,529
524	Storm Water Construction	658,712	960,000	2,157,692	2,104,500
530	Water	5,389,362	7,624,986	7,499,991	7,739,659
531	Water Construction	1,669,107	3,400,729	2,268,306	4,859,889
533	Water Utility Reserve	-	-	-	-
535	Water Customer Deposit	2,221	45,000	1,611	1,000
536	Water Capacity Fee	1,374,096	5,881,011	3,400,321	10,855,809
538	Watershed Grant	-	-	-	-
540	Wastewater	4,340,394	8,020,915	7,529,402	10,331,783
541	Wastewater Construction	814,932	3,757,930	1,870,522	5,425,729
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	2,707,155	4,368,298	4,628,603	6,110,195
548	SE Highland Sewer	828,566	834,600	834,200	838,200
550	Refuse	4,025,229	4,703,961	3,584,924	4,523,272
601	Garage Rotary	704,446	950,914	841,527	1,773,515
602	IT Rotary	1,722,247	1,796,376	1,702,504	1,889,853
610	Self Insurance Trust	9,271,227	9,942,389	8,640,674	10,053,012
620	Workers Compensation Reserve	366,097	659,000	414,282	669,000
701	Fire Donation	-	-	-	-
702	Parks Donation	13,604	-	-	-
703	Police Donation	648	10,618	1,012	1,000
704	Mayor's Donation	173	1,200	47	1,000
705	Project Trust	163,056	50,000	25,079	100,000
707	City Unclaimed Funds	-	4,750	-	43,699
708	Court Unclaimed Funds	23	1,500	-	44,000
709	Development Reserve	924	185,000	5,652	340,000

**2023 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2021 Actual	2022 Budget	2022 Actual	2023 Budget
710	General Reserve	-	1,022,948	-	973,089
750	Cemetery Perpetual Care	580	2,000	1,624	1,510
801	Highway Patrol	55,081	75,000	35,151	45,000
803	State Building Permit Fee	11,695	18,000	13,249	15,000
805	Retainage	-	250,000	-	-
811	JEDD Income Tax	474,316	585,700	519,526	535,000
812	JEDD II Income Tax	-	200,000	61	100,000
		112,596,651	152,298,464	128,333,448	188,695,966

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

	MAJOR FUNDS					
	General Fund	Fire/EMS Fund	Water Operating Fund	Wastewater Fund	Stormwater Fund	Refuse Fund
Estimated Revenues						
Income Taxes	21,568,235	15,400,000	-	-	-	-
Property Taxes	2,200,000	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Intergovernmental Receipts	2,661,690	-	-	-	-	100,000
Charges for Services	1,647,000	929,740	7,124,000	7,900,000	1,500,000	4,437,245
Fees, Licenses & Permits	2,145,000	-	-	-	-	-
Earnings on Investments	325,000	-	82,500	93,000	5,000	6,300
Reimbursements	130,000	618,000	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Miscellaneous	140,000	15,000	43,000	72,500	11,000	10,000
Total Estimated Revenues	30,816,925	16,962,740	7,249,500	8,065,500	1,516,000	4,553,545
Estimated Expenditures						
Personal Services	18,130,705	13,141,766	2,092,472	1,768,986	341,743	1,260,889
Services & Charges	5,536,825	1,539,687	2,569,760	2,882,176	206,936	2,422,583
Materials & Supplies	416,868	459,198	879,700	440,750	85,850	187,500
Capital Outlay	238,800	12,009,166	100,000	89,000	12,000	652,000
Refunds/Reimbursements	1,092,000	550,000	12,000	-	-	300
Total Estimated Expenditures	25,415,198	27,699,817	5,653,932	5,180,912	646,529	4,523,272
Excess of Revenue over Expenditures	5,401,727	(10,737,077)	1,595,568	2,884,588	869,471	30,273
Other Financing Sources (Uses)						
Debt Issuances	-	12,000,000	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	-	(4,000,000)	-	-	(78,668)	-
Interest Payment	-	(129,639)	-	-	-	-
Transfers In	4,436,202	345,000	-	-	-	-
Transfers Out	(9,837,929)	(94,050)	(2,085,727)	(5,150,871)	(1,750,000)	-
Total Other Financing Sources (Uses)	(5,401,727)	8,121,311	(2,085,727)	(5,150,871)	(1,828,668)	-
Net Change in Fund Balance	-	(2,615,766)	(490,159)	(2,266,283)	(959,197)	30,273
Fund Balance, January 1	9,540,086	11,208,984	1,860,978	7,689,158	1,412,393	449,835
Estimated Fund Balance, December 31	9,540,086	8,593,218	1,370,819	5,422,875	453,196	480,108

2022 OPERATING BUDGET
REVENUES EXPENDITURES BY FUND TYPE

	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Non-Major Enterprise Funds	Internal Service Funds	Fiduciary Funds
Estimated Revenues						
Income Taxes	3,300,000	-	-	-	-	635,000
Property Taxes	610,000	-	-	-	-	-
Other Taxes	85,000	-	314,211	-	-	-
Payment in Lieu of Taxes	1,892,700	-	-	-	-	-
Intergovernmental Receipts	5,173,200	-	1,880,664	-	-	148,116
Charges for Services	3,205,100	-	-	1,052,750	13,130,927	-
Fees, Licenses & Permits	417,962	-	7,056,908	-	-	21,500
Earnings on Investments	37,120	2,590	28,800	-	-	150
Reimbursements	372,000	-	-	-	1,025,000	-
Contributions & Donations	25,000	-	100,000	-	-	2,000
Miscellaneous	306,375	-	-	750	-	52,000
Total Estimated Revenues	15,424,457	2,590	9,380,583	1,053,500	14,155,927	858,766
Estimated Expenditures						
Personal Services	8,486,067	-	300,155	158,403	1,250,192	-
Services & Charges	3,329,540	50,257	102,410	85,100	11,687,838	71,010
Materials & Supplies	2,697,750	-	-	37,500	1,201,100	2,500
Capital Outlay	2,084,400	-	31,777,798	97,000	246,250	415,000
Refunds/Reimbursements	1,048,251	-	16,200	11,500	-	694,000
Total Estimated Expenditures	17,646,008	50,257	32,196,563	389,503	14,385,380	1,182,510
Excess of Revenue over Expenditures	(2,221,551)	(47,667)	(22,815,980)	663,997	(229,453)	(323,744)
Other Financing Sources (Uses)						
Debt Issuances	-	-	10,700,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	(2,223,200)	(5,318,296)	(7,514,434)	(430,000)	-	-
Interest Payment	(462,308)	(1,194,850)	(1,461,409)	(398,200)	-	-
Transfers In	6,870,577	4,878,050	17,965,270	350,000	150,000	150,000
Transfers Out	(2,959,788)	-	(7,618,822)	(79,774)	-	(1,016,788)
Total Other Financing Sources (Uses)	1,225,281	(1,635,096)	12,070,605	(557,974)	150,000	(866,788)
Net Change in Fund Balance	(996,270)	(1,682,763)	(10,745,375)	106,023	(79,453)	(1,190,532)
Fund Balance, January 1	19,768,219	1,710,666	26,282,432	4,676,503	4,702,224	3,932,134
Estimated Fund Balance, December 31	18,771,949	27,903	15,537,057	4,782,526	4,622,771	2,741,602

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2024			2025		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	35,370,901	37,985,482	(2,614,581)	35,064,152	39,173,662	(4,109,510)
200	Street Maintenance & Repair	4,742,487	5,064,059	(321,572)	4,880,608	5,211,174	(330,566)
201	State Highway	200,326	275,000	(74,674)	203,918	275,000	(71,082)
202	License Fee	703,200	670,250	32,950	717,174	670,250	46,924
204	Performance Bond	250,000	250,000	-	250,000	250,000	-
210	Parks & Natural Resources	2,537,748	3,047,919	(510,171)	2,610,829	3,132,688	(521,859)
212	Cemetery	406,348	410,035	(3,687)	414,475	422,227	(7,752)
215	Tree	50,000	65,300	(15,300)	50,000	40,606	9,394
222	Airport Operations	1,992,420	2,021,194	(28,774)	2,038,958	2,069,245	(30,287)
223	Airport 2000 T-Hangar	107,508	91,041	16,467	109,658	92,564	17,094
231	Fire/EMS	27,630,200	32,088,448	(4,458,248)	25,964,209	29,379,907	(3,415,698)
233	Rec Facilities Income Tax	2,608,427	2,672,180	(63,753)	2,634,512	2,694,132	(59,620)
235	Airport TIF	25,194	-	25,194	26,212	-	26,212
236	Glenn Road Bridge TIF	2,061,114	1,043,124	1,017,990	2,102,336	1,043,932	1,058,404
237	Sky Climber/V&P TIF	44,986	44,986	-	45,886	45,886	-
238	Mill Run TIF	147,900	147,900	-	150,858	150,858	-
239	Winterbourne TIF	-	-	-	-	-	-
240	Municipal Court	3,633,621	3,762,795	(129,174)	3,752,687	3,800,423	(47,736)
241	IDIAM	35,700	35,000	700	36,414	35,000	1,414
250	Drug Enforcement	6,500	3,000	3,500	6,500	3,000	3,500
251	Indigent Alcohol Treatment	75,000	100,000	(25,000)	75,000	100,000	(25,000)
252	OMVI Enforcement & Education	1,600	1,500	100	1,600	1,500	100
253	Police Judgment	40,000	12,240	27,760	42,000	12,485	29,515
254	Police Federal Judgment	20	5	15	20	5	15
255	Park Exaction Fee	-	-	-	-	-	-
256	Computer Legal Research	188,700	319,340	(130,640)	192,474	321,727	(129,253)
257	Court Special Projects	291,191	357,550	(66,359)	297,015	360,661	(63,646)
259	Court - Probation Services	316,200	321,400	(5,200)	322,524	322,828	(304)
261	Police Disability Pension	346,800	346,800	-	353,736	353,736	-
262	Fire Disability Pension	346,800	346,800	-	353,736	353,736	-
265	Opioid Recovery Fund	-	-	-	-	-	-
272	Community Promotions	111,700	91,616	20,084	113,434	92,448	20,986
282	FEMA Grant	-	-	-	-	-	-
284	Coronavirus Relief Grant	-	-	-	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	13,000	13,000	-	13,000	13,000	-
292	Federal Treasury Seizures	3,100	2,045	1,055	3,100	2,086	1,014
295	Revolving Loan	48,275	70,050	(21,775)	48,174	50,030	(1,856)
296	Housing Program Income	-	-	-	-	-	-
299	CHIP Grant	-	-	-	-	-	-
300	General Bond Retirement	1,582,153	1,582,113	40	1,161,865	1,161,940	(75)
301	Park Improvement Bond	2,337,000	2,336,955	45	2,354,800	2,354,755	45
302	SE Highland Sewer Bond	826,740	826,702	38	824,240	824,202	38
410	Capital Improvement	5,471,214	5,543,464	(72,250)	5,575,028	2,951,709	2,623,319
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	7,404,099	7,315,000	89,099	7,516,705	7,315,000	201,705
430	FAA Airport Grant	325,811	-	325,811	90,000	-	90,000
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	780,000	780,000	-	796,975	796,975	-
460	Northwest NCA Fund	280,000	-	280,000	-	-	-
491	Park Impact Fee	735,313	1,175,900	(440,587)	772,028	405,900	366,128

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2024			2025		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
492	Police Impact Fee	144,261	227,175	(82,914)	151,469	126,564	24,905
493	Fire/EMS Impact Fee	289,082	473,485	(184,403)	303,436	476,275	(172,839)
494	Municipal Impact Fee	345,300	421,965	(76,665)	359,215	213,367	145,848
496	Glenn Rd South Construction	848,500	928,250	(79,750)	865,330	953,400	(88,070)
498	Glenn Rd North Construction	184,600	206,195	(21,595)	188,272	212,800	(24,528)
499	Terra Alta NCA	-	-	-	-	-	-
501	Golf Course	260,681	275,889	(15,208)	265,895	282,219	(16,324)
520	Parking Lot	167,054	47,128	119,926	170,395	47,871	122,524
523	Storm Water	1,531,210	1,819,873	(288,663)	1,546,573	1,985,612	(439,039)
524	Storm Water Construction	965,000	1,169,500	(204,500)	457,500	1,319,500	(862,000)
530	Water	7,878,315	8,433,479	(555,164)	8,263,277	8,726,927	(463,650)
531	Water Construction	2,635,728	2,293,728	342,000	2,785,728	4,222,728	(1,437,000)
533	Water Utility Reserve	-	-	-	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	3,270,250	3,178,513	91,737	3,295,753	1,362,106	1,933,647
540	Wastewater	8,145,930	9,718,805	(1,572,875)	8,227,164	9,860,026	(1,632,862)
541	Wastewater Construction	2,750,000	2,901,558	(151,558)	2,750,000	3,179,916	(429,916)
543	Wastewater Utility Reserve	-	-	-	-	-	-
546	Wastewater Capacity Fee	4,404,152	5,532,310	(1,128,158)	4,413,251	2,799,603	1,613,648
548	SE Highland Sewer	975,000	836,700	138,300	964,140	834,200	129,940
550	Refuse	4,681,730	4,561,041	120,689	4,911,121	4,423,640	487,481
601	Garage Rotary	1,941,598	1,865,337	76,261	1,980,170	1,871,768	108,402
602	IT Rotary	1,927,505	1,842,941	84,564	1,966,055	1,938,170	27,885
610	Self Insurance Trust	11,094,659	10,085,670	1,008,989	11,773,791	10,287,282	1,486,509
620	Workers Compensation Reserve	371,846	672,180	(300,334)	379,283	685,624	(306,341)
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	20,000	65,000	85,000	-	85,000
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	2,050	(2,000)	50	2,091	(2,041)
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	-	-	-	-	-	-
811	JEDD Income Tax	640,000	640,000	-	646,400	646,400	-
812	JEDD II Income Tax	204,020	204,020	-	300,000	300,000	-

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2026			2027		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	35,828,833	40,380,056	(4,551,223)	36,613,050	41,631,736	(5,018,686)
200	Street Maintenance & Repair	5,023,686	5,363,533	(339,847)	5,171,948	5,521,379	(349,431)
201	State Highway	207,997	205,000	2,997	212,157	-	212,157
202	License Fee	731,427	670,250	61,177	745,966	670,250	75,716
204	Performance Bond	250,000	250,000	-	250,000	250,000	-
210	Parks & Natural Resources	2,686,508	3,220,389	(533,881)	2,764,903	3,311,157	(546,254)
212	Cemetery	422,764	434,883	(12,119)	431,219	448,025	(16,806)
215	Tree	50,000	40,918	9,082	50,000	41,236	8,764
222	Airport Operations	2,086,877	2,118,713	(31,836)	2,136,227	2,169,657	(33,430)
223	Airport 2000 T-Hangar	111,851	91,964	19,887	114,088	91,334	22,754
231	Fire/EMS	39,652,072	40,015,646	(363,574)	35,986,519	42,385,361	(6,398,842)
233	Rec Facilities Income Tax	1,249	2,714,287	(2,713,038)	1,261	343,046	(341,785)
235	Airport TIF	26,736	-	26,736	26,736	-	26,736
236	Glenn Road Bridge TIF	2,144,383	1,048,717	1,095,666	2,187,271	1,046,111	1,141,160
237	Sky Climber/V&P TIF	46,804	46,804	-	47,740	47,740	-
238	Mill Run TIF	153,875	153,875	-	156,953	156,953	-
239	Winterbourne TIF	-	-	-	-	-	-
240	Municipal Court	3,876,819	3,838,428	38,391	4,006,293	3,876,812	129,481
241	IDIAM	37,142	35,000	2,142	37,885	35,000	2,885
250	Drug Enforcement	6,500	3,000	3,500	6,500	3,000	3,500
251	Indigent Alcohol Treatment	75,000	100,000	(25,000)	75,000	100,000	(25,000)
252	OMVI Enforcement & Education	1,600	1,500	100	1,600	1,500	100
253	Police Judgment	44,000	12,734	31,266	46,000	12,989	33,011
254	Police Federal Judgment	20	5	15	20	5	15
255	Park Exaction Fee	-	-	-	-	-	-
256	Computer Legal Research	196,323	324,161	(127,838)	200,250	326,645	(126,395)
257	Court Special Projects	302,955	365,874	(62,919)	309,015	371,192	(62,177)
259	Court - Probation Services	328,974	324,285	4,689	335,554	325,770	9,784
261	Police Disability Pension	360,811	360,811	-	368,027	368,027	-
262	Fire Disability Pension	360,811	360,811	-	368,027	368,027	-
265	Opioid Recovery Fund	-	-	-	-	-	-
272	Community Promotions	115,203	93,297	21,906	117,007	94,163	22,844
282	FEMA Grant	-	-	-	-	-	-
284	Coronavirus Relief Grant	-	-	-	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	13,000	13,000	-	14,000	14,000	-
292	Federal Treasury Seizures	3,100	2,127	973	3,100	2,170	930
295	Revolving Loan	4,648	20,020	(15,372)	700	20	680
296	Housing Program Income	-	-	-	-	-	-
299	CHIP Grant	-	-	-	-	-	-
300	General Bond Retirement	1,168,818	1,168,939	(121)	1,161,123	1,161,299	(176)
301	Park Improvement Bond	2,373,005	2,373,005	-	-	-	-
302	SE Highland Sewer Bond	830,740	830,702	38	830,740	830,702	38
410	Capital Improvement	5,686,529	3,348,874	2,337,655	5,800,259	1,614,887	4,185,372
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	520,922	455,360	65,562	525,181	455,360	69,821
430	FAA Airport Grant	300,000	-	300,000	-	-	-
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	759,000	759,000	-	761,362	761,362	-
460	Northwest NCA Fund	-	-	-	-	-	-
491	Park Impact Fee	779,739	5,900	773,839	787,526	6,000	781,526

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2026			2027		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
492	Police Impact Fee	154,496	130,469	24,027	157,584	128,302	29,282
493	Fire/EMS Impact Fee	309,464	286,825	22,639	312,539	287,840	24,699
494	Municipal Impact Fee	362,137	212,757	149,380	365,089	211,576	153,513
496	Glenn Rd South Construction	882,497	972,500	(90,003)	900,007	986,800	(86,793)
498	Glenn Rd North Construction	192,017	226,990	(34,973)	195,838	240,380	(44,542)
499	Terra Alta NCA	-	-	-	-	-	-
501	Golf Course	271,213	288,695	(17,482)	276,637	295,322	(18,685)
520	Parking Lot	173,803	48,628	125,175	177,279	49,401	127,878
523	Storm Water	1,562,091	1,451,856	110,235	1,577,765	1,168,630	409,135
524	Storm Water Construction	625,000	769,500	(144,500)	565,000	569,500	(4,500)
530	Water	8,667,308	8,377,922	289,386	9,091,358	8,533,929	557,429
531	Water Construction	2,285,728	2,330,728	(45,000)	2,285,728	2,360,728	(75,000)
533	Water Utility Reserve	-	-	-	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	3,321,510	3,408,740	(87,230)	3,347,525	2,655,249	692,276
540	Wastewater	8,309,211	7,530,678	778,533	8,392,078	7,224,236	1,167,842
541	Wastewater Construction	275,000	3,178,306	(2,903,306)	1,500,000	1,420,000	80,000
543	Wastewater Utility Reserve	-	-	-	-	-	-
546	Wastewater Capacity Fee	4,422,679	4,715,513	(292,834)	2,744,500	743,929	2,000,571
548	SE Highland Sewer	971,423	840,700	130,723	978,851	840,700	138,151
550	Refuse	5,152,410	4,693,924	458,486	5,254,939	4,825,647	429,292
601	Garage Rotary	2,019,513	1,915,248	104,265	2,059,643	1,959,940	99,703
602	IT Rotary	2,005,376	1,988,035	17,341	2,065,537	2,039,515	26,022
610	Self Insurance Trust	12,499,911	10,493,027	2,006,884	13,276,300	10,702,888	2,573,412
620	Workers Compensation Reserve	386,869	699,336	(312,467)	394,606	713,323	(318,717)
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	125,000	(40,000)	20,000	100,000	(80,000)
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	2,132	(2,082)	50	2,175	(2,125)
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	-	-	-	-	-	-
811	JEDD Income Tax	652,864	652,864	-	659,393	659,393	-
812	JEDD II Income Tax	303,000	303,000	-	306,030	306,030	-

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2028		
		Revenues	Expenditures	Difference
101	General Fund	37,417,308	42,930,912	(5,513,604)
200	Street Maintenance & Repair	5,325,635	5,684,965	(359,330)
201	State Highway	216,400	-	216,400
202	License Fee	760,795	670,250	90,545
204	Performance Bond	250,000	250,000	-
210	Parks & Natural Resources	2,846,149	3,405,135	(558,986)
212	Cemetery	439,844	461,678	(21,834)
215	Tree	50,000	41,561	8,439
222	Airport Operations	2,187,060	2,222,138	(35,078)
223	Airport 2000 T-Hangar	116,370	92,686	23,684
231	Fire/EMS	34,327,654	38,679,194	(4,351,540)
233	Rec Facilities Income Tax	1,274	346,599	(345,325)
235	Airport TIF	27,271	-	27,271
236	Glenn Road Bridge TIF	2,231,016	985,993	1,245,023
237	Sky Climber/V&P TIF	48,694	48,694	-
238	Mill Run TIF	160,092	160,092	-
239	Winterbourne TIF	-	-	-
240	Municipal Court	4,141,402	3,915,580	225,822
241	IDIAM	38,643	35,000	3,643
250	Drug Enforcement	6,500	3,000	3,500
251	Indigent Alcohol Treatment	75,000	100,000	(25,000)
252	OMVI Enforcement & Education	1,600	1,500	100
253	Police Judgment	48,000	13,249	34,751
254	Police Federal Judgment	20	5	15
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	204,255	329,177	(124,922)
257	Court Special Projects	315,195	376,615	(61,420)
259	Court - Probation Services	342,265	327,286	14,979
261	Police Disability Pension	375,387	375,387	-
262	Fire Disability Pension	375,387	375,387	-
265	Opioid Recovery Fund	-	-	-
272	Community Promotions	118,847	95,046	23,801
282	FEMA Grant	-	-	-
284	Coronavirus Relief Grant	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	14,000	14,000	-
292	Federal Treasury Seizures	3,100	2,213	887
295	Revolving Loan	500	25,015	(24,515)
296	Housing Program Income	-	-	-
299	CHIP Grant	-	-	-
300	General Bond Retirement	1,134,607	1,004,710	129,897
301	Park Improvement Bond	-	-	-
302	SE Highland Sewer Bond	829,490	829,452	38
410	Capital Improvement	5,916,265	1,394,906	4,521,359
412	OPWC Project Capital	600,000	600,000	-
415	The Point	529,483	455,360	74,123
430	FAA Airport Grant	-	-	-
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	761,362	761,362	-
460	Northwest NCA Fund	-	-	-
491	Park Impact Fee	795,391	6,250	789,141

**2023 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2028		
		Revenues	Expenditures	Difference
492	Police Impact Fee	160,734	78,893	81,841
493	Fire/EMS Impact Fee	315,645	283,450	32,195
494	Municipal Impact Fee	368,069	211,576	156,493
496	Glenn Rd South Construction	89,806	1,007,900	(918,094)
498	Glenn Rd North Construction	199,735	250,283	(50,548)
499	Terra Alta NCA	-	-	-
501	Golf Course	282,169	302,103	(19,934)
520	Parking Lot	180,825	50,189	130,636
523	Storm Water	1,593,597	1,216,459	377,138
524	Storm Water Construction	225,000	225,000	-
530	Water	9,536,424	8,695,182	841,242
531	Water Construction	2,285,728	2,060,728	225,000
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	45,000	45,000	-
536	Water Capacity Fee	3,153,800	2,655,249	498,551
540	Wastewater	8,475,774	6,619,328	1,856,446
541	Wastewater Construction	750,000	670,000	80,000
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	2,400,000	752,395	1,647,605
548	SE Highland Sewer	986,428	839,450	146,978
550	Refuse	5,359,517	4,928,868	430,649
601	Garage Rotary	2,100,576	2,005,888	94,688
602	IT Rotary	2,127,504	2,092,683	34,821
610	Self Insurance Trust	14,106,463	10,916,946	3,189,517
620	Workers Compensation Reserve	402,498	727,589	(325,091)
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	-	20,000
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	2,218	(2,168)
801	Highway Patrol	75,000	75,000	-
803	State Building Permit Fee	18,000	18,000	-
805	Retainage	-	-	-
811	JEDD Income Tax	665,987	665,987	-
812	JEDD II Income Tax	309,090	309,090	-

DEBT OVERVIEW

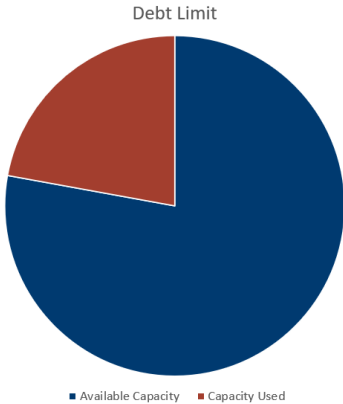
The City of Delaware’s general obligation debt issuances (GO debt) are subject to a legal limitation based on the total assessed value of real and personal property. There are two types of limitations that the City must abide by.

- 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%.

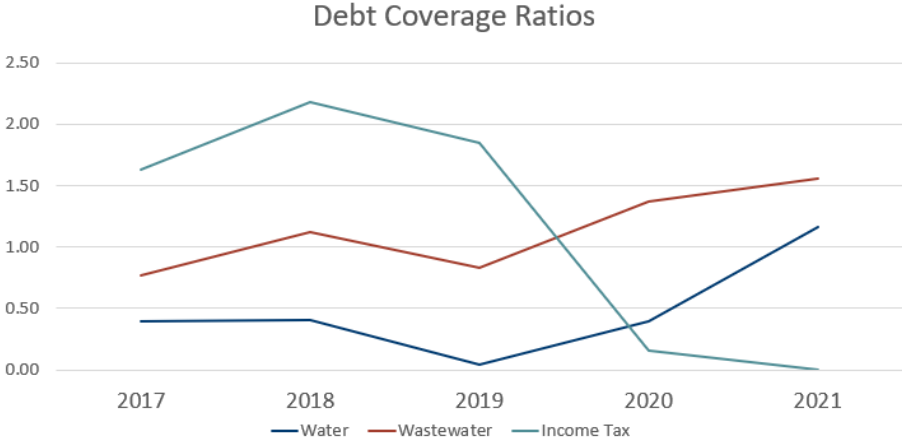
With the total assessed valuation of \$1,149,191 the City’s legal debt capacity is \$120,665,000.

	Unvoted (5.5%)	Voted (10.5%)
Statutory	\$63,206,000	\$120,665,000
Debt Applicable to Limit	\$26,717,000	\$26,717,000
Legal Debt Margin	\$36,489,000	\$93,948,000

The City’s voted legal debit capacity as of 12/31/2022 was \$93,948,000 or 78.9% 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 2017 through 2021:



The Income Tax bonds were refunded as General Obligation bonds in 2020.

A summary of outstanding debt for the City of Delaware as of 12/31/2022 is reflected in the following table:

**DEBT SCHEDULE
DECEMBER 2022**

	Outstanding Balance 12/31/2022										
		General	Fire/EMS	Rec Levy	Police Impact Impact Fee	Municipal Impact Fee	Glenn Rd. TIF/NCA	Water User Fee	Water Capacity Fee	Wastewater User Fee	Wastewater Capacity Fee
2021 General Obligation Bonds	\$ 3,470,000	\$ -	\$ 1,214,500	\$ -	\$ 798,100	\$ 485,800	\$ 971,600	\$ -	\$ -	\$ -	\$ -
2020 Recreation Levy Bonds	\$ 8,415,000	\$ -	\$ -	\$ 8,415,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019 GO Bonds	\$ 16,995,000	\$ 1,029,375	\$ -	\$ -	\$ -	\$ 1,715,625	\$ 5,170,000	\$ -	\$ -	\$ -	\$ 9,080,000
2017 General Obligation Bonds	\$ 4,560,000	\$ 495,037	\$ 2,100,000	\$ -	\$ -	\$ -	\$ -	\$ 1,533,704	\$ -	\$ -	\$ 431,259
2015 General Obligation Bonds	\$ 4,315,000	\$ -	\$ 180,000	\$ 1,950,000	\$ -	\$ -	\$ 2,185,000	\$ -	\$ -	\$ -	\$ -
OWDA Sewer Projects	\$ 6,815,842	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 587,525	\$ 6,228,317
OWDA Water Projects	\$ 26,077,114	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,732,788	\$ 9,344,326	\$ -	\$ -
Total Long Term Debt	\$ 70,647,956	\$ 1,524,412	\$ 3,494,500	\$ 10,365,000	\$ 798,100	\$ 2,201,425	\$ 8,326,600	\$ 16,732,788	\$ 10,878,030	\$ 587,525	\$ 15,739,576
Fund Balance Reserves 12/31/22		\$ 11,137,401	\$ 12,011,274	\$ 4,974,059	\$ 436,025	\$ 848,730	\$ 6,455,152	\$ 1,425,648	\$ 11,582,445	\$ 6,841,865	\$ 6,375,346
Notes											
2022 Bond Anticipation Notes	\$ 9,400,000	\$ 5,400,000	\$ 4,000,000								
Annual Debt Service	\$ 9,126,844	\$ 837,615	\$ 631,632	\$ 2,315,750	\$ 129,191	\$ 78,638	\$ 789,050	\$ 1,285,729	\$ 963,011	\$ 152,930	\$ 1,943,298
2022 Revenue		\$ 29,233,920	\$ 13,547,665	\$ 2,557,031	\$ 100,000	\$ 240,100	\$ 2,441,689	\$ 7,987,500	\$ 2,500,000	\$ 8,952,789	\$ 3,642,398

The City of Delaware currently has a Moody's rating of Aa2.

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 15th of each year and must be adopted by Council by October 15th. 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

2023-2027 CAPITAL PROJECTS

For the adopted Capital Improvement Plan, City administration placed a focus on critical infrastructure such as roads and paving that increase the safety and welfare of the community. The purpose of this guidance was to construct a plan that provided for our capital needs as well as preserve our financial footing while addressing a funding gap.

The proceeding sections summarize the new capital expenditures for 2023. For further information and to see the full Capital Plan with detailed project descriptions for the full five year planning period, please visit: [2023-2027 Capital Improvement Plan](#)

STREETS AND TRAFFIC

THE POINT

“The Point” intersection is located at the location where US 36 and SR 37 converge on the east side of the City, immediately west of the Norfolk Southern railroad overpass. The existing design limits the overall intersection capacity to manage both current and anticipated future traffic loading. This project will relieve congestion and increase safety along US 36 and SR 37 by increasing the number of vehicular lanes beneath the Norfolk Southern Railroad bridge allowing for two lanes of travel in each direction and create shared use paths connecting the east side of the community to the Glenwood Commons commercial center.



*Estimated 2023 City Contribution Cost:
\$7,000,000*

MERRICK BOULEVARD EXTENSION TO TROY ROAD

This project will extend Merrick Parkway from its current eastern terminus to Troy Road. The intersection of Merrick and Troy will be designed as a modern roundabout which will provide traffic calming along Troy Road where vehicle speeds are generally higher than the posted speed limit of 35 MPH. The extension will provide access for multiple residents of the subdivisions that exist to the west, and the many hundreds more residential growth planned adjacent to the extension. As part of the Phase 1 design, the alignment of Merrick over the RR tracks will be advanced as well.



Estimated 2023 Cost: \$1,060,000

URBAN RESURFACING PROGRAM

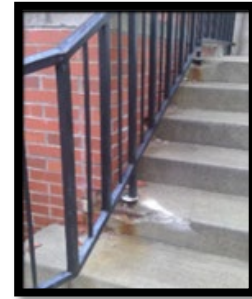
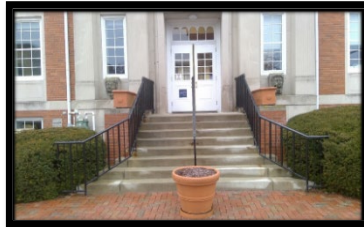
The annual resurfacing program is established to maintain the current street network within the City. The City of Delaware currently maintains a 192-mile street network, one of the most significant assets owned by this City. Currently over 56-miles of combined alley, local collector and arterial streets need to be resurfaced. However, most of the available funds continue to be directed toward our Arterial and Collector streets as they carry much higher traffic volumes, leaving little funding available for residential streets. A sustainable pavement maintenance program requires the resurfacing of an estimated 9.9 miles of streets on an annual basis at a cost of \$4.2 million in annual funding. Recently ODOT has limited its contribution toward resurfacing of the State and US routes effectively doubling the local funding share in these efforts and transfers the responsibility of plan development and project administration to the City. This further reduces funding available for local street resurfacing, including available funds for OPWC grant match, and adds significant work for the limited staff of the Public Works department assigned to roadway maintenance.

Estimated 2023 Cost: \$1,860,000

FACILITIES IMPROVEMENT

CITY HALL

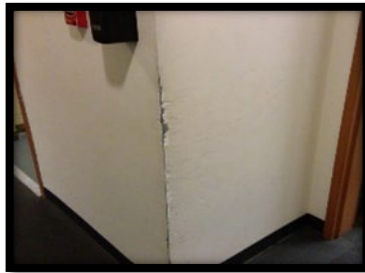
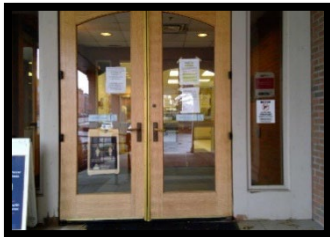
The City Hall building needs several aesthetic and safety updates. Improvements are necessary for the ongoing upkeep and maintenance of the facility. Major Maintenance items include HVAC controls, roofing, back-up generator, and other building improvements. Most improvements are identified on a schedule for replacement at the end of their respective useful life. The HVAC Control system is now obsolete; therefore parts are hard to come by second hand.



Estimated 2023 Project Cost: \$10,000

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. Major maintenance items include HVAC units, roofing, flooring, interior/exterior paint and other building improvements.



Estimated 2023 Cost: \$75,000

POLICE DEPARTMENT

FLEET REPLACEMENT

The Delaware Police Department maintains a fleet of fourteen marked Ford Police Interceptor Utilities for use as "front line" patrol cruisers. These cruisers, depending on staffing, are used three shifts a day

and average more than 30,000 miles a year. Replacing four front-line cruisers each year allows for a three-year rotation, maintains lower fleet mileage, rotates vehicles prior to significant repair costs and supports safe operation for public safety use. Unmarked police vehicles are maintained for use by administrative officers, detectives and civilian staff and gets replaced on a significantly longer schedule. The replacement rate for unmarked is one per year.

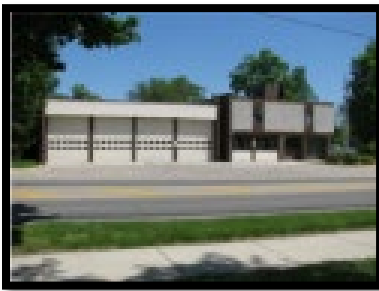


Estimated 2023 Project Cost: \$305,000

FIRE/EMS

FIRE STATIONS

Fire Station 301 was built in 1972 and was the only Fire Station at the time. Since the city has grown considerably in all directions from the central location of the first Fire Station, Fire and EMS coverage extends past the desired 6-minute total response time in some cases. In 2022, the City purchased an existing building at 680 Sunbury Rd for a fire station on the City's east side. This station will be known as Station 305 and will also provide space for the fire department headquarters and training facility. Future renovations include Station 301 and Station 302.



Estimated 2023 Project Cost: \$9,000,000

WATER

WATER PLANT MAINTENANCE

Several initiatives to maintain the Water Treatment Plant are planned for 2032 including routine plant maintenance, RO membrane replacement, pressure filter improvements and well cleaning.

Estimated 2023 Project Cost: \$2,798,240

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 2023 Project Cost: \$150,000

NORTH FRANKLIN STREET WATERLINE REPLACEMENT

This project will remove 1,600 linear feet of 6" water main along North Franklin St., from West Fountain Ave to Pennsylvania Avenue and replace with an 8" main. The size of the water main along N. Franklin St has become a constriction to the water distribution system and also does not meet current fire flow requirements.



Estimated 2022 Project Cost: \$160,000

WASTEWATER

WASTEWATER TREATMENT PLANT IMPROVEMENTS

In 2023, improvements will be made to the Wastewater Treatment Plant including concrete repairs of walkways and tanks, UV Disinfection Replacement, EQ basin repairs, influent pump replacements, and electrical transformer/cable upgrades.



Estimated 2023 Project Cost: \$2,915,000

REFUSE

EQUIPMENT PURCHASES

The Refuse Division of the Public Works Department will purchase an automated side-load truck to replace a truck from the mainline fleet and a rear load truck for commercial and yard waste.



Estimated 2023 Equipment Cost: \$610,000

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 from the General Fund are found in the following page.

**CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND SUMMARY
2023-2027**

	2023	2024	2025	2026	2027
BALANCE FORWARD		50,000	(8,228,279)	(13,750,183)	(18,459,236)
REVENUES:					
Income Tax (14% of 1% GF Collections)	2,602,509	2,628,534	2,654,819	2,681,368	2,708,181
City Hall Annex Rent	81,794	78,000	78,000	78,000	78,000
BALANCE PLUS REVENUE	2,684,303	2,756,534	(5,495,459)	(10,990,816)	(15,673,055)
EXPENDITURES:					
DEBT SERVICE					
2019 City Hall/Software (through 2034)	547,350	548,400	214,000	209,200	209,400
Sawmill - Water Capacity Repayment	220,000	220,000	220,000	220,000	220,000
TOTAL DEBT SERVICE	767,350	768,400	434,000	429,200	429,400
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	1,916,953	1,988,134	(5,929,459)	(11,420,016)	(16,102,455)
OTHER EXPENDITURES					
Airport Improvements	261,123	145,750	-	55,000	-
Parks Improvements	217,000	710,500	1,117,000	210,500	155,000
Cemetery Improvements	135,000	420,000	25,000	250,000	200,000
Facilities Improvements	236,000	3,538,500	4,017,000	923,000	303,500
Streets Improvements	215,330	2,439,900	1,017,600	4,261,080	285,000
The Point	-	510,263	395,124	391,141	387,117
Police Department Improvements	-	719,500	144,000	-	-
Equipment Replacement	802,500	1,732,000	1,105,000	948,500	951,000
TOTAL OTHER EXPENDITURES	1,866,953	10,216,413	7,820,724	7,039,221	2,281,617
ENDING BALANCE	50,000	(8,228,279)	(13,750,183)	(18,459,236)	(18,384,072)

2023 Capital Projects to Budget

Department	Project	2023 Amount	Org	Object	Project
Airport	Above Ground Fuel Farm	\$ 75,000	41017000	550300	DZ007
Airport	Hangars D, E & F Taxilanes and Drive	\$ 593,566			
Airport	Apron B Rehabilitation	\$ 384,000	43017000	550300	DZ04B
Parks	Playground Equipment	\$ 100,000	41012000	550300	PK002
Parks	Field/Court Improvements	\$ 95,000	41012300	550300	PK007
Pool	Pool Improvements	\$ 50,000	41012500	550300	PK008
HVGC	Entrance Gate	\$ 20,000	50113200	550300	
Parks	Signage	\$ 22,000	23323300	550300	
Parks	Trail Maintenance	\$ 50,000			
OGC	Arterial Road Paving	\$ 85,000	41012600	550300	OG001
OGC	Memorial Garden - Cremation Area	\$ 50,000	41012600	550300	OG002
Facilities	City Hall Improvements	\$ 10,000	41016800	550310	BCH01
Facilities	Justice Center Improvements	\$ 75,000	41016800	550310	BJC01
Facilities	Mingo Improvements	\$ 75,000	41016800	550310	BMG01
Facilities	Public Works Improvements	\$ 76,000	41016800	550310	BPW01
Traffic	US 36 & Carson Farms	\$ 350,000	41016400	550300	TRO05
Parks	Equipment	\$ 275,000	44012000	550320	
HVGC	Equipment	\$ 92,000	50113200	550320	
OGC	Equipment	\$ 37,500	44012600	550320	
Police	Equipment	\$ 260,000	44013500	550320	
Streets	Equipment	\$ 255,000	44016200	550320	
Engineering	Equipment	\$ -	44016600	550320	
Facilities	Equipment	\$ 50,000	44016800	550320	
Refuse	Equipment	\$ 610,000	55017600	550320	
Fire	Equipment	\$ 1,011,232	23114500	550320	
Fire	Technology Replacement	\$ 101,483	23114500	550300	
Fire	St 301 AC Unit Replacement	\$ 60,000	23114500	550300	
Fire	Sprinkler Grant	\$ 250,000	23114500	550300	FD002
Fire	Fire Stations	\$ 9,000,000	23114500	550310	FD305
Storm	Storm Sewer Replacement	\$ 125,000	52419400	550300	SW012
Storm	Storm - The Point	\$ 600,000	52419400	550300	POINT
Storm	Liberty Rd Culvert	\$ 350,000	52419400	550300	SW015
Storm	US23 Culvert	\$ 350,000	52419400	550300	SW007
Water Maint	Pressure Filter	\$ 987,932	53118200	550310	
Water Maint	Pressure Filter	\$ 949,078	53618200	550310	
Water Capacity	North Sawmill Watermain Extension	\$ 1,100,000	53618400	550300	SWMLG
Water Capacity	New Line Oversizing	\$ 200,000	53618400	550300	WT007
Water Capacity	Panhandle to US42 Water Main	\$ 570,000	53618400	550300	WT013
Water Capacity	Braumiller Rd 16" Water Main	\$ 800,000	53618400	550300	WT022
Water Capacity	US42 Watermain Extension	\$ 100,000	53618400	550300	WT025
Water Capacity	Troy Rd Loop - Hills-Miller to Buttermilk Hill	\$ 200,000	53618400	550300	WT026
Water Maint	Equipment	\$ 40,000	53118400	550320	

2023 Capital Projects to Budget

Water Maint	Large Meter Replacement	\$ 25,000	53118400	550300	
Water Maint	Small Main/Fire Flow	\$ 180,000	53118400	550300	
Water Maint	S Franklin St Waterline Replacement	\$ 150,000	53118400	550300	
Water Maint	N Franklin St Waterline Replacement	\$ 160,000	53118400	550300	
Water Maint	Waterline - The Point	\$ 400,000	53118400	550300	
Water Maint	WTP Maintenance	\$ 150,000	53118200	550310	WT003
Water Maint	NF Membrane Replacement	\$ 674,730	53118200	550310	WT003
Water Maint	Riverview Well Cleaning	\$ 36,500	53118200	550300	WT020
Park Impact	Delaware Run Greenway - Land Acquisition	\$ 200,000	49112000	550300	TL005
Park Impact	Unity Park	\$ 160,000	49112000	550300	PK009
Park Impact	Mill Run Trail Improvements	\$ 70,000	49112000	550300	TL008
Police	Speed Warning Camera System	\$ 20,000	49213500	550300	
Police	License Plate Reader	\$ 40,000	52052000	550300	
Traffic	Pedestrian Safety Improvements	\$ 180,000	20220200	550300	ST007
Streets	Sidewalks - ADA Ramps	\$ 50,000	20220200	550300	ST007
Streets	Local Resurfacing	\$ 130,000	20220200	550300	ST001
Streets	Local Resurfacing	\$ 230,000	20016200	550300	ST001
Streets	Parking Lots - Public Lots	\$ 35,000	52052000	550300	
Streets	Sidewalks - City Deficiencies	\$ 125,000	20016200	550300	SK001
Streets	Sidewalks - Property Owner Deficiencies	\$ 25,000	41016200	550300	SK001
Streets	Construction & Engineering	\$ 50,000	20016200	550300	ST006
Streets	CDBG	\$ 140,000	29111800	550300	CDB23
Streets	CDBG	\$ 30,000	29511800	550300	CDB23
Streets	CDBG - Neighborhood Revitalization Design	\$ 80,000	41011800	550300	CDB25

STRATEGIC WORKPLACE PLAN

2023 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/ Division	2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029	
	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	5	1	6	0	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Administrative Services	2	1	2	1	2	1	3	0	3	0	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	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2
Management & Budget	0	0	0	0	0	0	0	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0
Finance	12	4	12	4	12	4	13	3	13	4	13	4	13	4	13	4	13	4	13	4	13	4
Police	63	4	67	3	67	3	69	3	72	2	72	2	72	2	72	2	72	2	72	2	72	2
Planning	10	1	13	0	13	0	13	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Engineering	9	0	9	0	10	0	10	0	11	0	11	0	11	0	11	0	11	0	11	0	11	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	5	0	5	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Public Works Streets	8	0	9	0	9	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	2	2	2	2	2	2	2	2	2	2	2	2	2
Parks and Natural Resources	9	2	10	2	12	4	12	4	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	66	6.5	72	5	72	5	78	5	88	5	88	5	88	5	88	5	88	5	88	5	88	5
Airport	2	1	2	1	2	1	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Golf Course	0	0	0	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	3	0	3	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	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Municipal Court	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6
Total	306.0		325.0		327.0		339.0		355.0		356.0		356.0		356.0		356.0		356.0		356.0	

** 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, 2023.

FIRE/EMS

There is a projected decline of 23.3% in the Fire/EMS Fund in 2023. This is due to the acquisition and outfitting of the City's fifth fire station. It was decided to use some fund balance as well as short term funding to pay off this purchase.

WATER

The Water Fund is expected to reduce its fund balance by 26.3% in 2023. The decline in fund balance can be attributed to capital improvements needed at the water treatment plant. To spread out the impacts of these improvements, an advance was taken from the Water Capacity Fee Fund to be paid back over a period of five years.

STORMWATER

The projected 67.9% 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.

WASTEWATER

The 29.5% decline in the projected decline in the Wastewater Fund in 2023 can be attributed to capital improvements needed at the wastewater treatment plant. Similarly to the Water Fund, to spread out the impacts of these improvements, an advance was taken from the Wastewater Capacity Fee Fund to be paid back over a period of five years.

DEBT SERVICE FUNDS

The Debt Service Funds are seeing a reduction of 98.4% in 2023. This was due to a large influx of cash at the end of 2022 for a debt issuance that would be spent in 2023.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds are showing a decrease of 40.9%. This is predominately due to advances from the Water and Wastewater Capacity Fee Funds to their respective maintenance utility funds for improvements at the treatment plants.

2023

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<u>OPERATING FUNDS</u>				
GENERAL	9,540,086	35,253,127	35,253,127	9,540,086
STREET MAINT & REPAIR	406,311	4,828,802	4,828,802	406,311
PARKS & RECREATION	35,858	2,969,955	2,965,955	39,858
CEMETERY	41,926	398,380	398,285	42,021
AIRPORT OPERATIONS	55,911	1,941,500	1,975,705	21,706
FIRE/EMS INCOME TAX	11,650,242	29,307,740	31,923,506	9,034,476
MUNICIPAL COURT	633,512	3,451,820	3,725,540	359,792
GOLF COURSE	163,402	258,100	269,703	151,799
STORMWATER	1,412,393	1,516,000	2,475,197	453,196
WATER	1,860,978	7,249,500	7,739,659	1,370,819
WASTEWATER	7,689,158	8,065,500	10,331,783	5,422,875
REFUSE	449,835	4,553,545	4,523,272	480,108
GARAGE ROTARY	55,114	1,903,508	1,773,515	185,107
INFORMATION TECHNOLOGY ROTARY	126,326	1,897,664	1,889,853	134,137
TOTAL OPERATING FUNDS	34,121,053	103,595,141	110,073,902	27,642,292
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	59,134	197,500	0	256,634
LICENSE FEE	773,634	689,500	1,056,650	406,484
AIRPORT TIF	175,448	24,700	0	200,148
GLENN ROAD BRIDGE TIF	2,927,308	2,020,700	250,828	4,697,180
PARK EXACTION FEE	60,850	0	0	60,850
CAPITAL IMPROVEMENT	(1,469,630)	8,135,336	6,666,672	(965)
OPWC PROJECTS	60,892	0	0	60,892
POINT PROJECT	104,286	7,389,211	7,000,000	493,497
FAA AIRPORT GRANTS	33,910	437,000	456,808	14,102
EQUIPMENT REPLACEMENT	(21,519)	882,500	882,500	(21,519)
NORTHWEST NCA	0	300,000	300,000	0
PARK IMPACT FEE	2,558,377	621,870	1,936,000	1,244,247
POLICE IMPACT FEE	445,156	132,855	233,528	344,483
FIRE IMPACT FEE	1,040,245	262,983	486,035	817,193
MUNICIPAL IMPACT FEE	869,192	320,000	425,158	764,034
GLENN ROAD SOUTH	1,963,941	832,000	854,800	1,941,141
GLENN ROAD NORTH	254,225	181,000	193,605	241,620
TERRA ALTA NCA	0	0	0	0
STORMWATER PROJECTS	778,422	1,750,000	2,104,500	423,922
WATER MAINTENANCE CIP	365,598	4,585,727	4,859,889	91,436
WATER CAPACITY FEE CIP	11,653,656	2,720,000	10,855,809	3,517,847
WASTEWATER MAINTENANCE CIP	1,796,083	5,500,000	5,425,729	1,870,354
WASTEWATER CAPACITY FEE CIP	6,194,315	3,995,371	6,110,195	4,079,491
SE HIGHLAND SEWER	360,935	975,000	838,200	497,735
TOTAL CAPITAL IMP. FUNDS	30,984,458	41,953,254	50,936,906	22,000,806
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	1,708,989	1,726,800	3,409,646	26,143
PARK IMPROVEMENT BOND	0	2,325,600	2,325,555	45
SE HIGHLAND SEWER BOND	0	828,240	828,202	38
TOTAL DEBT SERVICE FUNDS	1,708,989	4,880,640	6,563,403	26,226

2023

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<u>SPECIAL REVENUE FUNDS</u>				
PERFORMANCE BOND	968,440	200,000	732,151	436,289
TREE	471,616	50,000	65,000	456,616
AIRPORT 2000 T-HANGAR	218,529	105,000	91,498	232,031
RECREATION FACILITIES TAX	5,349,575	3,315,000	2,671,880	5,992,695
SKYCLIMBER/V&P HYDRAULICS TIF	0	55,000	55,000	0
MILL RUN TIF	0	120,000	120,000	0
WINTERBOURNE TIF	0	0	0	0
IDIAM	50,347	35,000	65,000	20,347
DRUG ENFORCEMENT	55,265	2,600	3,000	54,865
INDIGENT ALCOHOL TREATMENT	685,917	75,000	100,000	660,917
OMVI ENFORCE/EDUCATION	8,046	1,600	0	9,646
POLICE JUDGEMENT	78,184	38,000	15,000	101,184
POLICE FEDERAL JUDGEMENT	4,330	20	5	4,345
POLICE TREASURY SEIZURES	10,862	3,100	2,005	11,957
COMPUTER LEGAL RESEARCH	785,911	185,000	252,110	718,801
COURT SPECIAL PROJECTS	631,269	285,482	282,500	634,251
PROBATION SERVICES	1,145,547	310,000	364,600	1,090,947
POLICE/FIRE DISABILITY	0	680,000	680,000	0
OPIOID RECOVERY	9,951	0	0	9,951
COMMUNITY PROMOTIONS	48,666	110,000	110,000	48,666
COMMERCIAL TIFs	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0
FEMA GRANT	0	0	0	0
CORONAVIRUS RELIEF GRANT	0	0	0	0
LOCAL FISCAL RECOVERY GRANT [ARPA]	3,641,702	0	2,161,690	1,480,012
CDBG GRANT	0	153,000	153,000	0
REVOLVING LOAN	252,101	48,375	165,100	135,376
PARKING LOTS	30,867	165,400	188,574	7,693
TOTAL SPECIAL REVENUE FUNDS	14,447,125	5,937,577	8,278,113	12,106,589
<u>FIDUCIARY AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	121,299	5,000	1,000	125,299
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	9,631	1,000	1,000	9,631
MAYORS DONATION	2,888	1,000	1,000	2,888
PROJECT TRUST	1,464,172	6,500	100,000	1,370,672
UNCLAIMED FUNDS	238,930	7,000	87,699	158,231
DEVELOPMENT RESERVE	733,474	223,116	340,000	616,590
GENERAL RESERVE	1,363,864	75,000	973,089	465,775
RETAINAGE	0	0	0	0
JEDD INCOME TAX	106,865	535,000	535,000	106,865
JEDD II INCOME TAX	30,615	100,000	100,000	30,615
CEMETERY PERPETUAL CARE	35,250	150	1,510	33,890
STATE PATROL TRANSFER	4,106	45,000	45,000	4,106
STATE BUILDING PERMIT FEE	1,309	15,000	15,000	1,309
TOTAL TRUST AND RESERVE FUNDS	8,121,434	1,013,766	2,200,298	6,934,902
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	1,869,317	10,137,343	10,053,012	1,953,647
WORKERS COMPENSATION	2,651,467	367,412	669,000	2,349,879
TOTAL INTERNAL SERVICE FUNDS	4,520,784	10,504,755	10,722,012	4,303,526
TOTAL ALL FUNDS	93,903,843	167,885,132	188,774,634	73,014,341

2023
Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<u>GENERAL FUNDS</u>						
GENERAL	9,991,437	451,351	9,540,086	35,253,127	35,253,127	9,540,086
DEVELOPMENT RESERVE	733,474	0	733,474	223,116	340,000	616,590
GENERAL RESERVE	1,363,864	0	1,363,864	75,000	973,089	465,775
TOTAL GENERAL FUND	12,088,776	451,351	11,637,425	35,551,243	36,566,216	10,622,451
<u>SPECIAL REVENUE FUNDS</u>						
STREET MAINT & REPAIR	812,622	406,311	406,311	4,828,802	4,828,802	406,311
PARKS & RECREATION	71,477	35,619	35,858	2,969,955	2,965,955	39,858
CEMETERY	59,941	18,015	41,926	398,380	398,285	42,021
AIRPORT OPERATIONS	63,871	7,960	55,911	1,941,500	1,975,705	21,706
FIRE/EMS INCOME TAX	16,566,474	4,916,232	11,650,242	29,307,740	31,923,506	9,034,476
MUNICIPAL COURT	652,255	18,743	633,512	3,451,820	3,725,540	359,792
STATE HIGHWAY IMPROVEMENT	69,973	10,839	59,134	197,500	0	256,634
LICENSE FEE	845,597	71,963	773,634	689,500	1,056,650	406,484
PERFORMANCE BOND	968,440	0	968,440	200,000	732,151	436,289
AIRPORT TIF	175,448	0	175,448	24,700	0	200,148
GLENN ROAD BRIDGE TIF	2,946,700	19,392	2,927,308	2,020,700	250,828	4,697,180
PARK EXACTION FEE	60,850	0	60,850	0	0	60,850
TREE	471,616	0	471,616	50,000	65,000	456,616
AIRPORT 2000 T-HANGAR	218,529	0	218,529	105,000	91,498	232,031
RECREATION FACILITIES TAX	5,349,575	0	5,349,575	3,315,000	2,671,880	5,992,695
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	55,000	55,000	0
MILL RUN TIF	0	0	0	120,000	120,000	0
WINTERBOURNE TIF	0	0	0	0	0	0
IDIAM	50,820	473	50,347	35,000	65,000	20,347
DRUG ENFORCEMENT	55,265	0	55,265	2,600	3,000	54,865
INDIGENT ALCOHOL TREATMENT	687,667	1,750	685,917	75,000	100,000	660,917
OMVI ENFORCE/EDUCATION	8,046	0	8,046	1,600	0	9,646
POLICE JUDGEMENT	79,072	888	78,184	38,000	15,000	101,184
POLICE FEDERAL JUDGEMENT	4,330	0	4,330	20	5	4,345
POLICE TREASURY SEIZURES	10,862	0	10,862	3,100	2,005	11,957
COMPUTER LEGAL RESEARCH	861,972	76,061	785,911	185,000	252,110	718,801
COURT SPECIAL PROJECTS	671,176	39,907	631,269	285,482	282,500	634,251
PROBATION SERVICES	1,151,079	5,532	1,145,547	310,000	364,600	1,090,947
POLICE/FIRE DISABILITY	0	0	0	680,000	680,000	0
OPIOID RECOVERY	9,951	0	9,951	0	0	9,951
COMMUNITY PROMOTIONS	53,666	5,000	48,666	110,000	110,000	48,666
COMMERCIAL TIFs	0	0	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0	0	0
FEMA GRANT	849	849	0	0	0	0
CORONAVIRUS RELIEF GRANT	0	0	0	0	0	0
LOCAL FISCAL RECOVERY GRANT [ARPA]	3,641,702	0	3,641,702	0	2,161,690	1,480,012
CDBG GRANT	0	0	0	153,000	153,000	0
REVOLVING LOAN	317,092	64,991	252,101	48,375	165,100	135,376
FIRE DONATION	1,283	0	1,283	0	0	1,283
PARK DONATION	7,749	0	7,749	0	0	7,749
POLICE DONATION	9,631	0	9,631	1,000	1,000	9,631
MAYORS DONATION	2,888	0	2,888	1,000	1,000	2,888
PROJECT TRUST	1,476,116	11,944	1,464,172	6,500	100,000	1,370,672
UNCLAIMED FUNDS	238,930	0	238,930	7,000	87,699	158,231
TOTAL SPECIAL REVENUE FUNDS	38,673,515	5,712,469	32,961,046	51,618,274	55,404,509	29,174,811
<u>CAPITAL IMPROVEMENT FUNDS</u>						
CAPITAL IMPROVEMENT	(757,837)	711,793	(1,469,630)	8,135,336	6,666,672	(965)
OPWC PROJECTS	60,892	0	60,892	0	0	60,892
POINT PROJECT	485,775	381,489	104,286	7,389,211	7,000,000	493,497
FAA AIRPORT GRANTS	33,910	0	33,910	437,000	456,808	14,102
EQUIPMENT REPLACEMENT	88,467	109,986	(21,519)	882,500	882,500	(21,519)
NORTHWEST NCA	0	0	0	300,000	300,000	0
PARK IMPACT FEE	2,703,830	145,453	2,558,377	621,870	1,936,000	1,244,247
POLICE IMPACT FEE	445,156	0	445,156	132,855	233,528	344,483
FIRE IMPACT FEE	1,040,245	0	1,040,245	262,983	486,035	817,193
MUNICIPAL IMPACT FEE	869,192	0	869,192	320,000	425,158	764,034
GLENN ROAD SOUTH	1,963,941	0	1,963,941	832,000	854,800	1,941,141
GLENN ROAD NORTH	254,225	0	254,225	181,000	193,605	241,620
TERRA ALTA NCA	0	0	0	0	0	0
TOTAL CAPITAL IMP. FUNDS	7,187,796	1,348,721	5,839,075	19,494,756	19,435,106	5,898,725

2023

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<u>DEBT SERVICE FUNDS</u>						
GENERAL BOND RETIREMENT	1,708,989	0	1,708,989	1,726,800	3,409,646	26,143
PARK IMPROVEMENT BOND	0	0	0	2,325,600	2,325,555	45
SE HIGHLAND SEWER BOND	0	0	0	828,240	828,202	38
TOTAL DEBT SERVICE FUNDS	1,708,989	0	1,708,989	4,880,640	6,563,403	26,226
<u>ENTERPRISE FUNDS</u>						
GOLF COURSE	179,796	16,394	163,402	258,100	269,703	151,799
PARKING LOTS	31,401	534	30,867	165,400	188,574	7,693
STORMWATER	1,453,504	41,111	1,412,393	1,516,000	2,475,197	453,196
WATER	1,939,182	78,204	1,860,978	7,249,500	7,739,659	1,370,819
WASTEWATER	7,939,860	250,702	7,689,158	8,065,500	10,331,783	5,422,875
REFUSE	763,328	313,493	449,835	4,553,545	4,523,272	480,108
WATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	121,299	0	121,299	5,000	1,000	125,299
WASTEWATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
STORMWATER PROJECTS	1,556,844	778,422	778,422	1,750,000	2,104,500	423,922
WATER MAINTENANCE CIP	996,252	630,654	365,598	4,585,727	4,859,889	91,436
WATER CAPACITY FEE CIP	11,883,535	229,879	11,653,656	2,720,000	10,855,809	3,517,847
WASTEWATER MAINTENANCE CIP	2,769,699	973,616	1,796,083	5,500,000	5,425,729	1,870,354
WASTEWATER CAPACITY FEE CIP	6,233,024	38,709	6,194,315	3,995,371	6,110,195	4,079,491
SE HIGHLAND SEWER	360,935	0	360,935	975,000	838,200	497,735
TOTAL ENTERPRISE FUNDS	40,228,660	3,351,718	36,876,942	41,339,143	55,723,510	22,492,574
<u>INTERNAL SERVICE FUNDS</u>						
GARAGE ROTARY	110,147	55,033	55,114	1,903,508	1,773,515	185,107
INFORMATION TECHNOLOGY ROTARY	176,038	49,712	126,326	1,897,664	1,889,853	134,137
SELF INSURANCE	1,872,817	3,500	1,869,317	10,137,343	10,053,012	1,953,647
WORKERS COMPENSATION	2,825,794	174,327	2,651,467	367,412	669,000	2,349,879
TOTAL INTERNAL SERVICE FUNDS	4,984,795	282,572	4,702,223	14,305,927	14,385,380	4,622,770
<u>FIDUCIARY FUNDS</u>						
JEDD INCOME TAX	106,865	0	106,865	535,000	535,000	106,865
JEDD II INCOME TAX	30,615	0	30,615	100,000	100,000	30,615
CEMETERY PERPETUAL CARE	35,728	478	35,250	150	1,510	33,890
RETAINAGE	0	0	0	0	0	0
STATE PATROL TRANSFER	4,106	0	4,106	45,000	45,000	4,106
STATE BUILDING PERMIT FEE	1,309	0	1,309	15,000	15,000	1,309
TOTAL FIDUCIARY FUNDS	178,622	478	178,144	695,150	696,510	176,784
TOTAL ALL FUNDS	105,051,152	11,147,309	93,903,843	167,885,132	188,774,634	73,014,341

GENERAL FUND

2023 BUDGET

GENERAL FUND SUMMARY

	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
REVENUES								
PROPERTY TAX	1,675,942	2,017,200	2,022,211	2,125,248	2,200,000	8.8%	3.5%	2,222,000
CITY INCOME TAX - 1%	15,573,928	17,684,042	17,879,582	20,410,136	21,568,235	20.6%	5.7%	21,783,917
LOCAL GOVERNMENT FUND	769,589	889,248	681,072	992,707	1,000,000	46.8%	0.7%	1,010,000
GRANT REIMBURSEMENTS	518,053	476,309	40,000	92,458	0	-100.0%	-100.0%	0
AMERICAN RECOVERY PLAN [ARPA]	0	0	1,661,690	0	1,661,690	0.0%	100.0%	1,052,388
FINES & FORFEITURES	57,445	56,484	100,000	67,184	75,000	-25.0%	11.6%	75,750
COURT DIVERSION FEES	17,658	7,745	35,000	0	35,000	0.0%	100.0%	35,350
ENGINEERING FEES	854,286	1,091,396	1,150,000	1,276,365	1,300,000	13.0%	1.9%	1,313,000
PROSECUTOR CONTRACTS	202,105	207,010	250,000	191,100	200,000	-20.0%	4.7%	202,000
PARKING METERS	22,886	28,850	28,000	27,325	112,000	300.0%	309.9%	113,120
CABLE FRANCHISE FEE	408,281	395,161	420,000	359,065	420,000	0.0%	17.0%	424,200
LIQUOR PERMITS	45,935	39,525	50,000	62,480	50,000	0.0%	-20.0%	50,500
LICENSE AND PERMITS	1,122,857	1,301,410	1,050,000	1,460,927	1,600,000	52.4%	9.5%	1,616,000
INVESTMENT INCOME	257,942	65,297	19,350	255,451	325,000	1579.6%	27.2%	328,250
MISCELLANEOUS	188,014	166,542	156,004	183,080	140,000	-10.3%	-23.5%	141,400
REIMBURSEMENTS	86,660	377,450	107,000	257,819	130,000	21.5%	-49.6%	131,300
TRANSFER GRANT ADMIN	0	0	0	0	0	100.0%	100.0%	0
TRANSFERS	2,144,563	2,374,510	3,584,011	2,562,875	4,436,202	23.8%	73.1%	4,871,726
TOTAL REVENUE	23,946,144	27,178,179	29,233,920	30,324,221	35,253,127	20.6%	16.3%	35,370,901
EXPENDITURES								
CITY COUNCIL	172,921	171,171	190,638	174,367	211,687	11.0%	21.4%	217,216
CITY MANAGER	848,423	824,978	1,056,219	989,717	929,479	-12.0%	-6.1%	958,515
ADMINISTRATIVE SERVICES	322,788	388,339	505,590	451,012	549,191	8.6%	21.8%	564,363
ECONOMIC DEVELOPMENT	367,878	563,496	701,797	545,062	659,615	-6.0%	21.0%	677,551
MANAGEMENT & BUDGET	0	0	0	0	324,124	100.0%	100.0%	334,630
LEGAL AFFAIRS/PROSECUTOR	809,117	732,245	841,635	796,614	1,132,320	34.5%	42.1%	1,166,316
FINANCE	1,622,851	1,642,097	1,743,716	1,720,857	1,853,333	6.3%	7.7%	1,909,548
INCOME TAX REFUNDS	613,611	580,803	675,000	690,286	800,000	18.5%	15.9%	688,500
GENERAL ADMINISTRATION	3,335,767	4,257,029	5,384,945	5,508,142	6,934,757	28.8%	25.9%	6,122,586
CIP TRANSFER	3,061,865	2,268,618	1,562,684	1,836,804	2,966,672	89.8%	61.5%	5,465,714
GF RESERVE TRANSFER	0	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
ED RESERVE TRANSFER	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
COURT TRANSFER	0	0	0	0	815,000	100.0%	100.0%	1,275,197
RISK MANAGEMENT	275,978	339,541	349,600	300,537	389,500	11.4%	29.6%	397,290
POLICE	8,798,707	9,484,410	11,082,869	10,551,363	11,908,898	7.5%	12.9%	12,270,231
PLANNING	1,266,419	1,499,976	1,788,869	1,749,993	2,155,926	20.5%	23.2%	2,221,545
ENGINEERING	1,714,321	2,174,836	2,362,832	2,359,787	2,543,404	7.6%	7.8%	2,614,557
BUILDING MAINTENANCE	479,073	595,959	837,526	682,348	929,221	10.9%	36.2%	951,724
TOTAL EXPENDITURES	23,764,719	25,673,498	29,233,920	28,506,887	35,253,127	20.6%	23.7%	37,985,482
FUND BALANCE - JAN 1st	6,801,606	6,983,031	8,487,712	8,487,712	9,540,086			9,540,086
GENERAL FUND REVENUES	23,946,144	27,178,179	29,233,920	30,324,221	35,253,127	20.6%	16.3%	35,370,901
GENERAL FUND EXPENDITURES	23,764,719	25,673,498	29,233,920	28,506,887	35,253,127	20.6%	23.7%	37,985,482
UNEXPENDED FUND BALANCE - DEC 31st	6,983,031	8,487,712	8,487,712	10,305,045	9,540,086			6,925,505
<i>Carryover PO's</i>				764,959				
UNENCUMBERED FUND BALANCE DEC 31st		8,487,712	8,487,712	9,540,086	9,540,086			6,925,505
<i>Unexpended Fund Balance as % of Expenditures</i>	29.38%	33.06%	29.03%	36.15%	27.06%			18.23%

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.

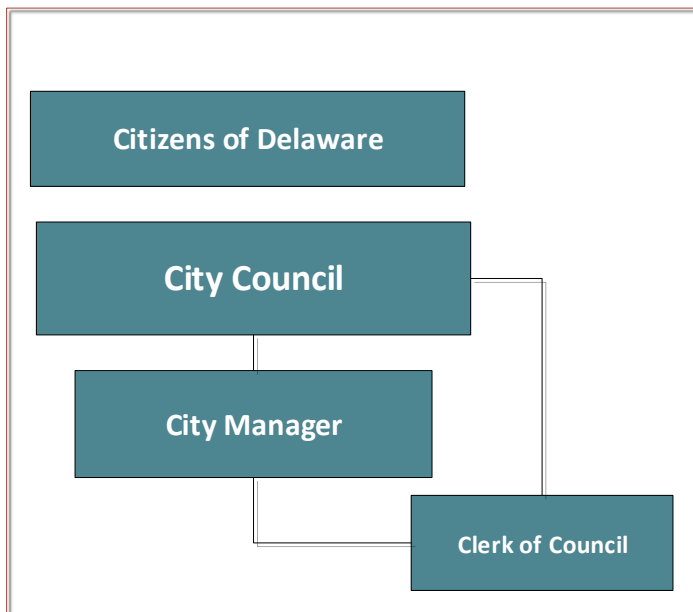


Front row from left: Vice Mayor Kent Shafer, Mayor Carolyn Kay Riggle, Councilwoman Catlin Frazier
 Back from left: City Manager R. Thomas Homan, Councilman Drew Farrell, Councilman Stephen Tackett, Councilman Cory Hoffman, Councilman Adam Haynes, and Clerk of Council Elaine McCloskey

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
Councilman Adam Haynes	2nd	November 2023
Councilman Cory Hoffman	3rd	November 2023
Councilman Drew Farrell	4th	November 2023

CITY COUNCIL

Council Goals	
Healthy Economy: Promote and foster economic development	
<i>Goal #1</i>	Develop and implement a targeted strategy to attract more “white collar” employers, including office uses if possible.
Great Community: Evaluate, plan for, and implement important capital projects to maintain and improve the City’s transportation infrastructure	
<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).
Healthy Economy: Promote and foster economic development	
<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.
Great Community: Promote a balanced quality of life by ensuring equitable access to a broad range of housing options	
<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.



2023 Budget Summary	
Personal Services	175,062
Services & Charges	36,100
Materials & Supplies	525
Capital Outlay	-
Total Council	211,687

2023 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10110000- 510000	Wages	126,184	127,614	131,594	130,778	142,213	8.1%	8.7%	145,768
511100	PERS	16,881	19,996	17,773	18,285	19,910	12.0%	8.9%	20,408
511300	Medicare	1,765	1,787	1,908	1,882	2,062	8.1%	9.6%	2,114
511400	Workers Compensation	2,527	1,280	0	0	1,422	100.0%	100.0%	1,458
511600	Health Insurance	19,950	17,289	25,888	12,574	8,844	-65.8%	-29.7%	9,463
511650	Dental Insurance	0	0	0	0	491	100.0%	100.0%	525
511700	Life Insurance	120	60	120	120	120	0.0%	0.0%	123
523100	Professional Services	2,991	2,068	7,250	7,534	7,900	9.0%	4.9%	8,058
526000	Travel/Training	877	550	5,000	2,526	5,000	0.0%	97.9%	5,100
526100	Membership and Dues	360	215	595	240	500	-16.0%	108.3%	510
527220	IT Rotary	0	0	0	0	22,700	100.0%	100.0%	23,154
531000	Office Supply	487	312	510	428	525	2.9%	22.7%	536
550200	New Equip/Cap Outlay	779	0	0	0	0	100.0%	100.0%	0
	TOTAL CITY COUNCIL	172,921	171,171	190,638	174,367	211,687	11.0%	21.4%	217,216

**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	\$ 142,213	Includes Council and Clerk pay
Professional Services	523100	\$ 7,900	Code Updates
Travel/Training	526000	\$ 5,000	Includes Chamber Dinner, MORPC Annual Mtg., MLK Breakfast, Conference Training, National League of Cities Conference
IT Rotary	527220	\$ 22,700	

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.



2022 Accomplishments

- ◆ Hired a new Chief of Police for the Delaware Police Department.
- ◆ Completed the work of the Financial Review Task Force and presented City Council with a draft report.
- ◆ Acquired the property and initiated design work for the City’s fifth fire station.
- ◆ Constructed new section of Sawmill Parkway which resulted in additional industry, growing the City’s economic base.

2023 Budget Summary	
Personal Services	835,999
Services & Charges	86,180
Capital Outlay	5,000
Materials & Supplies	2,300
Total City Manager's Office	929,479

CITY MANAGER’S OFFICE

Authorized Personnel	2020	2021	2022	2023
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Budget and Mgmt Analyst	1	1	0	0
Assistant to the City Manager	0	0	1	0
Executive Assistant	1	1	1	1
Community Affairs Coordinator	1	1	1	1
Communications Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	6	6	6	5

On the Horizon

- ◆ Improving the transportation network in the northwest quadrant of the City through public private partnerships such as with Addison.
- ◆ Continuing improvements on Mill and Flax Streets in another public private partnership.
- ◆ Implementing changes to the City’s parking strategy including rate and enforcement changes.
- ◆ Encouraging the growth of our economic base by providing pad ready sites and extending Sawmill Parkway.

Strategic Goals	
Effective Government: Focusing on long term success of the City through execution of the strategic plan	
Goal #1	Update the City’s Strategic Plan in alignment with the City’s Mission, Vision, Values and Guiding Pillars.
Goal #2	Ensure that Department and Director Goals are in alignment with achieving Council Goals and Priorities.
Safe City: Allocate the necessary resources for the maintenance of the Public’s health, safety and welfare through a well-trained and dedicated staff	
Goal #3	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	2021	2022	2023 Goal
1	Strategic Plan Completion %	25%	25%	50%
2	% of Goals aligning with Council Goals and Priorities	n/a	n/a	100%
3	Training Initiatives Completed	12	14	15

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY MANAGER

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10110200- 510000	Wages	572,739	548,347	679,616	605,334	598,336	-12.0%	-1.2%	613,294
510500	Overtime Wages	0	0	0	74	0	100.0%	-100.0%	0
511100	PERS	75,449	84,947	91,071	82,828	83,767	-8.0%	1.1%	85,861
511300	Medicare	8,036	7,687	9,854	8,413	8,676	-12.0%	3.1%	8,893
511400	Workers Compensation	11,788	5,965	0	0	5,983	100.0%	100.0%	6,133
511600	Health Insurance	107,331	76,295	130,640	166,007	132,625	1.5%	-20.1%	141,909
511650	Dental Insurance	0	0	0	0	5,397	100.0%	100.0%	5,775
511700	Life Insurance	1,215	607	1,335	1,335	1,215	-9.0%	-9.0%	1,300
520100	Uniform	300	500	300	0	300	0.0%	100.0%	306
521000	Cellular Phone	3,073	2,239	2,850	1,620	1,680	-41.1%	3.7%	1,714
522000	Postage	0	0	350	0	0	-100.0%	100.0%	0
523100	Professional Services	8,246	14,469	31,600	26,061	32,000	1.3%	22.8%	32,640
526000	Travel / Training	2,789	3,949	10,200	5,544	10,200	0.0%	84.0%	10,404
526100	Membership/Dues	5,259	9,677	9,660	9,653	8,000	-17.2%	-17.1%	8,160
527220	Information Technology Rotary	51,222	68,296	81,443	81,443	34,000	-58.3%	-58.3%	34,680
531000	Office Supply	976	2,000	2,300	1,405	2,300	0.0%	63.7%	2,346
550200	Capital Outlay	0	0	5,000	0	5,000	0.0%	100.0%	5,100
	TOTAL CITY MANAGER	848,423	824,978	1,056,219	989,717	929,479	-12.0%	-6.1%	958,515

**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	\$598,336	No changes to staffing
Professional Services	523100	\$32,000	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	\$8,000	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.



2022 Accomplishments

- ◆ Conducted an RFP for creation of a Pay-for-Performance system
- ◆ MUNIS implementation of Employee Benefits and conducting 100% online open enrollment
- ◆ Roll out of new Wellness program with premium discount incentive
- ◆ Manager Development Program- Cohort 3 conducted
- ◆ DE&I Leadership Workshop-Leading with Inclusion and Racial Awareness

2023 Budget Summary	
Personal Services	329,936
Services & Charges	217,255
Materials & Supplies	1,500
Capital Outlay	500
Total Administrative Services	549,191

On the Horizon

- ◆ Implementation of Pay-for-Performance system and training
- ◆ Development of navigator onboarding program for newly hired employees
- ◆ Development of internal mentorship program
- ◆ Update recruiting website content
- ◆ Implementation of departmental health and safety recommendations for 2022 review

ADMINISTRATIVE SERVICES

Authorized Personnel	2020	2021	2022	2023
Human Resources Director	0	0	1	1
HR Specialist	0	0	1	1
HR Assistant	0	0	1	1
Human Resource Manager	1	1	0	0
Administrative Service Specialist	1	1	0	0
Recruiting Specialist— <i>Part-time</i>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
Total	3	3	3	3

Strategic Goals	
Effective Government: 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 advantage and support talent retention and acquisition efforts.
Safe City: 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	2021	2022	2023 Goal
1	Annual Turnover	9.1%	12.1%	10%
	BIPOC representation	5.29%	6.69%	7%
2	Employee benefit enrollment	91.9%	91.7%	90%
	Teladoc Annualized Utilization	16.8%	22.9%	25%
3	Training Initiatives Completed	12	14	15

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ADMINISTRATIVE SERVICES

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10110400- 510000	Wages	172,701	174,782	226,825	198,736	234,424	3.4%	18.0%	240,285
511100	PERS	24,118	25,659	30,786	27,823	32,819	6.6%	18.0%	33,640
511300	Medicare	2,383	2,414	3,289	2,760	3,399	3.3%	23.2%	3,484
511400	Workers Compensation	3,589	1,892	0	0	2,344	100.0%	100.0%	2,403
511600	Health Insurance	39,900	34,573	77,664	67,087	54,250	-30.1%	-19.1%	58,048
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	270	135	390	390	540	38.5%	38.5%	554
520100	Uniforms	150	150	150	0	300	100.0%	100.0%	306
521000	Cellular Phone	0	0	0	400	600	100.0%	50.0%	612
523100	Professional Services	58,379	129,327	124,131	115,536	179,726	44.8%	55.6%	183,321
523710	Employee Recognition	3,639	5,324	10,500	9,347	10,500	0.0%	12.3%	10,710
526000	Travel/Training	683	431	4,085	1,313	3,475	-14.9%	164.6%	3,545
526100	Membership & Dues	709	563	1,118	1,053	654	-41.5%	-37.9%	667
527220	Information Technology Rotary	15,819	12,000	25,152	25,152	22,000	-12.5%	-12.5%	22,440
531000	Office Supply	448	1,089	1,500	1,414	1,500	0.0%	6.1%	1,530
550200	New Equip/Capital Outlay	0	0	0	0	500	100.0%	100.0%	510
TOTAL ADMINISTRATIVE SERVICES		322,788	388,339	505,590	451,012	549,191	8.6%	21.8%	564,363

**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	\$234,424	Seasonal wages for assistance with seasonal recruiting; \$5,500.
Professional Services	523100	\$179,726	Recruiting \$43,022, Random Drug/Alcohol Testing \$2,554, Recruiting.com \$17,480, Quarterly Orientation \$500, Medical Evaluations \$4,000, Monthly Supervisor Training \$4,500, Leadership Development/Quarterly Retreats \$70,050; Employee Counseling \$500, Employment Posters \$456, Employee Assistance Program \$7,064; DE&I \$20,000; Clemans Nelson Retainer \$2,100; Clemans Nelson Management Pay Plan Market Study \$7,500
Employee Recognition	523710	\$10,500	Recognition events/programming \$3,500; culture events/programming \$3,500; other programming \$3,500
Travel/Training	526000	\$3,475	SHRM Certification Prep Course \$1,500, 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	\$654	Society for Human Resources Management (SHRM) \$209, Ohio Public Employer Labor Relations Association (OHPELRA) \$200, Human Resource Association of Central Ohio (HRACO) \$125, Canva Pro \$120
Capital Outlay	550200	\$500	NeoGov text messaging \$500

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.



2023 Accomplishments

- ◆ Pittsburgh Drive Business Park- 84,000 square feet approved or under construction
- ◆ Sawmill Pointe Business Park- 503,000 square feet approved or under construction
- ◆ Sawmill Parkway Extension– 1,400 feet of new roadway opening up access to 300 acres for development
- ◆ Created a plan for marketing City business opportunities to air travelers at Municipal Airport

2023 Budget Summary	
Personal Services	368,726
Refunds/Reimbursements	172,000
Services & Charges	118,688
Materials & Supplies	200
Total Economic Development	659,614

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>
Total	2	2	2	3

On the Horizon

- Finalize incentives and partnerships for 15 Flax Street redevelopment
- Finalize incentives, parking agreement and site preparation for a late 2022 beginning of Spring Street hotel construction
- Update Business Retention and Expansion program
- Release new Delawaremeansbusiness.com website
- Continue to work with developers to prepare and market lands along Sawmill Parkway and US42

Strategic Goals	
Healthy Economy: Promote and foster economic development	
<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	2021	2022	2023 Goal
1	New Jobs Created	473	282	369
	New Payroll Created	\$19,693,773	\$12,742,835	\$15,730,000
2	Business Retention Efforts Completed	240	53	120
3	% of Successfully Completed Projects	16.3%	18.5%	19.3%

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ECONOMIC DEVELOPMENT

<i>Org-Object</i>	<i>Description</i>	2020 <i>Actual</i>	2021 <i>Actual</i>	2022 <i>Budget</i>	2022 <i>Actual</i>	2023 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>	2024 <i>Projected</i>
10110600- 510000	Wages	152,220	217,543	263,526	236,615	260,846	-1.0%	10.2%	267,367
511100	PERS	20,047	32,749	34,390	31,355	36,518	6.2%	16.5%	37,431
511300	Medicare	2,137	3,082	3,821	3,347	3,782	-1.0%	13.0%	3,877
511400	Workers Compensation	3,456	1,707	0	0	2,608	100.0%	100.0%	2,674
511600	Health Insurance	39,900	40,634	77,664	55,528	61,782	-20.4%	11.3%	66,107
511650	Dental Insurance	0	0	0	0	2,650	100.0%	100.0%	2,836
511700	Life Insurance	300	150	450	450	540	20.0%	20.0%	554
520100	Uniform	0	150	150	0	300	100.0%	100.0%	306
521000	Cellular Telephone	695	1,106	2,276	2,251	2,520	10.7%	12.0%	2,570
523100	Professional Services	1,800	84,756	65,000	1,459	70,960	9.2%	4763.6%	72,379
526000	Travel/Training	1,118	3,598	6,908	4,142	6,908	0.0%	66.8%	7,046
526100	Membership & Dues	17,559	17,549	22,722	22,298	26,000	14.4%	16.6%	26,520
526200	Licenses & Fees	0	0	40	0	0	-100.0%	100.0%	0
527220	Information Technology Rotary	9,332	12,443	14,839	14,839	12,000	-19.1%	-19.1%	12,240
531000	Office Supply	50	0	200	118	200	0.0%	69.3%	204
550200	New Equip/Capital Outlay	0	987	0	0	0	100.0%	100.0%	0
560100	Income Tax Sharing	119,264	147,042	209,811	172,661	172,000	-18.0%	-0.4%	175,440
	TOTAL ECONOMIC DEV.	367,878	563,496	701,797	545,062	659,615	-6.0%	21.0%	677,551

**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	\$260,846	New position; Econ Development Project Mgr.
Professional Services	523100	\$70,960	General Marketing Material - \$5,000, Projects & Events - \$5,000, Internet Marketing - \$5,000, Airport Terminal Marketing - \$5,000, Entrepreneurial Center Partnership - \$50,000, LinkedIn Sales Navigation - \$960
Travel/Training	526000	\$6,908	Conferences - \$3,375, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679.
Membership and Dues	526100	\$26,000	MODE \$22,774, IEDC \$572, OEDA \$749, NAIOP \$597, SEMA \$100, Columbus Board of Realtors Moody's Analytics Annual Property Database Subscription \$1,200
Income Tax Sharing	560100	\$172,000	Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating, EMS and American Freight 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.



2022 Accomplishments

- ◆ Handled over 500 civil legal matters
- ◆ Prosecuted nearly 2,000 misdemeanor cases
- ◆ Instructed 4 internal and 2 external legal training sessions

2023 Budget Summary	
Personal Services	911,435
Services & Charges	211,616
Materials & Supplies	9,268
Total Legal	1,132,319

LEGAL

Authorized Personnel	2020	2021	2022	2023
City Attorney	1	1	1	1
City Prosecutor	1	1	1	1
Assistant Prosecutor/City Attorney	3	3	4	4
Assistant City Prosecutor				
Clerical	2	2	2	2
Paralegal	1	1	0	0
Assistant Prosecutor/City Attorney— <i>Part-time</i>	1	1	1	0
Intern	<u>0</u>	<u>0</u>	<u>.25</u>	<u>.25</u>
Total	9	9	8.25	8.25

On the Horizon

- ◆ Implement digital case and evidence management solution
- ◆ Improve percentage of initial response to records requests within 3-5 business days from 44% 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	2021	2022	2023 Goal
1	Number of Contracts & Agreements Reviewed	317	317	345
2	% of Initial Records Responses within 3 Business Days	60%	44%	70%
3	Avg % of TRC Guilty Charges	92.5%	95%	95%
	Avg % of CRB Guilty Charges	70%	74%	75%

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10111000- 510000	Wages	572,470	506,017	554,890	520,098	652,089	17.5%	25.4%	668,391
511100	PERS	69,625	76,486	73,369	70,748	91,292	24.4%	29.0%	93,575
511300	Medicare	8,124	7,119	8,046	7,291	9,455	17.5%	29.7%	9,692
511400	Workers Compensation	11,719	6,067	0	0	6,521	100.0%	100.0%	6,684
511600	Health Insurance	102,543	79,691	129,436	126,439	144,656	11.8%	14.4%	154,782
511650	Dental Insurance	0	0	0	0	6,282	100.0%	100.0%	6,722
511700	Life Insurance	1,290	645	1,140	1,140	1,140	0.0%	0.0%	1,169
520100	Uniforms	1,200	1,200	1,200	0	1,200	0.0%	100.0%	1,224
521000	Cell Phone	569	948	825	807	840	1.8%	4.0%	857
522000	Postage	0	8	0	0	0	100.0%	100.0%	0
523100	Professional Services	2,277	5,701	4,000	1,805	4,000	0.0%	121.6%	4,080
523200	Witness Fees	0	57	0	239	200	100.0%	-16.3%	204
526000	Travel/Training	928	1,816	5,000	5,766	6,500	30.0%	12.7%	6,630
526100	Membership & Dues	1,329	1,654	2,776	2,262	2,776	0.0%	22.7%	2,832
526200	License & Other Fees	500	1,700	2,100	1,548	2,100	0.0%	35.6%	2,142
527220	Information Technology Rotary	31,521	40,000	50,117	50,117	194,000	287.1%	287.1%	197,880
530500	Publications	2,854	717	5,736	5,939	6,268	9.3%	5.5%	6,393
531000	Office Supply	1,722	2,419	3,000	2,415	3,000	0.0%	24.2%	3,060
550200	New Equip/Capital Outlay	446	0	0	0	0	100.0%	100.0%	0
	TOTAL LEGAL AFFAIRS	809,117	732,245	841,635	796,614	1,132,320	34.5%	42.1%	1,166,316

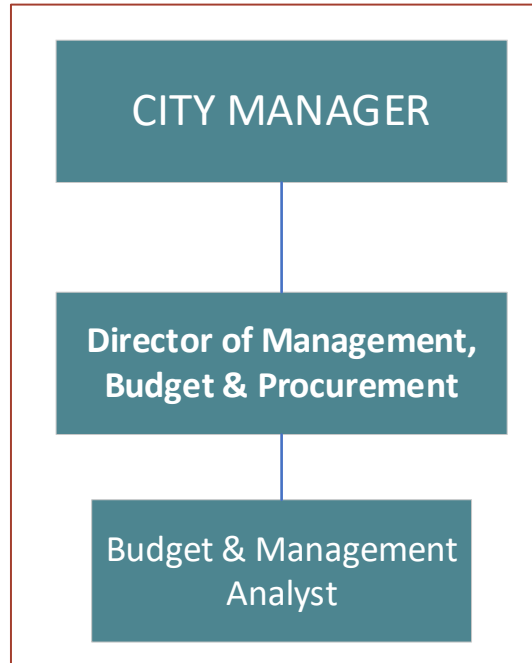
**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Travel/Training	526000	\$6,500	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.
Info Tech Rotary	527220	\$194,000	Includes costs to acquire, build, and implement new prosecution/civil case management system.

MANAGEMENT, BUDGET AND PROCUREMENT

The Department of Management, Budget and Procurement was established January 1, 2023. The department's focus is on the long-term financial planning of the City, on updating, improving and standardizing the City's procurement processes and offering analytical support to departments citywide to facilitate sound data-driven decision making.



2023 Budget Summary	
Personal Services	307,064
Services & Charges	16,765
Materials & Supplies	300
Total Mgmt, Budget & Proc.	324,124

MANAGEMENT, BUDGET AND PROCUREMENT

Authorized Personnel	2020	2021	2022	2023
Director, Mgmt, Budget & Proc	0	0	0	1
Budget and Mgmt Analyst	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
Total	0	0	0	2

On the Horizon

- ◆ Onboard and train new staff.
- ◆ Update and formalize the City's purchasing policy.
- ◆ Complete financial modeling for the northwest area of the City.
- ◆ Coordinate with other City departments to update the City's parking strategy.

Strategic Goals	
Effective Government: Promote efficiencies that reduce the City's future obligations	
Goal #1	Provide analytical support throughout the City to encourage sound financial decision making and improve cost recovery.
Effective Government: Improve efficiency and fiscal responsibility through a streamlined purchasing policy	
Goal #2	Ensure compliance with purchasing policy.
Health Economy: Promote and foster economic development	
Goal #3	Support the development process by financially modeling development activities and providing insights on alternate funding strategies.

Goal #	Performance Metrics	2023 Goal
1	% of Analytical Request Completed	100%
2	% of Then and Now's	0%
3	% of Development Requests Completed	100%

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: MANAGEMENT & BUDGET

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10111100- 510000	Wages	0	0	0	0	215,843	100.0%	100.0%	221,239
511100	PERS	0	0	0	0	30,218	100.0%	100.0%	30,973
511300	Medicare	0	0	0	0	3,130	100.0%	100.0%	3,208
511400	Workers Compensation	0	0	0	0	2,158	100.0%	100.0%	2,212
511600	Health Insurance	0	0	0	0	53,050	100.0%	100.0%	56,764
511650	Dental Insurance	0	0	0	0	2,245	100.0%	100.0%	2,402
511700	Life Insurance	0	0	0	0	420	100.0%	100.0%	431
521000	Cellular Phone	0	0	0	0	360	100.0%	100.0%	367
523100	Professional Services	0	0	0	0	5,000	100.0%	100.0%	5,100
526000	Travel/Training	0	0	0	0	6,000	100.0%	100.0%	6,120
526100	Membership & Dues	0	0	0	0	1,800	100.0%	100.0%	1,836
527220	Information Technology Rotary	0	0	0	0	3,600	100.0%	100.0%	3,672
531000	Office Supply	0	0	0	0	300	100.0%	100.0%	306
550200	New Equip/Capital Outlay	0	0	0	0	0	100.0%	100.0%	0
	TOTAL ADMINISTRATIVE SERVICES	0	0	0	0	324,124	100.0%	100.0%	334,630

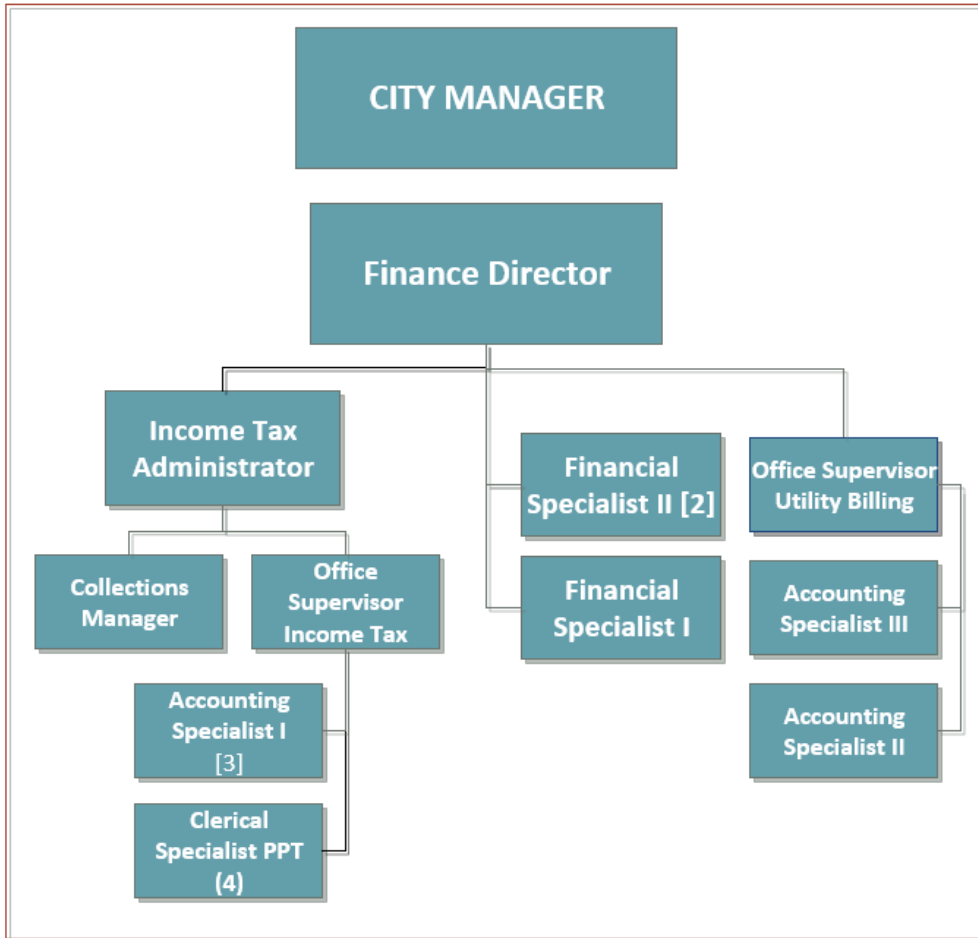
**LINE ITEM DETAIL
GENERAL FUND
DEPARTMENT OF ADMINISTRATIVE SERVICES**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$215,843	Seasonal wages for assistance with seasonal recruiting; \$5,500.
Professional Services	523100	\$5,000	Budget compilation and printing
Travel/Training	526000	\$6,000	GFOA Annual Conference; GFOA Budget Analyst Training Academy
Membership & Dues	526100	\$1,800	2 GFOA Memberships; 2 Ohio GFOA Memberships; GFOA Budget Award; 2 ICMA Memberships

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.



2022 Accomplishments

- ◆ Began implementation of *final* ERP Modules; Utility Billing.
- ◆ Retirement of 2 long-term employees and turnover of 2 Finance Directors and still accomplished the following point.
- ◆ With the assistance of the Asst. to the City Manager, successfully qualified for the GFOA’s ‘Triple Crown’ award for Excellence in Financial Reporting for the Budget, ACFR, and PAFR.

2023 Budget Summary	
Personal Services	1,454,573
Refunds/Reimbursements	800,000
Services & Charges	372,260
Materials & Supplies	26,500
Capital Outlay	0
Total Finance	2,653,333

FINANCE

Authorized Personnel	2020	2021	2022	2023
Finance Director	1	1	1	1
Deputy Finance Director	0	0	1	0
Accountant	1	1	0	0
Financial Specialist II	1	1	1	2
Financial Specialist I	0.35	0.35	0.35	1
Office Supervisor	2	2	2	2
Collections Manager	1	1	1	1
Accounting Specialist III	0	2	2	1
Accounting Specialist II	2	0	0	1
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</u>
Total	15.6	15.6	15.6	16.0

On the Horizon

- ◆ Modification to the City’s Income Tax Rate as Adopted by a Vote of the Citizens of Delaware
- ◆ Completion of the Utility Billing module implementation of MUNIS
- ◆ Division of duties through the implementation of a Management, Budget, & Procurement department. Long term budgets and planning will go this department and current issues and operations will remain with Finance.

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	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	
Goal #2	Maintain the City’s history of receiving clean audits and adhering to financial policies.
Goal #3	Present transparent information to our Citizens on City finances and budgets.

Goal #	Performance Metrics	2021	2022	2023 Goal
1	% of collectible Receivables [income tax]	99.4%	99.7%	99.2%
	% of collectible Receivables [utilities]	99.3%	98.8%	99.1%
2	GFOA Certificate of Achievement awarded	Yes	Pending	Pending
3	Publish Annual Comprehensive, Popular, and Budget reports	Yes	Pending	Pending

2023 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: FINANCE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10111200- 510000	Wages	983,747	948,679	1,035,561	970,777	1,018,576	-1.6%	4.9%	1,044,040
510500	Overtime Wages	0	0	0	1,520	2,765	100.0%	81.9%	2,834
511100	PERS	129,555	143,635	138,485	124,783	142,601	3.0%	14.3%	146,166
511300	Medicare	13,893	13,296	15,018	13,502	14,769	-1.7%	9.4%	15,138
511400	Workers Compensation	17,909	9,586	0	0	10,186	100.0%	100.0%	10,441
511600	Health Insurance	151,363	140,014	193,873	274,160	250,560	29.2%	-8.6%	268,099
511650	Dental Insurance	0	0	0	0	13,346	100.0%	100.0%	14,280
511700	Life Insurance	1,722	771	1,662	1,662	1,770	6.5%	6.5%	1,814
520100	Uniform	3,600	4,317	3,600	1,086	3,900	8.3%	259.1%	3,978
521000	Cell Phone	259	224	250	60	360	44.0%	499.1%	367
522000	Postage	100,791	122,933	50,000	30,464	50,000	0.0%	64.1%	51,000
522400	Mail Processing	4,387	4,585	5,000	4,585	7,000	40.0%	52.7%	7,140
523100	Professional Services	40,637	24,557	45,000	52,503	45,000	0.0%	-14.3%	45,900
526000	Travel and Training	90	4,233	5,000	1,298	15,000	200.0%	1055.3%	15,300
526100	Membership and Dues	2,180	3,790	3,000	1,285	3,000	0.0%	133.5%	3,060
527010	Maintenance of Equipment	375	0	0	0	0	100.0%	100.0%	0
527220	Information Technology Rotary	141,995	200,000	225,767	225,767	248,000	9.8%	9.8%	252,960
533000	Operating Supply	16,730	19,735	19,000	15,005	24,000	26.3%	59.9%	24,480
539000	Small Equipment	0	1,742	0	2,398	2,500	100.0%	4.2%	2,550
539015	COVID Expenses	13,618	0	0	0	0	100.0%	100.0%	0
550200	New Equip/Capital Outlay	0	0	2,500	0	0	-100.0%	100.0%	0
	FINANCE OPERATIONS	1,622,851	1,642,097	1,743,716	1,720,857	1,853,333	6.3%	7.7%	1,909,548
560020	Income Tax Refunds	613,611	580,803	675,000	690,286	800,000	18.5%	15.9%	688,500
	TOTAL FINANCE	2,236,462	2,222,900	2,418,716	2,411,142	2,653,333	9.7%	10.0%	2,598,048

**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	\$1,018,576	1 Permanent Part-Time moved to Full-Time status in 2022; retain PPT position for 2023.
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.
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.
Travel/Training	526000	\$15,000	Munis conference \$8,000 [Texas; 2 participants], GFOA National \$5,000
Operating Supply	533000	\$24,000	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; Envelopes [70% increase over last year] \$5,000, Other office supplies \$1000.
Income Tax Refunds	560020	\$800,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2023 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

GENERAL ADMINISTRATION

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10111400- 511100	Pension Payments	0	1,150	2,500	2,762	2,500	0.0%	-9.5%	2,550
511800	Unemployment Compensation	5,973	0	5,000	0	5,000	0.0%	100.0%	5,100
521310	Street Lighting	322,743	320,415	330,000	261,463	367,000	11.2%	40.4%	374,340
523100	Professional Services	93,082	134,373	100,000	171,692	200,000	100.0%	16.5%	0
523107	Public Information	612	1,624	3,500	1,195	3,500	0.0%	192.9%	3,570
523110	IT Professional Services	0	25,056	0	9,375	0	100.0%	-100.0%	0
523410	Special Event	3,460	0	5,000	0	5,500	10.0%	100.0%	5,610
524400	Election Expense	14,636	0	15,000	10,792	15,000	0.0%	39.0%	15,300
526000	Travel & Training	0	0	0	6,570	0	100.0%	-100.0%	0
526100	Memberships	35,322	34,266	35,000	35,005	37,500	7.1%	7.1%	38,250
527310	Burials	12,540	8,410	15,000	0	15,000	0.0%	100.0%	15,300
528100	Claims	0	500	0	0	0	100.0%	100.0%	0
529020	Miscellaneous	1,351	0	0	5	0	100.0%	-100.0%	0
529210	Real Estate Taxes	63,069	40,849	41,000	62,850	65,000	58.5%	3.4%	66,300
529310	Bank Fees	14,167	73,218	85,000	112,070	130,500	52.5%	16.4%	133,110
529330	Audit and Fees	77,751	80,084	81,000	82,697	85,000	4.9%	2.8%	86,700
529360	Board of Health	28,575	29,332	31,000	30,403	32,000	3.2%	5.3%	32,640
529500	Collection Fees	0	0	2,000	0	0	-100.0%	100.0%	0
550100	Land	0	2,251	0	26,449	0	100.0%	-100.0%	0
550200	Capital Outlay < \$5000	0	0	0	0	0	100.0%	100.0%	0
550300	Capital Outlay > \$5000	814,428	0	0	0	0	100.0%	100.0%	0
560020	Reimbursables	18,425	0	5,000	0	0	-100.0%	100.0%	0
560220	Reimbursable - Grants	0	0	5,000	0	0	-100.0%	100.0%	0
560225	Reimbursable - Risk Mgmt	32,015	72,146	80,000	43,100	50,000	-37.5%	16.0%	51,000
560310	Reimbursable - Insurance	11,163	9,601	25,000	10,219	15,000	-40.0%	46.8%	15,300
570000 -TX001	Transfer to CIP	3,061,865	2,268,618	1,562,684	1,836,804	2,966,672	89.8%	61.5%	5,465,714
570000 -TX002	Transfer to Parks Fund	926,235	1,613,383	1,935,848	1,935,848	2,491,455	28.7%	28.7%	2,066,287
570000 -TX003	Transfer To Street Maintenance	785,220	1,810,371	2,421,598	2,421,598	2,716,802	12.2%	12.2%	2,610,269
570000 -TX004	Transfer to Airport	10,000	0	79,521	79,521	280,000	252.1%	252.1%	300,000
570000 -TX005	Transfer To Cemetery Fund	50,000	0	81,978	124,529	148,000	80.5%	18.8%	150,960
570000 -TX006	Transfer to Development Reserve	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
570000 -TX007	Transfer To GF Reserve Account	0	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
570000	Transfer to General Bond Retirement	0	0	0	0	120,000	100.0%	100.0%	0
570000 -TX009	Transfer to Tree Fund	15,000	0	0	0	0	100.0%	100.0%	0
570000	Transfer to Municipal Court Fund	0	0	0	0	815,000	100.0%	100.0%	1,275,197
570000	Transfer to Self Insurance	0	0	0	0	150,000	100.0%	100.0%	150,000
570500	Advance to Other Funds	0	0	0	80,000	0	100.0%	-100.0%	0
	TOTAL GENERAL ADMIN.	6,472,632	6,675,647	7,097,629	7,494,946	10,866,429	53.1%	45.0%	13,013,497

**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	\$200,000	Records shredding; County emergency services Fees; Façade interest ; Legal and consulting fees; Management Pay Plan study; Diversity, equity and inclusion consultation
Audit & Fees	529330	\$85,000	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; GFOA Fee and Publication.
Memberships	526100	\$37,500	Chamber; International Town/Gown; MORPC; Innovations Group; Ohio Municipal League; National League of Cities; National Civic League.
Transfer to CIP	570000	\$2,966,672	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	570000	\$2,491,455	Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.
Transfer to SMR	570000	\$2,716,802	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.

2023 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10110800- 523100	Professional Services	3,000	1,500	4,000	4,500	4,500	12.5%	0.0%	4,590
526000	Travel/Training	0	0	0	0	0	100.0%	100.0%	
528000	Insurance	267,823	338,041	335,000	293,921	375,000	11.9%	27.6%	382,500
528005	Bonds	0	0	600	0	0	-100.0%	100.0%	0
528100	Judgments/Deductible Carryover P.O.'s	5,155	0	10,000	2,116	10,000	0.0%	372.6%	10,200
	TOTAL RISK MANAGEMENT	275,978	339,541	349,600	300,537	389,500	11.4%	29.6%	397,290

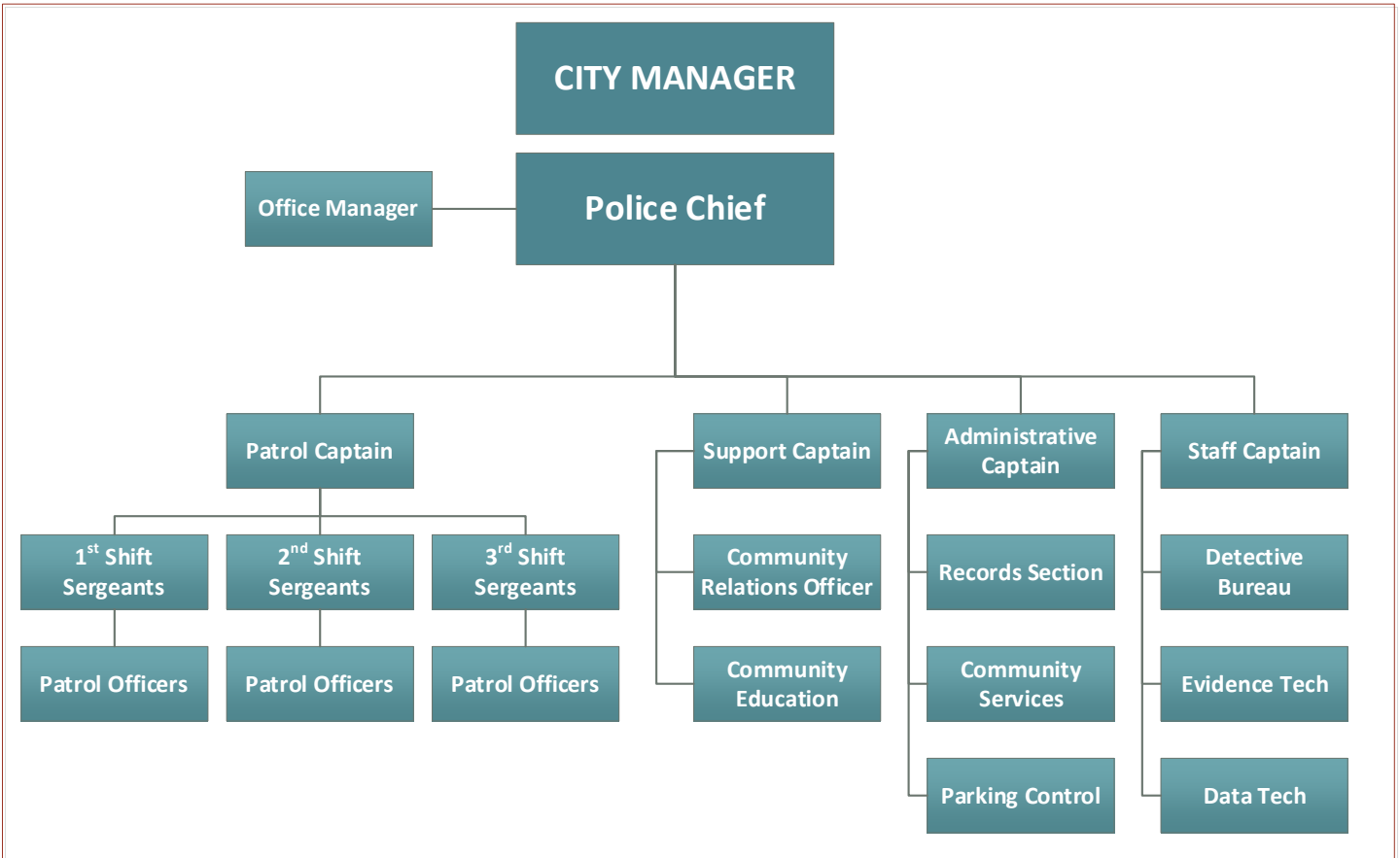
**LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$4,500	General Liability Consultant Retainer - \$4,000.
Insurance	528000	\$375,000	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.



2022 Accomplishments

- ◆ Body Worn Cameras issued to all line level uniformed personnel and deployed to the field.
- ◆ BRINC Lemur Drone obtained and placed in service for field operations.
- ◆ Grant funding secured for personnel wellness checks for fiscal 2023 and 2024.
- ◆ Enhanced ballistic protection plates purchased and issued to all sworn personnel.

2023 Budget Summary	
Personal Services	10,451,909
Services & Charges	978,814
Materials & Supplies	309,775
Capital Outlay	168,400
Total Police	11,908,898

On the Horizon

- ◆ Conclusion of in-progress comprehensive organizational review and implementation of key recommendations.
- ◆ Completion of Community Attitudes-Needs Survey regarding public safety.
- ◆ Expand Body Worn Camera Program/Equipment to cover all sworn personnel.

POLICE

Authorized Personnel	2020	2021	2022	2023
Police Chief	1	1	1	1
Captain	4	4	4	4
Sergeant	7	7	7	7
Officer	44	44	46	46
Records Clerk	1	1	1	1
Senior Records Clerk	2	2	2	2
Records Tech/Analyst	1	1	1	1
Police Assistant	1	1	1	1
Community Service Officer	1	1	1	1
Property Technician	1	1	1	1
Service Coordinator	1	1	1	1
Office Manager	0	0	1	1
Administrative Assistant	1	1	0	0
Parking Control Officer— <i>Part-time</i>	2	2	2	2
Records Clerk— <i>Part-time</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	68	68	70	70

Strategic Goals	
Safe City: 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	2021	2022	2023 Goal
1	% of employees provided/utilizing annual mental health check-up	12%	28%	100%
	Implementation of online/anonymous mental health service (Cordico App or Similar)	N/A	Pending	Pending
2	% of valid residential speed complaints with verified speed reduction	27%	32%	100%
3	All Patrol Personnel Equipped with BWCs	N/A	Pending	100%

2023 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10113500- 510000	Wages	5,693,820	6,008,186	6,921,692	6,110,588	6,906,473	-0.2%	13.0%	7,079,135
510500	Overtime Wages	0	0	0	300,597	393,892	100.0%	31.0%	403,739
511100	PERS	61,501	73,272	78,185	75,893	86,799	11.0%	14.4%	88,969
511200	Police/Fire Retirement	996,070	1,146,994	1,157,604	1,082,181	1,300,253	12.3%	20.2%	1,332,759
511300	Medicare	79,193	83,564	100,365	89,155	105,680	5.3%	18.5%	108,322
511400	Workers Compensation	122,870	64,382	0	0	73,004	100.0%	100.0%	74,829
511600	Health Insurance	1,072,902	948,134	1,367,800	1,632,608	1,515,402	10.8%	-7.2%	1,621,480
511650	Dental Insurance	0	0	0	0	60,056	100.0%	100.0%	64,260
511700	Life Insurance	9,688	4,769	9,688	9,688	10,350	6.8%	6.8%	10,609
520100	Uniform	82,736	100,114	122,650	114,449	121,800	-0.7%	6.4%	124,236
521000	Cellular Phone	2,584	2,584	4,000	2,494	3,000	-25.0%	20.3%	3,060
522000	Postage	46	0	0	0	0	100.0%	100.0%	0
522200	Teletype	7,800	7,200	9,000	7,200	9,000	0.0%	25.0%	9,180
523100	Professional Services	58,728	49,083	112,700	61,551	116,800	3.6%	89.8%	119,136
526000	Travel/Training	21,842	39,472	51,200	56,366	61,700	20.5%	9.5%	62,934
526100	Membership and Dues	3,310	3,910	8,000	3,350	11,280	41.0%	236.7%	11,506
527010	Maintenance of Equipment	18,680	19,341	30,210	19,747	32,110	6.3%	62.6%	32,752
527210	Garage Rotary	17,575	84,862	98,983	98,983	141,496	42.9%	42.9%	144,326
527215	Corrosion Prevention	0	0	0	0	3,528	100.0%	100.0%	3,599
527220	Information Technology Rotary	314,971	562,500	500,794	500,794	357,000	-28.7%	-28.7%	364,140
527230	Fleet Fuel Chargeback	0	0	0	0	121,100	100.0%	100.0%	123,522
531000	Office Supply	6,464	5,818	8,950	4,719	8,950	0.0%	89.6%	9,129
533000	Operating Supply	48,826	62,148	85,150	73,165	96,750	13.6%	32.2%	98,685
533035	Fuel/Lube Supply	60,348	82,986	81,000	104,240	0	-100.0%	-100.0%	0
533130	D.A.R.E. Supply	1,585	2,311	6,000	3,277	6,000	0.0%	83.1%	6,120
535000	Training Supplies	7,094	12,660	21,650	8,853	18,500	-14.5%	109.0%	18,870
537000	Repair Materials	2,637	1,032	3,250	31	9,750	200.0%	31050.2%	9,945
539000	Small Equipment	34,385	31,911	145,043	108,842	153,375	5.7%	40.9%	156,443
539015	COVID Expenses	2,592	0	0	0	0	100.0%	100.0%	0
539500	Bicycle Patrol Unit Equipment	9,625	4,524	15,600	11,475	16,450	5.4%	43.4%	16,779
550200	New Equip / Cap Outlay	60,835	82,653	143,355	71,117	168,400	17.5%	136.8%	171,768
	TOTAL POLICE	8,798,707	9,484,410	11,082,869	10,551,363	11,908,898	7.5%	12.9%	12,270,231

**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	\$6,906,473	Includes negotiated pay increase for police officers and civilian staff.
Uniforms	520100	\$121,800	Includes contractually required replacement and cleaning, initial issue for new hires, ballistic vest carrier replacements, and body worn camera mounts.
Professional Services	523100	\$116,800	Wellness checks for all members, web access for current parking meter management, frontline cruiser cell service, police K9 medical, Lexipol Policy Management, computer investigations forensic service.
Travel/Training	526000	\$61,700	Includes basic academy for 2 new officers, contractual tuition reimbursement, additional digital forensics training
Maintenance & Equipment	527010	\$32,110	Cruiser repair \$3,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500; Early Warning System maintenance \$7,000; Cellebrite maintenance \$5,500; fitness room maintenance \$1,800; wrestling mat maintenance \$1,000; range blacktop seal \$2,000; taser download kit \$200; Watchguard redactive \$850; datamaster repair service \$1,000; \$3,000 drone warranty
Operating Supplies	533000	\$96,750	Includes new officer initial issue of equipment, spare equipment for body worn cameras, evidence collection supplies.
Training Supplies	535000	\$18,500	Taser training cartridges, replacement targets, weight room equipment replacement
Repair Materials	537000	\$9,750	Weapon parts \$3,250; Range Pavement Sealant \$4,000
Small Equipment	539000	\$153,375	First aid bags; Dash Camera Replacements, UAV Batteries, sights and mount plates; rifle sights; cruiser rifle suppressors, UAV loudspeaker, UAV mapping software, computer investigations accessories, spotting scope, patrol cameras, and PPE.
Capital Outlay	550200	\$168,400	Patrol shotgun replacement, additional range storage container, cellebrite premium forensic software, Hesco Range Barriers, additional Body Worn Cameras.

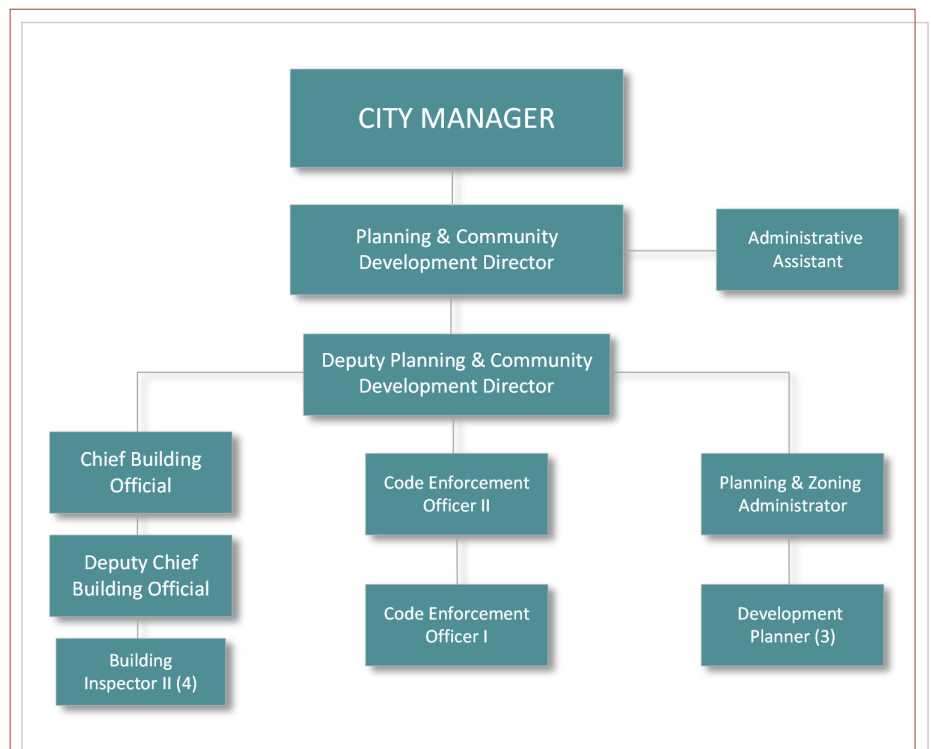
PLANNING & COMMUNITY DEVELOPMENT

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	2020	2021	2022	2023
Planning Director	1	1	1	1
Deputy Director of Planning	0	0	0	1
Chief Building Official	1	1	1	1
Deputy Chief Building Official	0	0	0	1
Planning & Zoning Administrator	1	1	1	1
Development Planner	2	3	3	3
Building Inspector II	4	4	4	4
Building Inspector I	0	0	0	0
Code Enforcement Officer II	1	1	1	1
Code Enforcement Officer I	1	1	1	1
Administrative Assistant	1	1	1	1
Zoning Officer	0	0	0	0
Code Enforcement— <i>Part-time</i>	0	0	0	0
Intern— <i>Seasonal</i>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total	11.25	12.25	13.25	15.25

2022 Accomplishments

- ◆ Adopted 2021 International Property Maintenance Code and replaced Chapter 1303 of the Codified Ordinances
- ◆ Hired Planning & Zoning Administrator and initiated hiring of re-filling Development Planner position
- ◆ Successfully piloted fully electronic application and review of certain Blanket Permits



PLANNING & COMMUNITY DEVELOPMENT

Strategic Goals	
Great Community: 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.
Effective Government: 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.
Great Community: 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	2021	2022	2023 Goal
1	Residential Permits	494	455	450
	Commercial Permits	304	226	200
	Inspections	14,647	17,310	16,000
2	Code Enforcement Cases	1,016	855	800
3	Planning Cases	102	145	100

On the Horizon

- ◆ Southwest Focus Area Strategic Plan
- ◆ Address staff attrition/retirement and added budgeted capacity through recruitment and hiring
- ◆ Advance for consideration update to Chapter 1168 of the Zoning Code

2023 Budget Summary

Personal Services	1,804,194
Services & Charges	290,732
Refunds/Reimbursements	55,000
Materials & Supplies	6,000
Total Planning & Comm Dev	2,155,926

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: PLANNING & COMM. DEV.

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual
10111800- 510000	Wages	829,212	989,395	1,123,075	1,092,150	1,290,256	14.9%	18.1%
510500	Overtime Wages	0	0	0	0	0		
511100	PERS	114,096	147,043	147,720	144,168	180,636	22.3%	25.3%
511300	Medicare	11,585	13,817	16,285	15,226	18,709	14.9%	22.9%
511400	Workers Compensation	19,687	10,196	0	0	12,903	100.0%	100.0%
511600	Health Insurance	161,199	149,522	250,244	306,340	287,327	14.8%	-6.2%
511650	Dental Insurance	0	0	0	0	12,218	100.0%	100.0%
511700	Life Insurance	1,883	927	2,003	2,003	2,145	7.1%	7.1%
520100	Uniform	4,032	1,596	1,500	309	400	-73.3%	29.3%
521000	Cellular Telephone	1,836	2,778	2,500	3,599	3,960	58.4%	10.0%
523100	Professional Services	7,549	8,475	49,000	12,291	150,000	206.1%	1120.4%
526000	Travel/Training	883	1,188	5,000	4,772	5,000	0.0%	4.8%
526100	Membership and Dues	2,908	2,018	3,500	1,763	4,000	14.3%	126.9%
527210	Garage Rotary	2,925	10,155	11,845	11,845	15,690	32.5%	32.5%
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%
527220	Information Technology Rotary	70,565	100,000	112,197	112,197	102,000	-9.1%	-9.1%
527230	Fleet Fuel Chargeback	0	0	0	0	8,800	100.0%	100.0%
531000	Office Supply	3,458	2,855	5,000	6,161	5,000	0.0%	-18.8%
533035	Fuel Supply	3,202	7,065	5,500	8,976	0	-100.0%	-100.0%
539000	Small Equipment	0	102	1,000	0	1,000	0.0%	100.0%
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%
560010	Code Enforcement	24,709	22,010	45,000	16,544	45,000	0.0%	172.0%
560020	Refunds	6,690	30,834	7,500	11,647	10,000	33.3%	-14.1%
	TOTAL PLANNING	1,266,419	1,499,976	1,788,869	1,749,993	2,155,926	20.5%	23.2%

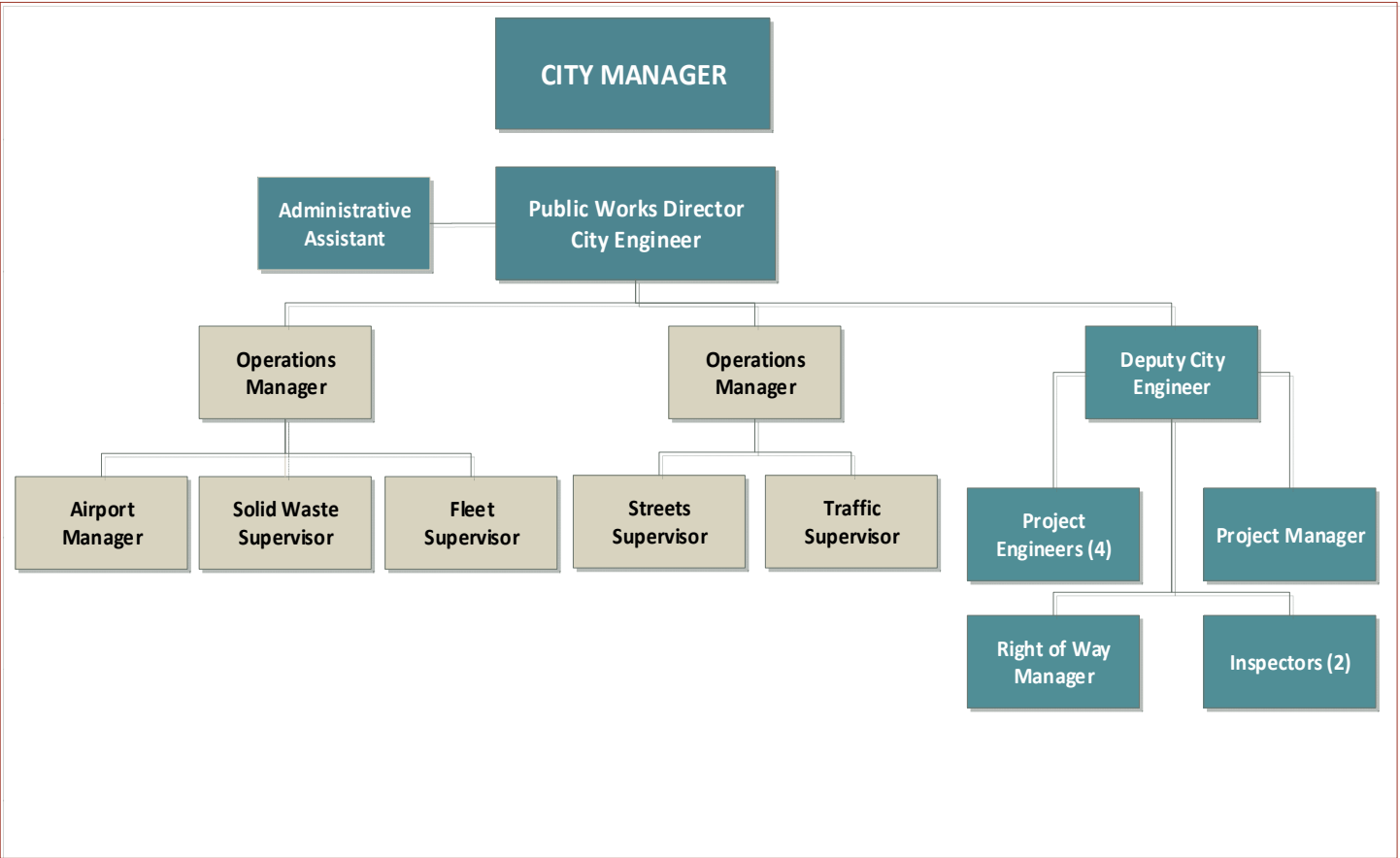
**LINE ITEM DETAIL
GENERAL FUND
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,290,256	Proposed Positions
Professional Services	523100	\$150,000	Decrease from 2022 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 2022 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	\$4,000	Small increase from 2022 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, computer equipment for 2 new employees
Reimbursement	560010	\$45,000	No changes from 2022 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.



2022 Accomplishments

- ◆ Sawmill Parkway Phase G1
- ◆ Glenn Road Resurfacing
- ◆ West Central Pedestrian Crossing

2023 Budget Summary

Personal Services	1,205,822
Services & Charges	1,316,182
Materials & Supplies	11,500
Capital Outlay	9,900
Total Engineering	2,543,404

ENGINEERING

Authorized Personnel	2020	2021	2022	2023
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	1	1	1	0
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>
Total	10.31	10.31	10.31	9.31

On the Horizon

- ◆ Merrick Boulevard Construction
- ◆ “The Point” Construction start
- ◆ Resurfacing Pennsylvania Ave and Pittsburgh Drive
- ◆ Design and Construction of Sawmill Parkway Phase G2
- ◆ Update of Pavement Condition Report
- ◆ Comprehensive Bridge Condition Assessment & Useful Life Report

Strategic Goals	
Great Community: 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
Effective Government: 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	2021	2022	2023 Goal
1	Projects in Compliance with Transportation Thoroughfare Plan	5	6	10
2	% of Land Development Plans Reviewed w/in guidelines	90	75	75
3	Funding secured	\$500,000	\$3,100,000	\$3,000,000

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ENGINEERING

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10116600- 510000	Wages	774,314	819,267	891,032	777,324	842,814	-5.4%	8.4%	863,884
510500	Overtime Wages	0	0	0	11,681	11,300	100.0%	-3.3%	11,583
511100	PERS	98,441	120,601	116,109	100,865	119,576	3.0%	18.6%	122,565
511300	Medicare	10,860	11,407	12,920	10,966	12,385	-4.1%	12.9%	12,695
511400	Workers Compensation	15,727	8,842	0	0	8,541	100.0%	100.0%	8,755
511600	Health Insurance	148,431	138,001	191,044	238,039	202,079	5.8%	-15.1%	216,225
511650	Dental Insurance	0	0	0	0	8,047	100.0%	100.0%	8,610
511700	Life Insurance	1,313	716	1,283	1,283	1,080	-15.8%	-15.8%	1,107
520100	Uniform	300	450	750	0	750	0.0%	100.0%	765
521000	Cellular Telephone	3,126	2,886	3,600	5,073	4,800	33.3%	-5.4%	4,896
523100	Professional Services	79,514	148,828	115,000	132,208	270,000	134.8%	104.2%	275,400
526000	Travel/Training	3,768	1,815	5,750	3,315	5,750	0.0%	73.5%	5,865
526100	Membership and Dues	410	1,705	2,000	945	2,000	0.0%	111.6%	2,040
527010	Maintenance of Equipment	139	0	400	0	400	0.0%	100.0%	408
527210	Garage Rotary	4,050	11,127	12,978	12,978	17,500	34.8%	34.8%	17,850
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%	900
527220	Information Technology Rotary	59,194	78,925	94,116	94,116	46,000	-51.1%	-51.1%	46,920
527230	Fleet Fuel Chargeback	0	0	0	0	8,100	100.0%	100.0%	8,262
531000	Office Supply	2,426	3,954	3,500	1,588	3,500	0.0%	120.4%	3,570
533000	Operating Supply	712	1,587	3,500	6,446	3,500	0.0%	-45.7%	3,570
533035	Fuel Supply	3,790	7,721	5,100	11,546	0	-100.0%	-100.0%	0
539000	Small Equipment	0	0	750	0	4,500	500.0%	100.0%	4,590
550200	New Equip / Cap Outlay	1,970	7,000	3,000	1,662	9,900	230.0%	495.6%	10,098
550320	Vehicle Purchase	0	0	0	40,965	0	100.0%	-100.0%	0
	ENGINEERING OPERATIONS	1,208,485	1,364,832	1,462,832	1,451,003	1,583,404	8.2%	9.1%	1,630,557
523140	Professional Services - Development	505,836	649,493	650,000	859,063	750,000	15.4%	-12.7%	768,750
523145	Professional Services - Right of Way	0	160,511	250,000	49,722	210,000	-16.0%	322.3%	215,250
	TOTAL ENGINEERING	1,714,321	2,174,836	2,362,832	2,359,787	2,543,404	16.1%	37.8%	2,614,557

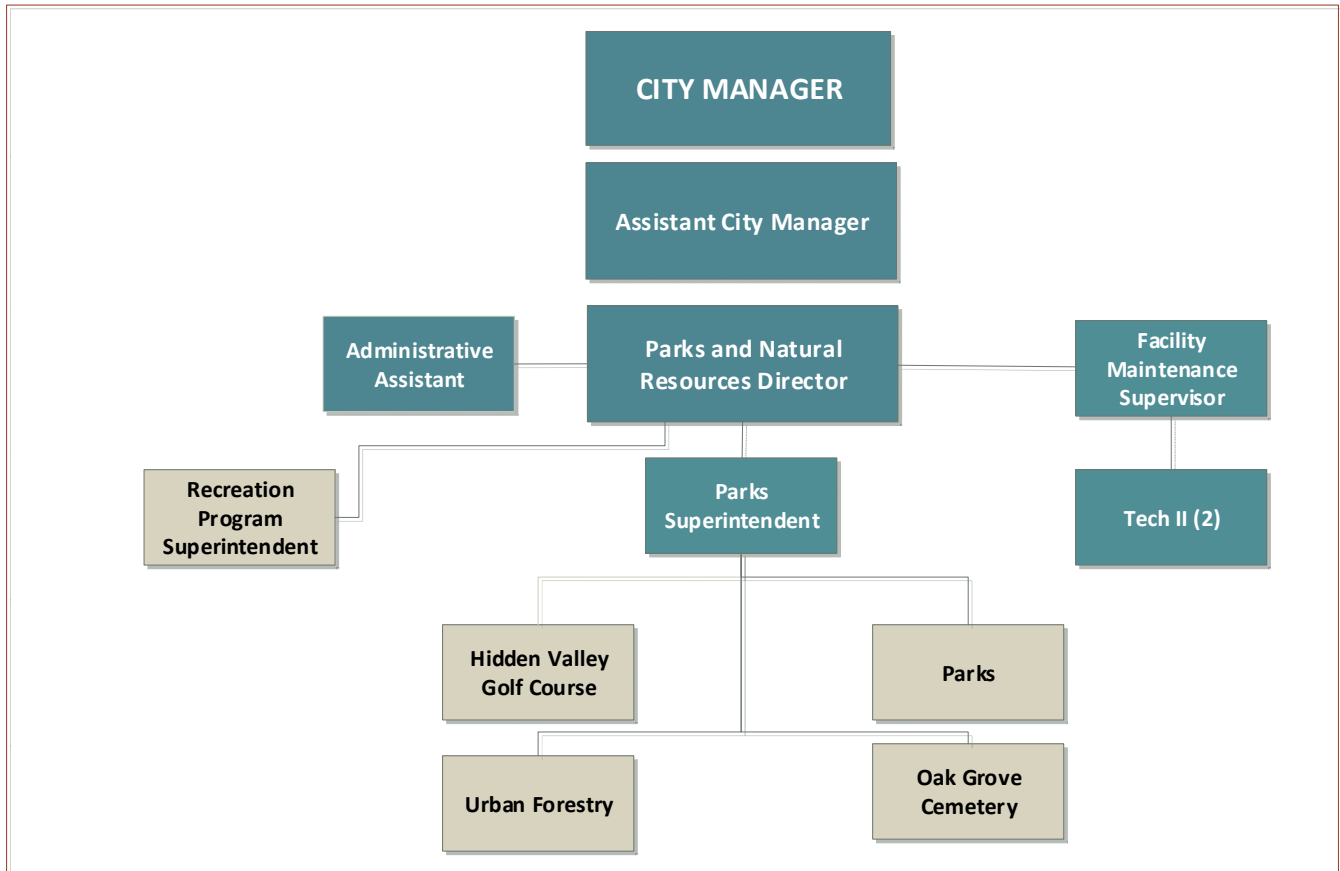
**LINE ITEM DETAIL
GENERAL FUND
DIVISION OF ENGINEERING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$842,814	Under Consideration
Professional Services	523100	\$270,000	Bridge Inspections; General Survey, Design and Land Acquisition Services; Grant Application Assistance; Traffic Engineer Consultant Support \$100,000
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	\$750,000	For plan review and inspection services, recoverable through Engineering Fees
Professional Services - Right of Way	523150	\$210,000	Provide inspection and oversight of right-of-way construction activities by private utility companies (Reimbursable through billing)
Small Equipment	539000	\$4,500	Traffic counter batteries, tubes, core drill bits; ipads (2) for field inspectors; Traffic Data Collectors, GPS Equipment; Metal detector; Mandrell Testing Proving Rings
New Equip/Capital Outlay	550200	\$9,900	New inspection vehicles truck bed cover/tool storage \$3,900; Bluebeam licensing/equipment \$6000

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.



2022 Accomplishments

- ◆ City Hall elevator updates
- ◆ Justice Center interior painting
- ◆ Justice Center exterior painting
- ◆ Fire Station 305 building improvements (to make building usable for temporary lease)
- ◆ Public Work and Parks building fire suppression updates

2023 Budget Summary

Services & Charges	546,738
Personal Services	278,483
Materials & Supplies	49,000
Capital Outlay	55,000
Total Building Maintenance	929,221

BUILDING MAINTENANCE

Authorized Personnel	2020	2021	2022	2023
Facility Maintenance Supervisor	1	1	1	1
Facility Maintenance Tech I	1	1	1	0
Facility Maintenance Tech II	<u>0</u>	<u>1</u>	<u>1</u>	<u>2</u>
Total	2	3	3	3

On the Horizon

- ◆ Justice Center space planning
- ◆ CityWorks maintenance recording
- ◆ Justice Center elevator updates

Strategic Goals	
Safe City: Maintain City facilities to ensure a safe environment for citizens and employees	
<i>Goal #1</i>	Efficiently and effectively address facility work orders.
Effective Government: 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	2021	2022	2023 Goal
1	% of Work Orders Completed in 24 Hours	n/a	81%	90%
2	% of Major Items Inventoried	100%	100%	100%
3	% of Building Utilities Monitored Monthly	n/a	100%	100%

2023 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10116800- 510000	Wages	110,082	153,797	190,023	173,717	185,694	-2.3%	6.9%	190,336
510500	Overtime Wages	0	0	0	3,392	4,700	100.0%	38.6%	4,818
511100	PERS	15,267	22,752	25,808	24,795	26,655	3.3%	7.5%	27,321
511300	Medicare	1,472	2,118	2,755	2,450	2,761	0.2%	12.7%	2,830
511400	Workers Compensation	1,619	1,637	0	0	1,904	100.0%	100.0%	1,952
511600	Health Insurance	39,900	44,848	51,776	67,439	54,250	4.8%	-19.6%	58,048
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	300	225	450	450	360	-20.0%	-20.0%	369
520100	Uniform	325	466	900	472	900	0.0%	90.5%	918
520110	Clothing	1,251	1,931	2,800	1,292	2,800	0.0%	116.7%	2,856
521000	Cellular Phone	0	0	0	300	600	100.0%	100.0%	600
521100	Electric	69,100	76,417	80,000	78,754	95,210	19.0%	20.9%	97,114
521200	Heat	3,952	7,774	9,000	9,211	11,200	24.4%	21.6%	11,424
523100	Professional Services	164,503	198,287	295,000	202,586	319,000	8.1%	57.5%	325,380
526000	Travel/Training	4,981	4,832	6,500	5,004	7,000	7.7%	39.9%	7,140
527010	Maintenance of Equipment	1,678	128	6,000	5,800	6,500	8.3%	12.1%	6,630
527020	Maintenance of Facility	28,933	40,766	96,200	47,609	96,200	0.0%	102.1%	98,124
527210	Garage Rotary	1,000	3,356	3,914	3,914	4,400	12.4%	12.4%	4,488
527215	Corrosion Prevention	0	0	0	0	378	100.0%	100.0%	386
527230	Fleet Fuel Chargeback	0	0	0	0	2,550	100.0%	100.0%	2,601
533000	Operating Supply	20,956	31,605	40,000	24,068	45,000	12.5%	87.0%	45,900
533035	Fuel Supply	726	1,388	1,400	3,024	0	-100.0%	-100.0%	0
539000	Small Equipment	3,517	3,632	4,000	9,070	4,000	0.0%	-55.9%	4,080
539015	COVID Expenses	9,511	0	0	0	0	100.0%	100.0%	0
550200	New Equip / Cap Outlay	0	0	21,000	19,000	55,000	161.9%	189.5%	56,100
	TOTAL BUILDING MAINT.	479,073	595,959	837,526	682,349	929,221	10.9%	36.2%	951,724

**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	\$185,694	No adjustments to staffing levels
Electric	521100	\$95,210	Electric charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Heat	521200	\$11,200	Gas charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Professional Services	523100	\$319,000	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	\$45,000	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	\$55,000	Boiler at City Hall (\$10,000), Hot water heater at Justice Center (\$11,000), Three HVAC loop pumps (\$16,000), drinking fountain at Public Works (\$1,000), LED conversion at Public Works (\$4,000), overhead door window at Public Works (\$7,500), fleet unit heater (\$6,000)

SPECIAL REVENUE FUNDS

2023 BUDGET DETAIL

FUND:

STREET MAINTENANCE & REPAIR

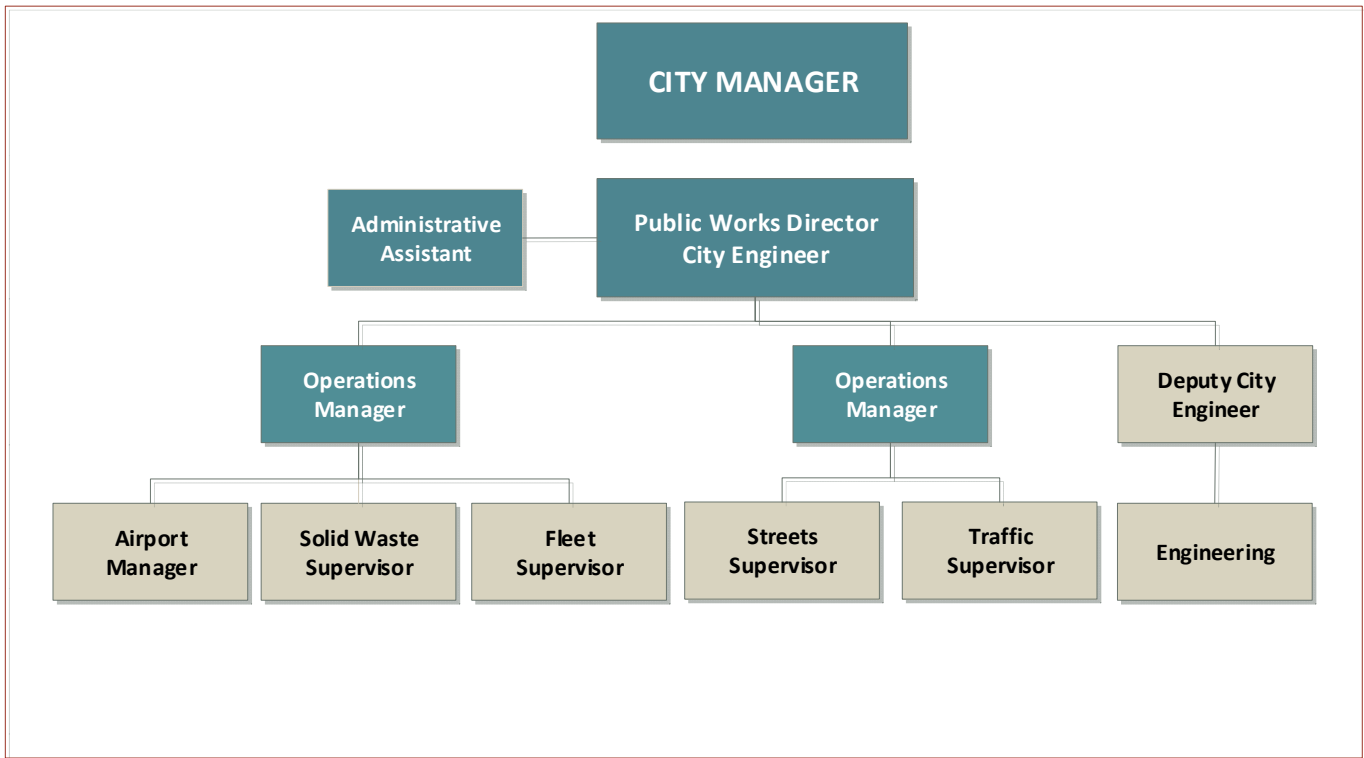
DEPARTMENT:

PUBLIC WORKS ADMIN

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	603,206	104,617	406,311	406,311	460,619			460,619
20000025- 493020	Transfer-General Fund	930,905	1,746,840	2,514,439	2,421,598	2,716,802	8.0%	12.2%	2,610,269
20000401- 490100	Transfer - Other Funds	0	163,700	0	0	0	100.0%	100.0%	0
20000402- 420600	Federal Operating Grants	55,270	0	0	0	0	100.0%	100.0%	0
483100	Reimbursements	0	0	2,000	22,956	2,000	0.0%	-91.3%	2,040
484300	Miscellaneous	1,147	22,331	1,500	5,229	2,500	66.7%	-52.2%	1,530
492010	Sale of Assets	13,373	1,132	7,500	0	7,500	0.0%	100.0%	7,650
20000403- 420400	License Fees	214,046	252,141	262,000	249,561	270,000	3.1%	8.2%	272,700
420500	Gasoline Tax	1,730,101	1,860,572	1,815,000	1,869,240	1,830,000	0.8%	-2.1%	1,848,298
	Total Revenue	2,944,842	4,046,716	4,602,439	4,568,584	4,828,802	4.9%	5.7%	4,742,487
20016000-	Administration	887,217	858,666	826,429	814,616	1,006,773	21.8%	23.6%	1,065,740
20016200-	Street Maintenance	1,843,651	2,099,903	2,621,844	2,369,567	2,742,210	4.6%	15.7%	2,885,936
20016400-	Traffic Maintenance	712,563	786,453	1,154,166	1,053,104	1,079,819	-6.4%	2.5%	1,112,382
	Total Expenditures	3,443,431	3,745,022	4,602,439	4,237,287	4,828,802	4.9%	14.0%	5,064,059
	<i>Carryover PO's</i>				276,989				
	Fund Balance - December 31st	104,617	406,311	406,311	460,619	460,619			139,047

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.



2022 Accomplishments

- ◆ Improve Solid Waste Customer records
- ◆ Review of Public Works Internal Policies
- ◆ Train in Public Meeting Support

2023 Budget Summary

Personal Services	684,997
Services & Charges	309,776
Materials & Supplies	12,000
Capital Outlay	-
Total Public Works Admin	1,006,773

PUBLIC WORKS ADMINISTRATION

Authorized Personnel	2020	2021	2022	2023
Public Works Director/City Engineer	1	1	1	1
Superintendent	2	2	0	0
ROW Manager	0	0	0	0
Operations Manager	0	0	1	2
Traffic Engineer	0	0	1	0
Administrative Assistant	2	2	2	2
Customer Service Liaison	0	0	0	0
Engineering Technician	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	6	5	5	5

On the Horizon

- ◆ Evaluate Department structure for future succession planning
- ◆ Review Office Policy
- ◆ Update Safety Program and Training

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	2021	2022	2023 Goal
1	Calls/messages addressed	1,700	1,750	2,000
2	CSRs completed/closed	550	550	650
3	No. reviewed/improved operating policies	3	3	10

2023 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS ADMIN

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
20016000- 510000	Wages	518,592	497,744	472,895	457,193	480,726	1.7%	5.1%
510500	Overtime Wages	0	0	0	1,397	4,000	100.0%	186.3%
511100	PERS	69,551	67,327	60,094	61,626	67,862	12.9%	10.1%
511300	Medicare	7,271	7,024	6,857	6,415	7,029	2.5%	9.6%
511400	Workers Compensation	10,438	5,100	0	0	4,847	100.0%	100.0%
511600	Health Insurance	84,987	65,301	94,920	123,344	114,944	21.1%	-6.8%
511650	Dental Insurance	0	0	0	0	4,809	100.0%	100.0%
511700	Life Insurance	853	366	733	733	780	6.4%	6.4%
520100	Uniforms	1,050	900	1,050	0	1,050	0.0%	100.0%
521000	Cellular Telephones	2,348	1,699	3,500	1,519	1,800	-48.6%	18.5%
521100	Electric	12,590	11,059	14,000	11,827	30,000	114.3%	153.7%
521200	Heat	1,064	1,766	7,500	2,023	7,500	0.0%	270.7%
522000	Postage	101	0	300	0	300	0.0%	100.0%
523100	Professional Services	20,616	17,472	0	1,578	0	100.0%	-100.0%
526000	Travel/Training	488	598	5,000	1,322	15,000	200.0%	1034.6%
526100	Membership and Dues	700	1,128	3,000	691	3,000	0.0%	333.9%
526200	Licenses and Fees	0	100	200	0	200	0.0%	100.0%
527010	Maintenance of Equipment	1,132	350	1,500	0	1,500	0.0%	100.0%
527120	Maintenance of Facility	13,292	3,750	0	0	0	100.0%	100.0%
527210	Garage Rotary	500	1,425	1,957	1,957	2,100	7.3%	7.3%
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%
527220	Information Technology Rotary	87,375	120,000	138,923	138,923	244,000	75.6%	75.6%
527230	Fleet Fuel Chargeback	0	0	0	0	3,200	100.0%	100.0%
531000	Office Supply	1,939	1,849	2,000	2,330	2,000	0.0%	-14.2%
533000	Operating Supply	4,182	2,141	10,000	645	10,000	0.0%	1450.7%
533035	Fuel Supply	1,601	1,480	2,000	1,093	0	-100.0%	-100.0%
539000	Small Equipment	0	0	0	0	0	100.0%	100.0%
539015	COVID Expenses	1,629	0	0	0	0	100.0%	100.0%
550300	New Equip/Capital Outlay	44,918	50,087	0	0	0	100.0%	100.0%
	TOTAL SMR ADMIN	887,217	858,666	826,429	814,616	1,006,773	21.8%	23.6%

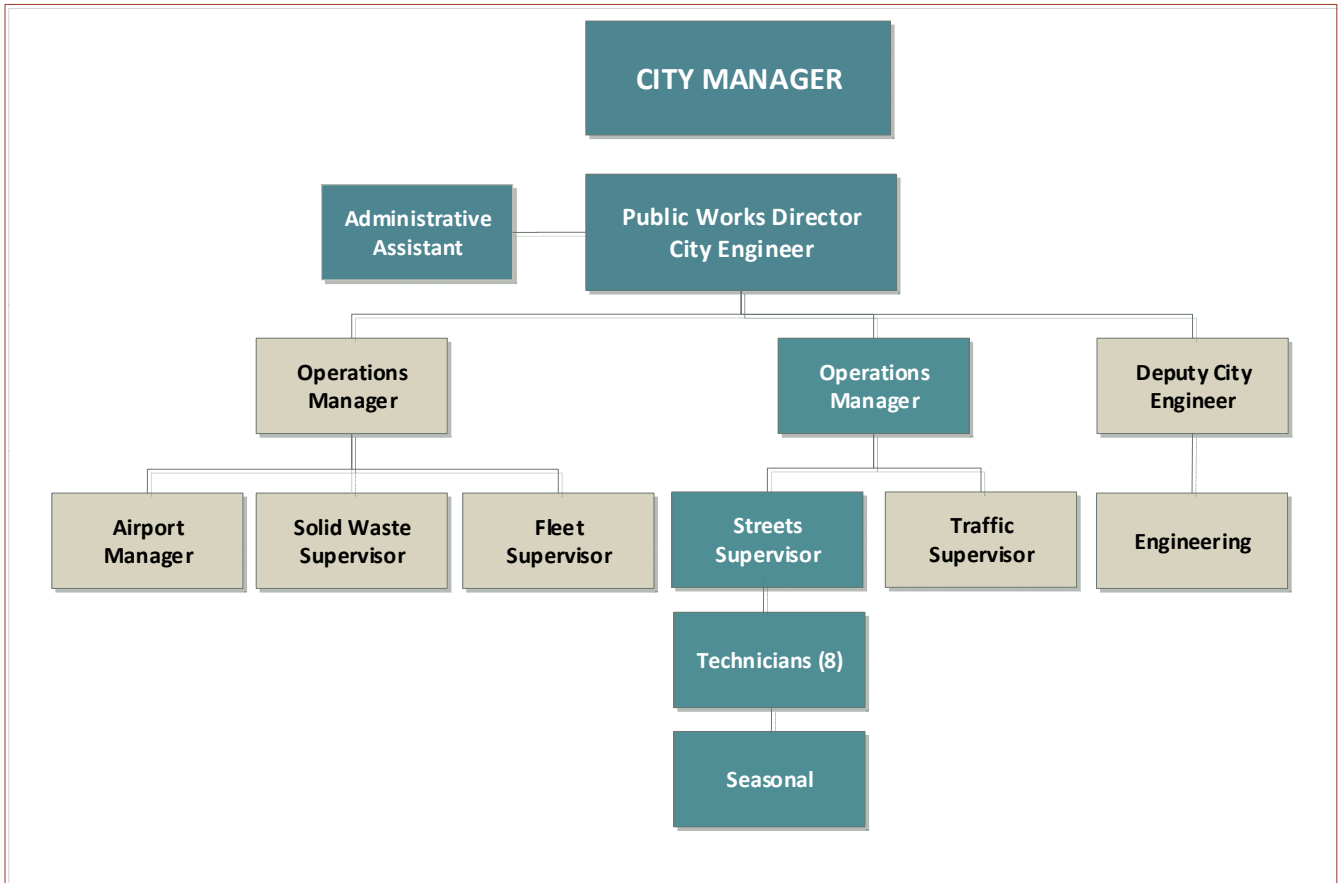
**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$480,726	Added 2nd Operations Manager (Streets & Traffic)
Electric	521100	\$30,000	440 East William Street
Heat	521200	\$7,500	440 East William Street
Travel/Training	526000	\$15,000	APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training; \$10,000 CDL Training
Operating Supply	533000	\$10,000	Purchase of supplies and materials for daily operation of Public Works Department

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

- ◆ Airport access drive resurfacing
- ◆ Paved cemetery access drives
- ◆ Neighborhood Pavement Maintenance Program

2023 Budget Summary

Personal Services	980,928
Materials & Supplies	719,000
Capital Outlay	485,000
Services & Charges	557,282
Total SMR	2,742,210

STREET MAINTENANCE & REPAIR

Authorized Personnel	2020	2021	2022	2023
Supervisor	1	1	1	1
Street Technicians	8	8	8	8
<i>Seasonal</i>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>
Total	10.6	10.6	10.6	10.6

On the Horizon

- ◆ New asphalt paver training and operation
- ◆ Pavement evaluations
- ◆ New street sweeper equipment and paving training
- ◆ City-wide Pavement Maintenance

Strategic Goals	
Great Community: 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	2021	2022	2023 Goal
1	Number of Miles Paved	3	1.5	5
2	% of Sidewalk Complaints Addressed within guidelines	75%	75%	90%
3	% of Road Network w/Maintenance	5%	5%	20%

2023 BUDGET DETAIL

FUND

STREET MAINTENANCE & REPAIR

DEPARTMENT

PUBLIC WORKS STREET DIVISION

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
20016200- 510000	Wages	451,190	546,883	640,924	481,375	636,581	-0.7%	32.2%	652,496
510500	Overtime Wages	0	0	0	28,346	22,025	100.0%	-22.3%	22,576
511100	PERS	61,288	80,207	84,812	70,574	92,205	8.7%	30.6%	94,510
511300	Medicare	6,592	7,474	9,293	6,950	9,230	-0.7%	32.8%	9,461
511400	Workers Compensation	10,836	5,642	0	0	6,586	100.0%	100.0%	6,751
511600	Health Insurance	160,800	122,978	216,932	222,794	204,563	-5.7%	-8.2%	218,882
511650	Dental Insurance	0	0	0	0	8,538	100.0%	100.0%	9,136
511700	Life Insurance	1,080	480	1,200	1,200	1,200	0.0%	0.0%	1,230
511800	Unemployment	0	0	0	0	0	100.0%	100.0%	0
520100	Uniform	2,106	2,931	2,500	2,739	2,500	0.0%	-8.7%	2,550
520110	Clothing	4,352	3,904	6,500	6,151	6,500	0.0%	5.7%	6,630
521000	Cellular Telephone	0	81	0	606	600	100.0%	-1.0%	0
521100	Electric	0	11	0	0	0	100.0%	100.0%	0
521200	Heat	16,023	8,500	8,500	8,500	8,500	0.0%	0.0%	8,670
523100	Professional Services	9,643	16,257	100,795	133,821	185,000	83.5%	38.2%	188,700
526000	Travel/Training	1,625	0	2,000	334	2,000	0.0%	498.8%	2,040
526200	License & Other Fees	46	45	200	293	200	0.0%	-31.8%	204
527010	Maintenance of Equipment	2,995	3,000	3,000	2,722	3,000	0.0%	10.2%	3,060
527020	Maintenance of Facility	1,820	509	3,000	2,101	3,000	0.0%	42.8%	3,060
527210	Garage Rotary	39,900	119,700	164,388	164,388	253,200	54.0%	54.0%	258,264
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%	900
527230	Fleet Fuel Chargeback	0	0	0	0	91,900	100.0%	100.0%	93,738
533000	Operating Supply	223,391	276,278	350,000	382,065	350,000	0.0%	-8.4%	357,000
533035	Fuel Supply	27,975	55,579	57,800	65,795	0	-100.0%	-100.0%	0
533510	Snow/Ice Control Supply	151,096	195,803	165,000	189,933	169,000	2.4%	-11.0%	172,380
539000	Small Equipment	10,500	10,426	10,000	9,496	10,000	0.0%	5.3%	10,200
539910	Pathway Maintenance	15,300	35,000	35,000	33,680	75,000	114.3%	122.7%	76,500
539930	Parking Lot Maintenance	0	101,500	85,000	12,350	115,000	35.3%	831.2%	117,300
550300	New Equip/Cap Outlay	17,695	37,459	25,000	33,257	0	-100.0%	-100.0%	0
550300 -OPW21	2021 OPWC - Local Match	0	0	0	0	0	100.0%	100.0%	0
550300 -OPW22	2022 OPWC - Local Match	0	0	450,000	161,460	0	-100.0%	-100.0%	0
550300 -SK001	Sidewalk/ADA Improvements				0	125,000		100.0%	127,500
550300 -ST001	Local Street Resurfacing	627,398	430,241	0	204,239	230,000	100.0%	12.6%	234,600
550300 -ST006	Construction & Engineering	0	39,015	50,000	44,001	50,000	0.0%	13.6%	51,000
550300 -ST014	Bridge Improvements	0	0	150,000	100,395	0	-100.0%	-100.0%	75,000
550320	New Equipment	0	0	0	0	80,000	100.0%	100.0%	81,600
	TOTAL STREET DIVISION	1,843,651	2,099,903	2,621,844	2,369,567	2,742,210	4.6%	15.7%	2,885,936

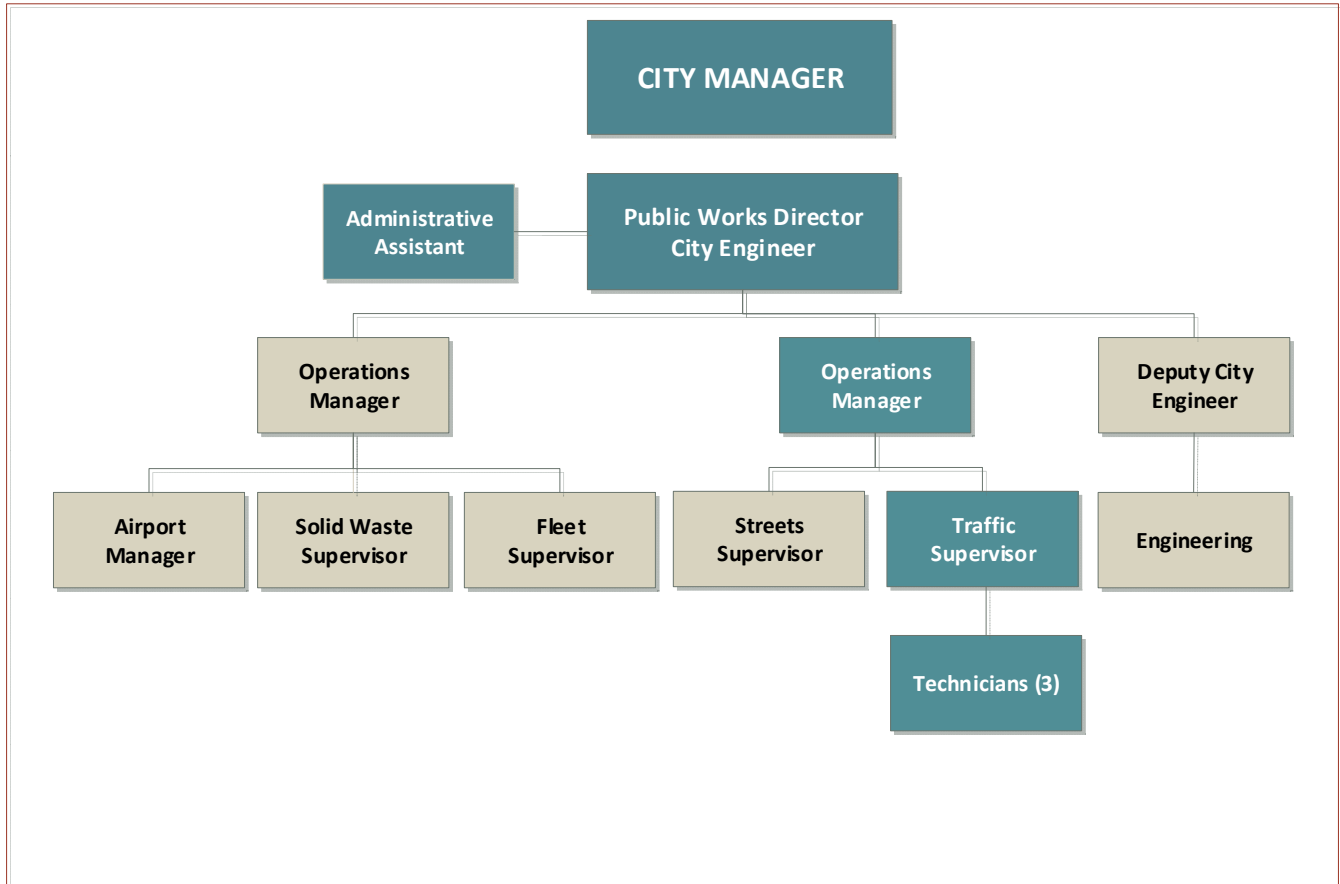
**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREETS DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$636,581	No staffing changes.
Professional Services	523100	\$185,000	Annual Crackseal Program for State Highway/ Arterials/Local Streets \$100,000; Disposal fees for concrete and asphalt \$5,000; Precise MyFleet GPS Monitoring \$5000
Operating Supply	533000	\$350,000	Asphalt \$260,000; Concrete Repair \$50,000; Crack sealant \$25,000; Stone for base & berm repairs \$15,000; Gap sealant-\$25,000
Pathway Maintenance	539910	\$75,000	For pavement maintenance of the City pedestrian/bikeway path network
Snow & Ice Control Materials	533510	\$169,000	Road Salt (2,000 tons@ est. cost of \$61.78 per ton via ODOT summer fill bid (\$124,000); Deicing additives \$35,000; Tank/pump/equipment maintenance \$10,000;
Parking Lot Maintenance	539930	\$115,000	For pavement maintenance of the City's public parking lots
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.



2022 Accomplishments

- ◆ City-wide Signals Phase I
- ◆ Contract Traffic Engineering Services
- ◆ LED Streetlight Pilot Program
- ◆ Guardrail Installation Program

2023 Budget Summary

Personal Services	534,327
Services & Charges	351,992
Materials & Supplies	193,500
Capital Outlay	0
Total Traffic	1,079,819

TRAFFIC

Authorized Personnel	2020	2021	2022	2023
Traffic Supervisor	0	1	1	1
Traffic Technicians	4	3	3	3
<i>Seasonal</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	5	5

On the Horizon

- ◆ Battery backup in all signals
- ◆ HPS to LED Streetlight Conversion Program
- ◆ Bridge clearance evaluations

Strategic Goals	
Safe Community: 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	2021	2022	2023
1	Traffic Signals Improved	10	10	32
2	Signs Maintained Improved	400	400	400
3	Street Lights maintained/updated	350	350	500

2023 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
20016400- 510000	Wages	233,636	270,669	421,448	307,966	314,106	-25.5%	2.0%	321,959
510500	Overtime Wages	0	0	0	37,332	37,975	100.0%	1.7%	38,924
511100	PERS	31,367	39,998	57,227	43,182	49,291	-13.9%	14.1%	50,523
511300	Medicare	3,182	3,708	6,111	4,779	5,105	-16.5%	6.8%	5,233
511400	Workers Compensation	5,983	3,035	0	0	3,521	100.0%	100.0%	3,609
511600	Health Insurance	79,800	64,766	112,180	111,566	120,000	7.0%	7.6%	128,400
511650	Dental Insurance	0	0	0	0	3,729	100.0%	100.0%	3,990
511700	Life Insurance	480	240	600	600	600	0.0%	0.0%	615
520100	Uniform	2,837	3,577	4,000	3,232	4,000	0.0%	23.7%	4,100
520110	Clothing	1,100	4,457	3,500	2,310	3,500	0.0%	51.5%	3,588
521000	Cellular Telephone	402	965	3,000	1,976	600	-80.0%	-69.6%	615
521100	Electric	19,776	23,968	0	25,605	27,000	100.0%	5.4%	27,675
523100	Professional Services	131,344	143,951	254,000	258,903	257,200	1.3%	-0.7%	263,630
526000	Travel/Training	4,083	3,824	6,000	775	6,000	0.0%	674.2%	6,150
526100	Membership & Dues	425	420	600	425	600	0.0%	41.2%	615
526200	License & Other Fees	0	92	240	46	240	0.0%	418.9%	246
527010	Maintenance of Equipment	6,314	12,105	13,750	5,269	13,800	0.4%	161.9%	14,145
527210	Garage Rotary	4,250	12,750	17,510	17,510	19,000	8.5%	8.5%	19,475
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	258
527230	Fleet Fuel Chargeback	0	0	0	0	19,800	100.0%	100.0%	20,295
533000	Operating Supply	174,539	179,121	181,500	160,211	188,500	3.9%	17.7%	193,213
533035	Fuel Supply	8,295	14,389	12,500	16,292	0	-100.0%	-100.0%	0
539000	Small Equipment	4,750	4,418	5,000	3,190	5,000	0.0%	56.8%	5,125
550300	New Equip/Capital Outlay	0	0	55,000	51,935	0	-100.0%	-100.0%	0
	TOTAL TRAFFIC	712,563	786,453	1,154,166	1,053,104	1,079,819	-6.4%	2.5%	1,112,382

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$314,106	No staffing additions.
Professional Services	523100	\$257,200	Guardrail Maintenance & Repairs \$50,000; Long Line Striping \$90,000; Short Line Striping/Downtown Striping \$25,000; 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	\$13,800	Sign Machine Calibration & Maintenance \$1,800; Conflict Monitor Tester Calibration \$1000; Locators Calibration & Routine Maintenance \$1,500; Sign Truck Crane Inspection \$500; Arrow & Portable Message Boards Maintenance \$1,500; Paint Machine Maintenance \$1000; Centracs Traffic Signal Software System Annual Maintenance \$6,000; Voltage Meter Calibration \$500
Operating Supply	533000	\$188,500	Annual Signal Maintenance \$25,000; Annual Street Light Maintenance \$40,000; Annual Signage Maintenance \$30,000; Annual Short Line Striping Paint \$20,000, Signal Head, Wiring & Vehicle Detection Replacements \$40,000; Battery Back-up Battery Replacement & Maintenance \$3,000; 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

2023 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 City.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	353,397	39,904	72,134	72,134	59,134	256,634
20100023- 430100	Interest Income	1,365	90	0	406	500	406
20100403- 420400	License Fees	17,355	20,444	21,000	20,235	22,000	21,420
420500	Gasoline Tax	140,278	150,857	146,000	151,560	175,000	178,500
	Total Revenue	158,998	171,391	167,000	172,201	197,500	200,326
20120100- 523100	Professional Services	111	0	0	113	0	0
529310	Bank Fees	0	0	0	0	0	0
550300 -ST001	Urban Resurfacing City Share	175,876	139,161	180,000	111,742	0	275,000
550300 -ST002	US 36/E. William Improvements	296,504	0	0	0	0	0
	Total Expenditures	472,491	139,161	180,000	111,742	0	275,000
	<i>Carryover PO's</i>				<i>10,839</i>		
	Fund Balance - December 31st	39,904	72,134	59,134	121,754	256,634	181,960

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	426,904	364,450	417,200	417,200	773,634	406,484
20200023- 430100	Interest Income	1,708	412	50	4,702	4,500	4,500
20200403- 420400	License Fees	443,869	667,199	626,200	667,359	685,000	698,700
	Total Revenue	445,577	667,611	626,250	672,061	689,500	703,200
20220200- 529310	Bank Fees	0	0	0	0	250	250
550300 -OPW21	OPWC City Share	350,353	350,286	0	4,389	0	440,000
550300 -ST001	Resurfacing	36,118	7,648	165,000	23,133	501,400	0
550300 -ST003	US 23/36 Exit Bin Wall Improvement	121,560	0	0	0	0	0
550300 -ST007	Pedestrian & Roadway Safety	0	178,228	180,000	0	230,000	230,000
550300 -ST008	US23 & Hull	0	0	0	0	0	0
550300 -ST009	ODOT US23 Bridge Repairs	0	0	325,000	0	325,000	0
550300 -ST014	Bridge Improvements	0	40,380	0	0	0	0
550300	Feasibility Studies (Central & Merrick)	0	38,319	0	28,655	0	0
	Total Expenditures	508,031	614,861	670,000	56,177	1,056,650	670,250
	<i>Carryover PO's</i>				<i>259,450</i>		
	Fund Balance - December 31st	364,450	417,200	373,450	773,634	406,484	439,434

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	694,228	552,151	988,440	988,440	968,440	436,289
20400101- 482100	Performance Bonds	50,800	1,103,130	500,000	40,000	200,000	250,000
	Total Revenue	50,800	1,103,130	500,000	40,000	200,000	250,000
20420400- 560030	Performance Bond Reimbursements	192,877	666,841	1,448,047	60,000	732,151	250,000
	Total Expenditures	192,877	666,841	1,448,047	60,000	732,151	250,000
	Fund Balance - December 31st	552,151	988,440	40,393	968,440	436,289	436,289

2023 BUDGET DETAIL

FUND:

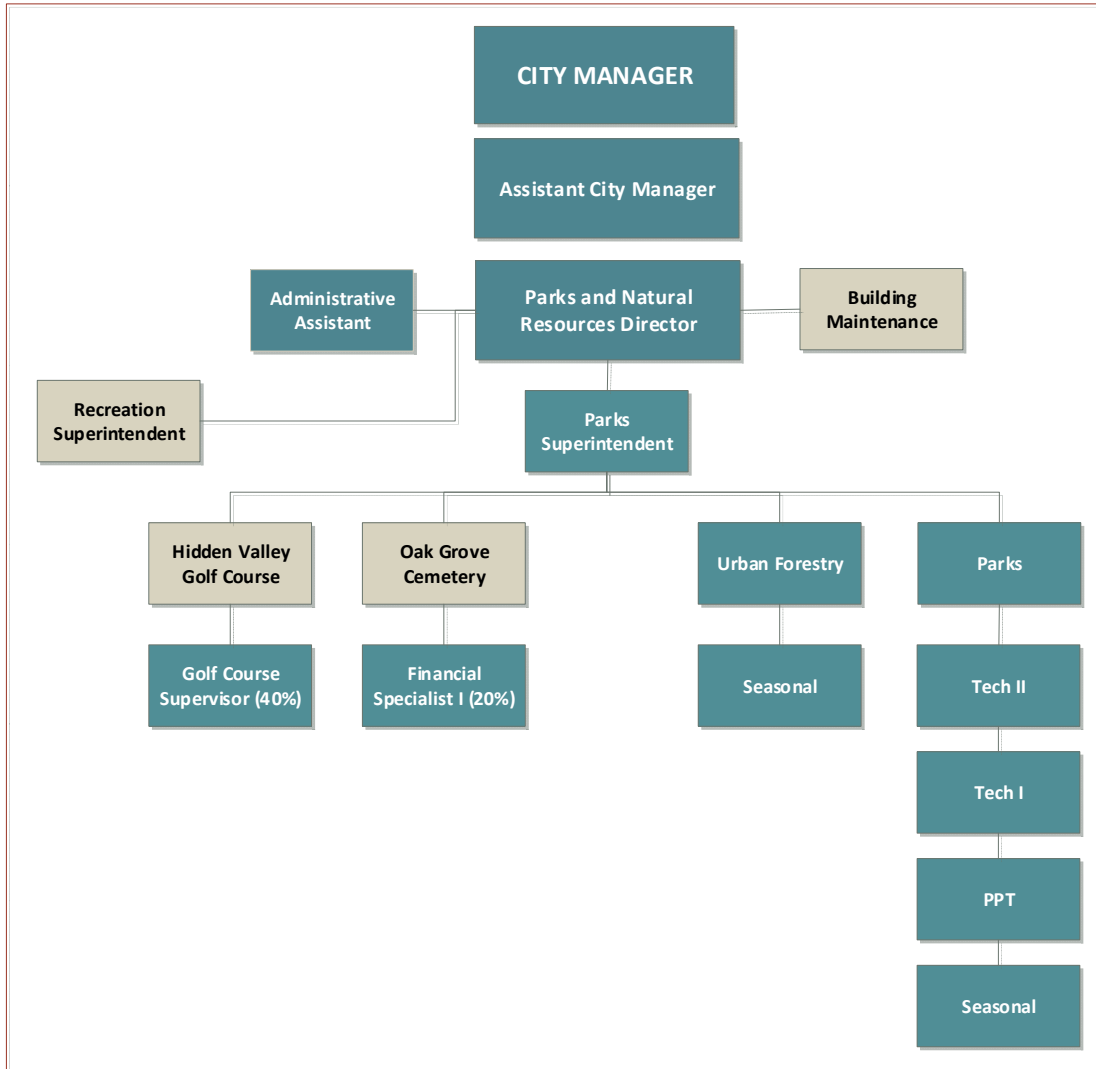
PARKS, RECREATION, & NATURAL RESOURCES

DEPARTMENT:

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	266,459	16,995	35,858	35,858	163,619			167,619
Revenues									
21000025- 493020	Transfer from General Fund	937,485	1,626,913	1,935,848	1,935,848	2,491,455	28.7%	28.7%	2,066,287
21000251- 472210	Pool Revenue	0	151,971	282,000	250,558	245,000	-13.1%	-2.2%	247,450
472210	Program Revenue	0	22,643	169,200	74,334	92,000	-45.6%	23.8%	88,880
472220	Mingo Park Concessions	0	200	75,000	39,830	45,000	-40.0%	13.0%	45,450
475100	Shelter Rental	614	23,383	25,000	30,554	35,000	40.0%	14.5%	25,500
475100	Facility Rent	0	0	1,000	0	1,000	0.0%	100.0%	1,020
490100	Reimb Golf Course Fund	0	50,000	28,474	28,474	0	-100.0%	-100.0%	0
490100	Urban Forestry Revenue	0	50,000	50,000	50,000	50,000	0.0%	0.0%	50,000
21000252- 420600	Federal Operating Grants	29,242	0	0	0	0	100.0%	100.0%	0
420800	Local Grants	0	0	0	722	0	100.0%	-100.0%	1
480100	Sponsor Revenue	0	250	12,000	5,900	10,000	-16.7%	69.5%	10,100
483100	Reimbursements	0	0	0	2,830	0	100.0%	-100.0%	0
484300	Miscellaneous Other	2,075	5,190	2,000	1,776	0	-100.0%	-100.0%	2,040
484300	Veteran Plaza Bricks	1,200	0	500	0	500	0.0%	100.0%	510
492010	Sale of Assets	0	0	500	0	0	-100.0%	100.0%	510
	Total Revenue	970,616	1,930,550	2,581,522	2,420,827	2,969,955	15.0%	22.7%	2,537,748
Expenditures									
21012000-	Park Maintenance	1,060,012	1,240,115	1,412,891	1,285,556	1,586,123	12.3%	23.4%	1,632,662
21012300-	Admin and Programs	0	247,856	583,224	417,971	649,928	11.4%	55.5%	666,528
21012400-	Swimming Pool	0	283,828	394,356	348,282	464,721	17.8%	33.4%	476,104
21012900-	Urban Forestry	107,851	139,888	191,585	130,185	265,183	38.4%	103.7%	272,625
21012300- 523100	Recreation Services - YMCA	52,217	0	0	0	0	100.0%	100.0%	0
	Total Expenditures	1,220,080	1,911,687	2,582,056	2,181,994	2,965,955	14.9%	35.9%	3,047,919
	Carryover PO's				111,072				
	Fund Balance - December 31st	16,995	35,858	35,324	163,619	167,619			(342,551)

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.



2022 Accomplishments

- ◆ Completed Parks Master Plan
- ◆ Olentangy River vision plan-Pollock Road
- ◆ Baseball field renovations
- ◆ Boulder Park trail amenities
- ◆ Mingo Park tot lot

2023 Budget Summary

	Parks	Urban Forestry
Personal Services	1,155,609	168,383
Services & Charges	288,214	87,300
Materials & Supplies	136,300	4,500
Capital Outlay	6,000	5,000
Total Parks & Urban Forestry	1,586,123	186,585

PARKS AND NATURAL RESOURCES

Authorized Personnel	2020	2021	2022	2023
Parks & Natural Res. Director	1	1	1	1
Parks Superintendent	1	1	1	1
Division Supervisor	1	3	3	3
Arborist	1	1	1	1
Tech II	1	1	1	1
Tech I	3	3	3	4
Administrative Assistant*	0	1	1	1
Golf Course Supervisor**				0.40
Financial Specialist I				0.20
Laborer— <i>Part-time</i>	2	2.25	2.25	2.25
Intern— <i>Seasonal</i>	<u>4.81</u>	<u>9.96</u>	<u>9.96</u>	<u>8.96</u>
Total	14.81	23.21	23.21	23.81

*Position is split between Cemetery and Park Maintenance Departments.

**Position is split between Golf Course and Park Maintenance Departments

On the Horizon

- ◆ Olentangy River vision plan-Downtown area
- ◆ Boulder Park Wetland grant application
- ◆ Lexington Glen Playground updates

Strategic Goals	
Safe City: 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.
Great Community: 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	2021	2022	2023 Goal
1	Number of ADA Accessible Playgrounds	6	7	8
2	Total Miles of Trail Maintained	26	26	27
	Miles of Trail Added	0	0	1
3	% of Total Area Shaded by Trees	n/a	33%	30%
4	Acreage of Parkland per 1,000 pop.	9.4	12	12.5

2023 BUDGET DETAIL

FUND: PARKS, RECREATION, & NATURAL RESOURCES
 DEPARTMENT: PARK MAINTENANCE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21012000-	510000 Wages	627,923	728,573	788,722	680,471	804,036	1.9%	18.2%	824,137
	510500 Overtime Wages	0	0	0	15,755	14,777	100.0%	-6.2%	15,146
	511100 PERS	85,163	103,681	105,915	95,331	114,634	8.2%	20.2%	117,500
	511300 Medicare	8,711	10,179	11,436	9,662	11,873	3.8%	22.9%	12,170
	511400 Workers Compensation	14,745	7,658	0	0	8,188	100.0%	100.0%	8,393
	511600 Health Insurance	132,468	106,802	172,584	216,890	192,753	11.7%	-11.1%	206,246
	511650 Dental Insurance	0	0	0	0	8,106	100.0%	100.0%	8,673
	511700 Life Insurance	1,230	585	1,170	1,170	1,242	6.2%	6.2%	1,273
	511800 Unemployment	798	0	0	0	0	100.0%	100.0%	0
	520100 Uniform	567	722	2,288	502	2,288	0.0%	356.0%	2,334
	520110 Clothing	1,763	1,802	3,000	3,673	3,500	16.7%	-4.7%	3,570
	521000 Cellular Telephone	2,513	3,486	3,000	4,489	2,040	0.0%	-54.6%	2,081
	521100 Electric	36,867	55,193	65,000	50,767	63,000	0.0%	24.1%	64,260
	521200 Heat	12,493	15,050	17,000	16,095	19,500	0.0%	21.2%	19,890
	523100 Professional Services	28,781	18,062	24,400	6,703	24,400	0.0%	264.0%	24,888
	526000 Travel/Training	29	3,293	7,000	4,702	8,000	0.0%	70.2%	8,160
	526100 Membership and Dues	1,410	768	2,000	1,463	2,500	0.0%	70.9%	2,550
	527010 Maintenance of Equipment	2,538	398	2,500	2,106	2,500	0.0%	18.7%	2,550
	527020 Maintenance of Facility	6,363	24,447	20,500	33	20,500	0.0%	62706.4%	20,910
	527210 Garage Rotary	15,450	46,575	63,963	63,963	75,000	0.0%	17.3%	76,500
	527215 Corrosion Prevention	0	0	0	0	1,386	0.0%	100.0%	1,414
	527220 Information Technology Rotary	3,845	5,500	6,113	6,113	7,100	0.0%	16.1%	7,242
	527230 Fleet Fuel Chargeback	0	0	0	0	56,500	0.0%	100.0%	57,630
	531000 Office Supply	200	80	300	145	300	0.0%	106.9%	306
	533000 Operating Supply	43,387	58,738	69,000	44,839	130,000	0.0%	189.9%	132,600
	533035 Fuel Supply	22,127	41,356	35,500	53,012	0	100.0%	-100.0%	0
	534030 Landscape Materials	1,021	2,187	2,500	902	2,500	0.0%	177.2%	2,550
	534050 Veteran's Bricks	248	555	1,000	148	1,000	0.0%	578.0%	1,020
	539000 Small Equipment	898	1,000	2,000	624	2,500	0.0%	300.7%	2,550
	539015 COVID Expenses	1,939	0	0	0	0	100.0%	100.0%	0
	550300 New Equip / Cap Outlay	5,873	3,425	6,000	6,000	6,000	0.0%	0.0%	6,120
	560020 Refunds	662	0	0	0	0	100.0%	100.0%	0
	TOTAL PARK MAINTENANCE	1,060,012	1,240,115	1,412,891	1,285,556	1,586,123	0.0%	23.4%	1,632,662

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$804,036	No adjustments to staffing levels
Cell Phone	521000	\$2,040	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	\$8,000	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	\$2,500	Dues to Ohio Parks and Natural Resources, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	\$130,000	Hanging baskets (80) in downtown \$5,000; Sanitation, cleaning products and supplies \$6,000; Grass/prairie seed, herbicides, pesticides, fertilizer \$16,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$17,500; 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	\$2,500	Push mowers, weed eaters and landscape equipment \$2,500
New Equip/Cap Outlay	550300	\$6,000	Mowers trailer

2023 BUDGET DETAIL

FUND: PARKS, RECREATION, & NATURAL RESOURCES
 DEPARTMENT: URBAN FORESTRY

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Expenditures									
21012900- 510000	Wages	21,555	50,715	59,356	65,546	115,997	95.4%	77.0%	118,897
510500	Overtime Wages	0	0	0	3,622	3,658	100.0%	1.0%	3,749
511100	PERS	2,838	7,261	8,310	9,684	16,752	101.6%	73.0%	17,171
511300	Medicare	286	688	861	1,022	1,735	101.5%	69.8%	1,778
511400	Workers Compensation	1,295	614	0	0	1,197	100.0%	100.0%	1,227
511600	Health Insurance	19,950	10,075	25,888	1,200	27,725	7.1%	2210.4%	29,666
511650	Dental Insurance	0	0	0	0	1,079	100.0%	100.0%	1,155
511700	Life Insurance	120	60	120	120	240	100.0%	100.0%	246
520100	Uniform	149	278	300	131	300	0.0%	129.7%	306
523100	Professional Services	52,906	64,180	80,000	44,595	80,000	0.0%	79.4%	81,600
526000	Travel/Training	0	0	0	0	2,000	100.0%	100.0%	2,040
527030	Tree Maintenance	3,021	5,000	5,000	0	5,000	0.0%	100.0%	5,100
533000	Operating Supply	731	1,017	1,250	915	2,000	60.0%	118.5%	2,040
539000	Small Equipment	0	0	500	84	2,500	400.0%	2874.4%	2,550
550200	Tree Purchases	5,000	0	5,000	99	5,000	0.0%	4950.5%	5,100
550300	Capital Outlay	0	0	5,000	3,168	0	-100.0%	-100.0%	0
	TOTAL URBAN FORESTRY	107,851	139,888	191,585	130,185	265,183	38.4%	103.7%	272,625

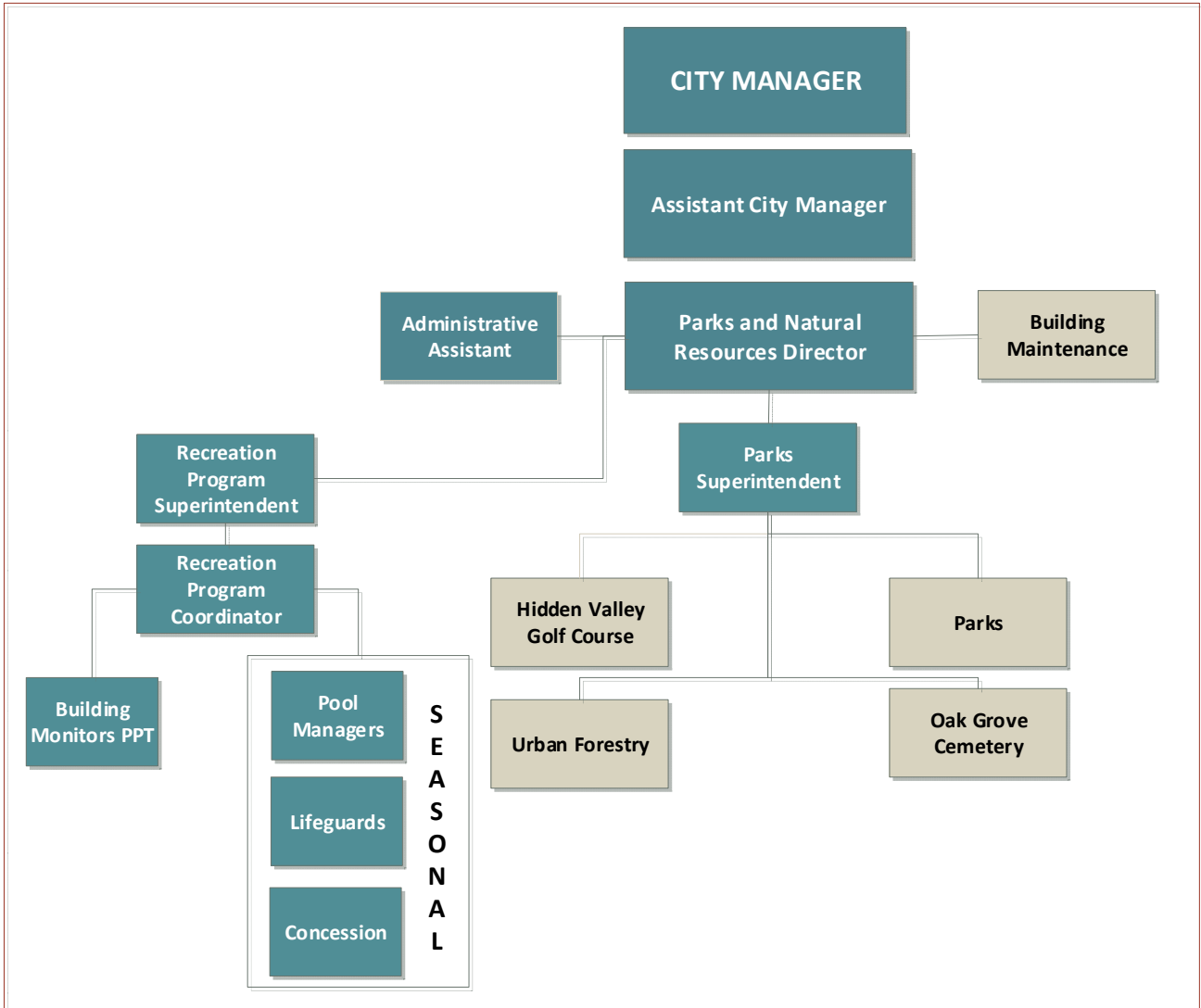
**LINE ITEM DETAIL
 PARKS, RECREATION, & NATURAL RESOURCES
 URBAN FORESTRY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$115,997	The Urban Forestry department is requesting the addition of a Tech I position to primarily assist the City Arborist with tree maintenance along with some park maintenance duties.
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.



2023 Budget Summary				
	Recreation Administration	Recreation Programming	Swimming Pool	Concessions
Personal Services	387,778	0	260,721	0
Materials & Supplies	6,700	111,650	90,000	37,000
Services & Charges	77,150	49,050	30,000	-
Capital Outlay	8,000	-	35,000	10,000
Refunds/Reimbursements	800	8,800	2,000	-
Total Recreation	480,428	169,500	417,721	47,000

RECREATION

2022 Accomplishments

- ◆ Summer camps added
- ◆ Additional pool programming
- ◆ Increased programming
- ◆ Increased programming numbers

Authorized Personnel	2020	2021	2022	2023
Parks & Natural Res. Director	1	1	1	1
Rec. Programming Superintendent	0	1	1	1
Rec. Programming Coordinator	0	0	0	1
Building Monitors— <i>Part-time</i>	0	2	3	3
Pool Managers— <i>Seasonal</i>	0	2	2	2
Lifeguards— <i>Seasonal</i>	0	23*	23*	23*
Cashiers— <i>Seasonal</i>	<u>0</u>	<u>5*</u>	<u>5*</u>	<u>5*</u>
Total	1	34*	35*	36*

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

On the Horizon

- ◆ Increase programming numbers
- ◆ Increase sponsorships
- ◆ Increase staffing

Strategic Goals	
Great Community: 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	2021	2022	2023 Goal
1	Recreational Program Offerings	4	14	20
	Special Event Offerings	3	6	7
2	Pool—Program Offerings	5	6	8
3	Camp Offerings	0	2	4

2023 BUDGET DETAIL

FUND: PARKS, RECREATION, & NATURAL RESOURCES
 DEPARTMENT: RECREATION ADMIN

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21012300- 510000	Wages	0	126,572	186,587	205,747	299,782	60.7%	45.7%	307,277
510500	Overtime Wages	0	0	0	1,231	1,290	100.0%	4.8%	1,322
511100	PERS	0	18,084	26,122	28,977	42,150	61.4%	45.5%	43,204
511300	Medicare	0	1,766	2,706	2,914	4,366	61.3%	49.8%	4,475
511400	Workers Compensation	0	1,328	0	0	3,011	100.0%	100.0%	3,086
511600	Health Insurance	0	30,193	34,516	51,064	35,369	2.5%	-30.7%	37,845
511650	Dental Insurance	0	0	0	0	1,570	100.0%	100.0%	1,680
511700	Life Insurance	0	120	240	240	240	0.0%	0.0%	246
520100	Uniform	0	214	1,200	450	1,500	25.0%	233.3%	1,530
521000	Cellular Telephone	0	95	500	506	600	20.0%	18.5%	612
523100	Professional Services	0	4,031	17,290	8,139	18,000	4.1%	121.2%	18,360
523107	Public Information	0	0	8,400	25	10,000	19.0%	39932.0%	10,200
523410	Special Events	0	322	3,460	2,207	3,500	1.2%	58.6%	3,570
526000	Travel/Training	0	0	1,900	0	3,000	57.9%	100.0%	3,060
526100	Membership and Dues	0	0	550	0	550	0.0%	100.0%	561
527020	Maintenance of Facility	0	4,771	6,200	723	7,000	12.9%	867.9%	7,140
527220	Information Technology Rotary	0	30,000	30,000	30,000	33,000	10.0%	10.0%	33,660
531000	Office Supply	0	1,769	3,500	2,120	3,500	0.0%	65.1%	3,570
533000	Operating Supply	0	2,787	3,200	509	3,200	0.0%	528.9%	3,264
550300	New Equip / Cap Outlay	0	7,365	8,000	3,753	8,000	0.0%	113.1%	8,160
560020	Reimbursement	0	150	625	50	800	28.0%	1500.0%	816
	TOTAL RECREATION ADMIN	0	229,567	334,996	338,656	480,428	43.4%	41.9%	493,638

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$299,782	Parks and Recreation is proposing the addition of a full time Recreation Coordinator to assist with additional social programming and primarily youth sports
Cell Phone	521000	\$600	2 cell phone reimbursements
Professional Services	523100	\$18,000	Program brochure- social media/web page
Public Information	523107	\$10,000	Credit card fees, carpet service
Special Events	523410	\$3,500	Social programming
Travel/Training	526000	\$3,000	World Aquatic Health Conference, OPRA conferences and seminars; professional training and development certification classes; Professional CEUs
Maintenance of Facility	527020	\$7,000	Bases/Pitching rubbers-\$2,500; Diamond Dry- \$3,500; Miscellaneous startup equipment
Information Technology	527220	\$33,000	Civic Rec Software \$11,500, time keeping \$18,500, computer equipment
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.

2023 BUDGET DETAIL

FUND: PARKS, RECREATION, & NATURAL RESOURCES
 DEPARTMENT: PROGRAMS

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Program Revenue									
21000251- 472210 -RSP01	Adult Sports Fees	0	3,020	20,000	45	0	100.0%	-100.0%	0
472210 -RSP02	Adult Program Fees	0	0	2,200	645	0	100.0%	-100.0%	0
472210 -RSP03	Youth Program Fees	0	10,358	110,000	53,870	60,000	83.3%	11.4%	60,600
472210 -RSP04	Youth Baseball/Softball	0	3,865	32,000	17,609	25,000	28.0%	42.0%	25,250
472210 -RSP05	Pickleball	0	5,150	5,000	2,165	3,000	66.7%	38.6%	3,030
472210 -RSP13	Flag Football	0	0	0	0	4,000	-100.0%	100.0%	4,040
480100	Baseball/Softball Sponsor Fees	0	250	12,000	0	10,000	20.0%	100.0%	10,100
	Total Programs Revenue	0	22,643	181,200	74,334	102,000	77.6%	37.2%	103,020
	Total Programs Expense	0	18,289	248,228	79,315	169,500	46.4%	113.7%	172,890

Account #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2023 Projected
Program Expense									
21012300- 523100 -RSP01	Professional Services	0	0	4,000	40	4,000	0.0%	9900.0%	4,080
523106 -RSP01	Umpires	0	540	5,000	0	5,000	0.0%	100.0%	5,100
533000 -RSP01	Operating Supply	0	0	6,000	6,308	6,000	0.0%	-4.9%	6,120
560020 -RSP01	Refunds	0	1,170	1,000	0	1,000	0.0%	100.0%	1,020
	Total Adult Sports	0	1,710	16,000	6,348	16,000	0.0%	152.1%	16,320
523100 -RSP02	Professional Services	0	0	1,500	600	1,500	0.0%	150.0%	1,530
533000 -RSP02	Operating Supply	0	0	5,000	163	5,000	0.0%	2963.0%	5,100
560020 -RSP02	Refunds	0	0	500	0	500	0.0%	100.0%	510
	Total Adult Programs	0	0	7,000	763	7,000	0.0%	817.1%	7,140
510000 -RSP03	Wages	0	0	94,078	0	0	100.0%	100.0%	0
523100 -RSP03	Professional Services	0	8,010	15,250	11,377	18,000	-15.3%	58.2%	18,360
533000 -RSP03	Operating Supply	0	0	62,500	34,875	62,500	0.0%	79.2%	63,750
539000 -RSP03	Small Equipment	0	0	5,300	506	6,000	-11.7%	1085.9%	6,120
560020 -RSP03	Refunds	0	0	3,800	0	5,000	-24.0%	100.0%	5,100
	Total Youth Activities	0	8,010	180,928	46,758	91,500	97.7%	95.7%	93,330
523100 -RSP04	Professional Services	0	535	1,800	535	1,800	0.0%	236.4%	1,836
523106 -RSP04	Umpires	0	0	15,250	7,253	15,250	0.0%	110.3%	15,555
533000 -RSP04	Operating Supply	0	0	750	642	750	0.0%	16.9%	765
533002 -RSP04	Equipment	0	2,025	10,000	5,807	15,000	-33.3%	158.3%	15,300
533003 -RSP04	Uniforms	0	2,530	11,200	9,179	11,200	0.0%	22.0%	11,424
560020 -RSP04	Refunds	0	2,570	800	735	1,500	-46.7%	104.1%	1,530
	Total Baseball/Softball	0	7,660	39,800	24,151	45,500	-12.5%	88.4%	46,410
523100 -RSP05	Professional Services	0	752	1,500	395	2,500	-40.0%	532.3%	2,550
533000 -RSP05	Operating Supply	0	157	500	0	1,500	-66.7%	100.0%	1,530
533002 -RSP05	Equipment	0	0	800	0	2,000	-60.0%	100.0%	2,040
533003 -RSP05	Uniforms	0	0	1,200	0	1,200	0.0%	100.0%	1,224
560020 -RSP05	Refunds	0	0	500	0	800	-37.5%	100.0%	816
	Total Pickleball	0	909	4,500	395	8,000	-43.8%	1923.3%	8,160
533000 -RSP13	Operating Supply	0	0	0	0	500	-100.0%	100.0%	510
523106 -RSP13	Umpires	0	0	0	900	1,000	-100.0%	11.1%	1,020
	Total Flag Football	0	0	0	900	1,500	-100.0%	66.7%	1,530
	TOTAL PROGRAMS	0	18,289	248,228	79,315	169,500	46.4%	113.7%	172,890

2023 BUDGET DETAIL

FUND: PARKS, RECREATION, & NATURAL RESOURCES
 DEPARTMENT: SWIMMING POOL

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21000251- 472210 RSP06	Pool Memberships	0	57,780	130,000	119,679	130,000	0.0%	8.6%	131,300
472210 RSP07	Pool Daily Admissions	0	59,165	90,000	96,928	100,000	-10.0%	3.2%	101,000
472210 RSP08	Pool Concessions	0	0	75,000	39,830	45,000	66.7%	13.0%	45,450
472210 RSP09	Pool Rental/Misc.	0	2,690	8,000	3,500	5,000	60.0%	42.9%	5,050
472210 RSP10	Pool Programs	0	24,786	4,000	22,461	500	700.0%	-97.8%	505
472210 RSP11	Swim Lessons	0	5,350	50,000	7,060	8,000	525.0%	13.3%	8,080
472210 RSP12	Safety Classes	0	2,200	0	930	1,500	-100.0%	61.3%	1,515
	Total Pool Revenues	0	151,971	357,000	290,388	290,000	23.1%	-0.1%	292,900
	Total Pool Expenditures	0	283,828	394,356	348,282	464,721	-15.1%	33.4%	476,104

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Actual	% Δ Prior Budget	% Δ Prior Actual	2023 Projected
Swimming Pool									
21012400- 510000	Wages	0	145,873	168,849	207,885	220,761	-23.5%	6.2%	226,280
510500	Overtime Wages	0	0	0	3,018	3,130	-100.0%	3.7%	3,208
511100	PERS	0	20,058	23,639	29,526	31,345	-24.6%	6.2%	32,129
511300	Medicare	0	2,115	2,448	3,070	3,246	-24.6%	5.7%	3,327
511400	Workers Compensation	0	2,700	0	0	2,239	-100.0%	100.0%	2,295
523100	Professional Services	0	5,500	10,000	4,840	10,000	0.0%	106.6%	10,250
527010	Maintenance of Equipment	0	782	1,500	1,436	10,000	-85.0%	596.4%	10,250
527020	Maintenance of Facility	0	4,324	6,250	5,283	10,000	-37.5%	89.3%	10,250
528000	Insurance	0	0	7,000	0	0	100.0%	100.0%	0
531000	Office Supply	0	625	1,000	529	1,000	0.0%	89.0%	1,025
533000	Operating Supply	0	37,072	34,600	41,212	55,000	-37.1%	33.5%	56,375
533001	Program Supply	0	1,430	34,000	2,101	34,000	0.0%	1518.3%	34,850
550300	New Equip / Cap Outlay	0	60,046	35,000	18,851	35,000	0.0%	85.7%	35,875
560020	Refunds	0	0	2,000	110	2,000	0.0%	1718.2%	2,050
	TOTAL SWIMMING POOL	0	280,525	326,286	317,860	417,721	-21.9%	31.4%	428,164

Concessions									
21012500- 510000	Wages	0	0	18,250	0	0	100.0%	100.0%	0
511100	PERS	0	0	2,555	0	0	100.0%	100.0%	0
511300	Medicare	0	0	265	0	0	100.0%	100.0%	0
511400	Workers Compensation	0	750	0	0	0	100.0%	100.0%	0
526000	Travel and Training	0	0	0	250	0	100.0%	-100.0%	0
534010	Concessions	0	300	37,000	20,172	37,000	0.0%	83.4%	37,740
550300	New Equip / Cap Outlay	0	2,253	10,000	10,000	10,000	0.0%	0.0%	10,200
	TOTAL CONCESSIONS	0	3,303	68,070	30,422	47,000	44.8%	54.5%	47,940
	TOTAL POOL EXPENDITURES	0	283,828	394,356	348,282	464,721	-15.1%	33.4%	476,104

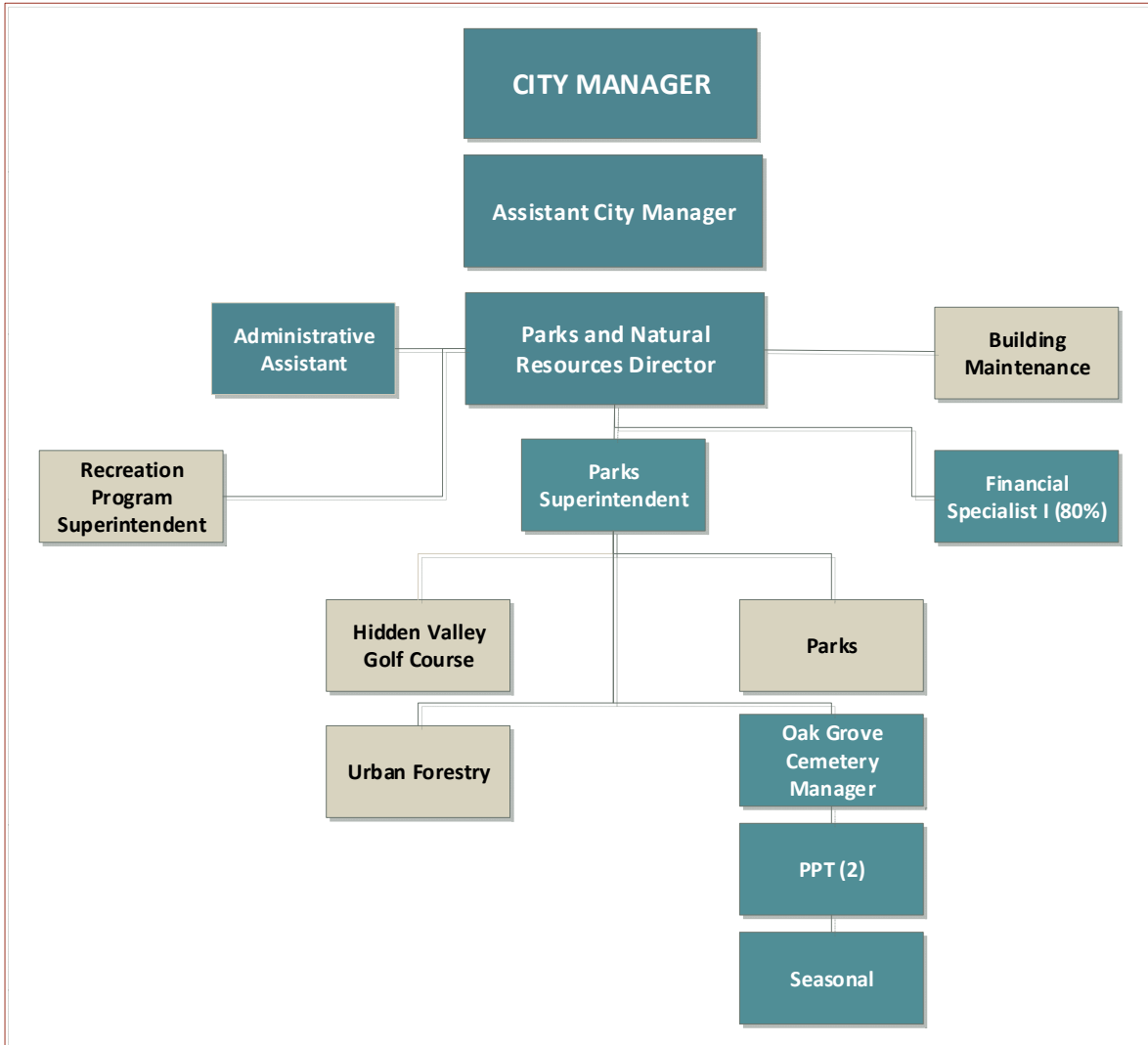
**LINE ITEM DETAIL
PARKS, RECREATION, & NATURAL RESOURCES
SWIMMING POOL**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$220,761	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	\$10,000	Awning Cleaning & Repair; Landscaping; Concrete Repair; Misc
Operating Supply	533000	\$55,000	Chlorine; Perlite; CO2; Advertising; First Aid; Identification Supplies; Cleaning Supplies, Uniforms, Training Supplies/Meals
New Equip./Cap. Outlay	550300	\$45,000	Lounge Chairs; Entry system; Concession equipment, Slide panel, Stenner Pumps, pool valves

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.



2022 Accomplishments

- ◆ Liberty Road entrance Improvements
- ◆ Monument restoration
- ◆ Additional sections opened

2023 Budget Summary

Personal Services	312,109
Materials & Supplies	32,500
Services & Charges	48,676
Refunds/Reimbursements	5,000
Total Cemetery	398,285

OAK GROVE CEMETERY

Authorized Personnel	2020	2021	2022	2023
Facility Maintenance Supervisor	1	1	1	1
Financial Specialist I*	0.65	0.65	0.65	0.80
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>
Total	3.95	3.95	3.95	4.10

*Position is split between Cemetery and Park Maintenance Departments

On the Horizon

- ◆ Roadway paving
- ◆ Introduction of columbariums
- ◆ Scatter garden improvements
- ◆ Liberty Road entrance improvements
- ◆ Storm line installation
- ◆ Adding historical programs

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	
Goal #3	Expand public use at cemetery as a premier, passive park.

Goal #	Performance Metrics	2021	2022	2023 Goal
1	Cost recovery	59%	62%	65%
2	% of Phase I Completed	30%	45%	100%
3	Number of Group Activities	3	3	4

2021 BUDGET DETAIL
FUND: CEMETERY
DEPARTMENT: OAK GROVE CEMETERY

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
Fund Balance - January 1st		276,700	201,989	60,827	60,827	41,926			42,021
21200025- 493020	Transfer-General Fund	53,750	0	92,449	124,529	148,000	60.1%	18.8%	150,960
21200251- 472110	Pre-need Spaces	53,796	61,937	60,000	78,641	77,880	29.8%	-1.0%	79,438
472120	At-need Spaces	14,088	24,725	20,000	28,238	35,000	75.0%	23.9%	35,700
472130	Interments	78,600	89,215	80,000	73,325	80,000	0.0%	9.1%	81,600
472140	Foundations	19,753	25,679	25,000	21,295	25,000	0.0%	17.4%	25,500
472150	Pre-need Niches	0	0	0	0	15,000	100.0%	100.0%	15,300
472160	At-need Niches	0	0	0	0	15,000	100.0%	100.0%	15,300
21200252- 420600	Federal Operating Grants	4,314	0	0	0	0	100.0%	100.0%	0
480100	Donations	200	150	0	150	0	100.0%	-100.0%	0
484300	Miscellaneous	115	1,395	0	11,015	2,500	100.0%	-77.3%	2,550
Total Revenue		224,616	203,101	277,449	337,192	398,380	43.6%	18.1%	406,348
Total Expenditures		299,327	344,263	320,260	341,521	398,285	24.4%	16.6%	410,035
<i>Carryover PO's</i>					<i>14,572</i>				
Fund Balance - December 31st		201,989	60,827	18,016	41,926	42,021			38,333
21212600- 510000	Wages	134,141	176,556	172,159	175,863	220,809	28.3%	25.6%	226,329
510500	Overtime Wages	0	0	0	3,595	4,356	100.0%	21.2%	4,465
511100	PERS	13,885	22,130	24,102	23,796	31,523	30.8%	32.5%	32,311
511300	Medicare	1,841	2,455	2,558	2,492	3,265	27.6%	31.0%	3,347
511400	Workers Compensation	3,287	1,784	0	0	2,252	100.0%	100.0%	2,308
511600	Health Insurance	32,918	31,480	42,715	56,441	47,745	11.8%	-15.4%	51,087
511650	Dental Insurance	0	0	0	0	1,943	100.0%	100.0%	2,079
511700	Life Insurance	198	99	198	198	216	9.1%	9.1%	221
520110	Clothing	259	333	350	350	350	0.0%	0.0%	357
521000	Cellular Telephone	0	0	0	478	600	100.0%	25.5%	600
521100	Electric	2,099	1,749	2,500	1,791	1,900	-24.0%	6.1%	1,938
521200	Heat	364	0	600	0	0	-100.0%	100.0%	0
523100	Professional Services	51,197	72,693	15,000	15,088	15,000	0.0%	-0.6%	15,300
526000	Travel/Training	0	872	1,200	511	1,800	50.0%	252.3%	1,836
526100	Membership and Dues	95	95	200	95	200	0.0%	110.5%	204
527010	Maintenance of Equipment	0	44	500	75	500	0.0%	569.1%	510
527020	Maintenance of Facility	5	892	1,500	0	1,500	0.0%	100.0%	1,530
527210	Garage Rotary	1,675	5,210	6,077	6,077	7,000	15.2%	15.2%	7,140
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527220	Information Technology Rotary	2,561	0	5,701	5,701	8,000	40.3%	40.3%	8,160
527230	Fleet Fuel Chargeback	0	0	0	0	11,700	100.0%	100.0%	11,934
527310	Indigent Burials	0	0	0	9,730	0	100.0%	-100.0%	0
528000	Insurance	0	0	500	0	0	-100.0%	100.0%	0
531000	Office Supply	0	0	0	0	200	100.0%	100.0%	204
533000	Operating Supply	2,366	3,094	15,700	8,356	16,000	1.9%	91.5%	16,320
533035	Fuel Supply	3,584	8,937	7,400	10,363	0	-100.0%	-100.0%	0
534030	Landscape Supply	104	0	10,000	7,183	10,000	0.0%	39.2%	10,200
539000	Small Equipment	0	0	6,300	5,381	6,300	0.0%	17.1%	6,426
550300	Capital Impr. Oak Grove Funds	44,798	15,840	0	4,465	0	100.0%	-100.0%	0
560020	Refunds	100	0	0	25	0	100.0%	-100.0%	0
560210	Lot Repurchases	3,850	0	5,000	3,469	5,000	0.0%	44.1%	5,100
TOTAL CEMETERY		299,327	344,263	320,260	341,521	398,285	24.4%	16.6%	410,035

**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	\$220,809	We are requesting the addition of one permanent part time position. This position will assist in the expanding maintenance needs as the cemetery grows and offer additional burial options.
Professional Services	523100	\$15,000	Tree removal \$15,000
Travel/ Training	526000	\$1,800	Staff to attend cemetery conference and Round Table Discussion
Maintenance of Facility	527020	\$1,500	Barn and maintenance facility
Operating Supply	533000	\$16,000	Garage door replacement (\$5,000), road maintenance (\$11,000)
Landscape Supply	534030	\$10,000	Landscape materials for screening and landscape beds
Small Equipment	539000	\$6,300	Weed eaters and pruners (\$1,700), Marker mover and straps (\$3,000), Duramats for turf preservation (\$1,600), iPad for new employee (\$1,000)

2023 BUDGET DETAIL

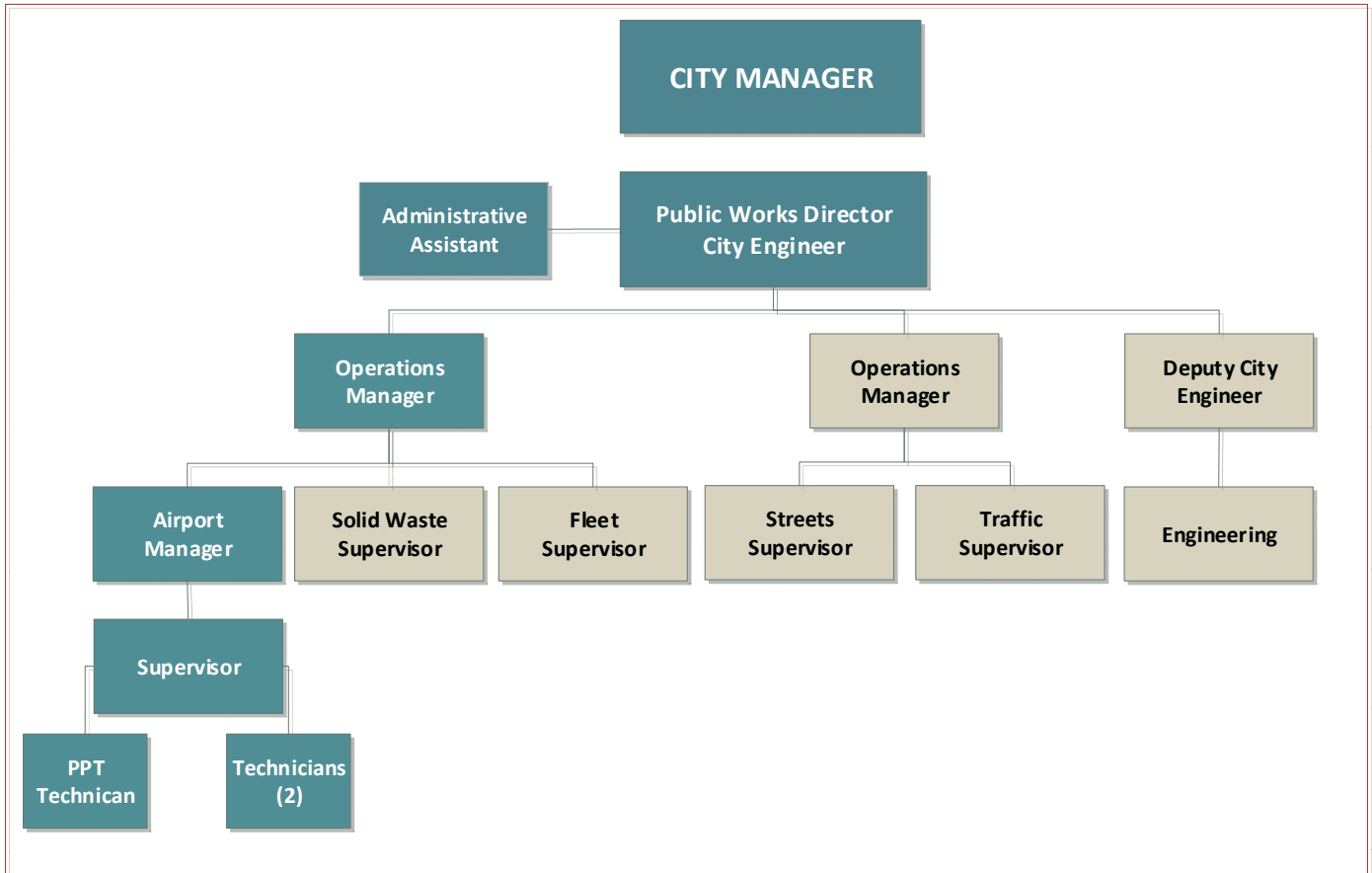
FUND: TREE FUND

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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	119,237	212,454	351,727	351,727	471,616	456,616
21500025- 493020	Transfer - General Fund	0	0	0	0	0	0
21500251- 471300	Developer Tree Fees	107,860	204,251	50,000	227,986	50,000	50,000
21500252- 484300	Miscellaneous	0	0	0	0	0	0
	Total Revenue	107,860	204,251	50,000	227,986	50,000	50,000
21512900- 523100	Professional Services	0	0	0	19,521	0	0
550300	Tree Purchases	14,643	14,978	15,000	33,097	15,000	15,300
560010	Transfer To Parks Fund	0	50,000	50,000	50,000	50,000	50,000
	Total Expenditures	14,643	64,978	65,000	102,618	65,000	65,300
	<i>Carryover PO's</i>				<i>5,479</i>		
	Fund Balance - December 31st	212,454	351,727	336,727	471,616	456,616	441,316

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



2022 Accomplishments

- ◆ Apron B Rehabilitation Design
- ◆ President Trump Landing
- ◆ Expanded service to Murfield Memorial Golf Tournament

2023 Budget Summary

Materials & Supplies	1,201,100
Personal Services	447,027
Services & Charges	281,078
Capital Outlay	45,000
Refunds/Reimbursements	1,500
Total Airport	1,975,705

AIRPORT

Authorized Personnel	2020	2021	2022	2023
Airport Operations Supervisor	1	1	1	1
Airport Technician	1	2	3	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</u>
Total	3.25	4.25	5.25	5

On the Horizon

- ◆ Apron B Corporate Ramp Rehabilitation
- ◆ Apron A expansion and resurfacing
- ◆ AWOS antenna modification
- ◆ Fuel system design

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

Goal #	Performance Metrics	2021	2022	2023 Goal
1	Annual fuel sales (gallons)	145,902	196,000	200,000
2	New projects in planning	0	4	3
3	Projects/Initiatives completed	1	0	1

2023 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		184,989	276,741	217,591	217,591	55,911			21,706
22200025- 493020	Transfer In - General Fund	10,000	0	79,521	79,521	280,000	252.1%	252.1%	300,000
22200351- 475200	Land Rent	10,513	12,856	12,000	9,651	12,000	0.0%	24.3%	12,240
477110	Hangar Rent	79,792	88,339	87,000	79,610	86,000	-1.1%	8.0%	86,000
477120	Late Fees	0	0	0	0	0	100.0%	100.0%	0
477130	Tie-Down	3,251	2,966	2,000	4,692	4,500	125.0%	-4.1%	4,500
477140	AvGas Fuel Sales	280,047	258,459	300,000	392,448	570,000	90.0%	45.2%	581,400
477150	Jet A Fuel Sales	301,984	570,353	500,000	786,426	920,000	84.0%	17.0%	938,400
477160	Call Out Fees	3,580	6,300	5,000	5,253	4,500	-10.0%	-14.3%	4,500
477170	GPU Fees	840	1,580	1,000	1,231	1,250	25.0%	1.6%	1,250
477180	Ramp Fees	7,275	18,130	6,500	17,340	16,000	146.2%	-7.7%	16,000
477200	Prist	658	852	1,000	559	750	-25.0%	34.1%	750
477210	Oil	647	832	1,200	1,321	1,200	0.0%	-9.2%	1,200
477220	Gate Cards	30	0	100	0	100	0.0%	100.0%	100
482100	Hangar Deposits	2,816	356	1,200	792	1,200	0.0%	51.5%	1,200
22200352- 420600	Federal Operating Grants	75,985	0	0	5,950	0	100.0%	-100.0%	0
483100	Real Estate Tax Reimbursements	39,028	35,574	41,000	34,747	36,000	-12.2%	3.6%	36,720
484300	Miscellaneous	3,003	900	4,250	7,082	8,000	88.2%	13.0%	8,160
Total Revenue		819,449	997,497	1,041,771	1,426,623	1,941,500	86.4%	36.1%	1,992,420
Total Expenditures		727,697	1,056,647	1,192,401	1,503,513	1,975,705	65.7%	31.4%	2,021,194
<i>Carryover PO's</i>					<i>84,789</i>				
Fund Balance - December 31st		276,741	217,591	66,961	55,911	21,706			(7,068)
22217000- 510000	Wages	136,440	152,902	272,901	198,797	274,144	0.5%	37.9%	280,998
510500	Overtime Wages	0	0	0	14,978	14,600	100.0%	-2.5%	14,965
511100	PERS	19,004	22,341	37,424	29,211	40,424	8.0%	38.4%	41,435
511300	Medicare	1,847	2,088	3,957	2,903	4,187	5.8%	44.3%	4,292
511400	Workers Compensation	2,920	1,546	0	0	2,887	100.0%	100.0%	2,959
511600	Health Insurance	39,900	34,579	103,552	99,196	105,988	2.4%	6.8%	113,407
511650	Dental Insurance	0	0	0	0	4,317	100.0%	100.0%	4,619
511700	Life Insurance	300	150	600	600	480	-20.0%	-20.0%	492
520110	Clothing & Safety	973	665	2,700	2,329	2,700	0.0%	15.9%	2,754
521000	Cellular Telephone	0	190	0	1,012	1,200	100.0%	18.5%	0
521100	Electric	17,129	16,318	19,000	19,058	26,000	36.8%	36.4%	26,520
521200	Heat	571	948	1,000	1,317	1,000	0.0%	-24.1%	1,020
523100	Professional Services	826	1,720	2,000	7,855	2,000	0.0%	-74.5%	2,040
523410	Promotions/Marketing	201	201	400	220	400	0.0%	81.8%	408
526000	Travel / Training	508	234	1,400	491	1,400	0.0%	185.3%	1,428
526100	Membership and Dues	309	185	1,800	1,699	1,800	0.0%	5.9%	1,836
527020	Maintenance of Facility	27,424	29,858	34,100	30,982	34,100	0.0%	10.1%	34,782
527210	Garage Rotary	480	17,661	20,600	20,600	23,000	11.7%	11.7%	23,460
527215	Corrosion Prevention	0	0	0	0	378	100.0%	100.0%	386
527220	Information Technology Rotary	3,942	5,500	6,267	6,267	7,000	11.7%	11.7%	7,140
527230	Fleet Fuel Chargeback	0	0	0	0	4,100	100.0%	100.0%	4,182
529210	Real Estate Taxes	58,147	53,746	62,000	56,727	62,000	0.0%	9.3%	63,240
529220	Sales Tax	36,702	51,418	42,000	72,913	80,000	90.5%	9.7%	81,600
529310	Credit Card Fees	13,971	21,431	16,500	30,172	34,000	106.1%	12.7%	34,680
531000	Office Supply	0	323	350	331	350	0.0%	5.8%	357
533000	Fuel Supply AvGas	159,739	207,055	219,000	284,261	400,000	82.6%	40.7%	408,000
533020	Fuel Supply Jet A	128,125	313,497	298,000	575,661	800,000	168.5%	39.0%	816,000
533035	Fuel Supply - Vehicles	1,025	2,618	2,600	4,981	0	-100.0%	-100.0%	0
534020	Merchandise	730	648	750	811	750	0.0%	-7.5%	765
550300	New Equip / Cap Outlay	75,911	118,637	42,000	39,955	45,000	7.1%	12.6%	45,900
560030	Security Deposits	573	188	1,500	188	1,500	0.0%	697.9%	1,530
TOTAL AIRPORT		727,697	1,056,647	1,192,401	1,503,513	1,975,705	65.7%	31.4%	2,021,194

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$274,144	No changes in staff
Professional Services	523100	\$2,000	Weather Service, Fuel Farm Inspection,
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/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; Self Serve Terminal Maintenance Contract \$3,650; Contracted Electrical Repairs \$2,000; Maint. Hangar \$3,300; Fuel Tank Insurance BUSTR \$1,100; Tow Bar Heads \$1,000
Fuel Supply AvGas	533000	\$400,000	Increased based in 2022 sales and inflation
Fuel Supply Jet A	533020	\$800,000	Increased based on 2022 sales and inflation
New Equip/Cap Outlay	550300	\$45,000	Runway 28 and Taxiway Pavement Striping

2023 BUDGET DETAIL

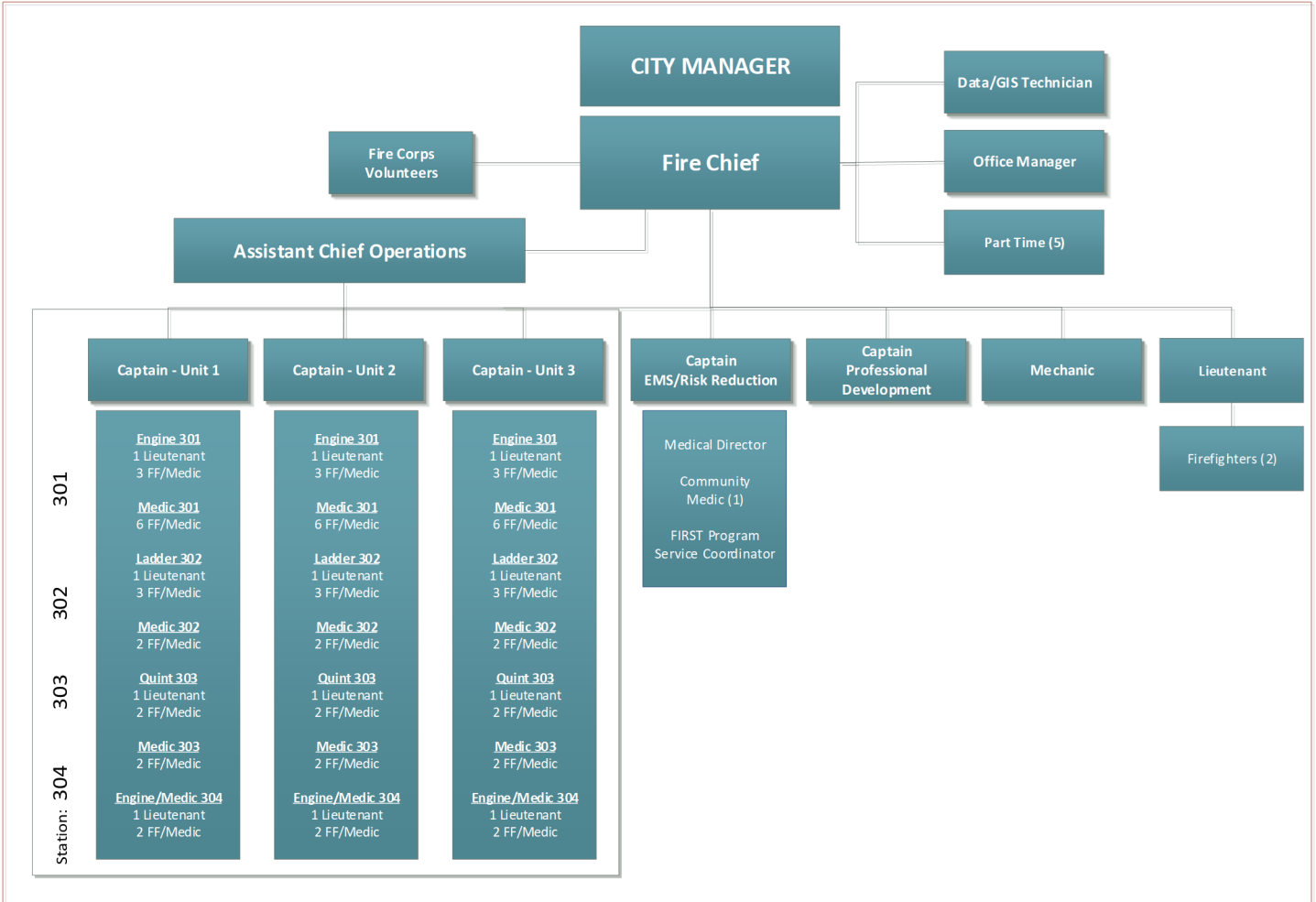
FUND: AIRPORT 2000 T-HANGAR

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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	180,443	184,910	204,989	204,989	218,529	232,031
22300351- 477110	Hangar Rent	95,600	108,518	105,000	102,745	104,000	107,100
482100	Hangar Deposits	1,140	344	400	469	1,000	408
22300352- 484300	Miscellaneous	0	0	0	0	0	0
	Total Revenue	96,740	108,862	105,400	103,214	105,000	107,508
22317000- 521100	Electric	2,907	2,397	3,300	3,008	3,400	3,468
527020	Maintenance of Facility	0	0	1,000	175	1,000	1,020
529210	Real Estate Taxes	19,446	17,974	21,000	17,556	18,000	18,360
560020	Refunds	850	0	0	0	0	0
560030	Security Deposits	892	898	1,000	425	1,000	1,020
570000	Transfer to Bond Retirement Fund	68,178	67,514	68,511	68,511	68,098	67,173
	Total Expenditures	92,273	88,783	94,811	89,674	91,498	91,041
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	184,910	204,989	215,578	218,529	232,031	248,498

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.



2022 Accomplishments

- ◆ Purchased future fire Station 305
- ◆ Delaware County Pre-Hospital Care Board established and meeting
- ◆ Insurance Service Office (ISO) reassessment, improved city rating to Class 2
- ◆ Negotiated new labor contract with IAFF Local 606
- ◆ Developed fire training tower

2023 Budget Summary

Personal Services	13,141,766
Capital Outlay	11,761,232
Services & Charges	1,539,687
Transfers	94,050
Refunds/Reimbursements	550,000
Materials & Supplies	459,198
Debt Service	4,129,639
Total Fire	31,923,506

FIRE

Authorized Personnel	2020	2021	2022	2023
Fire Chief	1	1	1	1
Assistant Chief	0	0	0	2
Captain	6	6	6	5
Lieutenant	13	13	13	13
Firefighter	44	44	44	62
Mobile Integrated Health Technician/Advance Practice Specialist	4	3	3	0
Advance Practice Specialist Supervisor	2	2	2	0
Service Coordinator	0	1	1	1
Community Paramedic	0	0	0	1
Mechanic	0	0	0	1
Office Manager	1	1	1	1
Data/GIS Analyst	1	1	1	1
(Part-Time)	5.19	5.19	5.19	5.19
Total	77.19	77.19	77.19	93.19

On the Horizon

- Construction begins for Fire Station 305
- Recruit and hire new Fire Chief
- Hire/Promote two Assistant Chief positions
- Increase staffing in preparation of opening 305
- Update Station 302/303/304 emergency alerting system

Strategic Goals	
Safe City: 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	2021	2022	2023 Goal
1	Develop a training facility needs plan to support emergency operations and identify the resources needed to implement.	75%	95%	95%
2	Identify means to improve the recruitment and retention of quality personnel to serve the community.	75%	75%	80%
3	Identify time periods, geographical areas and other areas that the Department is not meeting the response times and identify solutions for improvement.	71%	75%	75%
4	Provide pertinent and timely communication at all levels internally/externally.	25%	40%	50%
5	Identify Staffing Priorities and Needs	60%	65%	70%
6	Ensure the Department is meeting the needs of the community in a productive, cost effective and cost efficient manner.	75%	75%	80%

	2019	2020	2021	2022	2023
Total number of Incidents	6,359	6,047	6,606	7,147	7,410
Number of Medical Transports	3,101	2,722	3,047	3,546	3,942
Property Saved	98.98%	99.92%	99.21%	99.32%	99.5%

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

2023 BUDGET DETAIL

FUND:

FIRE/EMS

DEPARTMENT:

FIRE DEPARTMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	9,399,950	10,063,976	11,650,242	11,650,242	11,208,984			8,593,218
23100016- 411100	0.7% Income Tax Collections	10,898,746	12,378,240	12,267,554	14,286,806	15,400,000	25.5%	7.8%	15,708,000
23100025- 491010	Debt Proceeds	0	0	0	4,000,000	12,000,000	100.0%	200.0%	10,000,000
493020	Transfer In - Fire Pension Fund	254,262	307,257	343,611	327,225	345,000	0.4%	5.4%	346,800
23100152- 420600	Federal Operating Grants	59,507	0	0	0	0	100.0%	100.0%	0
420800	Grant Reimbursement	0	2,945	3,000	2,633	618,000	20500.0%	23371.3%	630,360
483100	EMS Reimbursements County	661,950	1,028,000	927,000	697,427	929,740	0.3%	33.3%	929,740
483100	Reimbursements	1,500	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	7,500	12,603	3,500	18,769	15,000	328.6%	-20.1%	15,300
492010	Sale of Assets	1,175	0	3,000	0	0	-100.0%	100.0%	0
	Total Revenues	11,884,640	13,729,045	13,547,665	19,332,860	29,307,740	116.3%	51.6%	27,630,200
	Total Expenditures	11,220,614	12,142,779	17,099,392	17,704,421	31,923,506	86.7%	80.3%	32,088,448
	<i>Carryover PO's</i>				2,069,697				
	Fund Balance - December 31st	10,063,976	11,650,242	8,098,515	11,208,984	8,593,218			4,134,970
23114500- 510000	Wages	6,149,697	6,474,587	7,696,769	6,656,186	8,264,627	7.4%	24.2%	8,471,243
510500	Overtime Wages	0	0	0	575,343	643,143	100.0%	11.8%	659,222
511100	PERS	12,574	20,183	23,373	22,032	31,313	34.0%	42.1%	32,096
511200	Police/Fire Pension	1,379,334	1,574,786	1,618,581	1,593,834	2,055,244	27.0%	28.9%	2,106,625
511300	Medicare	84,808	89,101	109,780	99,375	129,163	17.7%	30.0%	132,392
511400	Workers Compensation	135,535	70,291	0	0	89,078	100.0%	100.0%	95,313
511500	Social Security	1,024	0	12,869	0	0	-100.0%	100.0%	0
511600	Health Insurance	1,025,554	882,255	1,482,192	1,679,386	1,829,550	23.4%	8.9%	1,957,619
511650	Dental Insurance	0	0	0	0	74,778	100.0%	100.0%	80,012
511700	Life Insurance	20,655	10,328	22,905	22,905	24,870	8.6%	8.6%	25,492
520100	Uniform	15,542	16,657	45,000	35,789	45,000	0.0%	25.7%	46,125
521000	Cellular Telephone	13,869	13,167	15,040	19,010	20,000	33.0%	5.2%	20,500
521100	Electric	40,566	39,748	52,500	51,568	61,000	16.2%	18.3%	62,525
521200	Heat	9,204	17,561	18,500	31,124	40,000	116.2%	28.5%	41,000
522000	Postage	146	129	0	36	0	100.0%	-100.0%	0
523100	Professional Services	200,142	156,191	224,745	205,011	177,945	-20.8%	-13.2%	182,394
523175	Chargeback Services to Gen Fund	0	0	0	0	357,000	100.0%	100.0%	364,140
526000	Travel/Training	36,426	96,274	91,480	59,163	91,480	0.0%	54.6%	93,767
526100	Membership & Dues	2,767	2,764	9,980	2,366	7,480	-25.1%	216.2%	7,667
526200	EMS Training Grant	2,711	0	2,632	2,500	2,500	-5.0%	0.0%	2,563
527010	Maintenance of Equipment	42,051	51,523	55,080	41,889	55,080	0.0%	31.5%	56,457
527020	Maintenance of Facility	106,638	152,443	127,250	71,923	127,250	0.0%	76.9%	130,431
527210	Garage Rotary	27,700	106,497	124,218	124,218	124,218	0.0%	0.0%	127,323
527215	Corrosion Prevention	0	0	0	0	1,134	100.0%	100.0%	1,162
527220	Information Technology Rotary	196,907	328,178	313,076	313,076	344,000	9.9%	9.9%	352,600
527230	Fleet Fuel Chargeback	0	0	0	0	85,600	100.0%	100.0%	87,740
531000	Office Supply	3,028	3,147	6,000	2,319	6,000	0.0%	158.7%	6,150
533000	Operating Supply	32,755	40,294	43,255	40,273	43,255	0.0%	7.4%	44,336
533035	Fuel/Lube Supply	36,396	52,192	56,595	75,748	0	-100.0%	-100.0%	0
533120	EMS Supply	58,404	52,175	65,000	63,552	68,250	5.0%	7.4%	69,956
537000	Repair Material	4,853	3,579	5,750	3,251	5,750	0.0%	76.9%	5,894
539000	Small Equipment	111,153	130,820	217,391	138,420	335,943	54.5%	142.7%	344,342
539015	COVID Expenses	56,742	0	0	0	0	100.0%	100.0%	0
550100	Land Purchases	0	0	0	4,016,234	0		-100.0%	0
550300	New Equip/Capital Outlay	0	951,880	558,921	62,263	247,934	559.5%	298.2%	956,669
550300	TR003 Signals - Traffic Pre-Emption	0	0	0	32,600	0	-100.0%	-100.0%	0
550300	FD001 Training Tower	0	0	1,500,000	0	1,500,000	500.0%	100.0%	0
550300	FD002 Sprinkler Grant	0	0	0	0	250,000	100.0%	100.0%	250,000
550310	FD305 Station 305 Construction	0	10,000	0	11,559	9,000,000	100.0%	77762.0%	0
550320	CIP Equipment	362,502	8,520	1,090,653	196,279	0	763.9%	-100.0%	1,049,987
550320	Fire Apparatus	0	0	0	0	1,011,232	100.0%	100.0%	1,031,457
560020	Tax Refunds	429,654	406,562	535,000	483,200	550,000	7.0%	13.8%	561,000
570000	Transfer To Bond Service Fund	621,277	380,947	974,857	971,989	94,050	514.2%	-90.3%	92,250
580100	Note Principal	0	0	0	0	4,000,000	100.0%	100.0%	12,000,000
580200	Note Interest	0	0	0	0	129,639	100.0%	100.0%	540,000
	Total Expenditures	11,220,614	12,142,779	17,099,392	17,704,421	31,923,506	100.0%	100.0%	32,088,448

**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	\$8,264,627	Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics
Professional Services	523100	\$177,945	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	\$344,000	Response Map Maint, Record Management System Maint, First Arriving, Staffing Software, Analytic Software, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software, Laptops for Asst. Chiefs
Small Equipment	539000	\$335,943	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	\$247,934	AutoPulse Replacement, New Equipment, Training Props, Thermal Camera, Technology Replacement, Fire Gear Extractor, Station Alerting, St 301 HVAC Replacement
CIP Equipment	550300	\$0	Engine and Staff Vehicle Replacement

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	5,065,049	4,815,003	4,920,634	4,920,634	5,349,575	5,992,695
23300017- 411100	Income Tax Collections	2,335,859	2,652,592	2,555,831	3,061,365	3,300,000	2,607,203
23300023- 430100	Investment Income	33,029	4,597	1,200	36,929	15,000	1,224
	Total Revenue	2,368,888	2,657,189	2,557,031	3,098,294	3,315,000	2,608,427
23323300- 529310	Bank Fees	0	0	0	0	2,000	2,040
550300	Miscellaneous Park Improvements	0	14,633	0	0	0	0
550300	Wayfinding and Signage	30,758	0	0	0	22,000	0
550300 -PK003	Signage	0	0	50,000	0	0	0
560020	Tax Refunds	92,085	87,120	128,000	103,543	122,000	130,560
570000	Transfer Parks Bond Fund. - Principal	1,826,555	1,790,000	1,880,000	1,880,000	1,965,000	2,055,000
570000 -DS007	Transfer to Gen Bond - Principal	130,000	130,000	135,000	135,000	135,000	140,000
570000	Transfer Parks Bond Fund - Interest	464,950	507,350	435,750	435,750	360,550	281,950
570000 -DS007	Transfer to Gen Bond - Interest	73,230	22,455	68,030	68,030	65,330	62,630
580250	Debt Issuance	1,356	0	0	0	0	0
	Total Expenditures	2,618,934	2,551,558	2,696,780	2,622,323	2,671,880	2,672,180
	<i>Carryover PO's</i>				<i>47,030</i>		
	Fund Balance - December 31st	4,815,003	4,920,634	4,780,885	5,349,575	5,992,695	5,928,942

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	136,736	163,387	151,384	151,384	175,448	200,148
23500022- 414100	PILOT Revenue	26,651	24,637	24,884	24,064	24,700	25,194
	Total Revenue	26,651	24,637	24,884	24,064	24,700	25,194
23523500- 550300 -DZ005	Corporate Parking Access Drive	0	36,640	0	0	0	0
	Total Expenditures	0	36,640	0	0	0	0
	Fund Balance - December 31st	163,387	151,384	176,268	175,448	200,148	225,342

2023 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.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,011,525	2,338,997	2,959,714	2,959,714	2,927,308	4,697,180
23600022- 491010	Note Proceeds	2,004,550	2,690,322	0	0	0	0
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	1,493,216	1,487,807	1,502,686	559,889	600,000	612,000
414100 -TF014	Cheshire N TIF Pilot Revenue	0	0	0	414,660	430,000	438,600
414100 -TF015	Cheshire S TIF Pilot Revenue	0	0	0	70,216	83,000	84,660
414100 -TF016	Cheshire W TIF Pilot Revenue	0	0	0	175,185	185,000	188,700
414100 -TF036	Evan Farms TIF Pilot Revenue	0	0	0	300,411	325,000	331,500
23600023- 430100	Investment Income	16,583	2,635	500	18,422	16,000	16,320
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	0	0	0	265,000	230,000	234,600
23600402- 420100	Homestead	1,361	1,471	1,586	1,637	1,700	1,734
420200	Rollback	146,964	134,386	131,098	148,696	150,000	153,000
	Total Revenue	3,662,674	4,316,621	1,635,870	1,954,116	2,020,700	2,061,114
23623600- 523100	TIF Professional Services	127,931	23,985	90,000	1,717	90,000	90,000
529310	Bank Fees	0	0	0	0	1,200	1,224
550300	Land Acquisition Berlin Station Phase	3,685	0	0	0	0	0
550300	Construction Berlin Station Phase	2,998,654	177,692	0	0	0	0
550300 TFOXX	Cheshire Rd Extension	0	0	0	0	0	800,000
580100	Note Principal	0	2,000,000	1,400,000	1,400,000	0	0
580200	Note Interest	0	49,861	21,000	20,942	0	0
580100	Bond Principal - Phase 2B - \$1.6m	175,000	1,406,200	116,200	116,200	123,200	120,400
580200	Bond Interest - Phase 2B	29,932	38,166	41,076	41,076	36,428	31,500
	Total Expenditures	3,335,202	3,695,904	1,668,276	1,579,935	250,828	1,043,124
	<i>Carryover PO's</i>				<i>17,676</i>		
	Fund Balance - December 31st	2,338,997	2,959,714	2,927,308	3,316,219	4,697,180	5,715,170

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
23700022- 414100	PILOT Revenue - Sky Climber	23,789	21,991	22,211	21,480	22,000	22,440
414150	PILOT Revenue - V&P	23,448	21,676	21,893	11,644	33,000	22,546
	Total Revenue	47,237	43,667	44,104	33,124	55,000	44,986
23723700 560110	TIF Distribution to Schools	28,342	26,200	26,463	19,874	33,000	26,992
560120	TIF Distribution to Sky Climber	9,448	8,796	8,884	8,592	11,000	9,062
560140	TIF Distribution to V&P Hydraulics	9,447	8,671	8,757	4,658	11,000	8,932
	Total Expenditures	47,237	43,667	44,104	33,124	55,000	44,986
	Fund Balance - December 31st	0	0	0	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
23800022- 414100	PILOT Revenue	133,006	131,003	145,000	97,166	120,000	147,900
	Total Revenue	133,006	131,003	145,000	97,166	120,000	147,900
23823800- 560130	TIF Distribution	133,006	131,003	145,000	97,166	120,000	147,900
	Total Expenditures	133,006	131,003	145,000	97,166	120,000	147,900
	Fund Balance - December 31st	0	0	0	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
23900022- 414100	PILOT Revenue	0	0	0	0	0	0
	Total Revenue	0	0	0	0	0	0
23923900- 560130	TIF Distribution	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	0	0	0

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.



2023 Budget Summary		
	Court Administration	Mission Court
Personal Services	1,933,785	72,835
Services & Charges	63,252	
Materials & Supplies	22,000	
Total Courts	2,019,037	72,835

2023 BUDGET DETAIL

FUND: MUNICIPAL COURT
DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		2,861,454	2,408,687	1,404,441	1,404,441	633,512			359,792
2400024- 483200	Reimbursement Mission Court	54,752	63,936	55,000	34,227	50,000	-9.1%	46.1%	50,500
493020	Transfer from General Fund	0	0	0	0	815,000	100.0%	100.0%	1,275,197
24000201- 450100	Court Costs	1,378,589	1,308,218	1,475,000	1,170,569	1,300,000	-11.9%	11.1%	1,513,236
450200	Bail Bonds	9,293	8,263	10,000	10,643	10,000	0.0%	-6.0%	10,100
450300	Immobilization Fees	2,765	2,916	3,500	1,275	2,500	-28.6%	96.1%	2,525
450450	Highway Patrol Fines	49,760	0	54,000	0	0	-100.0%	100.0%	0
450700	Drug Enforcement	0	47,981	0	39,144	35,000	100.0%	-10.6%	35,350
484100	Bank Service Charges	0	0	500	0	0	-100.0%	100.0%	0
24000202- 420600	ARPA Funds	96,589	0	700,000	0	500,000	-28.6%	100.0%	0
420800	County Reimbursement	251,021	251,853	297,960	317,609	320,000	7.4%	0.8%	323,200
420810	Transfer from CLRS	100,000	50,000	25,000	25,000	46,570	86.3%	86.3%	47,036
420810	Transfer from Probation Services Fund	200,000	50,000	250,000	250,000	272,750	9.1%	9.1%	275,478
420810	Transfer from Special Projects Fund	150,000	25,000	100,000	100,000	100,000	0.0%	0.0%	101,000
483100	Reimbursement	0	0	0	22	0	100.0%	-100.0%	0
24000252- 493020	Local Operating Grant	0	0	0	700,000	0	100.0%	-100.0%	0
Total Revenue		2,292,769	1,808,167	2,970,960	2,648,488	3,451,820	16.2%	30.3%	3,633,621
24015000-	Administration	1,476,639	1,574,834	1,941,140	1,962,889	2,019,037	4.0%	2.9%	2,039,227
24015500-	Mission Court	70,163	53,032	102,073	58,725	72,835	-28.6%	24.0%	73,563
24015800-	Clerk of Court	1,198,734	1,184,547	1,365,784	1,381,790	1,633,668	19.6%	18.2%	1,650,005
Total Expenditures		2,745,536	2,812,413	3,408,997	3,403,404	3,725,540	9.3%	9.5%	3,762,795
Carryover PO's					16,013				
Fund Balance - December 31st		2,408,687	1,404,441	966,404	633,512	359,792			230,618

DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
24015000- 510000	Wages	991,235	1,083,378	1,287,193	1,259,803	1,297,729	0.8%	3.0%	1,330,172
510500	Overtime Wages	0	0	0	701	2,000	100.0%	185.1%	2,050
511100	PERS	141,954	162,015	169,898	162,820	181,682	6.9%	11.6%	186,224
511300	Medicare	13,625	14,725	18,664	17,219	18,817	0.8%	9.3%	19,287
511400	Workers Compensation	20,256	11,737	0	0	12,977	100.0%	100.0%	13,301
511600	Health Insurance	270,924	257,847	385,200	459,729	401,584	4.3%	-12.6%	429,695
511650	Dental Insurance	0	0	0	0	16,644	100.0%	100.0%	17,809
511700	Life Insurance	1,575	863	1,185	1,185	2,352	98.5%	98.5%	2,399
520100	Uniforms	150	0	0	0	0	100.0%	100.0%	0
523100	Professional Services-Interpreting	24,204	24,525	35,000	36,800	40,000	14.3%	8.7%	40,800
526000	Travel/Training	1,741	3,578	10,000	5,009	10,000	0.0%	99.6%	10,200
526100	Membership and Dues	980	3,255	5,000	2,465	5,000	0.0%	102.8%	5,100
527010	Maintenance of Equipment	0	263	0	0	0	100.0%	100.0%	0
527210	Garage Rotary	1,963	3,635	5,000	5,015	8,000	60.0%	59.5%	8,160
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
533000	Operating Supply	8,032	9,013	24,000	10,795	22,000	-8.3%	103.8%	22,440
533035	Fuel/Lube Supply	0	0	0	1,346	0	100.0%	-100.0%	0
TOTAL ADMINISTRATION		1,476,639	1,574,834	1,941,140	1,962,889	2,019,037	4.0%	2.9%	2,087,895
24015500- 510000	Wages	45,805	35,325	65,938	39,014	53,023	-19.6%	35.9%	54,349
511100	PERS	2,544	3,436	9,231	5,462	7,423	-19.6%	35.9%	7,609
511300	Medicare	622	486	956	536	769	-19.6%	43.4%	788
511400	Workers Compensation	1,182	591	0	0	530	100.0%	100.0%	543
511600	Health Insurance	19,950	13,164	25,888	13,653	10,610	-59.0%	-22.3%	11,353
511650	Dental Insurance	0	0	0	0	432	100.0%	100.0%	462
511700	Life Insurance	60	30	60	60	48	-20.0%	-20.0%	49
TOTAL MISSION COURT		70,163	53,032	102,073	58,725	72,835	-28.6%	24.0%	75,153

**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	\$1,297,729	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	\$40,000	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	\$8,000	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	\$22,000	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

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.

2023 Budget Summary	
	Clerk of Court
Personal Services	1,323,373
Services & Charges	60,100
Materials & Supplies	26,000
Total Courts	1,633,668

2023 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: CLERK OF COURT

Org-Object	Description	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
24015800- 510000	Wages	823,196	901,998	838,012	962,988	876,464	1,051,529	9.2%	20.0%	1,077,817
510500	Overtime Wages	0	0	0	0	19,063	23,400	100.0%	22.8%	23,985
511100	PERS	114,336	125,580	123,988	134,807	120,637	150,476	11.6%	24.7%	154,238
511300	Medicare	11,367	13,006	11,689	13,963	12,496	15,585	11.6%	24.7%	15,975
511400	Workers Compensation	17,408	17,940	8,970	0	0	10,748	100.0%	100.0%	11,017
511600	Health Insurance	179,535	213,054	156,633	165,576	292,163	280,732	69.5%	-3.9%	287,750
511650	Dental Insurance	0	0	0	0	0	12,758	100.0%	100.0%	13,077
511700	Life Insurance	1,200	2,550	1,275	2,550	2,550	2,340	-8.2%	-8.2%	2,399
521000	Cellular Telephone	0	0	135	0	1,149	0	100.0%	-100.0%	0
522000	Postage	33,902	45,000	33,413	45,000	24,648	45,000	0.0%	82.6%	46,125
523100	Professional Services	0	500	0	300	19,000	500	66.7%	-97.4%	513
523220	Witness Fees	0	0	0	0	0	0	100.0%	100.0%	0
526000	Travel/Training	17	5,450	1,032	5,500	2,016	5,500	0.0%	172.9%	5,638
526100	Membership and Dues	950	950	700	1,100	540	1,100	0.0%	103.7%	1,128
527010	Maintenance of Equipment	1,055	3,000	1,940	3,000	148	3,000	0.0%	1931.1%	3,075
529310	Bank Fees	349	5,000	164	5,000	75	5,000	0.0%	6535.7%	5,125
533000	Operating Supply	15,093	25,000	6,596	25,000	10,841	25,000	0.0%	130.6%	25,625
539000	Small Equipment	303	1,000	0	1,000	0	1,000	0.0%	100.0%	1,025
539015	COVID Expense	23	0	0	0	0	0	100.0%	100.0%	0
570000	Transfer to Unclaimed Funds Fund	0	0	0	0	0	0	0.0%	100.0%	0
TOTAL CLERK OF COURT		1,198,734	1,360,028	1,184,547	1,365,784	1,381,790	1,633,668	19.6%	18.2%	1,674,510

**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.

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	14,675	24,001	58,937	58,937	50,347	20,347
24100201- 450500	IDIAM Fees	27,515	36,351	35,000	26,732	35,000	35,700
24115000- 523100	Professional Services Carryover PO's	18,189	1,415	35,000	35,322	65,000	35,000
	Fund Balance - December 31st	24,001	58,937	58,937	50,347	20,347	21,047

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	51,219	51,290	53,261	53,261	55,265	54,865
25000201- 450700	Drug Enforcement Fines	3,379	1,971	2,625	2,195	2,600	6,500
	Total Revenues	3,379	1,971	2,625	2,195	2,600	6,500
25013500- 523100	Professional Services	3,308	0	26,444	0	2,500	2,500
533000	Operating Supplies	0	0	0	191	500	500
550300	Capital Outlay	0	0	26,444	0	0	0
	Total Expenditures	3,308	0	52,888	191	3,000	3,000
	Fund Balance - December 31st	51,290	53,261	2,998	55,265	54,865	58,365

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	592,279	624,075	671,038	671,038	685,917	660,917
25100201- 450400	Court Fees Indigent Driver	37,060	53,836	60,000	52,783	75,000	75,000
25115000- 523100	Professional Services	5,264	6,873	125,000	33,783	100,000	100,000
	Total Expenditures	5,264	6,873	125,000	33,783	100,000	100,000
	<i>Carryover PO's</i>				4,121		
	Fund Balance - December 31st	624,075	671,038	606,038	685,917	660,917	635,917

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	4,521	5,708	6,980	6,980	8,046	9,646
25200201- 450400	Court Fees - OMVI	1,187	1,272	1,500	1,066	1,600	1,600
25213500- 550300	New Equip / Cap Outlay	0	0	6,730	0	0	1,500
	Total Expenditures	0	0	6,730	0	0	1,500
	Fund Balance - December 31st	5,708	6,980	1,750	8,046	9,646	9,746

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	40,139	23,324	60,318	60,318	78,184	101,184
25300152- 484300	Miscellaneous Income	229	43,719	15,000	33,012	38,000	40,000
	Total Revenues	229	43,719	15,000	33,012	38,000	40,000
25313500- 523100	Professional Services	0	0	0	2,954	3,000	0
526000	Travel/Training	0	0	12,000	1,575	10,000	12,240
550300	New Equip / Cap Outlay	0	6,725	48,218	1,117	2,000	0
570000	Transfer to Federal Judgement Fund	17,044	0	0	0	0	0
	Total Expenditures	17,044	6,725	60,218	5,646	15,000	12,240
	<i>Carryover PO's</i>				<i>9,500</i>		
	Fund Balance - December 31st	23,324	60,318	15,100	78,184	101,184	128,944

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	13,886	6,527	6,527	4,330	4,345
25400023- 430100	Interest Income	42	7	0	35	20	20
25400152- 420600	Federal Grant [Seizure]	0	0	10,000	0	0	0
420700	State Grant	0	3,388	0	0	0	0
484300	Miscellaneous Income	17,044	0	1,000	0	0	0
	Total Revenues	17,086	3,395	11,000	35	20	20
25413500- 529310	Bank Fees	0	0	0	0	5	5
550300	New Equip / Cap Outlay	3,200	10,754	9,775	2,232	0	0
	Total Expenditures	3,200	10,754	9,775	2,232	5	5
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	13,886	6,527	7,752	4,330	4,345	4,360

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
	Fund Balance - January 1st	184,116	79,629	79,629	79,629	60,850
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	Total Revenues	0	0	0	0	0
25512000- 523100	Parks Master Plan	39,960	0	0	17,050	0
550300	Boulder Park	64,527	0	73,000	0	0
	Total Expenditures	104,487	0	73,000	17,050	0
	<i>Carryover PO's</i>				1,729	
	Fund Balance - December 31st	79,629	79,629	6,629	60,850	60,850

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
Fund Balance - January 1st		757,781	742,067	831,688	831,688	785,911
25600201- 450400	Court Fees	187,856	166,004	187,000	176,792	42,692
450410	Clerk Fees	0	0	0	0	142,308
25600202- 420600	Federal Grant	0	22,138	0	0	0
484300	Miscellaneous	0	12	0	81	0
Total Revenue		187,856	188,154	187,000	176,873	185,000
25615000- 522200	Court-Data Processing	4,642	4,387	12,000	6,074	3,500
523100	Court-Professional Services	68,588	27,348	105,000	45,263	13,240
523175	Court-Ops Chargeback - Muni Court Fund	100,000	50,000	25,000	25,000	7,500
533000	Court-Operational Supplies			0	10,694	20,500
550300	Court-New Equip / Cap Outlay	30,340	16,798	332,500	33,569	0
25615800- 522200	Clerk-Data Processing	0	0	0	0	12,300
523100	Clerk-Professional Services	0	0	0	0	70,000
523175	Clerk-Ops Chargeback - Muni Court Fund	0	0	0	0	46,570
533000	Clerk-Operational Supplies	0	0	0	0	28,500
550300	Clerk-New Equip / Cap Outlay	0	0	0	0	50,000
570000	Clerk-Transfers - IT Rotary Fund	0	0	0	0	0
Total Expenditures		203,570	98,533	474,500	120,600	252,110
<i>Carryover PO's</i>					<i>102,050</i>	
Fund Balance - December 31st		742,067	831,688	544,188	785,911	718,801

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	749,712	622,876	623,966	623,966	631,269	634,251
25700201-	450400 Court Fees	170,558	162,998	170,000	256,588	261,720	266,954
	450500 IDIAM Fees	18,693	17,413	20,000	23,296	23,762	24,237
	484300 Miscellaneous	0	0	0	15	0	0
25700202-	420600 Federal Operating Grant	9,259	0	0	0	0	0
	484300 Miscellaneous	0	2	0	0	0	0
	Total Revenue	198,510	180,413	190,000	279,899	285,482	291,191
25715000-	523100 Professional Services	43,278	58,267	90,000	30,399	51,500	52,530
	523110 IDIAM Expense	27,781	19,805	30,000	33,669	60,000	61,200
	523175 Operations Chargeback - Muni Court Fund	150,000	25,000	100,000	100,000	100,000	102,000
	533000 Operating Supplies	0	0	0	8,854	41,000	41,820
	539015 COVID Expense	9,259	0	0	0	0	0
	550300 New Equip / Cap Outlay	95,028	76,251	337,500	29,910	30,000	100,000
	Total Expenditures	325,346	179,323	557,500	202,832	282,500	357,550
	<i>Carryover PO's</i>				69,763		
	Fund Balance - December 31st	622,876	623,966	256,466	631,269	634,251	567,892

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	614,642	707,004	976,599	976,599	1,145,547	1,090,947
25900201- 450400	Court Fees	297,359	293,196	300,000	278,247	310,000	316,200
484300	Miscellaneous Revenue	0	0	0	9	0	0
25900202- 420700	State Grant	30,000	50,000	50,000	0	0	0
420700- MC001	Mission Court Grant	0	0	0	50,000	0	0
420700- MC002	Drug Court Grant	0	0	0	70,000	0	0
420700- MC003	Mental Health Court Grant	0	0	0	70,000	0	0
	Total Revenue	327,359	343,196	350,000	468,256	310,000	316,200
25915000- 523100	Professional Services	33,197	21,818	45,000	32,055	54,600	45,900
523175	Operations Chargeback - Muni Court Fund	200,000	50,000	250,000	250,000	285,000	250,000
533000	Operational Supplies	0	0	0	6,502	15,000	15,300
550300	New Equip / Cap Outlay	1,800	1,783	25,000	2,463	10,000	10,200
	Total Expenditures	234,997	73,601	320,000	291,020	364,600	321,400
	<i>Carryover PO's</i>				8,288		
	Fund Balance - December 31st	707,004	976,599	1,006,599	1,145,547	1,090,947	1,085,747

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	178	178	0	0
26100019- 412100	Real Property Tax	227,404	274,976	312,111	293,328	305,000	311,100
26100152- 420100	Homestead	3,728	3,671	3,500	3,660	4,000	4,080
26100152- 420200	Rollback	23,130	28,788	28,000	30,060	31,000	31,620
	Total Revenues	254,262	307,435	343,611	327,047	340,000	346,800
26113500- 570000	Transfers - General Fund	254,262	307,257	343,611	327,225	340,000	346,800
	Fund Balance - December 31st	0	178	178	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	177	177	0	0
26200019- 412100	Real Property Tax	227,404	274,976	312,111	293,328	305,000	311,100
26200152- 420100	Homestead	3,728	3,671	3,500	3,660	4,000	4,080
26200152- 420200	Rollback	23,130	28,787	28,000	30,060	31,000	31,620
	Total Revenues	254,262	307,434	343,611	327,047	340,000	346,800
26214500- 570000	Transfers - Fire/EMS Fund	254,262	307,257	343,611	327,224	340,000	346,800
	Fund Balance - December 31st	0	177	177	0	0	0

2023 BUDGET DETAIL

FUND: OPIOID RECOVERY FUND

The Opioid Recovery Fund was created for the receipt of any potential settlement funds obtained under the MOU between the State of Ohio and Local Governments in a manner and means that would promote an effective and meaningful use of the

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	9,951	0
26500152-	420700 State Opioid Settlement	0	0	0	9,951	0	0
	Total Revenue	0	0	0	9,951	0	0
26513500-	523100 Professional Services	0	0	0	0	0	0
	550300 Capital Outlay	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	9,951	9,951	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	84,604	2,652	28,855	28,855	48,666	48,666
27200020- 412200	Hotel/Motel Tax	54,167	71,178	65,000	89,761	85,000	86,700
27200102- 480100	Donations	0	25	25,000	25,050	25,000	25,000
	Total Revenues	54,167	71,203	90,000	114,811	110,000	111,700
27227200- 523100	Community Promotions Distributions	0	0	67,000	0	20,000	0
523100	Main Street Support	42,500	45,000	0	35,000	35,000	50,000
523410 -CP001	Arts Castle	12,500	0	0	5,000	5,000	0
523410 -CP002	Central Ohio Symphony	20,000	0	0	0	5,000	0
523410 -CP003	Second Ward Community Initiative	14,350	0	0	0	5,000	0
523410	Ross Art Museum	0	0	0	0	0	0
523410	Arena Fair Theatre	5,000	0	0	0	0	0
523410 -CP004	Fireworks	40,000	0	40,000	40,000	40,000	41,616
523410	City of Delaware Special Events	0	0	0	5,000	0	0
529600	Sister City Promotion	899	0	0	0	0	0
550300	RB Hayes Statue	870	0	0	0	0	0
	Total Expenditures	136,119	45,000	107,000	85,000	110,000	91,616
	<i>Carryover PO's</i>				<i>10,000</i>		
	Fund Balance - December 31st	2,652	28,855	11,855	48,666	48,666	68,750

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
28200102- 420600	Federal Grant	0	65,000	0	0	0	0
	Total Revenue	0	65,000	0	0	0	0
28211400- 533000	Operating Supplies	0	65,000	0	0	0	0
	Total Expenditures	0	65,000	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
28400102- 420600	Federal Grant	2,808,275	0	0	0	0	0
	Total Revenue	2,808,275	0	0	0	0	0
28411400- 550300	Capital Outlay	2,799,675	0	0	0	0	0
560020	Refunds	8,600	0	0	0	0	0
	Total Expenditures	2,808,275	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	2,162,219	2,162,219	3,641,702	1,480,012
28500102- 420600	Federal Grant	0	2,162,219	2,162,222	2,179,483	0	0
	Total Revenue	0	2,162,219	2,162,222	2,179,483	0	0
28511400- 570000	Transfer Out	0	0	0	700,000	2,161,690	0
	Total Expenditures	0	0	0	700,000	2,161,690	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	2,162,219	4,324,441	3,641,702	1,480,012	1,480,012

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
29100024- 484300	Miscellaneous Revenue	0	0	0	1	0	0
29100025- 493020	Transfer	0	142,352	0	0	0	0
29100302- 420600	Federal Grant	11,000	0	13,000	12,253	153,000	13,000
	Total Revenue	11,000	142,352	13,000	12,254	153,000	13,000
29111800- 523150	Administration	10,000	2,352	11,000	10,254	11,000	11,000
523155	Fair Housing	1,000	0	2,000	2,000	2,000	2,000
550300 -CDB21	Street Improvements	0	140,000	0	0	0	0
550300 -CDB23	Street Improvements	0	0	0	0	140,000	0
	Total Expenditures	11,000	142,352	13,000	12,254	153,000	13,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	3,542	8,839	8,839	10,862	11,957
29200023- 430100	Interest Income	12	8	0	64	100	100
29200152- 420600	Federal Grant [Seizure]	3,530	6,139	10,000	1,959	3,000	3,000
	Total Revenues	3,542	6,147	10,000	2,023	3,100	3,100
29213500- 523100	Professional Services	0	850	4,626	0	2,000	2,040
529310	Bank Fees	0	0	0	0	5	5
	Total Expenditures	0	850	4,626	0	2,005	2,045
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	3,542	8,839	14,213	10,862	11,957	13,012

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	240,333	300,623	293,817	293,817	252,101	135,376
29500023- 430100	Revolving Loan Fund Interest Income	1,598	293	100	1,696	1,000	900
29500301- 483110	Loan Principal Payments	82,207	139,422	54,853	54,747	43,793	45,125
483115	Loan Interest Payments	12,185	8,313	4,941	5,104	3,582	2,250
	Total Revenues	95,990	148,028	59,894	61,548	48,375	48,275
29511800- 529310	Bank Fees	0	0	0	0	100	50
550300 -RL001	RLF Projects	0	0	25,000	0	25,000	20,000
550300 -RL002	Façade Loan Program	10,840	20,875	75,000	41,748	100,000	30,000
550300 -RL003	RLF Administration	15,000	1,359	15,000	26,525	10,000	20,000
550300 -CDB21	CDBG City Share	0	24,266	0	0	0	0
550300 -CDB23	CDBG City Share	0	0	0	0	30,000	0
550300	Blighted Property Demolitions	9,860	0	0	0	0	0
550300	SWCI/City Building Improvements	0	108,334	0	34,991	0	0
	Total Expenditures	35,700	154,834	115,000	103,264	165,100	70,050
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	300,623	293,817	238,711	252,101	135,376	113,601

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	8,150	0	0	0	0	0
29600302- 420850	Home-Program Income	0	0	0	0	0	0
	Total Revenues	0	0	0	0	0	0
29611800- 550300	CDBG Expenditures	8,150	0	0	0	0	0
	Total Expenditures	8,150	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

DEBT SERVICE FUNDS

2023 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	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Projected
	Fund Balance - January 1st	621,579	492,655	33	33	1,708,989	26,143
30000025- 491010	Debt Issuance	0	3,540,866	0	1,754,708	0	0
30000023- 430100	Investment Income	3,807	123	100	7,550	2,500	100
30000025- 493020 -DS001	Transfer Police Impact Fee Justice Center	58,639	128,801	129,191	207,829	131,123	124,775
493020 -DS002	Transfer Municipal Impact Fee	130,411	78,078	78,638	292,464	79,814	75,950
493020 -DS003	Transfer T-Hangar Fund	68,179	67,514	68,511	68,510	68,098	67,173
493020 -DS004	Transfer Fire/EMS 2021 Station 303	299,529	348,600	292,465	196,595	0	0
493020 -DS004	Transfer Fire Imp Fee 2021 Station 303	100,000	0	0	0	199,535	189,875
493020 -DS005	Transfer Fire/EMS Fund	383,774	84,566	974,857	90,750	94,050	92,250
493020 -DS006	Transfer Fire Impact Fee Station 302	0	0	0	59,436	0	0
493020 -DS007	Transfer Park Levy Fund 2015 GO Debt	203,230	200,630	203,030	203,030	200,330	202,630
493020 -DS008	Transfer CIP 2019 Buildings/Software	544,801	542,150	545,150	204,431	205,256	205,650
493020 -DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	0	0	0	340,719	342,094	342,750
493020 -DS009	Transfer Fire Impact Fee Station 304	0	0	0	284,850	284,000	281,000
493020	Transfer from General Fund	0	0	0	0	120,000	0
	Total Revenue	1,792,370	4,991,328	2,291,942	3,710,871	1,726,800	1,582,153
30030000- 523100	Professional Services	5,964	87,665	0	53,301	50,000	0
529310	Bank Fees	0	0	0	0	250	60
580100 -DS001	Bond Principal - Justice Center/PW Gar.	145,000	1,878,550	153,550	153,550	162,800	159,100
580100 -DS002	Bond Principal- Streetscape/Houk Rd.	282,574	278,419	286,730	286,730	0	0
580100 -DS003	Bond Principal - T-hangars	44,272	45,278	47,291	47,290	48,296	49,303
580100 -DS004	Bond Principal - Fire Station 303	130,000	1,870,250	145,250	145,250	154,000	150,500
580100 -DS005	Bond Principal - EMS Vehicles	85,000	85,000	85,000	85,000	90,000	90,000
580100 -DS006	Bond Principal - Fire Station 302	57,426	56,581	58,271	58,271	0	0
580100 -DS007	Bond Principal - 2015 Rec Improve. GO	130,000	130,000	135,000	135,000	135,000	140,000
580100 -DS008	Bond Principal - 2019 Bldg/Software	385,000	425,000	445,000	445,000	465,000	480,000
580100 -DS009	Bond Principal - Fire Station 304	180,000	190,000	195,000	195,000	200,000	205,000
580100	Note Principal	0	0	0	0	1,700,000	0
580200 -DS001	Bond Interest - Justice Center/PW Gar.	44,050	53,330	54,279	54,279	48,137	41,625
580200 -DS002	Bond Interest - Streetscape/Houk Rd.	16,955	11,303	5,735	5,735	0	0
580200 -DS003	Bond Interest - T-hangars	23,907	22,578	21,221	21,220	19,802	17,870
580200 -DS004	Bond Interest - Fire Station 303	44,568	51,951	51,345	51,345	45,535	39,375
580200 -DS005	Bond Interest - EMS Vehicles	9,150	7,450	5,750	5,750	4,050	2,250
580200 -DS006	Bond Interest - Fire Station 302	3,446	2,297	1,166	1,165	0	0
580200 -DS007	Bond Interest - 2015 Rec Improve. GO	73,230	70,630	68,030	68,030	65,330	62,630
580200 -DS008	Bond Interest - 2019 Bldg/Software	159,802	117,150	100,150	100,150	82,350	68,400
580200 -DS009	Bond Interest - Fire Station 304	100,950	95,550	89,850	89,850	84,000	76,000
580200	Note Interest	0	4,969	0	0	55,096	0
	Total Expenditures	1,921,294	5,483,951	1,948,618	2,001,915	3,409,646	1,582,113
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	492,655	33	343,357	1,708,989	26,143	26,183

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	111,105	48,165	2	2	1,280	1,325
30100023- 430100	Investment Income	531	12	50	1,278	50	50
30100025- 491010	Bond Proceeds	15,363,833	0	0	0	0	0
493020	Transfer In from Recreation Tax Fund	2,291,505	2,249,175	2,315,700	2,315,750	2,325,550	2,336,950
	Total Revenue	17,655,869	2,249,187	2,315,750	2,317,028	2,325,600	2,337,000
30130100- 523100	Professional Services	154,217	0	0	0	0	0
529310	Bank Fees	0	0	0	0	5	5
580100	Bond Principal	16,806,996	1,790,000	1,880,000	1,880,000	1,965,000	2,055,000
580200	Bond Interest	757,596	507,350	435,750	435,750	360,550	281,950
	Total Expenditures	17,718,809	2,297,350	2,315,750	2,315,750	2,325,555	2,336,955
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	48,165	2	2	1,280	1,325	1,370

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	34	0	0	397	0
30200023- 430100	Investment Income	565	0	0	397	40	40
30200025- 493020	Transfer In Sewer Funds	827,789	825,366	824,600	824,600	828,200	826,700
	Total Revenue	828,354	825,366	824,600	824,997	828,240	826,740
30230200- 529310	Bank Fees	0	0	0	0	2	2
580100	Bond Principal	548,320	395,000	410,000	410,000	398,200	450,000
580200	Bond Interest	280,000	430,400	414,600	414,600	430,000	376,700
	Total Expenditures	828,320	825,400	824,600	824,600	828,202	826,702
	Fund Balance - December 31st	34	0	0	397	435	38

CAPITAL FUNDS

2023 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.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
Fund Balance - January 1st		4,666,224	2,449,344	1,040,676	1,040,676	(1,469,630)	(965)
41000025- 413100	-SK001 Sidewalk Assessments - Auditor	49,629	207	23,000	23,302	25,000	5,500
41000025- 491010	Bond Sale	0	0	575,000	0	0	0
491010	-SWMLG Note Issue	0	0	0	3,700,000	3,700,000	0
41000025- 493020	Transfer from General Fund	3,061,865	1,975,283	1,572,684	1,836,804	2,966,672	5,465,714
41000025- 494030	-SWMLG Advance from Water Cap Fee Fund	0	0	0	1,100,000	0	0
41000253- 483100	PNR - Reimbursements	0	0	50,000	0	0	0
41000403- 420600	-TR003 MORPC Grant - Citywide Signals	915,208	0	2,014,546	905,882	1,108,664	0
420600	-TR004 Federal Operating Grant	765,120	0	0	6,335	0	0
420600	Federal Earmark Grant	502,551	0	0	0	0	0
420600	-ST008 ODOT Safety Funds - US23 & Hull	0	27,335	165,000	0	335,000	0
420600	ODOT Safety Funds	533,012	0	0	0	0	0
420700	OPWC	497,250	291,805	0	0	0	0
420700	-SW013 OPWC Grant - John St Bridge	0	257,667	0	0	0	0
483100	County Reimb - OPWC	200,627	0	0	0	0	0
483100	Reimbursements	63,577	27,721	0	0	0	0
Total Revenue		6,588,839	2,580,018	4,400,230	7,572,323	8,135,336	5,471,214
41030000- 570000	Transfer Bond Fund - 2012 G. O Debt	270,742	289,721	292,465	295,331	0	0
570000	Transfer Bond Fund - 2019 Bldg/Software	544,803	542,150	545,150	545,150	205,256	205,650
570500	Advance Repay from Water Cap Fee	0	0	0	0	220,000	220,000
580100	Note Principal	0	0	0	0	3,700,000	0
580200	Note Interest	28,786	0	0	0	119,916	0
41011400- 550310	-BCH01 Building Renovations/Maintenance	1,093,490	18,221	0	0	0	0
550310	Unanticipated Projects	0	25,385	0	67,353	0	0
41011600- 550330	Network Improvements	9,576	0	0	0	0	0
550330	Fiber Installation	71,600	0	0	0	0	0
550330	-IT004 Software Systems	193,626	362,566	0	292,045	0	0
550330	Copier Replacement	7,331	0	0	0	0	0
41011800- 550300	-CDB25 CDBG Neighborhood Revitalization Design	0	0	0	0	80,000	0
41012000- 550300	-PK002 Playground Equipment	293,208	35,825	83,000	75,113	100,000	45,000
550300	-PK003 Other Park Development	33,359	7,474	18,000	550	0	300,000
550300	-PK006 Parks Master Plan	0	0	0	13,317	0	0
550300	-RL004 SWCI Roof Repair	0	0	0	7,381	0	0

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Projected
41012300- 550300	-PK007 Field & Court Improvements	0	0	33,000	26,311	95,000	30,000
41012500- 550300	-PK008 Pool Improvements	0	0	31,300	12,419	50,000	0
41012600- 550300	-OG001 Cemetery Roads & Paths	0	0	0	0	85,000	70,000
	550300 -OG002 Memorial Garden Improvements	0	0	0	0	50,000	150,000
41013500- 550300	-PD001 BWC & Cruiser Video Replacement	0	0	47,484	118,237	0	47,484
	550300 Justice Center Space Study	0	0	0	24,530	0	0
41016000- 570000	Equipment Acquisition	489,489	586,218	388,000	422,820	882,500	780,000
	550300 Downtown Arch	10,900	0	0	0	0	0
41016200- 550300	Street Resurfacing	158,000	0	0	0	0	545,330
	550300 US 23/ Hull Dr. Safety Improvements	6,233	0	0	0	0	0
	550300 OPWC Houk B+D, Union St.	584,664	0	0	0	0	0
	550300 Delaware Community Plaza - Easement Acq	0	0	25,000	0	0	0
	550300 -DU004 CSX Curtis St Improvements	38,550	0	0	0	0	0
	550300 -DZ003 T Hangar Pavement	0	0	0	54,422	0	0
	550300 -EWILL US 36/E. William St. Corridor	3,341,733	151,599	0	11,248	0	0
	550300 -OPW20 OPWC Belle Ave/US 36	198,715	182,715	0	0	0	0
	550300 -PENCK Penick Ave Connector	0	357,753	0	7,093	0	0
	550300 -SK001 Sidewalk/ADA Improvements	49,968	18,891	0	78,297	25,000	175,000
	550300 -ST001 Delaware County & Urban Resurfacing	0	0	230,000	97,215	0	0
	550300 -ST008 US23 & Hull Drive Intersection Mods	0	32,648	385,000	8,036	0	0
	550300 -SW013 John St Bridge	0	257,667	0	0	0	0
	550300 -SWMLG Sawmill Extension Phase G	0	0	0	3,283,049	370,000	500,000
41016400- 550300	COVID Capital	789,769	1,217	0	0	0	0
	550300 -TR002 Traffic Signal System Upgrades	90,780	50,008	0	0	0	0
	550300 -TR003 Signal Improvement Phase I	96,788	41,258	2,014,546	1,064,147	0	0
	550300 -TR005 US36 & Carson Farms Signal	0	0	0	0	350,000	0
	550300 -ST007 Signal Improvements - Resurfacing	18,292	25,734	0	0	0	30,000
41016800- 550310	Public Works Building	9,554	466,413	0	0	0	0
	550310 Carpet Replacement	36,512	0	0	0	0	0
	550310 Emergency Backup Generators	58,060	0	0	0	0	0
	550310 HVAC Maintenance	72,656	0	0	0	0	0
	550310 -BAX01 Annex Improvements	8,535	0	0	0	0	0
	550310 -BCH01 City Hall Improvements	0	81,689	160,000	148,000	10,000	200,000
	550310 -BJC01 Justice Center Improvements	0	45,995	415,000	209,527	75,000	850,000
	550310 -BFE01 FS 305 Building Improvements	0	0	0	9,790	0	0
	550310 -BMG01 Mingo Rec Center Improvements	0	0	5,000	0	75,000	30,000
	550310 -BPW01 Public Works Building Improvements	0	133,888	0	0	76,000	250,000
41017000- 550300	Airport Capital	0	208,050	0	12,734	0	0
	550300 -DZ004 Apron A Expansion	0	65,601	0	34,398	0	0
	550300 -DZ04B Apron B Rehabilitation	0	0	0	0	23,000	0
	550300 -DZ007 Above Ground Fuel Farm	0	0	50,000	0	75,000	0
	Total Expenditures	8,805,719	3,988,686	4,722,945	6,918,511	6,666,672	5,543,464
	<i>Carryover PO's</i>				3,164,117		
	Fund Balance - December 31st	2,449,344	1,040,676	717,961	(1,469,630)	(965)	(73,215)

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	60,892	60,892
41200025- 493020	City Funds	0	150,000	0	0	0	0
41200403- 420700	-OPW21 OPWC State Grant	0	234,225	450,000	36,863	0	450,000
420700	-OPW22 OPWC State Grant	0	0	400,000	359,790	0	0
420800	-OPW21 OPWC County Grant	0	0	0	150,000	0	0
420800	-OPW22 OPWC County Grant	0	0	150,000	150,000	0	150,000
	Total Revenue	0	384,225	1,000,000	696,653	0	600,000
41241200- 550300	-OPW21 2021 OPWC Project	0	384,225	450,000	36,863	0	600,000
550300	-OPW22 2022 OPWC Project	0	0	550,000	509,790	0	0
	Total Expenditures	0	384,225	1,000,000	546,653	0	600,000
	<i>Carryover PO's</i>				<i>89,108</i>		
	Fund Balance - December 31st	0	0	0	60,892	60,892	60,892

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
Fund Balance - January 1st		933,692	1,126,494	387,387	387,387	104,286	493,497
41500025- 493020	-POINT City Funds	200,000	0	0	0	0	0
493020	-POINT Debt Proceeds	0	0	6,944,674	0	7,000,000	7,000,000
41500402- 483100	-POINT Berkshire JEDD I Tax Receipts	121,398	175,087	185,834	191,158	193,057	206,983
483100	-POINT Conduit Reimbursements	0	0	0	40,000	0	0
483120	-POINT Outlet Center NCA (1.5 mills)	55,598	55,598	56,154	55,598	56,154	56,716
483125	-POINT Berkshire JEDD II Tax Receipts	0	0	0	0	40,000	40,400
41500403- 420600	-POINT ODOT Safety Grant (90/100)	1,344,775	300,000	0	571,732	0	0
420600	-POINT SIB Loan	0	0	0	0	0	0
420600	-POINT TRAC Grant (75/25)	0	80,689	0	0	0	0
480100	-POINT Donations	0	0	400,000	100,000	100,000	100,000
Total Revenue		1,721,771	611,374	7,586,662	958,487	7,389,211	7,404,099
41541500- 523100	-POINT Professional Services	1,494,195	915,266	0	278,387	0	0
550100	-POINT Land	0	0	0	310,000	0	0
550300	-POINT Right of Way Acquisition	0	400,000	0	270,058	0	0
550300	-POINT Construction	0	0	7,589,674	0	7,000,000	0
550300	-POINT Private Utility Relocation	0	35,215	0	0	0	0
550300	-POINT Debt Service	0	0	0	0	0	0
550300	-POINT Railroad Force Account	34,774	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0	7,000,000
580200	Debt Interest	0	0	0	0	0	315,000
Total Expenditures		1,528,969	1,350,481	7,589,674	858,445	7,000,000	7,315,000
<i>Carryover PO's</i>					<i>383,143</i>		
Fund Balance - December 31st		1,126,494	387,387	384,375	104,286	493,497	582,596

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	9,209	9,209	33,910	14,102
43000353- 420600	Federal Funds	0	5,598	350,000	473,892	0	164,894
420600 -DZ04B	Federal Funds - Apron B	0	0	0	0	0	0
420700	State Funds	0	3,611	35,000	0	0	9,161
420700 -DZ04B	State Funds - Apron B	0	0	0	0	437,000	0
494030	General Fund Advance	0	0	0	80,000	0	0
493020	TIF Funds	0	0	0	0	0	27,000
493020	City Funds	0	0	0	0	0	124,756
	Total Revenue	0	9,209	385,000	553,892	437,000	325,811
43017000- 550300 -DZ003	T-Hangar A,B,&C Resurfacing	0	0	385,000	385,000	0	0
550300 -DZ04B	Apron B Rehabilitation	0	0	0	0	361,000	0
550300	Capital Outlay	0	0	0	68,191	15,808	0
570500	Advance back to General Fund	0	0	0	0	80,000	0
	Total Expenditures	0	0	385,000	453,191	456,808	0
	<i>Carryover PO's</i>				<i>76,000</i>		
	Fund Balance - December 31st	0	9,209	9,209	33,910	14,102	339,913

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	95,193	89,765	83,532	83,532	0	0
43100353- 420700	ODOT State Funds	0	287	0	0	0	0
420600	Federal Funds	48,897	93,919	230,000	218,635	0	0
43100025- 493020	City Transfer	0	0	0	0	0	0
	Total Revenue	48,897	94,206	230,000	218,635	0	0
43117000- 550310 -DZ003	Maintenance Bldg Improvements	0	13,783	0	0	0	0
550300 -DZ003	T-Hangar Pavement Area Resurfacing	54,325	86,656	230,000	302,168	0	0
	Total Expenditures	54,325	100,439	230,000	302,168	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	89,765	83,532	83,532	0	0	0

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	217,510	213,611	109,986	109,986	(21,519)	(21,519)
44000024- 493020	Transfer In	416,508	586,218	388,000	422,820	882,500	780,000
	Total Revenue	416,508	586,218	388,000	422,820	882,500	780,000
44012000- 550320	Parks Equipment Acquisition	137,181	23,313	16,000	16,000	275,000	83,000
44012600- 550320	Cemetery	0	14,867	0	0	37,500	17,500
44013500- 550320	Police Equipment Acquisition	168,611	410,799	297,000	36,720	260,000	205,000
44016200- 550320	SMR Equipment Acquisition	114,615	240,864	0	113,563	255,000	390,000
44016600- 550320	Engineering Equipment Acquisition	0	0	0	11,640	0	39,500
44016800- 550320	Facilities Equipment Acquisition	0	0	0	0	55,000	45,000
44017000- 550320	Airport Equipment	0	0	0	0	0	0
44017200- 550320	Fleet Maintenance Equipment	0	0	75,000	67,778	0	0
	Total Expenditures	420,407	689,843	388,000	245,702	882,500	780,000
	<i>Carryover PO's</i>				308,623		
	Fund Balance - December 31st	213,611	109,986	109,986	(21,519)	(21,519)	(21,519)

2023 BUDGET DETAIL

FUND: NORTHWEST NCA

The Northwest NCA Fund accounts for the revenues and expenditures associated with the Northwest New Community Authority which will be formed with the purpose of offsetting the City's obligations for public infrastructure costs.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
46000022- 414200	Comm Auth Charges	0	0	0	0	0	0
46000401- 460100	Transportation Fees	0	0	0	0	40,000	150,000
471300	Developer Fees	0	0	0	0	260,000	130,000
	Total Revenue	0	0	0	0	300,000	280,000
46046000- 523100 -NW01A	Merrick Phase 1A Design	0	0	0	0	300,000	0
580100	Bond Principal	0	0	0	0	0	0
	Note Interest	0	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	300,000	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	280,000

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,067,689	2,518,138	2,490,490	2,490,490	2,558,377	1,244,247
49100023-	430100 Investment Income	13,332	2,278	1,000	15,303	15,000	1,000
49100251-	460100 Park Impact Fees	507,461	595,250	450,000	551,700	606,870	667,557
49100252-	420700 State Grant Income	0	0	0	113,000	0	0
	420800 Local Grant Income	0	0	0	15,000	0	0
	Total Revenue	520,793	597,528	451,000	695,003	621,870	668,557
49112000-	523100 Professional Services	27,717	14,811	0	0	0	0
	529310 Bank Fees	0	0	0	0	1,000	1,300
	550100 Land Purchases	0	0	0	260,841	0	0
	550300 Trail Imp. SR 37 West Buehlers-Lexington	17,500	0	0	0	0	0
	550300 Trail Imp. SR 37, Lexington-Houk	2,250	0	0	0	0	0
	550300 Merrick-Smith Park Ped Crossing	0	0	0	17,586	0	0
	550300 -PK005 South Community Park Land Acquisition	8,084	6,901	1,500,000	0	1,500,000	0
	550300 -PK009 Unity Park Improvements	0	21,000	50,000	103,679	160,000	800,000
	550300 -TL001 Central Avenue Pedestrian Corridor	9,889	577,560	0	92,003	0	0
	550300 -TL004 Olentangy River Walk - Mingo	0	0	50,000	32,350	0	1,130,000
	550300 -TL005 Delaware Run Greenway	0	0	250,000	0	200,000	1,220,000
	550300 -TL006 Mingo Trail (US23 - Cottswold to 315)	0	0	50,000	50,000	0	0
	550300 -TL007 Downtown Olentangy River Trail	0	0	0	8,637	0	0
	550300 -TL008 Mill Run Trail Improvements	0	0	0	0	70,000	450,000
	560020 Refunds	4,904	4,904	5,000	4,904	5,000	5,000
	Total Expenditures	70,344	625,176	1,905,000	570,000	1,936,000	3,746,300
	<i>Carryover PO's</i>				57,116		
	Fund Balance - December 31st	2,518,138	2,490,490	1,036,490	2,558,377	1,244,247	(1,833,496)

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	429,784	486,957	452,923	452,923	445,156	344,483
49200151- 460100	Police Impact Fees	113,678	94,987	100,000	119,141	131,055	144,161
49200023- 430100	Investment Income	2,782	428	100	2,931	1,800	100
	Total Revenue	116,460	95,415	100,100	122,072	132,855	144,261
49213500- 529310	Bank Fees	0	0	0	0	155	150
550300	Capital Outlay	0	0	0	0	101,250	101,250
560020	Refunds	648	648	5,000	648	1,000	1,000
570000	Transfer Bond Fund - Justice Center Debt	58,639	128,801	129,191	129,191	131,123	124,775
	Total Expenditures	59,287	129,449	134,191	129,839	233,528	227,175
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	486,957	452,923	418,832	445,156	344,483	261,569

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	544,494	622,208	798,552	798,552	1,040,245	817,193
49300151- 460100	Fire Impact Fees	175,518	176,906	150,000	237,258	260,983	287,082
49300023- 430100	Investment Income	3,452	694	100	5,691	2,000	2,000
	Total Revenue	178,970	177,600	150,100	242,949	262,983	289,082
49314500- 529310	Bank Fees	0	0	0	0	300	310
560020	Refund	1,256	1,256	5,000	1,256	2,200	2,300
570000	Transfer Bond Retirement Fund 304	100,000	0	0	0	284,000	281,000
570000	Transfer Bond Retirement Fund 303	0	0	0	0	199,535	189,875
	Total Expenditures	101,256	1,256	5,000	1,256	486,035	473,485
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	622,208	798,552	943,652	1,040,245	817,193	632,790

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	444,342	507,885	628,611	628,611	869,192	764,034
49400023- 430100	Investment Income	2,941	0	100	4,667	2,000	2,000
49400101- 460100	Municipal Impact Fees	192,477	199,716	175,000	251,015	253,000	278,300
484300	Transfer In Sewer Cap - Cherry St. Fac.	0	552	65,000	65,000	65,000	65,000
	Total Revenue	195,418	200,268	240,100	320,683	320,000	345,300
49416800- 529310	Bank Fees	0	0	0	0	250	265
560020	Refund	1,464	1,464	3,000	1,464	3,000	3,000
570000	Transfer Bond Fund - PW/Justice Bldgs	130,411	78,078	78,638	78,638	79,814	75,950
570000	Transfer Bond Fund - City Hall Annex	0	0	0	0	342,094	342,750
	Total Expenditures	131,875	79,542	81,638	80,102	425,158	421,965
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	507,885	628,611	787,073	869,192	764,034	687,369

2023 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.

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Projected
	Fund Balance - January 1st	926,596	1,385,273	1,955,172	1,955,172	1,963,941	1,941,141
49600022-	414200 -SGLEN	878,262	1,092,699	655,619	766,787	750,000	765,000
49600403-	420800 -SGLEN	44,296	0	0	0	0	0
49600401-	460100 -SGLEN	149,539	201,000	150,000	28,000	75,000	76,500
	471300 -SGLEN	0	0	0	0	0	0
	483100 -SGLEN	50,000	0	0	0	0	0
49600025-	492010	0	0	0	0	0	0
49600023-	430100	6,997	1,750	200	14,379	7,000	7,000
	Total Revenue	1,129,094	1,295,449	805,819	809,165	832,000	848,500
49649600-	523100	2,367	0	0	0	0	0
	529310	0	0	0	0	750	700
	560020 -SGLEN	2,000	1,000	8,000	3,000	5,000	8,000
	580100 -SGLEN	430,000	510,000	600,000	600,000	690,000	795,000
	580200 -SGLEN	236,050	214,550	189,050	189,050	159,050	124,550
	Total Expenditures	670,417	725,550	797,050	792,050	854,800	928,250
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	1,385,273	1,955,172	1,963,941	1,972,287	1,941,141	1,861,391

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	330,021	290,330	267,867	267,867	254,225	241,620
49800022-	414200 -NGLEN	100,179	134,369	140,000	159,810	180,000	183,600
49800023-	430100 -NGLEN	0	263	0	2,043	1,000	1,000
	Total Revenue	100,179	134,632	140,000	161,853	181,000	184,600
49849800-	523100 -NGLEN	1,575	0	2,800	0	0	0
	529310	0	0	0	0	110	100
	580100 -NGLEN	60,000	80,000	100,000	100,000	120,000	135,000
	580200 -NGLEN	78,295	77,095	75,495	75,495	73,495	71,095
	Total Expenditures	139,870	157,095	178,295	175,495	193,605	206,195
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	290,330	267,867	229,572	254,225	241,620	220,025

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
49900022- 414200 -TERRA	Comm Auth Charges	0	0	0	0	0	0
	Total Revenue	0	0	0	0	0	0
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
	Total Expenditures	0	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2023 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER CAPITAL PROJECTS

Org-Object-Project	Description	2020 Budget	2021 Budget	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	0	(1,927,152)	(1,927,152)	778,422	778,422	433,705			79,205
52400025- 493020	Transfers In	0	900,000	3,364,285	960,000	500,000	1,750,000			965,000
494030 SWMLG	Advances In	0	0	0	0	1,722,500	0			0
	Total Revenues	0	900,000	3,364,285	960,000	2,222,500	1,750,000			965,000
52419400- 550300	Birch Terrace	120,000	0	0	0	0	0	100.0%	100.0%	0
550300	Stratford Rd. Culvert Repair	230,000	0	0	0	0	0	100.0%	100.0%	0
550300	Montrose/Columbus/Toledo	200,000	0	0	0	0	0	100.0%	100.0%	0
550300 -EWILL	East William St	0	0	87,077	0	0	0	100.0%	100.0%	0
550300 -PENCK	Penick Storm Extension	0	30,000	28,930	0	1,472	0	100.0%	-100.0%	0
550300 -POINT	The Point Storm Improvements	0	0	0	600,000	0	800,000	33.3%	100.0%	0
550300 -SW001	Inflow/Infiltration Remediation	100,000	0	0	100,000	469	0	-100.0%	-100.0%	0
550300 -SW002	Birch Terrace	0	0	109,651	0	0	0	100.0%	100.0%	0
550300 -SW004	Bernard Ave.	0	400,000	23,600	0	833,159	0	100.0%	-100.0%	0
550300 -SW007	US 23/Rt. 42 ODOT Culvert Repair	250,000	210,000	207,000	0	0	350,000	100.0%	100.0%	0
550300 -SW012	Storm Sewer Replacement	125,000	125,000	0	125,000	13,627	125,000	0.0%	817.3%	825,000
550300 -SW013	John St. Bridge Repair	0	135,000	202,453	0	0	0	100.0%	100.0%	0
550300 -SW014	Vernon Avenue Ditch Cleaning	0	0	0	135,000	0	135,000	0.0%	100.0%	0
550300 -SW015	Liberty Rd Culvert Replacement	0	0	0	0	28,408	350,000	100.0%	1132.0%	0
550300 -SWMLG	Sawmill Pkwy Phase G	0	0	0	0	1,280,556	0	100.0%	-100.0%	0
550320	Equipment	70,000	0	0	0	0	0	100.0%	100.0%	-
570500 -SWMLG	Advances Out	0	0	0	0	0	344,500	100.0%	100.0%	344,500
	Total Expenses	1,095,000	900,000	658,711	960,000	2,157,692	2,104,500			1,169,500
	<i>Carryover PO's</i>					409,525				
	Fund Balance - December 31st	0	0	778,422	778,422	433,705	79,205	-89.8%	-81.7%	(125,295)

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,642,984	1,398,500	630,750	630,750	365,598	91,436
53100025- 493020	Transfer from Water Fund	800,000	901,356	1,090,498	1,090,498	800,000	1,350,000
493020	Note Proceeds	0	0	1,075,000	0	0	0
493020	Transfer from Water Fund Surcharge	564,892	0	1,285,729	1,285,729	1,285,727	1,285,728
494030	Advances In from Water Cap	0	0	0	0	2,500,000	0
	Total Revenues	1,364,892	901,356	3,451,227	2,376,227	4,585,727	2,635,728
53118000- 580100	OWDA Principal Debt Service - Plant	685,193	707,287	730,104	730,103	753,666	778,001
580200	OWDA Interest Debt Service - Plant	600,534	578,440	555,625	555,624	532,061	507,727
53118200- 550300	Plant SCADA Hardware Upgrades	0	38,972	0	0	0	0
550300 -WT020	Well Cleaning - Riverview, Penry	0	0	0	0	36,500	53,000
550300 -WT023	Lagoon Maintenance	0	0	60,000	0	60,000	0
550310	Pressure Filter Improvements	0	0	0	0	987,932	0
550310 -WT003	West Lagoon Valving Changes	0	0	0	0	0	0
550310 -WT003	Plant Maintenance	156,567	95,074	100,000	0	815,000	150,000
550310 -WT003	Nano-Filtration Membrane Replacement	0	0	675,000	354,969	674,730	0
550310 -WT003	Plant Dehumidification Equipment	0	0	250,000	0	0	0
550320	Equipment Purchase	0	4,920	0	0	0	0
53118400- 550300	Waterline Replacements	0	54,922	0	0	0	305,000
550300 -EWILL	East William St. Waterline	38,157	0	0	0	0	0
550300 -POINT	The Point - Waterline	0	0	400,000	1,672	300,000	0
550300 -WT001	Elevated Tank Painting	698,487	0	0	0	0	0
550300 -WT002	Elevated Tank Maintenance	0	0	0	0	0	0
550300 -WT004	Small Main Replacement	27,225	58,883	0	0	0	0
550300 -WT005	Fire Flow Improvement	45,339	88,189	135,000	77,598	180,000	0
550300 -WT006	Water Meter Replacement	33,411	0	25,000	20,010	25,000	0
550300 -WT010	Rt. 23 Turn Lane Improvements	4,009	1,316	175,000	159,382	0	0
550300 -WT015	Lincoln Ave. Waterline	156,931	28,902	0	0	0	0
550300 -WT016	Blymer St. Waterline	0	0	0	0	0	0
550300 -WT019	Pennsylvania Ave. Waterline	0	12,201	0	224,986	40,000	0
550300 -WT021	S Franklin St. Waterline	0	0	190,000	51,244	150,000	0
550300 -WT024	Sandusky St. Waterline	0	0	0	92,719	0	0
550300 -WT027	N Franklin St. Waterline	0	0	0	0	160,000	0
550320	Equipment Purchase	0	0	105,000	0	145,000	0
570500	Advances Out	0	0	0	0	0	500,000
	Total Expenses	2,445,853	1,669,106	3,400,729	2,268,306	4,859,889	2,293,728
	<i>Carryover PO's</i>				<i>373,073</i>		
	Fund Balance - December 31st	1,398,500	630,750	681,248	365,598	91,436	433,436

2023 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.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
Fund Balance - January 1st		10,619,957	11,662,149	12,996,970	12,996,970	11,653,656	3,517,847
53600451- 481400	Capacity Fees	2,444,939	2,708,917	2,500,000	2,358,082	2,500,000	2,550,250
53600025- 494030	Advances In Water Construction Fund	0	0	0	0	0	500,000
494030 -SWMLG	Advances In CIP Fund	0	0	0	0	220,000	220,000
Total Revenues		2,444,939	2,708,917	2,500,000	2,358,082	2,720,000	3,270,250
53618000- 580100	OWDA Principal	403,111	416,593	444,943	430,531	444,942	475,248
580200	OWDA Interest	347,640	334,159	305,811	320,220	305,811	275,507
53618400- 580100	G.O. Bond Principal	137,161	140,278	146,513	146,512	149,630	152,747
580200	G.O. Bond Interest	74,067	69,952	65,744	65,744	61,348	55,363
53618200- 550310	Pressure Filter Upgrade	0	0	0	0	949,078	0
53618400- 523120	Water Master Plan Update	0	0	100,000	0	100,000	0
550300 -BYXBE	Byxbe Parkway Extension	0	0	330,000	0	330,000	0
550300 -GLENN	Glenn Rd Waterline Extension	409,861	8,364	0	0	0	0
550300 -PENCK	Penick Ave. Watermain Extension	0	43,202	0	3,582	0	0
550300 -SWMLG	Sawmill Parkway Waterline	0	60,159	1,100,000	711,699	1,395,000	0
550300 -WT007	Water Line Extensions/Oversizing	2,498	0	200,000	124,467	200,000	200,000
550300 -WT011	Olentangy Ave. River Crossing	4,704	56,288	1,500,000	45,790	2,200,000	0
550300 -WT013	Panhandle Bridge Waterline	1,105	34,649	1,140,000	34,623	1,120,000	0
550300 -WT018	Gleasonkamp Dam Breach	0	45,463	350,000	355,356	0	0
550300 -WT022	Braumiller Rd 16" Water Main	0	0	160,000	42,148	800,000	800,000
550300 -WT025	US42 Watermain Extension	0	0	0	0	100,000	1,200,000
550300 -WT026	Troy Rd Loop	0	0	0	0	200,000	0
560020	Refunds	22,600	164,989	38,000	19,648	0	19,648
570500	Advances Out	0	0	0	0	2,500,000	0
570500 -SWMLG	Advances Out	0	0	0	1,100,000	0	0
Total Expenses		1,402,747	1,374,096	5,881,011	3,400,321	10,855,809	3,178,513
<i>Carryover PO's</i>					<i>301,075</i>		
Fund Balance - December 31st		11,662,149	12,996,970	9,615,959	11,653,656	3,517,847	3,609,584

2023 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.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	3,088,062	3,960,063	3,145,137	3,145,137	1,796,083	1,870,354
54100025- 493020	Transfer in - Sewer Fund	1,476,705	0	1,586,410	1,500,000	3,500,000	2,750,000
483100	Reimbursements	0	6	0	0	0	0
494030	Advance from WW Cap Fund	0	0	0	0	2,000,000	0
	Total Revenue	1,476,705	6	1,586,410	1,500,000	5,500,000	2,750,000
54118600- 580100	OWDA Principal	125,050	129,580	132,274	134,274	139,137	144,178
580200	OWDA Interest	28,363	24,578	20,656	20,656	16,592	12,380
54118800- 550300	Belt Filter Press Replacement	0	7,981	0	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	0	0	0	0
550310	Building Improvement/Evaluation	32,487	0	0	0	0	0
550310	Maintenance Building Expansion	0	24,990	0	0	0	0
550310 -WW002	Plant Improvement	0	0	0	0	2,915,000	0
550310 -WW003	Wastewater Plant Maintenance	373,918	386,705	2,905,000	1,100,562	1,500,000	1,820,000
54119000- 550300	Capital Improvement	0	189,166	0	1,239	0	200,000
550300	Equipment	10,139	0	0	0	0	0
550300 -POINT	The Point - Sewer	0	0	200,000	1,604	150,000	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000	175,000
550300 -WW004	Meter Replacement	0	43,200	0	20,010	25,000	25,000
550300 -WW005	Sanitary Sewer Replacement	0	8,732	100,000	14,500	100,000	100,000
550300 -WW010	Hayes Colony Sewer Rehab	0	0	0	240,980	0	0
550300 -WW015	W William Sewer Repair	0	0	0	27,908	0	0
550300 -WW016	Wesleyan Woods Sewer Rehab				308,790	0	
550300 -WW017	Pump Station Repair	34,747	0	25,000	0	0	25,000
550300 -WW019	Shelbourne Forest CIPP Lining	0	0	0	0	280,000	
550320	Equipment	0	0	200,000	0	125,000	0
570500	Advances Out	0	0	0	0	0	400,000
	Total Expenses	604,704	814,932	3,757,930	1,870,522	5,425,729	2,901,558
	<i>Carryover PO's</i>				978,532		
	Fund Balance - December 31st	3,960,063	3,145,137	973,617	1,796,083	1,870,354	1,718,796

2023 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

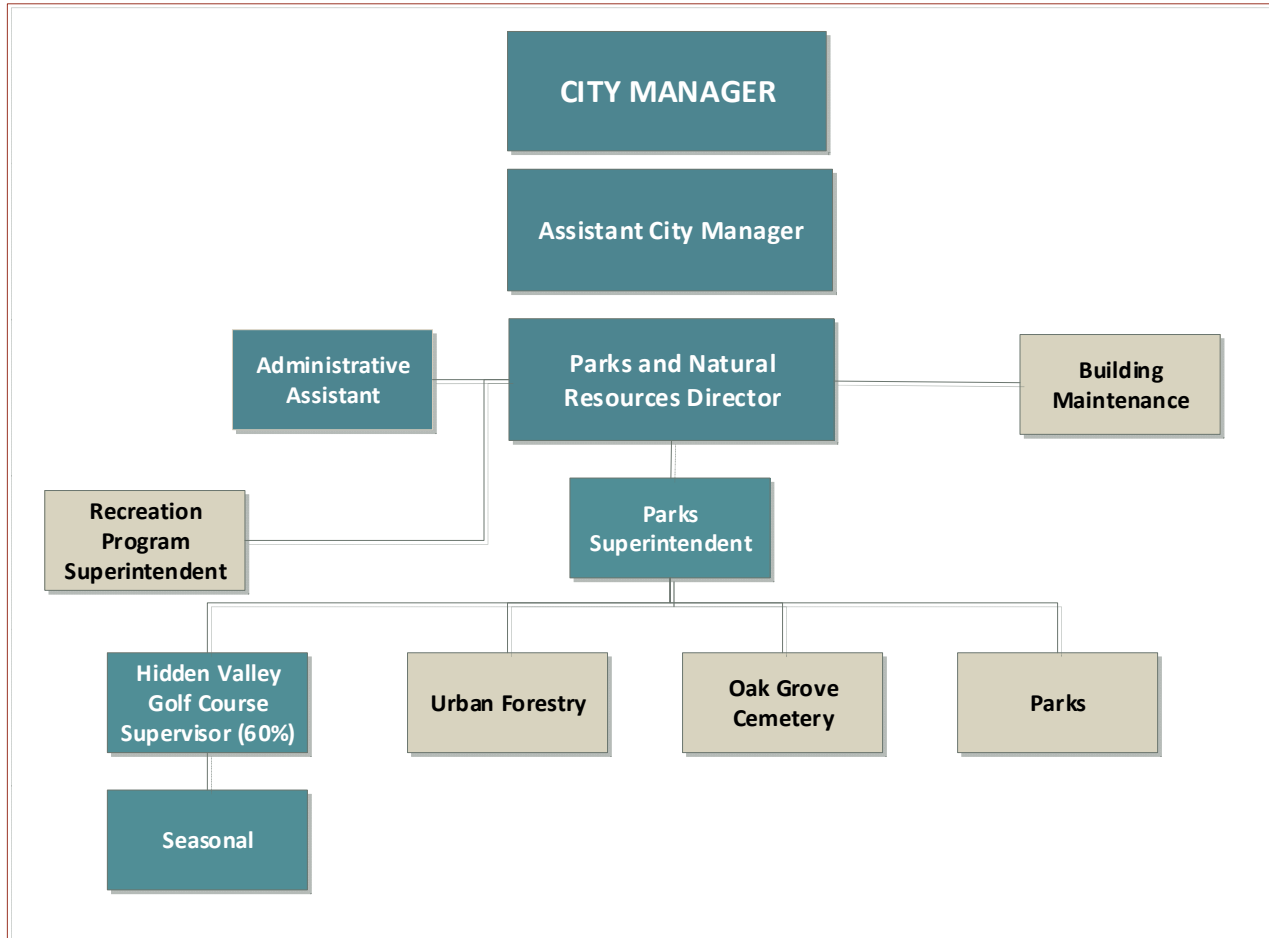
The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	6,796,916	8,376,102	7,753,540	7,753,540	6,194,315	4,079,491
54600025- 493020	Transfer in - Sewer Fund/SE Highland	1,696,913	0	1,642,398	1,642,398	1,650,871	1,659,652
494030 -SWMLG	Advances In	0	0	0	0	344,500	344,500
54600501- 481400	Capacity Charges	2,311,546	2,084,575	2,000,000	1,469,759	2,000,000	2,000,000
483100	Riverby Sewer Reimbursements	0	17	0	0	0	0
54600025- 494030	Advances In	0	0	0	0	0	400,000
	Total Revenue	4,008,459	2,084,592	3,642,398	3,112,157	3,995,371	4,404,152
54618600- 580100	OWDA Principal	1,325,651	1,373,669	1,423,426	1,423,426	1,474,985	1,528,413
580200	OWDA Interest	300,678	260,552	218,972	218,972	175,886	131,239
54619000- 580100	G.O. Bond Principal	323,568	329,444	295,000	336,198	42,074	42,951
580200	G.O. Bond Interest	38,227	31,369	5,900	24,386	17,250	15,567
54618800- 550310 -WW002	Belt Filter Press - Increased Capacity	0	0	750,000	0	750,000	0
54619000- 523100	Professional Services	2,500	0	0	0	0	0
550300	Other Projects	23,409	385,022	0	8,373	0	0
550300 -SWMLG	Sawmill Parkway Sewer Extension	0	18,662	1,000,000	385,595	1,000,000	0
550300 -WW006	Sewer Extension/Oversizing	98,316	627	200,000	153,086	150,000	3,350,000
550300 -WW008	Riverby Sewer Extension	1,559	152,096	0	11,557	0	0
550300 -WW009	Spring Street Sewer Upsizing	43,825	0	0	0	0	0
550300 -WW013	Slack Rd - Force Main	0	0	0	0	150,000	0
550300 -WW018	Prospect St Sanitary Sewer	0	0	0	16,931	0	0
560010	Reimburse Cherry St. Fac. to Fund 494	0	0	65,000	65,000	0	65,000
560020	Refunds	21,540	155,713	35,000	12,580	0	35,000
570000	Transfer to SE Highland Sewer	250,000	0	375,000	250,000	350,000	364,140
570500	Advances Out	0	0	0	0	2,000,000	0
570500 -SWMLG	Advances Out	0	0	0	1,722,500	0	0
	Total Expenses	2,429,273	2,707,154	4,368,298	4,628,603	6,110,195	5,532,310
	<i>Carryover PO's</i>				42,779		
	Fund Balance - December 31st	8,376,102	7,753,540	7,027,640	6,194,315	4,079,491	2,951,333

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.



2022 Accomplishments

- ◆ Updates to point of sale system
- ◆ Equipment Updates

2023 Budget Summary

Services & Charges	46,300
Personal Services	158,403
Capital Outlay	27,000
Materials & Supplies	37,500
Refunds/Reimbursements	500
Total Golf Course	269,703

HIDDEN VALLEY GOLF COURSE

Authorized Personnel	2020	2021	2022	2023
Golf Course Superintendent*	1	1	1	.60
Seasonal Staff— <i>Seasonal</i>	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>
Total	3.10	3.10	3.10	2.70

*Position is split between Hidden Valley Golf Course and Park Maintenance Department.

On the Horizon

- ◆ Implementation of app based tee time reservations
- ◆ Equipment updates
- ◆ ADA ramp updates
- ◆ #1 tee box renovation
- ◆ Practice green renovation
- ◆ Stream corridor renovation

Strategic Goals	
Great Community: 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	2021	2022	2023 Goal
1	Average Rounds Played per Day	63	72	70
2	Cost Recovery	100%	100%	100%
3	Number of Rounds Played—Youth	Not Available	1,801	2,000

2023 BUDGET DETAIL

FUND:

GOLF COURSE

DEPARTMENT:

PARK MAINTENANCE

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		81,057	221,143	219,224	219,224	163,402			151,799
50100651- 472210	-GC001 Green Fees	115,678	114,666	115,000	128,693	125,100	8.8%	-2.8%	126,351
472210	-GC002 Cart and Club Rental	60,770	63,237	50,000	66,900	65,000	30.0%	-2.8%	65,650
472210	-GC003 League Fees	6,934	7,761	7,000	3,919	4,000	-42.9%	2.1%	4,040
472210	-GC004 Memberships	17,582	35,049	35,000	32,036	30,250	-13.6%	-5.6%	30,553
472210	-GC005 Driving Range	10,957	11,366	15,000	11,605	13,000	-13.3%	12.0%	13,130
472210	-GC006 Concessions	6,136	6,682	8,000	9,580	9,500	-18.8%	-0.8%	9,595
472210	-GC007 Merchandise Sales	1,889	2,824	3,500	2,850	3,000	-14.3%	5.3%	3,030
472320	Alcohol Sales	3,602	4,869	5,000	7,578	7,500	50.0%	-1.0%	7,575
475100	Rentals	0	0	0	0	0	100.0%	100.0%	0
484200	Miscellaneous	1,635	1,179	1,500	381	750	-50.0%	96.9%	758
484200	Gift Certificates	150	0	0	0	0	100.0%	100.0%	0
50100652- 420600	CARES Act Funding	452	0	0	0	0	100.0%	100.0%	0
Total Revenue		225,785	247,633	240,000	263,541	258,100	7.5%	-2.1%	260,681
Total Expenditures		85,699	249,552	224,166	158,981	269,703	20.3%	69.6%	275,889
<i>Carryover PO's</i>					160,382				
Fund Balance - December 31st		221,143	219,224	235,058	163,402	151,799			136,591
50113200- 510000	Wages	37,419	52,483	54,764	57,647	120,206	119.5%	108.5%	123,211
510500	Overtime Wages	0	0	0	105	1,536	100.0%	1362.9%	1,574
511100	PERS	5,223	7,193	7,667	8,085	17,044	122.3%	110.8%	17,470
511300	Medicare	543	761	794	843	1,765	122.3%	109.3%	1,809
511400	Workers Compensation	984	507	0	0	1,217	100.0%	100.0%	1,247
511600	Health Insurance	0	0	0	0	15,915	100.0%	100.0%	16,313
511650	Dental Insurance	0	0	0	0	648	100.0%	100.0%	664
511700	Life Insurance	0	0	0	0	72	100.0%	100.0%	74
520110	Clothing	119	457	500	146	500	0.0%	241.6%	510
521100	Electric	4,030	4,514	5,000	3,918	5,800	16.0%	48.0%	5,916
523100	Professional Services	6,298	3,787	5,000	2,165	2,500	-50.0%	15.5%	2,550
523175	Operations Chargeback to PNR	0	50,000	28,474	28,474	0	-100.0%	-100.0%	0
526000	Travel/Training	160	48	200	0	200	0.0%	100.0%	204
526100	Memberships and Dues	135	611	800	411	800	0.0%	94.6%	816
527010	Maintenance of Equipment	1,318	1,978	4,500	34	4,500	0.0%	13019.5%	4,590
527020	Maintenance of Facility	4,171	1,716	15,000	3,626	15,000	0.0%	313.7%	15,300
527210	Garage Rotary	2,725	9,537	11,124	11,124	14,000	25.9%	25.9%	14,280
527220	Information Technology Rotary	3,675	5,000	5,843	5,843	2,000	-65.8%	-65.8%	2,040
529220	Sales Tax	752	937	900	1,299	1,000	11.1%	-23.0%	1,020
531000	Office Supply	0	128	200	175	500	150.0%	186.1%	510
533000	Operating Supply	9,470	12,127	17,000	18,749	26,000	52.9%	38.7%	26,520
534020	Concession/Merchandise Supply	3,521	4,156	5,500	5,800	6,500	18.2%	12.1%	6,630
534040	Alcohol Purchases	1,196	1,499	2,000	2,110	3,000	50.0%	42.2%	3,060
539000	Small Equipment	400	1,504	1,500	2,999	1,500	0.0%	-50.0%	1,530
539015	COVID Expense	452	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	3,000	90,609	50,000	5,350	20,000	-60.0%	273.8%	20,400
550320	Equipment Replacements	0	0	7,000	0	7,000	0.0%	100.0%	7,140
560020	Refunds	108	0	400	77	500	25.0%	549.4%	510
TOTAL GOLF COURSE		85,699	249,552	224,166	158,981	269,703	20.3%	69.6%	275,889

**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 fertilizer, fuel and herbicide. Install camera monitoring. On line tee time software.
New Equip/ Cap Outlay	550300	\$20,000	Entrance Gates

2023 BUDGET DETAIL

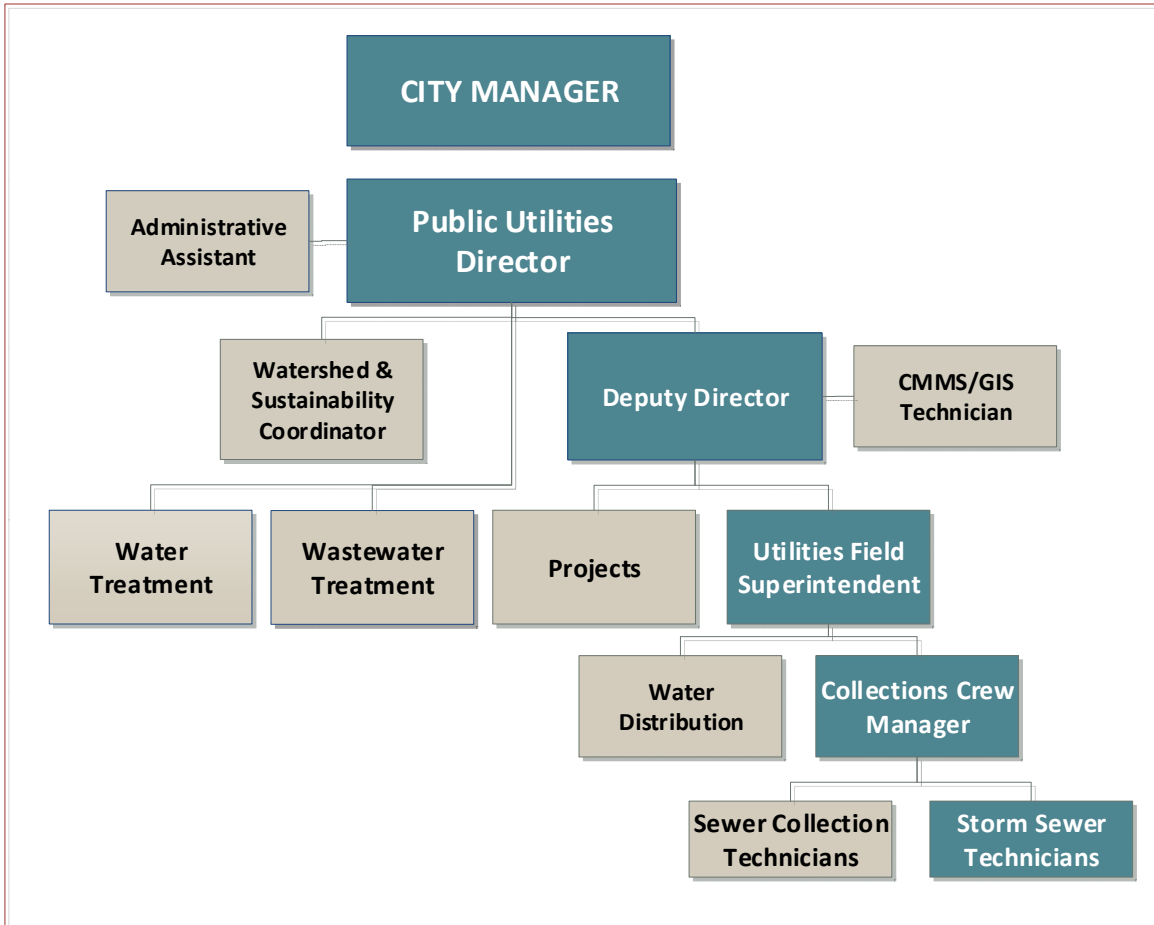
FUND: PARKING

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.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	52,087	44,995	52,985	52,985	30,867	7,693
52000701- 476120 -LT001	Meter Collections Lot #1	5,452	6,699	7,500	6,932	30,000	30,300
476120 -LT002	Meter Collections Lot #2	1,895	1,181	1,300	1,253	4,800	4,848
476120 -LT003	Meter Collections Lot #3	12,407	13,148	14,000	12,412	48,000	48,480
476120 -LT004	Meter Collections Lot #4	13,821	12,701	13,500	13,665	52,000	52,520
476125 -LT001	Passport Collections Lot #1	0	597	575	626	2,500	2,525
476125 -LT002	Passport Collections Lot #2	0	193	200	132	600	606
476125 -LT003	Passport Collections Lot #3	0	2,706	3,000	2,924	12,500	12,625
476125 -LT004	Passport Collections Lot #4	0	3,738	4,000	3,394	15,000	15,150
483100	Reimbursements	0	1,475	0	0	0	0
	Total Revenues	33,575	42,438	44,075	41,339	165,400	167,054
52052000- 523100	Professional Services	2,580	0	5,000	19,788	13,000	5,100
550300	Capital Outlay	0	0	0	0	30,000	0
550320	New Equipment	0	0	0	0	40,000	0
570000	Transfer to General	10,000	10,000	10,000	10,000	79,774	10,000
521100 -LT001	Electric - Lot #1	496	396	500	396	400	510
527010 -LT001	Maintenance of Equipment - Lot #1	216	162	500	254	300	510
529210 -LT001	Taxes - Lot #1	3,350	3,097	3,600	3,025	3,200	3,672
	Total Parking Lot #1	4,062	3,655	4,600	3,674	3,900	4,692
521100 -LT002	Electric - Lot #2	396	396	500	396	400	510
523500 -LT002	Rent of Parking Lot	3,467	673	2,600	659	1,000	2,652
527010 -LT002	Maintenance of Equipment - Lot #2	50	32	300	134	150	306
	Total Parking Lot #2	3,913	1,101	3,400	1,189	1,550	3,468
521100 -LT003	Electric - Lot #3	975	975	1,300	975	1,000	1,326
523500 -LT003	Rent UM Church	481	532	750	504	750	765
527010 -LT003	Maintenance of Equipment - Lot #3	171	245	250	224	250	255
529210 -LT003	Taxes - Lot #3	3,498	3,233	3,900	3,158	3,300	3,978
	Total Parking Lot #3	5,125	4,985	6,200	4,860	5,300	6,324
521100 -LT004	Electric - Lot #4	1,100	1,200	1,200	1,200	1,200	1,224
527010 -LT004	Maintenance of Equipment - Lot #4	260	264	400	204	350	408
529210 -LT004	Taxes - Lot #4	4,726	4,368	5,100	4,266	4,500	5,202
	Total Parking Lot #4	6,086	5,832	6,700	5,670	6,050	6,834
529210 -LT005	Taxes - Lot #5	501	463	650	0	0	0
	Total Parking Lot #5	501	463	650	0	0	0
523500 -LT009	Church Rent - Lot #9	8,400	8,412	10,500	10,512	9,000	10,710
	Total Expenses	40,667	34,448	47,050	55,693	188,574	47,128
	<i>Carryover PO's</i>				7,764		
	Fund Balance - December 31st	44,995	52,985	50,010	30,867	7,693	127,619

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.



2022 Accomplishments

- ◆ Growth/expansion of City's watershed festival to include new activities, educational topics and vendors
- ◆ Bernard Ave storm sewer, major renovations to existing as well as the addition of storm sewer appurtenances
- ◆ Several community participant Olentangy River Cleanup initiatives coordinated
- ◆ Creation of City employee "green team" focused on the sustainability initiatives within the City's operations

2023 Budget Summary	
Capital Outlay	1,772,000
Personal Services	341,743
Services & Charges	206,936
Materials & Supplies	85,850
Total Stormwater	2,406,529

STORMWATER

Authorized Personnel	2020	2021	2022	2023
*Utilities Field Superintendent	.10	.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>
Total	3.77	3.77	3.77	3.77

*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
- ◆ Ditch maintenance and cleaning within the City

Strategic Goals	
Great Community: 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	2021	2022	2023 Goal
1	Feet of Storm Sewer CCTV	1,500	2,473	2,500
2	Number of Public Outreach Events	7	8	10
3	Feet of Stormwater Line Replaced	1,200	622	750

2023 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER DIVISION

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	2,113,380	3,761,277	895,682	895,682	1,412,393			531,864
52300023- 430100	Investment Income	0	1,627	0	9,088	5,000	100.0%	-45.0%	5,050
52300551- 481200	Stormwater Fees	854,224	883,408	1,542,402	1,568,144	1,500,000	-2.7%	-4.3%	1,515,000
481300	Collection Agency	175	807	500	6,504	6,000	1100.0%	-7.7%	6,060
484300	Miscellaneous	8,758	10,250	5,000	4,869	5,000	0.0%	2.7%	5,100
52300553- 420600	Federal Operating Grant	14,075	0	0	0	0	100.0%	100.0%	0
	Total Revenue	877,232	896,092	1,547,902	1,588,605	1,516,000	-2.1%	-4.6%	1,531,210
52319200-	Operations	396,116	3,761,687	682,968	1,031,885	2,396,529	250.9%	132.2%	1,819,873
52419200-	Capital Projects*	760,371	---- see fund 524 ----		0	0	100.0%	100.0%	0
	Total Expenditures	1,156,487	3,761,687	682,968	1,031,885	2,396,529	250.9%	132.2%	1,819,873
	Carryover PO's				40,008				
	Fund Balance - December 31st	3,761,277	895,682	1,760,616	1,412,393	531,864			243,201
	STORMWATER OPERATIONS								
52319200- 510000	Wages	204,082	199,546	240,979	201,344	245,341	1.8%	21.9%	250,248
510500	Overtime Wages	0	0	0	3,981	4,000	100.0%	0.5%	4,080
511100	PERS	25,930	25,397	32,094	28,028	34,908	8.8%	24.5%	35,606
511300	Medicare	2,824	2,802	3,320	2,926	3,491	5.2%	19.3%	3,561
511400	Workers Compensation	3,796	1,932	0	0	2,493	100.0%	100.0%	2,543
511600	Health Insurance	35,112	27,936	57,814	39,786	48,948	-15.3%	23.0%	52,374
511650	Dental Insurance	0	0	0	0	2,100	100.0%	100.0%	2,247
511700	Life Insurance	360	180	468	468	462	-1.3%	-1.3%	471
520100	Uniform	2,557	2,329	3,000	2,409	2,800	-6.7%	16.3%	2,856
520110	Clothing	2,173	1,567	3,600	1,163	2,800	-22.2%	140.7%	2,856
521000	Cellular Telephone	0	5	0	(52)	1,000	100.0%	-2027.2%	0
521100	Electric	4,800	4,800	5,200	4,800	5,000	-3.8%	4.2%	5,100
521200	Heat	1,821	3,587	3,600	4,687	6,000	66.7%	28.0%	6,120
522000	Postage	0	0	4,170	4,430	5,000	19.9%	12.9%	5,100
523100	Professional Services	22,510	41,498	73,380	60,990	65,000	-11.4%	6.6%	66,300
523175	Chargeback - General Fund	0	0	48,665	48,665	53,000	8.9%	8.9%	55,000
523310	Street Sweeping	47,081	46,286	70,000	64,206	11,332	-83.8%	-82.4%	0
523620	Tipping Fees	0	0	0	0	7,500	100.0%	100.0%	7,650
526000	Travel/Training/Safety/Security	274	91	3,500	315	3,500	0.0%	1011.1%	3,570
526200	License & Other Fees	81	77	250	90	250	0.0%	178.6%	255
527010	Maintenance of Equipment	6,389	972	23,000	9,273	25,000	8.7%	169.6%	25,500
527020	Maintenance of Facility	3,219	2,214	9,300	1,076	8,000	-14.0%	643.8%	8,160
527210	Garage Rotary	700	2,296	2,678	2,678	2,678	0.0%	0.0%	2,732
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527230	Fleet Fuel Chargeback	0	0	0	0	5,000	100.0%	100.0%	5,100
528000	Insurance Liability/Property	0	0	2,000	0	2,000	0.0%	100.0%	2,040
529310	Bank Fees	0	0	0	0	450	100.0%	100.0%	459
529500	Collection Fees	22	58	0	31	500	100.0%	1509.3%	510
533000	Operating Supply	22,049	27,331	64,800	45,900	70,000	8.0%	52.5%	71,400
533000 -SW002	Operating Supply	0	1,459	0	0	0	100.0%	100.0%	0
533035	Fuel Supply	1,778	2,853	3,100	3,277	0	-100.0%	-100.0%	0
537200	Maintenance Supply	75	25	850	28	850	0.0%	2981.9%	867
539000	Small Equipment	8,191	2,161	15,200	1,387	15,000	-1.3%	981.6%	15,300
539015	COVID Expense	292	0	0	0	0	100.0%	100.0%	0
550300	New Equipment/Capital Outlay	0	0	12,000	0	12,000	0.0%	100.0%	12,240
560200	Refunds	0	0	0	0	0	100.0%	100.0%	0
570000	Transfer Out	0	3,364,285	0	500,000	1,750,000	100.0%	250.0%	1,169,500
580300	Lease Principal	0	0	0	0	78,668	100.0%	100.0%	78,668
580400	Lease Interest	0	0	0	0	0	100.0%	100.0%	0
	TOTAL STORMWATER OPERATIONS	396,116	3,761,687	682,968	1,031,885	2,475,197	262.4%	139.9%	1,898,541

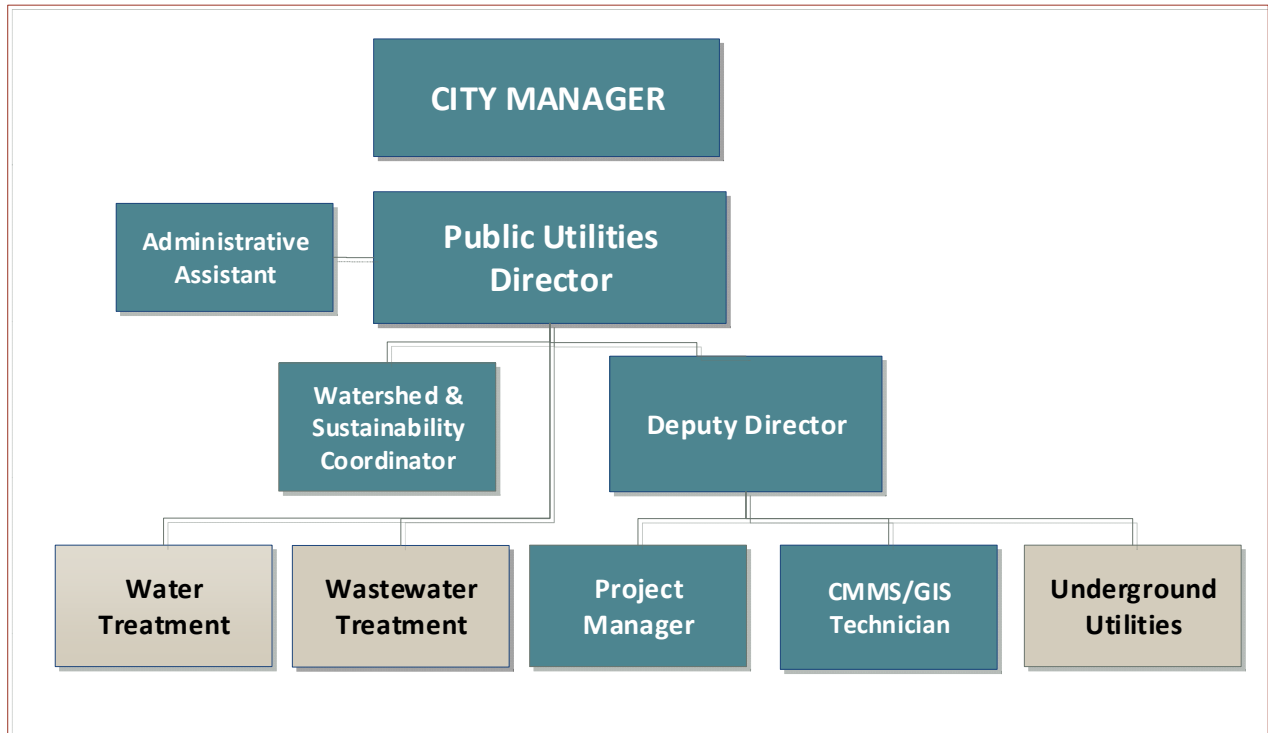
**LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$245,341	No Changes in Personnel
Professional Services	523100	\$65,000	MS4 Engineering Services \$19,400; Asphalt Repairs \$10,000; Equipment Rental \$11,800; Utility Billing Lockbox Service \$4,200; Spoils Disposal Fees \$1,800; Lift Station SCADA \$800; \$23,000 Misc. Professional Services \$17,000
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	\$25,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Miscellaneous Equipment Repairs \$8,000
Maintenance of Facility	527020	\$8,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$8,000
Operating Supply	533000	\$70,000	Repair Materials \$46,500; Concrete/CDF \$13,400; Asphalt \$10,100
Small Equipment	539000	\$15,000	Cordless Hand Tools \$1,500; CSE Equipment split w/Sewer \$1,750; 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	Sewer Jet Nozzles split w/Sewer 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.



2022 Accomplishments

- ◆ Package creation and engineering design oversight for 5 watermain installation projects consisting of nearly 34,000 linear feet of watermain
- ◆ Project management of \$814,000 of inhouse sanitary sewer capital improvement projects
- ◆ Project management of \$800,000 of inhouse storm sewer capital improvement projects

2023 Budget Summary

	Water Administration	Wastewater Administration
Transfers	2,085,727	5,150,871
Services & Charges	1,295,450	1,182,470
Personal Services	364,900	364,900
Refunds/Reimbursements	12,000	0
Materials & Supplies	3,000	3,000
Total Public Utilities Admin	3,761,077	6,701,241

PUBLIC UTILITIES ADMINISTRATION

Authorized Personnel	2020	2021	2022	2023
Utilities Director	1	1	1	1
Maintenance & Project Manager	0	0	0	0
Deputy Director	1	1	1	1
Project Manager	1	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>
Total	6	6	6	6

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

On the Horizon

- ◆ Project management of new Pollock Rd water main installation
- ◆ Project management of new Panhandle Rd water main installation
- ◆ Coordination of continued efforts in the Southwest region of the City to allow for continued economic development growth

Strategic Goals	
Safe City: 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	2021	2022	2023 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	4	3

2023 BUDGET DETAIL

FUND: WATER
DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		1,504,061	2,058,416	2,821,366	2,821,366	1,860,978			1,370,819
53000023- 430100	Investment Income	102,144	16,511	500	107,522	82,500	16400.0%	-23.3%	83,325
53000451- 475100	Land Rent	1,000	0	12,000	0	0	-100.0%	100.0%	0
479210	Service Fees	80,882	99,578	70,000	101,690	100,000	42.9%	-1.7%	101,000
479220	Reconnect Fees	14,509	24,953	50,000	75,861	70,000	40.0%	-7.7%	70,700
481200	Meter Charges	5,799,046	5,986,285	5,815,000	6,370,547	6,954,000	19.6%	9.2%	7,579,860
481300	Collection Agency	1,412	7,152	5,000	43,365	25,000	400.0%	-42.4%	25,250
492010	Sale of Assets	6,549	0	10,000	0	0	-100.0%	100.0%	0
53000452- 420600	Federal Operating Grant	53,754	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	29,896	17,832	25,000	19,037	18,000	-28.0%	-5.4%	18,180
Total Revenue		6,089,192	6,152,311	5,987,500	6,718,022	7,249,500	21.1%	7.9%	7,878,315
53018000-	Administrative Expenses	2,621,501	2,296,098	4,022,158	3,968,229	3,761,077	-6.5%	-5.2%	4,363,272
53018200-	Treatment Expenses	2,047,583	2,202,885	2,530,563	2,562,331	2,813,686	11.2%	9.8%	2,878,002
53018400-	Distribution Expenses	865,753	890,378	1,072,265	969,431	1,164,896	8.6%	20.2%	1,192,206
Total Expenditures		5,534,837	5,389,361	7,624,986	7,499,991	7,739,659	1.5%	3.2%	8,433,479
<i>Carryover PO's</i>					178,419				
Fund Balance - December 31st		2,058,416	2,821,366	1,183,880	1,860,978	1,370,819	15.8%	-26.3%	815,655

WATER ADMINISTRATION

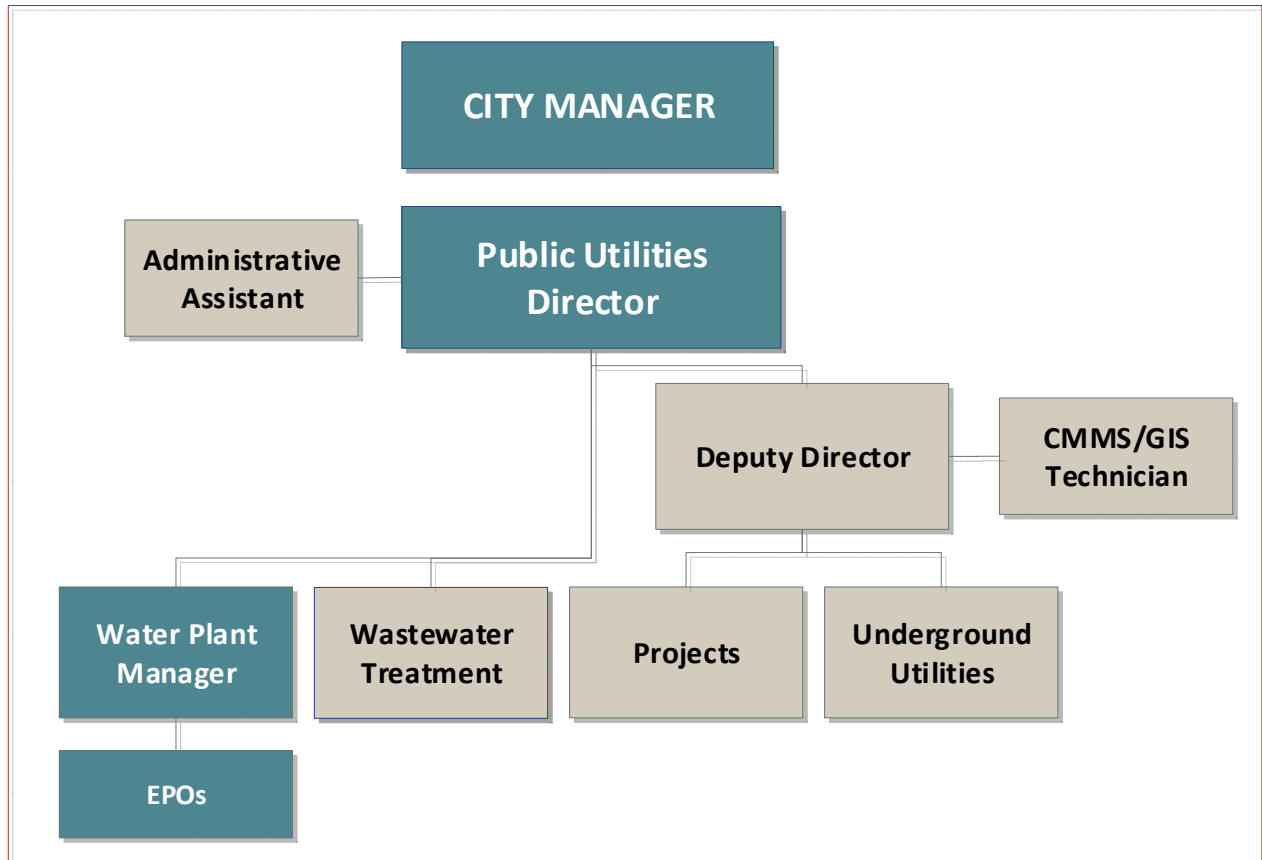
Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018000- 510000	Wages	232,511	242,228	273,675	247,416	263,075	-3.9%	6.3%	280,517
510500	Overtime Wages	0	0	0	0	0	100.0%	100.0%	0
511100	PERS	40,300	57,458	36,477	33,374	36,830	1.0%	10.4%	37,389
511300	Medicare	3,258	3,364	3,186	3,463	3,815	19.7%	10.2%	3,266
511400	Workers Compensation	2,781	2,388	0	0	2,631	100.0%	100.0%	0
511600	Health Insurance	46,144	37,033	66,013	67,415	55,705	-15.6%	-17.4%	67,663
511650	Dental Insurance	0	0	0	0	2,385	100.0%	100.0%	2,445
511700	Life Insurance	500	250	486	486	459	-5.6%	-5.6%	498
520100	Uniform	750	900	1,000	700	1,500	50.0%	114.2%	1,025
521000	Cellular Telephones	2,003	1,319	2,250	913	2,000	-11.1%	119.0%	2,306
522000	Postage	0	0	37,530	39,870	40,000	6.6%	0.3%	40,800
523100	Professional Services	76,774	90,247	161,720	111,541	150,000	-7.2%	34.5%	165,763
523175	Chargeback - General Fund	669,167	730,000	833,319	833,319	867,000	4.0%	4.0%	884,340
526000	Travel/Training	600	1,448	4,500	3,801	4,500	0.0%	18.4%	4,613
526100	Membership and Dues	197	257	700	658	750	7.1%	14.0%	718
527220	Information Technology Rotary	79,766	100,000	126,825	126,825	125,000	-1.4%	-1.4%	129,996
528000	Liability/Property Insurance	83,713	80,643	80,000	91,140	93,000	16.3%	2.0%	82,000
529210	Real Estate Taxes	5,355	4,197	5,400	8,353	8,400	55.6%	0.6%	5,535
529310	Bank Fees	0	0	0	0	3,000	100.0%	100.0%	5,500
529500	Collection Charges	177	500	100	301	300	200.0%	-0.4%	103
531000	Office Supply	719	160	750	352	3,000	300.0%	752.0%	769
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	25,000	0	0	0	100.0%	100.0%	0
560020	Refunds	11,894	17,350	12,000	22,075	12,000	0.0%	-45.6%	12,300
570000	Transfer - Water CIP	400,000	901,356	1,090,498	1,090,498	800,000	-26.6%	-26.6%	1,350,000
570000	Transfer - Plant CIP/Cap. Debt	964,892	0	1,285,729	1,285,729	1,285,727	0.0%	0.0%	1,285,728
TOTAL WATER ADMINISTRATIVE		2,621,501	2,296,098	4,022,158	3,968,229	3,761,077	-6.5%	-5.2%	4,363,272

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	\$263,075	No additional staff or major reclassifications are being requested for 2022.
Cellular Telephones	521000	\$2,000	Monthly Stipend for Director and Management Staff. Department Verizon cell phones and wifi hotspots.
Professional Services	523100	\$150,000	Penry Road Wellfield Easement \$31,000; Professional Engineering Services for Utilities Projects \$32,280; Utility Billing Lockbox Services \$36,720; AMI Maintenance Software Support Services \$10,000; Legal Fees \$23,000; 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.



2022 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
- ◆ Installation of facility turn lane off of US-23 to increase employee/citizen safety when entering site

2023 Budget Summary	
Capital Outlay	75,000
Services & Charges	1,097,452
Personal Services	1,012,034
Materials & Supplies	629,200
Total Water Treatment	2,813,686

WATER TREATMENT

Authorized Personnel	2020	2021	2021	2023
Water Plant Manager	1	1	1	1
Water EPO III	5	5	5	5
Water EPO II	1	1	1	1
Water EPO I	1	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>
Total	8.25	8.25	8.25	8.25

On the Horizon

- ◆ Continued operation and treatment of the City of Delaware’s drinking water supply
- ◆ Upgrades and expansion of Plant high-pressure filter equipment
- ◆ Nano-filtration membrane replacements

Strategic Goals	
Safe City: 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	2021	2022	2023 Goal
1	# of EPA Violations	0	0	0
2	% of Unaccounted for Water Loss	13.7%	8.4%	<15.0%
3	# of Unscheduled Shutdowns	0	0	0

2023 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018200- 510000	Wages	601,377	687,853	665,418	619,077	660,518	-0.7%	6.7%	677,031
510500	Overtime Wages	0	0	0	17,197	18,090	100.0%	5.2%	18,542
511100	PERS	82,871	94,133	86,970	87,298	95,005	9.2%	8.8%	97,380
511300	Medicare	7,179	8,318	9,484	8,677	9,840	3.8%	13.4%	10,086
511400	Workers Compensation	13,053	6,672	0	0	6,786	100.0%	100.0%	0
511600	Health Insurance	159,600	139,795	207,104	265,174	212,200	2.5%	-20.0%	227,054
511650	Dental Insurance	0	0	0	0	8,635	100.0%	100.0%	9,239
511700	Life Insurance	1,272	636	1,272	1,272	960	-24.5%	-24.5%	984
520100	Uniform	4,936	5,111	5,500	4,750	5,500	0.0%	15.8%	5,610
520110	Clothing, Safety, Security	4,400	3,824	3,500	3,148	3,500	0.0%	11.2%	3,570
521000	Cellular Telephone	684	218	1,000	1,126	1,250	25.0%	11.0%	1,275
521100	Electric	381,889	435,646	474,000	435,530	570,000	20.3%	30.9%	581,400
521200	Heat	21,786	37,243	53,000	47,112	80,000	50.9%	69.8%	81,600
521300	Generator Fuel	1,407	3,797	134,000	3,211	7,000	-94.8%	118.0%	7,140
522000	Postage	338	370	0	0	0	100.0%	100.0%	0
523100	Professional Services	59,004	73,695	62,500	61,171	80,000	28.0%	30.8%	81,600
523630	Outside Lab	32,463	30,800	36,000	40,234	76,000	111.1%	88.9%	77,520
526000	Travel / Training	2,445	3,871	4,250	3,644	4,500	5.9%	23.5%	4,590
526100	Membership and Dues	970	1,071	1,200	925	1,500	25.0%	62.2%	1,530
526200	Licensing Fees	32,180	16,841	19,500	18,556	20,700	6.2%	11.6%	21,114
527010	Maintenance of Equipment	94,650	90,545	102,150	100,439	120,000	17.5%	19.5%	122,400
527020	Maintenance of Facility	60,668	68,159	106,175	130,599	111,500	5.0%	-14.6%	113,730
527210	Garage Rotary	750	7,064	8,240	8,240	11,250	36.5%	36.5%	11,475
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
527230	Fleet Fuel Chargeback	0	0	0	0	4,500	100.0%	100.0%	4,590
531000	Office Supply	1,030	913	1,600	1,265	1,600	0.0%	26.4%	1,632
533035	Fuel Supply	2,370	2,514	2,900	4,093	0	-100.0%	-100.0%	0
533210	Chemical Supply	354,270	347,058	365,000	508,675	567,000	55.3%	11.5%	578,340
533410	Lab Supply	20,878	24,570	25,000	30,020	30,000	20.0%	-0.1%	30,600
537000	Repair Materials	14,528	13,992	15,000	13,568	20,000	33.3%	47.4%	20,400
537200	Fac.Maintenance Supply	4,863	3,475	3,800	3,748	4,000	5.3%	6.7%	4,080
539000	Small Equipment	1,756	1,720	2,000	2,000	6,600	230.0%	230.0%	6,732
539015	COVID Expense	44	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	83,922	92,981	134,000	141,583	75,000	-44.0%	-47.0%	76,500
TOTAL WATER TREATMENT		2,047,583	2,202,885	2,530,563	2,562,331	2,813,686	11.2%	9.8%	2,878,002

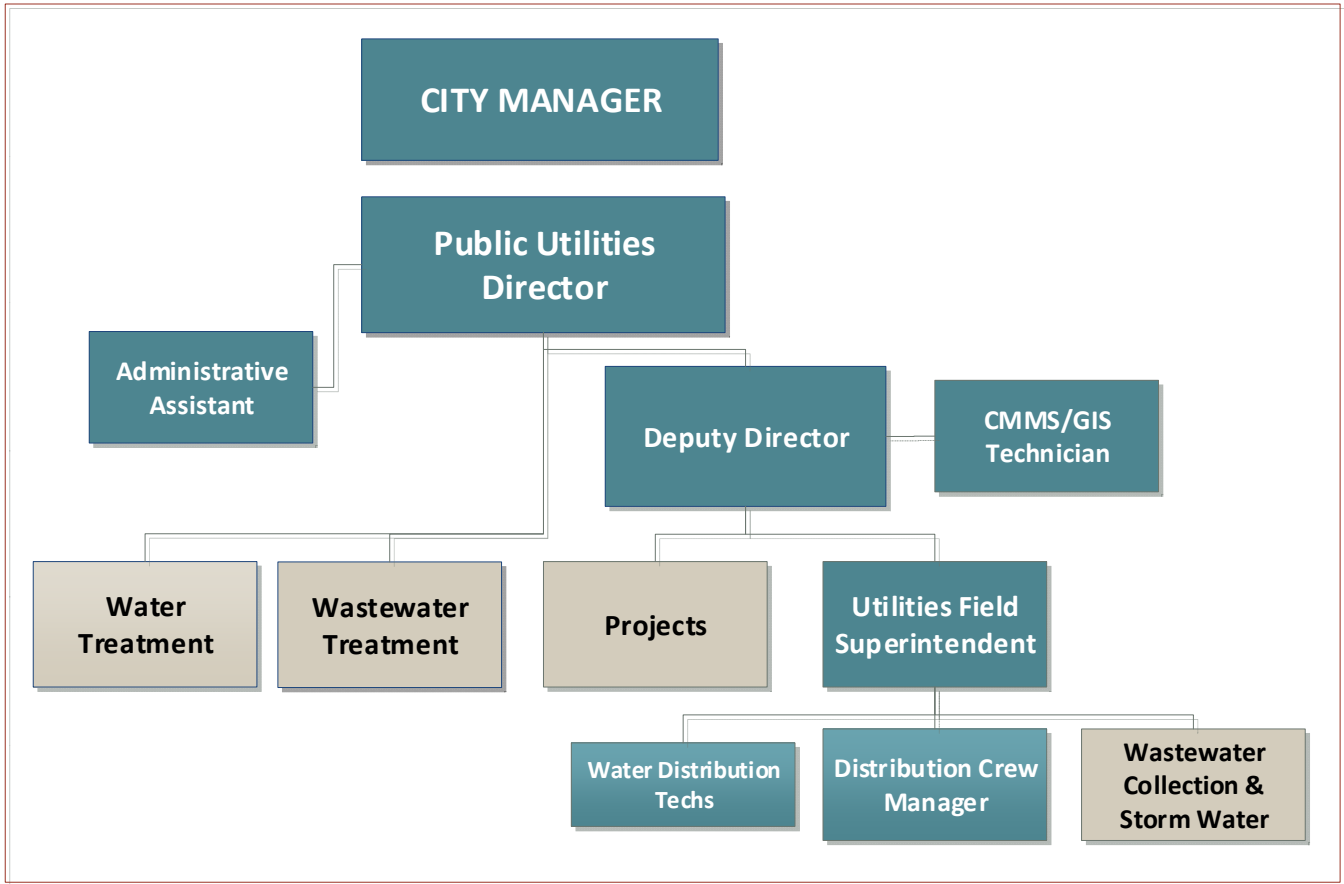
**LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$660,518	No Changes in Staff Requested
Electric	521100	\$570,000	Electric service for water plant and wellfields
Professional Services	523100	\$80,000	Membrane Maint. Program \$15,000; OEPA Consumer Confidence Report \$4,000; SOS Integration Support Fees \$21,500; Engineering Services \$24,700; Rotork Valve PM Program \$12,050; Cath. Protection Insp. \$2,250;
Outside Lab	523630	\$76,000	OEPA Lab Analysis for water plant & wellfields
Travel / Training	526000	\$4,500	Workshops and conferences for OEPA required contact hours.
Licensing Fees	526200	\$20,700	OEPA annual fees for: WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses
Maintenance of Equipment	527010	\$120,000	Chemical pump maintenance \$16,150; NF membrane cartridge filter maintenance \$39,000; Membrane Maintenance \$7,500; Equipment Calibration \$7,500; CIP Cartridge filters \$14,000; Chemical Tanks Maintenance \$7,300; Generator Services \$3,500; Equipment Maint. \$25,050
Maintenance of Facility	527020	\$111,500	AC Drive Maint. \$10,000; Clear well and cascade aerator maint. \$23,500; Concete repairs \$13,500; Maint. Of Facility \$64,500
Chemical Supply	533210	\$567,000	Orthophosphate \$145,000; Aluminum Chloralhydrate \$80,851; RO Antiscalant \$86,608; Caustic Soda \$31,123; Sodium Bisulfite \$24,950; Sodium Hypochlorite \$26,623; Fluoride \$21,550; Chlorine \$120,000; Citric Acid \$12,923; UF & RO cleaning chemicals \$17,372
Capital Outlay	550300	\$75,000	Plant HVAC Improvements \$46,500; AC Drive \$28,500;

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.



2022 Accomplishments

- ◆ Replacement of failed Pennsylvania Ave waterline project started
- ◆ Self-performed replacement of aged waterline on South Franklin Street
- ◆ Self-performed replacement of aged waterline along South Washington St
- ◆ Self-performed replacement of aged waterline along Oakwood Drive

2023 Budget Summary

Capital Outlay	25,000
Personal Services	715,538
Materials & Supplies	247,500
Services & Charges	176,858
Total Water Distribution	1,164,896

WATER DISTRIBUTION

Authorized Personnel	2020	2021	2022	2023
*Utilities Field Superintendent	0.45	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>
Total	7.72	7.72	7.72	7.72

*Position is split between Water Distribution, Wastewater Collection and Storm Water.

On the Horizon

- ◆ Replacement of aged and failing waterline along Pennsylvania Ave.
- ◆ Replacement of aged and failing waterline along portions of North Franklin Street
- ◆ 24-hour a day response duty to emergency distribution events such as main breaks or system failures

Strategic Goals	
Safe City: 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	2021	2022	2023 Goal
1	Feet of Water Line Replaced	2,250	4,620	3,500
2	# of Valves Turned	854	730	1,000
3	Number of Meter Pits Installed	172	117	150

2023 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018400- 510000	Wages	388,051	395,878	441,945	395,254	447,988	1.4%	13.3%	456,948
510500	Overtime Wages	0	0	0	14,350	15,800	100.0%	10.1%	16,116
511100	PERS	53,094	58,087	59,155	56,828	64,930	9.8%	14.3%	66,229
511300	Medicare	5,843	5,451	6,408	5,640	6,493	1.3%	15.1%	6,623
511400	Workers Compensation	7,822	4,274	0	0	4,638	100.0%	100.0%	0
511600	Health Insurance	127,281	103,451	139,268	163,407	167,882	20.5%	2.7%	179,634
511650	Dental Insurance	0	0	0	0	6,967	100.0%	100.0%	7,455
511700	Life Insurance	870	435	870	870	840	-3.4%	-3.4%	857
520100	Uniform	2,611	2,254	2,800	2,539	2,700	-3.6%	6.3%	2,754
520110	Clothing	2,611	2,969	3,000	2,591	2,800	-6.7%	8.1%	2,856
521000	Cellular Telephone	1,452	1,880	1,800	2,806	3,300	83.3%	17.6%	3,366
521100	Electric	13,411	13,719	15,000	14,441	17,000	13.3%	17.7%	17,340
521200	Heat	1,821	3,587	3,600	4,687	5,700	58.3%	21.6%	5,814
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%	510
522000	Postage	0	0	0	0	0	100.0%	100.0%	0
523100	Professional Services	39,074	35,044	55,000	33,546	50,000	-9.1%	49.0%	51,000
523500	Rent	802	351	2,200	366	1,500	-31.8%	310.0%	1,530
526000	Travel/Training/Safety/Security	465	67	2,000	716	2,000	0.0%	179.4%	2,040
526100	Memberships	245	75	250	85	250	0.0%	194.1%	255
526200	Licenses	0	81	325	91	200	-38.5%	118.8%	204
527010	Maintenance of Equipment	1,598	3,222	4,000	2,627	3,500	-12.5%	33.2%	3,570
527020	Maintenance of Facility	3,571	2,054	9,300	1,178	5,500	-40.9%	367.0%	5,610
527210	Garage Rotary	8,625	30,731	35,844	35,844	38,000	6.0%	6.0%	38,760
527215	Corrosion Prevention	0	0	0	0	1,008	100.0%	100.0%	1,028
527230	Fleet Fuel Chargeback	0	0	0	0	42,900	100.0%	100.0%	43,758
533000	Operating Supply	122,589	112,444	160,000	142,819	170,000	6.3%	19.0%	173,400
533035	Fuel Supply	20,903	30,114	29,500	40,987	0	-100.0%	-100.0%	0
533110	Meter Replacement	56,933	82,990	65,000	43,275	68,000	4.6%	57.1%	69,360
537000	Repair Material	261	9	2,000	30	2,000	0.0%	6466.0%	2,040
539000	Small Equipment	5,528	1,211	7,500	4,452	7,500	0.0%	68.4%	7,650
539015	COVID Expense	292	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	0	0	25,000	0	25,000	0.0%	100.0%	25,500
	TOTAL WATER DISTRIBUTION	865,753	890,378	1,072,265	969,431	1,164,896	8.6%	20.2%	1,192,206

**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	\$447,988	No Changes in Staff Requested
Electric	521100	\$17,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	\$5,700	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	\$50,000	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 \$21,000; Engineering services \$11,000
Training/Security	526000	\$2,000	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	\$170,000	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 \$85,900; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$26,500; Stone, asphalt, concrete, topsoil \$47,600; 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	\$68,000	New Residential Meters \$52,200; Meter Replacement \$15,800
New Equip/Cap Outlay	550300	\$25,000	Utility Locating Equipment \$8,500; Hydrant/Valve Exercising Tool \$6,500; Valve Nut Replacement System \$10,000

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	Carryover Encumbrances						
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	228,318	190,360	114,053	114,053	121,299	125,299
53500451- 482100	Water Customer Deposits	0	0	45,000	8,858	5,000	45,000
53553500- 560030	Deposit Refunds	37,958	76,307	45,000	1,611	1,000	45,000
	Total Expenditures	37,958	76,307	45,000	1,611	1,000	45,000
	Carryover Encumbrances						
	Fund Balance - December 31st	190,360	114,053	114,053	121,299	125,299	125,299

2023 BUDGET DETAIL

FUND: WASTEWATER
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		3,724,670	4,092,154	7,401,132	7,401,132	7,689,158			5,422,875
54000023- 430100	Investment Income	100,112	18,181	3,850	122,188	93,000	2315.6%	-23.9%	93,930
54000501- 479110	Surcharges	28,876	101,509	76,000	81,675	90,000	18.4%	10.2%	90,900
479120	Septage Receiving Charges	292,502	293,696	306,000	294,230	310,000	1.3%	5.4%	313,100
481200	Meter Charges	6,890,085	7,224,407	7,020,439	7,668,555	7,500,000	6.8%	-2.2%	7,575,000
481300	Collection Agency	1,972	9,739	6,500	52,203	50,000	669.2%	-4.2%	50,500
492010	Sale of Assets	7,423	0	15,000	0	0	-100.0%	100.0%	0
54000502- 420600	Federal Operating Grant	44,732	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	19,207	1,839	25,000	23,393	22,500	-10.0%	-3.8%	22,500
Total Revenue		7,384,909	7,649,371	7,452,789	8,242,244	8,065,500	8.2%	-2.1%	8,145,930
54018600-	Administrative Expenses	4,456,615	1,396,745	4,769,623	4,635,586	6,701,241	40.5%	44.6%	5,993,996
54018800-	Treatment Expenses	2,043,653	2,346,150	2,478,148	2,312,430	2,877,672	16.1%	24.4%	2,950,213
54019000-	Collection Expenses	517,157	597,498	773,144	581,386	752,870	-2.6%	29.5%	774,596
Total Expenditures		7,017,425	4,340,393	8,020,915	7,529,402	10,331,783	28.8%	37.2%	9,718,805
<i>Carryover PO's</i>					424,817				
Fund Balance - December 31st		4,092,154	7,401,132	6,833,006	7,689,158	5,422,875	-20.6%	-29.5%	3,849,999

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54018600- 510000	Wages	202,598	249,649	273,675	247,416	263,075	-3.9%	6.3%	268,337
510500	Overtime Wages	0	0	0	0	0	100.0%	100.0%	0
511100	PERS	18,647	19,633	36,477	33,374	36,830	1.0%	10.4%	37,567
511300	Medicare	2,839	3,495	3,186	3,465	3,815	19.7%	10.1%	3,891
511400	Workers Compensation	4,663	2,387	0	0	2,631	100.0%	100.0%	2,684
511600	Health Insurance	51,710	44,768	66,013	67,473	55,705	-15.6%	-17.4%	59,604
511650	Dental Insurance	0	0	0	0	2,385	100.0%	100.0%	2,552
511700	Life Insurance	500	250	486	486	459	-5.6%	-5.6%	470
520100	Uniforms	0	0	300	283	1,000	233.3%	253.8%	1,020
521000	Cellular Telephone	3,056	2,071	3,000	1,075	2,500	-16.7%	132.6%	2,550
522000	Postage	0	0	37,530	39,870	40,000	6.6%	0.3%	40,800
523100	Professional Services	67,557	53,596	136,720	113,847	113,720	-16.8%	-0.1%	115,994
523175	Chargeback - General Fund	754,417	823,000	791,339	791,339	823,000	4.0%	4.0%	839,460
526000	Travel/Training	821	372	4,500	3,038	4,500	0.0%	48.1%	4,590
526100	Membership and Dues	102	48	250	224	250	0.0%	11.9%	255
527220	Information Technology Rotary	52,164	75,000	82,939	82,939	80,000	-3.5%	-3.5%	81,600
528000	Liability/Property Insurance	99,251	95,395	95,000	107,812	110,000	15.8%	2.0%	112,200
528100	Judgements	0	1,180	0	0	0	100.0%	100.0%	0
529310	Bank Fees	0	0	0	0	7,000	100.0%	100.0%	7,200
529500	Collection Charges	247	684	0	404	500	100.0%	23.8%	510
531000	Office Supply	661	217	900	145	3,000	233.3%	1974.7%	3,060
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	25,000	0	0	0	100.0%	100.0%	0
560020	Refunds	23,764	0	8,500	0	0	-100.0%	100.0%	0
570000	Transfer - Sewer CIP	1,476,705	0	1,586,410	1,500,000	3,500,000	120.6%	133.3%	2,750,000
570000	Transfer - Sewer Capacity Fund	1,696,913	0	1,642,398	1,642,398	1,650,871	0.5%	0.5%	1,659,652
TOTAL WASTEWATER ADMIN		4,456,615	1,396,745	4,769,623	4,635,586	6,701,241	40.5%	44.6%	5,993,996

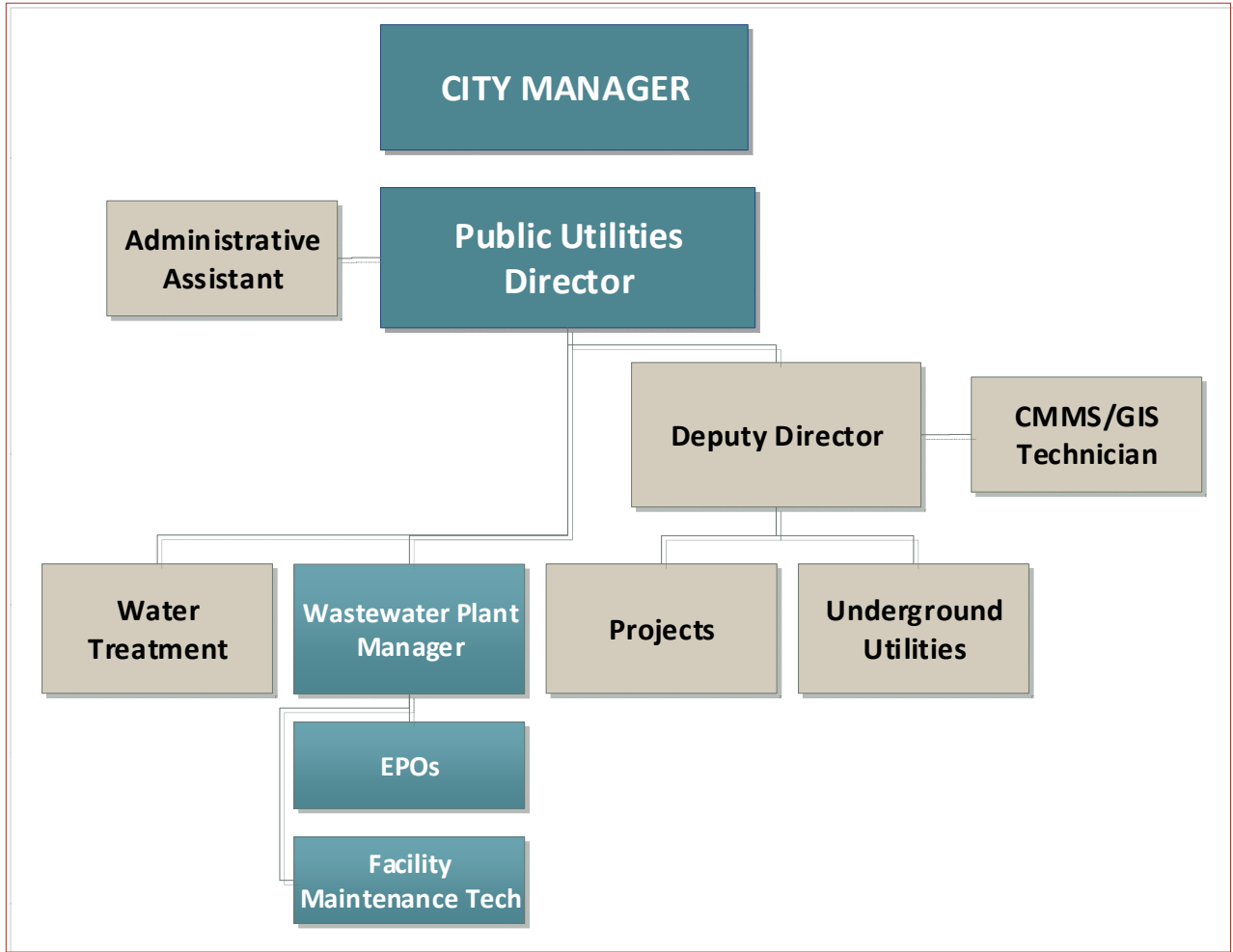
**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER ADMINISTRATION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$263,075	No additional staff or major reclassifications being requested for 2023.
Cellular Telephone	521000	\$2,500	Monthly Stipend for Director and Management Staff. Department Verizon Fees.
Professional Services	523100	\$113,720	Professional Engineering Services for Utilities Projects \$40,000; AMI Maintenance Software Support Services \$12,000; Legal Fees \$25,000; 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.



2022 Accomplishments

- ◆ Concrete repairs to aging surfaces throughout the treatment plant
- ◆ Upgrade and replacement of aged PLC and HMI equipment
- ◆ Coordinated replacement of Plant primary electrical feed equipment
- ◆ Upgrades to Plant feed pump piping system, allowing greater flexibility in operating methods

2023 Budget Summary	
Capital Outlay	80,000
Services & Charges	1,435,652
Personal Services	1,061,770
Materials & Supplies	300,250
Total Wastewater Treatment	2,877,672

WASTEWATER TREATMENT

Authorized Personnel	2020	2021	2022	2023
Waste Water Plant Manager	1	1	1	1
EPO Class III	3	3	3	3
EPO Class II	1	0	0	0
EPO Class I	3	3	3	3
EPO Class OIT	0	1	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>
Total	9.25	9.25	9.25	9.25

On the Horizon

- ◆ Replacement of the sludge dewatering equipment, allowing creation of a dryer waste product taken for disposal
- ◆ Replacement of aged and obsolete UV-disinfection equipment
- ◆ Complete replacement of final clarifier internal machinery originally installed in the 1960's

Strategic Goals	
Safe City: 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	2021	2022	2023 Goal
1	# of EPA Violations	4	3	0
2	Gallons of Septage Received	5,052,000	4,903,000	5,000,000
3	# of Unscheduled Shutdowns	0	0	0

2023 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54018800- 510000	Wages	638,326	743,723	739,111	634,931	708,856	-4.1%	11.6%	726,577
510500	Overtime Wages	0	0	0	20,233	17,300	100.0%	-14.5%	17,733
511100	PERS	87,562	101,858	97,236	85,921	101,662	4.6%	18.3%	104,204
511300	Medicare	8,739	10,287	10,553	9,012	10,529	-0.2%	16.8%	10,792
511400	Workers Compensation	13,863	7,004	0	0	7,262	100.0%	100.0%	7,444
511600	Health Insurance	167,181	141,076	198,472	223,877	206,543	4.1%	-7.7%	221,001
511650	Dental Insurance	0	0	0	0	8,538	100.0%	100.0%	9,136
511700	Life Insurance	1,350	675	1,350	1,350	1,080	-20.0%	-20.0%	1,107
520100	Uniform	4,351	4,240	5,000	3,212	5,000	0.0%	55.7%	5,100
520110	Clothing/Safety	3,080	3,016	4,000	2,200	4,000	0.0%	81.8%	4,080
521000	Cellular Telephone	550	86	1,200	506	1,200	0.0%	137.1%	1,224
521100	Electric	285,735	288,469	315,000	338,935	473,000	50.2%	39.6%	482,460
521200	Heat	12,744	25,107	30,000	32,812	40,000	33.3%	21.9%	40,800
521300	Generator Fuel	1,072	3,880	4,000	2,817	5,000	25.0%	77.5%	5,100
523100	Professional Services	38,647	51,166	60,000	58,263	106,000	76.7%	81.9%	108,120
523610	Sludge Removal	345,290	408,264	450,000	386,432	400,000	-11.1%	3.5%	408,000
523630	Outside Lab	12,208	13,914	14,000	12,814	15,000	7.1%	17.1%	15,300
526000	Travel / Training	520	2,358	6,000	1,019	6,000	0.0%	488.8%	6,120
526100	Membership and Dues	605	660	750	676	1,000	33.3%	48.0%	1,020
526200	Licensing Fees	5,393	11,341	10,000	5,300	10,000	0.0%	88.7%	10,200
527010	Maintenance of Equipment	76,243	179,775	170,000	158,357	185,000	8.8%	16.8%	188,700
527020	Maintenance of Facility	128,595	127,107	90,000	86,974	130,000	44.4%	49.5%	132,600
527210	Garage Rotary	3,750	8,124	9,476	9,476	11,000	16.1%	16.1%	11,220
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
527230	Fleet Fuel Chargeback	0	0	0	0	43,200	100.0%	100.0%	44,064
531000	Office Supply	344	621	1,000	1,008	1,250	25.0%	23.9%	1,275
533035	Fuel Supply	3,081	3,060	6,000	3,855	0	-100.0%	-100.0%	0
533210	Chemical Supply	172,644	192,168	230,000	209,618	280,000	21.7%	33.6%	285,600
533410	Lab Supply	12,010	14,853	16,000	15,391	16,000	0.0%	4.0%	16,320
537000	Repair Materials	4,776	0	500	0	500	0.0%	100.0%	510
537200	Maintenance Supply	0	0	0	0	0	100.0%	100.0%	0
538100	Incidentals	99	130	500	180	500	0.0%	177.3%	510
539000	Small Equipment	656	3,188	2,000	1,372	2,000	0.0%	45.7%	2,040
539015	COVID Expense	230	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	13,985	0	6,000	5,890	80,000	1233.3%	1258.2%	81,600
TOTAL WASTEWATER TREATMENT		2,043,653	2,346,150	2,478,148	2,312,430	2,877,672	16.1%	24.4%	2,950,213

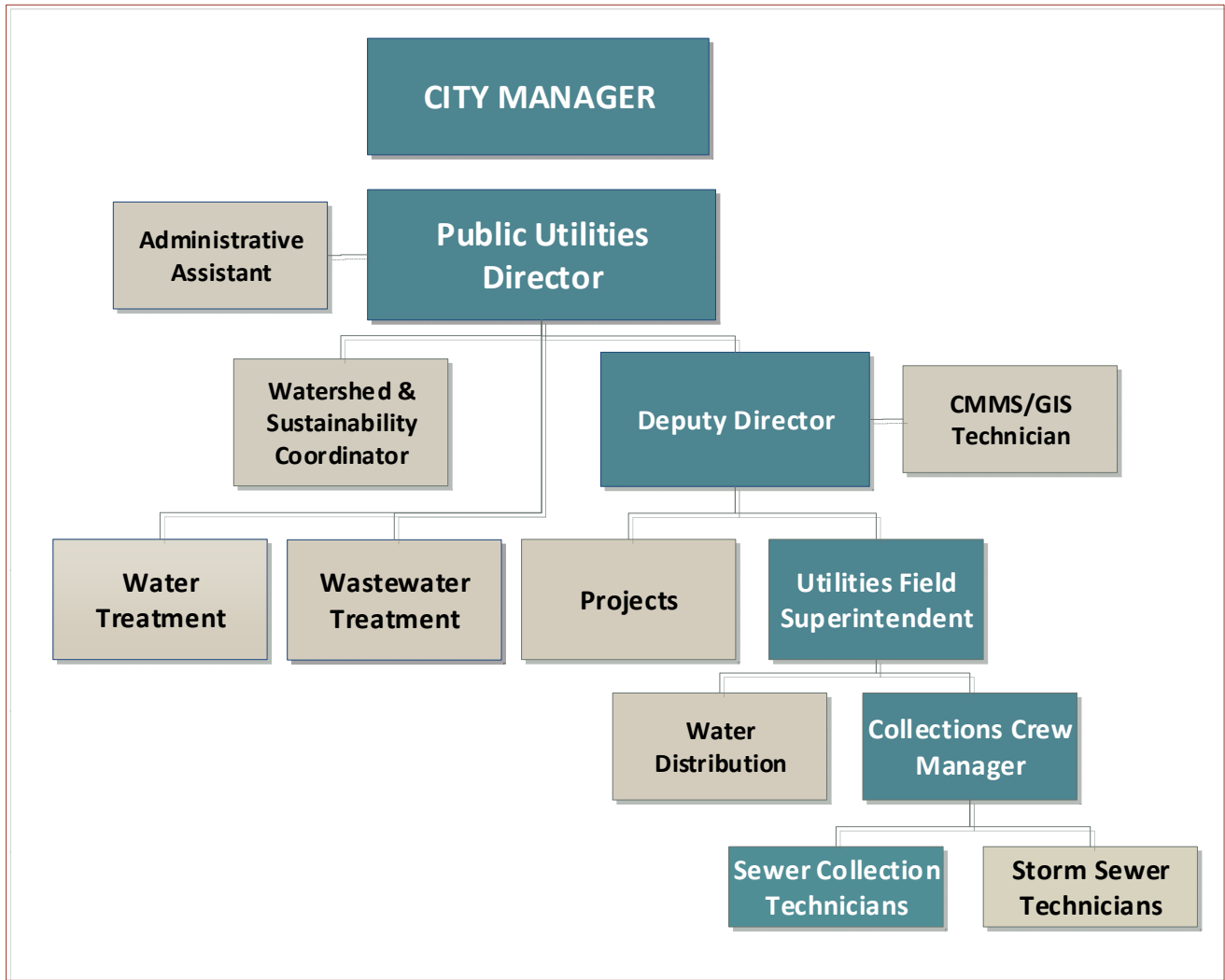
**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$708,856	No Change in Staff
Professional Services	523100	\$106,000	Misc Prof Service Fee \$20,000; Annual Transformer Testing \$25,000; Cleaning service fees \$6,000; Hach Service Contract \$15,000; Allmax - Pretreatment Software update \$15,000; HVAC Work \$5,000; SCADA Work \$5,000; Generator Service Contract \$3,500; Crane Inspection \$2,500; Annual Fire Extinguisher Service \$2,500
Outside Lab	523630	\$15,000	NPDES Lab Analysis \$10,000; Priority Pollutants Analysis \$5,000
Sludge Removal	523610	\$400,000	Disposal of Sludge at Biogas Facility (\$31/ton) \$200,000; Disposal of Sludge at Landfill (\$55.65/ton) \$200,000
Maintenance of Equipment	527010	\$185,000	General Equipment Repair \$40,000; Mixed Liquor Recycle Pump Repair \$20,000; 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 \$30,000
Maintenance of Facility	527020	\$130,000	General Facility Maintenance \$30,000; Overhead Door Replacement(2 total) \$70,000; NPW Hydrant Replacement \$10,000; HVAC Repairs \$5,000; Equipment for Shop Expansion \$15,000
Chemical Supply	533210	\$280,000	Ferric Chloride \$130,000; Polymer \$80,000; Sludge Oxidizer \$60,000; Defoamer \$10,000

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.



2022 Accomplishments

- ◆ Response to and completion of 291 collections system work orders
- ◆ Completion of an extensive amount of sewer main cast in place repair within multiple neighborhoods

2023 Budget Summary	
Capital Outlay	9,000
Personal Services	342,316
Services & Charges	264,054
Materials & Supplies	137,500
Total Wastewater Collection	752,870

WASTEWATER COLLECTION

Authorized Personnel	2020	2021	2022	2023
*Utilities Field Superintendent	0.45	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>
Total	4.62	4.62	4.62	4.62

*Position is split between Water Distribution, Wastewater Collection and Storm Water.

On the Horizon

- ◆ Cast in place pipe repairs to failing sewers within Shelbourne Forest subdivision
- ◆ Replacement of the Georgetown pump station in its entirety
- ◆ Design of US-42 sewer main extension and Slack Rd. force main improvements

Strategic Goals	
Safe City: Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and	
<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	2021	2022	2023 Goal
1	Feet/% of WW Line CCTV	148,548	82,440	100,000
2	Feet/% of WW Lines Lined/Replaced	13,000	22,383	6,500
3	# of Sanitary Sewer Overflows / Water in Basements	0/5	1/6	0/0

2023 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54019000- 510000	Wages	193,125	236,547	225,197	197,835	225,126	0.0%	13.8%	230,754
510500	Overtime Wages	0	0	0	12,194	13,200	100.0%	8.3%	13,530
511100	PERS	26,165	29,047	29,749	28,762	33,366	12.2%	16.0%	34,200
511300	Medicare	2,650	3,282	3,265	2,897	3,337	2.2%	15.2%	3,420
511400	Workers Compensation	4,160	2,155	0	0	2,383	100.0%	100.0%	2,443
511600	Health Insurance	47,481	41,287	60,404	78,286	61,894	2.5%	-20.9%	66,227
511650	Dental Insurance	0	0	0	0	2,650	100.0%	100.0%	2,836
511700	Life Insurance	390	195	390	390	360	-7.7%	-7.7%	369
520100	Uniform	2,426	2,057	2,700	2,307	2,500	-7.4%	8.4%	2,563
520110	Clothing	1,884	1,633	3,600	1,298	1,800	-50.0%	38.6%	1,845
521000	Cellular Telephone	0	1,577	1,200	4,887	4,200	250.0%	-14.1%	4,305
521100	Electric	20,044	21,423	21,300	22,347	28,000	31.5%	25.3%	28,700
521200	Heat	1,821	3,587	4,000	4,687	5,800	45.0%	23.7%	5,945
523100	Professional Services	79,413	28,892	56,750	57,901	80,000	41.0%	38.2%	82,000
523500	Rent	594	9,614	2,000	832	1,500	-25.0%	80.4%	1,538
526000	Travel/Training/Safety/Security	919	1,275	3,500	788	3,000	-14.3%	280.6%	3,075
526200	Licensing Fees	196	95	250	95	250	0.0%	163.2%	256
527010	Maintenance of Equipment	22,930	44,424	57,500	16,756	55,000	-4.3%	228.2%	56,375
527020	Maintenance of Facility	3,635	6,055	93,000	1,163	8,000	-91.4%	587.6%	8,200
527210	Garage Rotary	5,377	36,470	42,539	42,539	45,000	5.8%	5.8%	46,125
527215	Corrosion Prevention	0	0	0	0	504	100.0%	100.0%	517
527230	Fleet Fuel Chargeback	0	0	0	0	28,500	100.0%	100.0%	29,213
533000	Operating Supply	14,259	33,454	54,600	33,473	53,000	-2.9%	58.3%	54,325
533035	Fuel Supply	12,532	18,811	21,000	23,031	0	-100.0%	-100.0%	0
533110	Meter Replacement	56,933	70,900	65,000	43,275	68,000	4.6%	57.1%	69,700
537200	Maintenance Supply	1,206	367	1,500	658	1,500	0.0%	127.8%	1,538
539000	Small Equipment	8,377	2,971	15,200	788	15,000	-1.3%	1804.4%	15,375
539015	COVID Expense	574	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	10,066	1,380	8,500	4,195	9,000	5.9%	114.5%	9,225
	TOTAL WW COLLECTION	517,157	597,498	773,144	581,386	752,870	-2.6%	29.5%	774,596

**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	\$225,126	No Changes in Staff Requested
Electric	521100	\$28,000	Lift Stations \$17,700; 241 Cherry Street - Storage \$8,300
Heat	521200	\$5,800	241 Cherry Street - Storage \$5,800
Professional Services	523100	\$80,000	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	\$3,000	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700
Maintenance of Equipment	527010	\$55,000	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	\$8,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$9,300
Operating Supply	533000	\$53,000	Repair Materials \$30,000; Concrete/CDF \$7,500; Asphalt \$7,500; Lift Station Odor Control Chemical \$8,000
Small Equipment	539000	\$15,000	Cordless Hand Tools \$1,500; CSE Equipment split w/Storm \$1,750; 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	\$9,000	Jet Truck Nozzles split w/Storm \$9,000

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

2023 BUDGET DETAIL

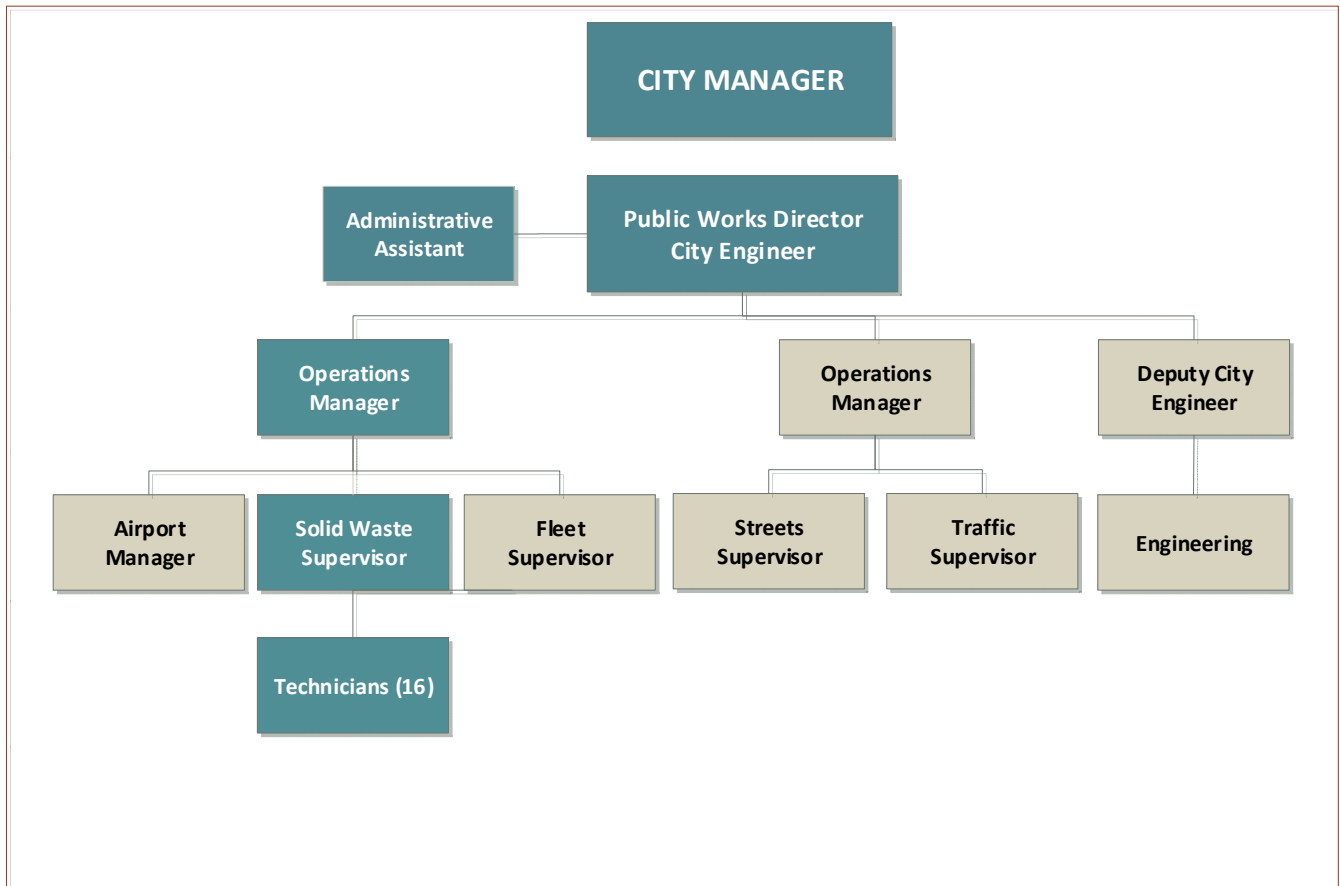
FUND: SE HIGHLAND SEWER FUND

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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	268,389	244,100	202,735	202,735	360,935	497,735
54800025- 493020	Transfer In Sewer Capacity Fee Fund	250,000	0	250,000	250,000	350,000	357,000
54800501- 460110	ERU Charges	563,100	787,201	600,000	742,400	625,000	600,000
	Total Revenue	813,100	787,201	850,000	992,400	975,000	957,000
54818600- 560020	ERU Refunds	9,600	3,200	10,000	9,600	10,000	10,000
580100	Bond Principal	280,000	395,000	410,000	410,000	430,000	450,000
580200	Bond Interest	547,789	430,366	414,600	414,600	398,200	376,700
	Total Expenses	837,389	828,566	834,600	834,200	838,200	836,700
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	244,100	202,735	218,135	360,935	497,735	618,035

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.



2023 Budget Summary		
	Collection and Recycling	Refuse Administration
Services & Charges	2,150,403	272,180
Personal Services	1,260,889	
Capital Outlay	326,000	
Materials & Supplies	187,500	
Refunds/Reimbursements		1,025
Total Solid Waste	4,250,792	28,243

SOLID WASTE

2022 Accomplishments

- ◆ String Light Collection
- ◆ Food Waste Pilot Program
- ◆ Added 1,000 new 64-gallon regular tip cart
- ◆ Updated Refuse Rates

Authorized Personnel	2020	2021	2022	2023
Division Supervisor	1	1	1	1
Refuse Technicians	<u>14</u>	<u>14</u>	<u>15</u>	<u>15</u>
Total	15	15	16	16

On the Horizon

- ◆ Expand fleet of automated-arm collection vehicles
- ◆ Expand 64-gallon recycling tip carts service
- ◆ New County Transfer Station online for Solid Waste and Recycling
- ◆ Evaluate Solid Waste Division Management Structure

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	2021	2022	2023 Goal
1	Local vs. Average area collection cost	1.0	1.10	0.95
2	% Participation in the Recycling Program	50	55	60
3	New Solid Waste Program opportunities	1	1	2

2023 BUDGET DETAIL
 FUND:
 DEPARTMENT:

REFUSE
 ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	Fund Balance - January 1st	1,159,867	1,199,262	1,022,130	1,022,130	449,835			480,108
5500023- 430100	Investment Income	7,895	1,018	300	8,828	6,300	-28.6%	-28.6%	6,363
55000601- 478100	Bag Tags	11,275	12,108	14,000	11,261	11,000	-2.3%	-2.3%	11,110
478200	Cleanup	0	55	0	763	0	-100.0%	-100.0%	
478300	Toter Fees	22,610	28,573	23,000	27,381	60,000	119.1%	119.1%	60,600
481200	Refuse Fees	3,537,310	3,715,662	4,170,912	4,104,641	4,341,245	5.8%	5.8%	4,558,307
481250	Bulk Waste	8,813	25,030	14,500	34,580	25,000	-27.7%	-27.7%	25,250
481300	Collection Agency	921	4,600	2,500	22,477	10,000	-55.5%	-55.5%	10,100
484300	Miscellaneous Revenue	0	0	0	1,556	0	-100.0%	-100.0%	0
492010	Sale of Assets	5,166	12,950	10,000	0	0	100.0%	100.0%	10,000
55000602- 420600	Federal Grant	38,002	0	0	0	0	100.0%	100.0%	0
420700	State Grant	0	0	0	100,000	100,000	0.0%	0.0%	0
420800	Local Grant	43,894	45,000	0	53,728	0	-100.0%	-100.0%	0
483100	Reimbursements	5,663	0	0	104	0	-100.0%	-100.0%	0
484300	Miscellaneous Revenue	0	3,102	0	0	0	100.0%	100.0%	0
	Total Revenue	3,681,549	3,848,098	4,235,212	4,365,317	4,553,545	4.3%	4.3%	4,681,730
55017400-	Administrative Expenses	393,842	472,238	268,300	217,344	272,480	25.4%	25.4%	266,280
55017600-	Collection Expenses	2,271,538	2,700,602	3,002,190	2,459,412	4,250,792	72.8%	72.8%	4,294,762
55017800-	Recycling Expenses	976,774	852,390	1,433,471	908,168	0	-100.0%	-100.0%	0
	Total Expenditures	3,642,154	4,025,230	4,703,961	3,584,924	4,523,272	26.2%	26.2%	4,561,041
	Carryover PO's				1,352,687				
	Fund Balance - December 31st	1,199,262	1,022,130	553,381	449,835	480,108	6.7%	6.7%	600,796

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Budget
	REFUSE ADMINISTRATION								
55017400- 521100	Electric	619	684	800	777	800	0.0%	2.9%	700
522000	Postage	0	0	4,170	0	4,170	0.0%	100.0%	4,253
523100	Landfill Monitoring Service	52,569	90,515	90,000	42,922	90,000	0.0%	109.7%	80,280
523100	Professional Services	0	0	0	0	4,080	100.0%	100.0%	4,162
523175	Operations Chargeback--Gen Fund	194,563	216,750	172,430	172,430	172,430	0.0%	0.0%	175,879
523175	Operations Chargeback--SMR	145,686	163,700	0	0	0	100.0%	100.0%	0
529310	Bank Fees	0	0	0	0	100	100.0%	100.0%	100
529500	Collection Charges	115	324	600	190	600	0.0%	215.9%	600
550300	Building Improvements	0	0	0	0	0	100.0%	100.0%	0
560020	Refunds	290	265	300	1,025	300	0.0%	-70.7%	306
	TOTAL REFUSE ADMIN	393,842	472,238	268,300	217,344	272,480	1.6%	25.4%	266,280

2023 BUDGET DETAIL
 FUND
 DEPARTMENT

REFUSE
 SOLID WASTE & RECYCLING

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
55017600- 510000	Wages	493,854	481,727	532,696	504,837	820,331	54.0%	62.5%	840,839
510500	Overtime Wages	0	0	0	20,568	45,250	100.0%	120.0%	46,381
511100	PERS	68,604	72,297	72,841	73,405	121,181	66.4%	65.1%	124,211
511300	Medicare	6,661	6,544	7,724	7,122	12,551	62.5%	76.2%	12,865
511400	Workers Compensation	10,315	5,338	0	0	8,656	100.0%	100.0%	8,872
511600	Health Insurance	179,550	144,005	232,992	237,690	241,132	3.5%	1.4%	247,160
511650	Dental Insurance	0	0	0	0	10,108	100.0%	100.0%	10,361
511700	Life Insurance	1,100	555	1,110	1,110	1,680	51.4%	51.4%	1,722
520100	Uniforms	1,969	2,150	2,380	2,259	4,030	69.3%	78.4%	4,131
520110	Clothing	3,624	4,369	6,233	5,044	10,483	68.2%	107.8%	10,745
521000	Cellular Telephone	0	95	0	506	0	100.0%	-100.0%	0
521100	Electric	2,535	3,083	3,500	3,339	4,700	34.3%	40.8%	4,818
521200	Heat	1,064	1,766	2,300	2,238	2,300	0.0%	2.8%	2,358
522000	Postage	0	0	0	4,430	0	100.0%	-100.0%	0
523100	Professional Services	6,211	6,889	13,080	5,194	9,000	-31.2%	73.3%	9,225
523620	Tipping Fees	988,367	991,842	1,150,250	900,473	1,525,000	32.6%	69.4%	1,563,125
526100	Membership and Dues	223	223	300	221	300	0.0%	35.7%	308
526200	Licensing Fees	318	247	300	397	300	0.0%	-24.4%	308
527010	Maintenance of Equipment	0	0	500	114	1,500	200.0%	1215.8%	1,538
527020	Maintenance of Facility	110	0	1,500	0	2,500	66.7%	100.0%	2,563
527210	Garage Rotary	41,050	135,991	158,620	158,620	302,500	90.7%	90.7%	310,063
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527220	Information Technology Rotary	3,940	6,000	6,264	6,264	6,264	0.0%	0.0%	6,421
527230	Fleet Fuel Chargeback	0	0	0	0	223,500	100.0%	100.0%	229,088
528000	Insurance	60,233	58,024	57,900	67,221	57,900	0.0%	-13.9%	59,348
533000	Operating Supply	4,849	8,431	9,500	6,013	30,500	221.1%	407.2%	31,263
533035	Fuel Supply	91,428	138,102	98,300	213,220	0	-100.0%	-100.0%	0
537000	Repair Material	20	0	100	0	100	0.0%	100.0%	103
538500	Containers	41,937	54,047	80,000	65,514	155,000	93.8%	136.6%	158,875
539000	Small Equipment	2,000	0	1,500	398	1,900	26.7%	377.7%	1,948
539015	COVID Expense	669	0	0	0	0	100.0%	100.0%	0
550300	New Equip/Capital Outlay	260,907	578,877	35,000	0	40,000	14.3%	100.0%	606,000
550320	Vehicle Purchases	0	0	527,300	173,215	612,000	16.1%	253.3%	0
580300	Truck Lease Payments	0	0	0	0	0	100.0%	100.0%	0
	TOTAL COLLECTION	2,271,538	2,700,602	3,002,190	2,459,412	4,250,792	41.6%	72.8%	4,294,762

**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	\$820,331	No staffing additions
Professional Services	523100	\$9,000	Contracted land agreements for public ally accessible dumpsters \$4,000; Utility Billing Lockbox Service \$4,080; Misc. Professional Services \$5,000
Tipping Fees	523620	\$1,525,000	Anticipated 10% increase (fuel surcharge, tipping fees and city growth) Transfer \$1,300,000; Recycling \$200,000; Yardwaste \$25,000
Operating Supply	533000	\$30,500	Updated Bag Stickers \$4,500; Misc. Equip. (shovels,brooms,floor dry) \$2,000; Street can liners \$1,000; Safety Equipment \$1,000; Special Event Disposable Containers \$5,000; Foul sheets \$2,000; Safety Equipment \$1000; Recycle Ohio handouts \$13,000
Containers	538500	\$155,000	Additional & Replacements 96-Gallon Tip Carts \$50,000; Replacement lids \$15,000; New Dumpsters/Repairs and Materials \$20,000; Replacements \$30,000; New Builds \$30,000
New Equip/Cap Outlay	550300	\$40,000	Franklin St. Lot Dumpster Enclosure \$40,000
Vehicle Purchases	550320	\$612,000	Automated Side Load Trucks \$410,000; Rear Load Truck \$200,000; (2) radios \$2,000

2023 BUDGET DETAIL

FUND
DEPARTMENT

REFUSE
RECYCLING

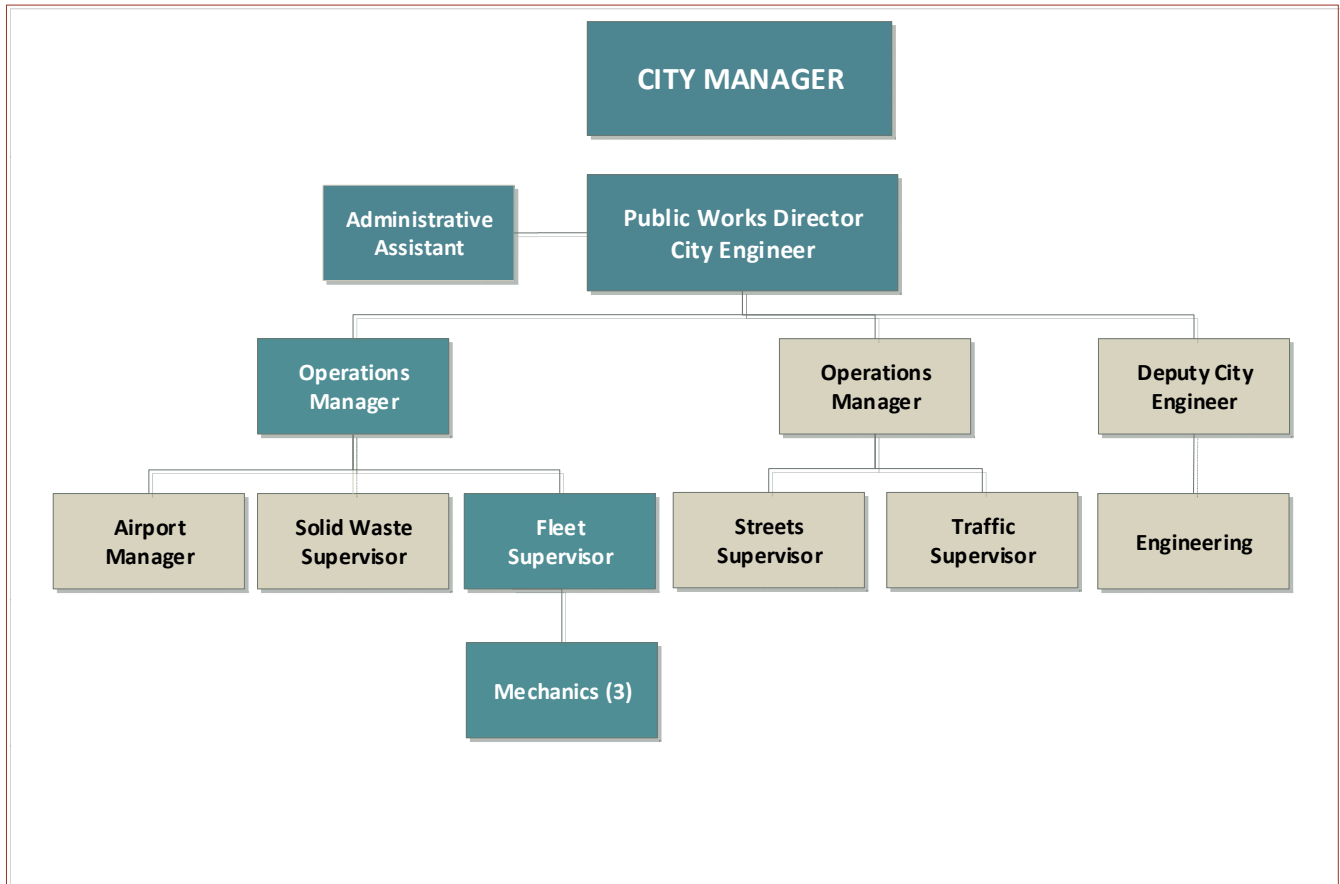
This department has been combined with the Collection Department

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget*	% Δ Prior Budget	% Δ Prior Actual
55017800- 510000	Wages	315,788	391,195	411,211	369,169	0	-100.0%	-100.0%
510500	Overtime Wages	0	0	0	22,152	0	100.0%	-100.0%
511100	PERS	43,499	57,447	55,389	54,089	0	-100.0%	-100.0%
511300	Medicare	4,386	5,485	5,963	5,509	0	-100.0%	-100.0%
511400	Workers Compensation	6,670	3,448	0	0	0	100.0%	100.0%
511600	Health Insurance	82,593	65,205	112,176	99,954	0	-100.0%	-100.0%
511700	Life Insurance	720	360	840	840	0	-100.0%	-100.0%
520100	Uniforms	1,479	1,776	1,650	1,642	0	-100.0%	-100.0%
520110	Clothing	2,765	2,593	4,250	3,173	0	-100.0%	-100.0%
523100	Professional Services	7,235	0	0	0	0	100.0%	100.0%
523620	Tipping Fees	200,437	201,580	206,000	201,275	0	-100.0%	-100.0%
527010	Maintenance of Equipment	0	0	1,000	0	0	-100.0%	100.0%
527020	Maintenance of Facility	0	0	1,000	0	0	-100.0%	100.0%
527210	Garage Rotary	19,075	58,635	68,392	68,392	0	-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	17,705	56,992	78,000	74,613	0	-100.0%	-100.0%
533035	Fuel Supply	18,651	5,932	42,200	7,361	0	-100.0%	-100.0%
539000	Small Equipment	324	0	400	0	0	-100.0%	100.0%
550300	New Equip/Cap Outlay	255,447	1,742	0	0	0	100.0%	100.0%
550320	Vehicle Purchases	0	0	445,000	0	0	-100.0%	100.0%
	TOTAL RECYCLING	976,774	852,390	1,433,471	908,168	0	-100.0%	-100.0%

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.



2022 Accomplishments

- ◆ Established Car Wash Program
- ◆ Replaced vehicle lifts

2023 Budget Summary

Personal Services	419,515
Materials & Supplies	1,171,500
Services & Charges	134,000
Capital Outlay	28,500
Total Fleet	1,773,515

FLEET MAINTENANCE

Authorized Personnel	2020	2021	2022	2023
Division Supervisor	1	1	1	1
Fleet Technicians	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Total	4	4	4	4

On the Horizon

- ◆ Initiate Career Center Internship
- ◆ Initiate NAPA IBS Parts Management Service
- ◆ Evaluate Fleet Management Software

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
<i>Goal #1</i>	Preventative maintenance on schedule
Effective Government: Promote efficiencies that reduce the City's future obligations	
<i>Goal #2</i>	Improve the quality of the City's fleet
Safe City: Allocate the necessary resources to ensure a properly maintained fleet of safety vehicles	
<i>Goal #3</i>	Devoted hours per week to safety vehicle maintenance

Goal #	Performance Metrics	2021	2021	2023 Goal
1	% of Fleet receiving regular maintenance	55	55	60
2	% of Fleet following Fleet Guidelines	70	70	80
3	Hours per Week spent on Safety Vehicles	20	20	30

2023 BUDGET DETAIL

FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	504,995	46,938	55,033	55,033	55,114			185,107
60100401- 492010	Sale of Assets	259	0	0	0	0	100.0%	100.0%	0
460150	Department Chargeback	198,905	711,341	950,915	868,985	1,115,782	17.3%	28.4%	1,138,098
460155	Department Chargeback-Fuel	0	0	0	0	775,000	100.0%	100.0%	790,500
460156	Dept Chgbk-Corrosion Prevention	0	0	0	0	12,726	100.0%	100.0%	13,000
60100402- 420600	Federal Operating Grant	14,669	0	0	0	0	100.0%	100.0%	0
483100	Reimbursements	18	1,200	0	28	0	100.0%	-100.0%	0
	Total Revenue	213,851	712,541	950,915	869,013	1,903,508	119.0%	119.0%	1,941,598
	Total Expenditures	671,908	704,446	950,914	841,527	1,773,515	86.5%	110.7%	1,865,337
	<i>Carryover PO's</i>				<i>27,405</i>				
	Fund Balance - December 31st	46,938	55,033	55,034	55,114	185,107			261,367

2023 BUDGET DETAIL

FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
60117200- 510000	Wages	251,812	267,635	322,102	275,603	287,598	-10.7%	4.4%	294,788
510500	Overtime Wages	0	0	0	6,399	8,800	100.0%	37.5%	9,020
511100	PERS	33,887	39,897	42,900	34,537	41,496	-3.3%	20.1%	42,533
511300	Medicare	3,445	3,691	4,670	3,921	4,298	-8.0%	9.6%	4,405
511400	Workers Compensation	5,522	2,977	0	0	2,964	100.0%	100.0%	3,038
511600	Health Insurance	40,786	54,190	86,292	85,173	70,738	-18.0%	-16.9%	75,690
511650	Dental Insurance	0	0	0	0	3,141	100.0%	100.0%	3,361
511700	Life Insurance	480	240	480	480	480	0.0%	0.0%	492
520100	Uniform	1,311	1,791	2,100	1,563	2,100	0.0%	34.3%	2,142
520110	Clothing	877	2,564	2,500	1,503	2,500	0.0%	66.3%	2,550
521000	Cellular Telephone	0	95	0	136	0	100.0%	-100.0%	0
521100	Electric	12,590	11,070	16,000	11,827	16,000	0.0%	35.3%	16,320
521200	Heat	3,192	5,405	5,800	6,714	5,800	0.0%	-13.6%	5,916
523100	Professional Services	3,951	1,764	66,520	3,263	62,000	-6.8%	1800.2%	63,240
526000	Travel/Training	0	3,316	12,000	1,822	12,000	0.0%	558.7%	12,240
526200	Licensing Fees	93	0	100	87	100	0.0%	14.9%	102
527010	Maintenance of Equipment	561	0	750	101	31,000	4033.3%	30654.0%	31,620
527020	Maint of Facility	0	0	2,500	2,145	2,500	0.0%	16.6%	2,550
527040	Risk Management	0	0	0	3,657	0	100.0%	-100.0%	0
533000	Operating Supply	16,257	11,841	20,000	11,917	20,000	0.0%	67.8%	20,400
533030	Fleet Fuel Supply	0	0	0	0	100,000	100.0%	100.0%	102,000
533033	Corrosion Prevention	0	0	0	0	20,000	100.0%	100.0%	20,400
533035	Fuel Supply	639	797	1,200	1,190	675,000	56150.0%	56610.8%	688,500
537000	Repair Materials	223,917	220,503	262,500	295,163	320,000	21.9%	8.4%	326,400
539000	Small Equipment	2,770	6,387	6,500	6,264	6,500	0.0%	3.8%	6,630
539920	Outside Repair	61,988	28,009	50,000	40,800	50,000	0.0%	22.5%	51,000
550300	New Equip / Cap Outlay	7,830	42,274	46,000	47,262	28,500	-38.0%	-39.7%	80,000
	TOTAL GARAGE ROTARY	671,908	704,446	950,914	841,527	1,773,515	86.5%	110.7%	1,865,337

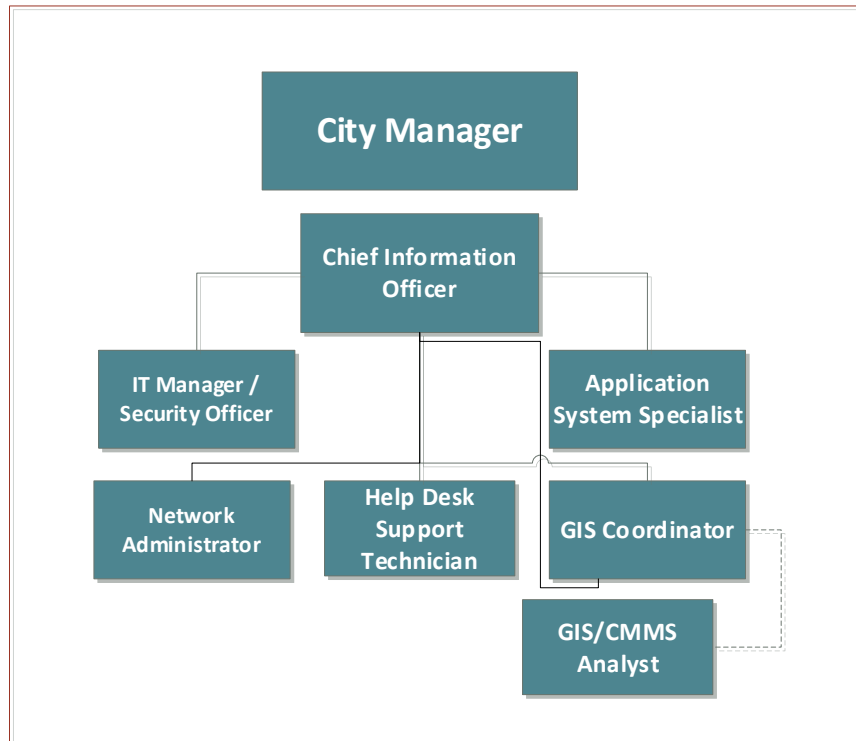
**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$287,598	No staffing additions;
Professional Services	523100	\$62,000	Towing bills \$2,000; Insurance deductibles \$10,000; NAPA IBS Parts Management Administrative \$50,000
Outside Repair	539920	\$50,000	Engine rebuilds, springs,tires,diagnostic,etc.; Fire Apparatus Contract Repairs
Repair Materials	537000	\$320,000	Reflects substantial increase associated with supply chain issues and high inflation
Small Equipment	539000	\$6,500	Scanner Updates \$4,000; Shop Tools \$2,500
New Equip/Cap Outlay	550300	\$28,500	Replacment Vehicle Lift \$14,000; Hoist/safety lift - \$12,000; NAPA IBS Work Station \$2,500

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.



2022 Accomplishments

- ◆ Support and development of recreation systems and processes for the Pool and Golf course
- ◆ Assistance with the web portal for better resident experience
- ◆ GIS support for residential recycling tote program
- ◆ Support and development of body cam systems and process for Police Department
- ◆ Cyber Security assessment 2022

2023 Budget Summary

	Technology Operations	System Support	GIS Operations
Personal Services	599,884		230,793
Services & Charges	13,830	771,376	96,620
Capital Outlay	10,250	145,000	12,500
Materials & Supplies	7,500	1,000	1,000
Total IT	631,464	917,376	340,913

Authorized Personnel	2020	2021	2022	2023
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	1	1	1	1
IT Project Coordinator	0	0	0	0
Technical Support Specialist	1	1	1	0
Application Specialist	1	1	1	1
Help Desk Technician	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$
Total	7	7	7	7

On the Horizon

- ◆ Develop GIS Strategic Plan to centralize GIS service across the City
- ◆ Implement additional NIST controls of Cybersecurity
- ◆ Assist in new software implementations for all departments in the City
- ◆ City Drone Purchase and Program development
- ◆ Enhance strategic partnerships with community, other municipalities and government entities
- ◆ Employee development

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	2021	2022	2023 Goal
1	% Closed Calls/Tickets Received	98%	99%	95%
2	% Completed Staff Certification & Training Initiatives	60%	75%	100%
3	Departmental Process Maps Completed	5	7	10
4	Average % Participation in User Security Training	n/a	75%	100%

2023 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Fund Balance - January 1st		655,373	18,532	49,743	49,743	126,326			134,137
60200101- 490100	Department Chargeback	1,128,794	1,749,341	1,796,376	1,826,376	1,897,664	5.6%	3.9%	1,927,505
60200102- 420600	Federal Operating Grant	21,214	809	0	0	0	100.0%	100.0%	0
420700	State Operating Grant	0	1,807	0	12,692	0	100.0%	-100.0%	0
484300	Miscellaneous Revenue	2,181	1,500	0	243	0	100.0%	-100.0%	0
Total Revenue		1,152,189	1,753,457	1,796,376	1,839,311	1,897,664	5.6%	3.2%	1,927,505
60211500-	Staff Support	536,420	563,159	615,671	598,479	631,564	2.6%	5.5%	635,177
60211600-	System Support	1,042,783	924,058	842,100	819,312	917,376	8.9%	12.0%	858,942
60211700-	GIS Operations	209,827	235,029	338,605	284,713	340,913	0.7%	19.7%	348,822
Total Expenditures		1,789,030	1,722,246	1,796,376	1,702,504	1,889,853	5.2%	11.0%	1,842,941
Carryover PO's					60,224				
Fund Balance - December 31st		18,532	49,743	49,743	126,326	134,137			218,701

2023 BUDGET DETAIL

FUND: IT ROTARY
 EPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
Technology Operations									
Staff Support									
60211500- 510000	Wages	364,368	398,825	423,155	422,029	440,315	4.1%	4.3%	451,323
511100	PERS	50,373	59,890	59,242	58,300	61,644	4.1%	5.7%	63,185
511300	Medicare	5,069	5,580	6,136	5,933	6,385	4.1%	7.6%	6,545
511400	Workers Compensation	7,729	3,955	0	0	4,403	100.0%	100.0%	4,513
511600	Health Insurance	87,381	72,845	94,920	95,555	82,725	-12.8%	-13.4%	88,516
511650	Dental Insurance	0	0	0	0	3,632	100.0%		3,886
511700	Life Insurance	619	310	713	713	780	9.4%	9.4%	796
520100	Uniform	150	450	300	0	300	0.0%	100.0%	306
521000	Cellular Telephone	732	2,041	1,500	1,314	1,680	12.0%	27.9%	1,714
522000	Postage	112	0	150	0	150	0.0%	100.0%	153
522300	Data Connectivity	0	0	500	0	500	0.0%	100.0%	510
523100	Professional Services	1,500	2,557	2,500	1,717	2,500	0.0%	45.6%	2,550
526000	Travel/Training	10,578	6,386	6,500	6,417	6,500	0.0%	1.3%	6,630
526100	Membership and Dues	0	0	2,000	239	2,000	0.0%	737.8%	2,040
527010	Maintenance of Equipment	0	0	205	0	200	-2.4%	100.0%	204
530500	Publications	0	0	100	0	100	0.0%	100.0%	102
531000	Office Supply	1,008	1,327	5,000	3,125	5,000	0.0%	60.0%	5,100
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%	510
539000	Small Equipment	160	160	2,000	788	2,000	0.0%	153.8%	2,040
550300	New Equip / Cap Outlay	5,103	3,833	5,125	1,754	5,125	0.0%	192.3%	5,228
550330	Software/Licenses	1,538	5,000	5,125	596	5,125	0.0%	760.1%	5,228
TOTAL STAFF SUPPORT		536,420	563,159	615,671	598,479	631,564	2.6%	5.5%	651,077
System Support									
60211600- 521000	Telephone Connectivity	15,462	18,068	15,000	15,897	16,600	10.7%	4.4%	16,932
522300	Internet Connectivity	37,495	45,878	43,000	25,822	43,400	0.9%	68.1%	44,268
523100	Professional Services	39,593	49,016	50,000	48,533	50,000	0.0%	3.0%	51,000
523101	Network Support	25,525	27,799	15,000	16,605	50,000	233.3%	201.1%	51,000
523102	Software Support	569,504	510,184	512,000	524,638	550,000	7.4%	4.8%	561,000
523103	Hardware Support	38,201	35,660	35,000	29,728	35,000	0.0%	17.7%	35,700
527010	Maintenance of Equipment	1,810	8,652	5,000	660	5,000	0.0%	657.6%	5,100
527210	Garage Rotary	225	525	700	700	750	7.1%	7.1%	765
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527230	Fleet Fuel Chargeback	0	0	0	0	500	100.0%	100.0%	510
527900	Copier Maintenance	19,248	25,862	20,000	23,198	20,000	0.0%	-13.8%	20,400
533035	Fuel Supply	30	0	400	45	0	-100.0%	-100.0%	0
539000	Small Equipment	1,028	1,186	1,000	870	1,000	0.0%	15.0%	1,020
539015	COVID Expense	21,122	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	200,524	152,937	100,000	107,511	100,000	0.0%	-7.0%	102,000
550330	Software/Licenses	73,016	48,291	45,000	25,105	45,000	0.0%	79.2%	45,900
TOTAL SYSTEM SUPPORT		1,042,783	924,058	842,100	819,312	917,376	8.9%	12.0%	935,724
GIS Operations									
60211700- 510000	Wages	115,820	137,554	148,340	143,435	150,575	1.5%	5.0%	154,339
511100	PERS	15,527	20,669	20,768	20,081	21,080	1.5%	5.0%	21,607
511300	Medicare	1,571	1,868	2,151	1,944	2,183	1.5%	12.3%	2,238
511400	Workers Compensation	2,399	1,293	0	0	1,506	100.0%	100.0%	1,544
511600	Health Insurance	21,150	22,642	51,776	59,044	53,050	2.5%	-10.2%	56,764
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	270	135	300	300	240	-20.0%	-20.0%	246
523100	Professional Services	0	0	20,000	19,005	20,000	0.0%	5.2%	20,400
523102	Software Support	38,500	38,500	40,770	0	70,620	73.2%	100.0%	72,032
526000	Travel/Training	500	1,823	5,500	725	5,500	0.0%	658.6%	5,610
527010	Maintenance of Equipment	0	320	500	0	500	0.0%	100.0%	510
531000	Office Supply	205	0	1,000	0	1,000	0.0%	100.0%	1,020
550300	New Equip / Cap Outlay	1,135	225	37,500	36,869	2,500	-93.3%	-93.2%	2,550
550330	Software/Licenses	12,750	10,000	10,000	3,311	10,000	0.0%	202.0%	10,200
TOTAL GIS		209,827	235,029	338,605	284,713	340,913	0.7%	19.7%	351,370
TOTAL INFORMATION TECH.		1,789,030	1,722,246	1,796,376	1,702,504	1,889,853	5.2%	11.0%	1,938,170

**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>
<u>Staff Support</u>			
Wages	510000	\$440,315	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
<u>System Support</u>			
Telephone Connectivity	521000	\$16,600	Includes monthly phone access charges for telephones and voice lines for all City departments.
Internet Connectivity	522300	\$43,400	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	\$550,000	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
<u>GIS Operations</u>			
Software Support	523102	\$70,620	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

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	522,535	2,010,397	501,643	501,643	1,869,317	1,953,647
61000024- 484300	Miscellaneous Rev	0	0	0	8	0	0
61000101- 474100	Employer Health Premiums	5,550,023	5,455,644	6,925,033	7,658,357	7,377,243	8,076,666
474105	Employer Life Premiums	0	0	0	58,847	62,040	66,383
474110	Employee Payments	951,132	285,152	1,201,849	1,104,312	1,151,866	1,401,716
474115	Employee Vision Care Payments	100,113	26,019	100,000	33,442	35,000	35,700
474120	Employer Dental Premiums	0	0	0	0	307,015	307,015
474125	Employee Dental Premiums	0	0	0	0	54,179	54,179
490100	Transfer for Wellness Reductions	0	0	0	0	150,000	153,000
61000102- 483100	Reimbursements	1,581,537	1,995,658	1,256,040	1,162,110	1,000,000	1,000,000
	Total Revenue	8,182,805	7,762,473	9,482,922	10,017,077	10,137,343	11,094,659
61061000- 523100	Program Administration	111,012	210,619	128,000	259,767	290,000	133,171
523105	Preferred Provider Fees	38,100	0	38,676	0	0	0
523108	Other Service Fees	5,267	5,141	7,000	14,408	18,000	18,360
524000	Preventive Care	30,994	13,791	40,000	27,267	27,812	28,368
528030	Life/ADD Insurance	25,444	24,222	27,000	29,756	33,200	28,091
528050	Vision Insurance Premiums	25,690	41,434	47,000	32,481	45,000	45,900
528110	Stop Loss Insurance	1,020,237	1,034,507	1,224,360	1,444,612	1,500,000	1,530,000
528120	Medical Claims	3,858,296	6,349,220	6,759,588	4,706,982	6,000,000	6,120,000
528130	Dental Claims	379,527	272,983	305,185	306,732	330,000	336,600
528150	Prescription	1,169,442	1,296,012	1,297,256	1,814,509	1,800,000	1,836,000
528210	Self-Insurance TPA Fees	0	0	72,000	1,699	4,000	4,080
528220	Opt Out Payments	27,940	19,555	30,000	0	0	0
528310	Federal ACA Excise Tax	2,994	3,743	5,000	2,461	5,000	5,100
	Total Expenditures	6,694,943	9,271,227	9,981,065	8,640,674	10,053,012	10,085,670
	<i>Carryover PO's</i>				<i>8,730</i>		
	Fund Balance - December 31st	2,010,397	501,643	3,500	1,869,317	1,953,647	2,962,636

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	2,626,778	3,651,058	3,285,467	3,285,467	2,651,467	2,349,879
62000101- 474100	Premiums	0	0	0	0	342,412	345,836
62000102- 483100	Reimbursements	1,061,912	506	25,000	3,051	25,000	26,010
484300	Miscellaneous	0	0	0	2,089	0	0
	Total Revenue	1,061,912	506	25,000	5,140	367,412	371,846
62062000- 523100	Program Administration	8,000	0	8,000	0	8,000	8,160
523100	Professional Services	18,070	11,229	116,000	30,625	116,000	118,320
528010	BWC Premiums	11,462	152,708	250,000	216,420	220,000	255,000
528140	Workers Comp Claims	100	202,160	275,000	167,237	275,000	280,500
550200	Worker Safety Equipment	0	0	10,000	0	50,000	10,200
	Total Expenditures	37,632	366,097	659,000	414,282	669,000	672,180
	<i>Carryover PO's</i>				<i>193,219</i>		
	Fund Balance - December 31st	3,651,058	3,285,467	2,651,467	2,683,107	2,349,879	2,049,545

FIDUCIARY FUNDS

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	1,083	1,283	1,283	1,283	1,283	1,283
70100152- 480100	Donations	200	0	0	550	0	0
	Total Revenue	200	0	0	550	0	0
70114500- 539000	Small Equipment	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	1,283	1,283	1,283	1,833	1,283	1,283

2023 BUDGET DETAIL

FUND: PARKS DONATION FUND
DEPARTMENT: RECREATION SERVICES

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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	13,214	7,749	7,749	7,749	7,749	7,749
70200251- 480100	Donations Miscellaneous	6,500	5,000	0	0	0	0
480100 -PK003	Cheshire Crossing HOA Donation	0	8,604	0	0	0	0
	Total Revenue	6,500	13,604	0	0	0	0
70212000- 550300	Capital Outlay	0	0	0	0	0	0
550300	Hayes Statue	11,965	5,000	0	0	0	0
550300 -PK003	Cheshire Basketball Court	0	8,604	0	0	0	0
	Total Expenditures	11,965	13,604	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	7,749	7,749	7,749	7,749	7,749	7,749

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	10,837	9,337	10,620	10,620	9,631	9,631
70300152- 480100	Donations	500	1,932	1,000	23	1,000	1,000
480100	K-9 Donations	0	0	0	0	0	0
	Total Revenue	500	1,932	1,000	23	1,000	1,000
70313500- 533000	Supplies	0	649	10,618	1,012	1,000	1,000
550300	Capital Outlay / New Equipment	2,000	0	0	0	0	0
	Total Expenditures	2,000	649	10,618	1,012	1,000	1,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	9,337	10,620	1,002	9,631	9,631	9,631

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	898	1,448	2,035	2,035	2,888	2,888
70400102- 480100	Donations	600	760	1,200	900	1,000	1,200
	Total Revenue	600	760	1,200	900	1,000	1,200
70410000- 523100	Professional Services	50	173	1,200	47	1,000	1,200
	Total Expenditures Carryover PO's	50	173	1,200	47	1,000	1,200
	Fund Balance - December 31st	1,448	2,035	2,035	2,888	2,888	2,888

2023 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.

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	2024 Projected
Fund Balance - January 1st		1,129,527	1,124,541	1,276,591	1,276,591	1,464,172	1,370,672
70500022 414200	Curtis Farms Infrastructure Fees	14,252	6,106	7,500	6,086	6,500	0
70500401 471300 -PJ006	Innopak Developer Fees	0	0	0	13,135	0	0
471300 -PJ007	Ravines at Olentangy	32,000	54,000	0	86,000	0	0
471300 -SWMLG	Sawmill Point	0	0	0	107,438	0	0
471300	Ohio Health	65,000	80,000	65,000	0	0	65,000
471300	Developers Fees	0	0	20,000	0	0	20,000
471300 -PENCK	DCS Penick Ave Contribution	0	175,000	0	0	0	0
Total Revenue		111,252	315,106	92,500	212,659	6,500	85,000
70570500- 523100	Professional Services	0	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	100,000	0
550300	Hills Miller Sidewalk	79,612	0	0	0	0	0
550300	Houk Rd. Pedestrian Crossing	36,626	0	0	0	0	0
550300 -CRTIS	Curtis Street Improvements	0	0	50,000	0	0	20,000
550300 -PENCK	Pennick Ave Connector	0	163,056	0	11,944	0	0
560010 -PJ006	Reimbursements	0	0	0	13,135	0	0
Total Expenditures		116,238	163,056	50,000	25,079	100,000	20,000
<i>Carryover PO's</i>							
Fund Balance - December 31st		1,124,541	1,276,591	1,319,091	1,464,172	1,370,672	1,435,672

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
CITY FUND							
	Fund Balance - January 1st	18,620	57,589	57,589	57,589	126,141	87,442
70700202- 495000	UFTF Unclaimed Funds	43,699	0	5,000	0	5,000	5,000
	Total Revenue	43,699	0	5,000	0	5,000	5,000
70770700 560020	Unclaimed Funds Payment	0	0	0	0	0	0
570000	Transfer to General Fund	4,730	0	4,750	0	43,699	4,750
	Total Expenditures	4,730	0	4,750	0	43,699	4,750
	Fund Balance - December 31st	57,589	57,589	57,839	57,589	87,442	87,692
MUNICIPAL COURT FUND							
	Fund Balance - January 1st	86,376	106,922	112,641	112,641	112,789	70,789
70800102- 495000	UFTF Unclaimed Funds	20,861	5,743	15,000	148	2,000	15,000
	Total Revenue	20,861	5,743	15,000	148	2,000	15,000
70870800- 560020	Unclaimed Funds Payment	315	24	1,500	0	44,000	1,500
	Total Expenditures	315	24	1,500	0	44,000	1,500
	Fund Balance - December 31st	106,922	112,641	126,141	112,789	70,789	84,289

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	1,008,886	678,717	752,793	752,793	733,474	616,590
70900025- 493020	Transfer from General Fund	50,000	75,000	75,000	75,000	75,000	75,000
70900025- 493020	COVID Grant	1,148,270	0	0	0	0	0
70900403- 420700 -SPRNG	ODOD Grant	0	0	0	0	148,116	0
	Total Revenue	1,198,270	75,000	75,000	75,000	223,116	75,000
70970900- 523100	Professional Services	50,000	924	185,000	5,652	25,000	10,000
550300	City Signage	0	0	0	0	0	0
550300	Riverwest Turn Lane Imprv	0	0	0	0	150,000	0
550300 -SPRNG	Spring Street Demo	0	0	0	0	165,000	0
570000	Transfer to General Fund	0	0	0	0	0	0
526015	COVID Small Business Grants	385,228	0	0	0	0	0
526016	COVID Agency Grants	793,211	0	0	0	0	0
526020	COVID Revolving Loan	300,000	0	0	0	0	0
	Total Expenditures	1,528,439	924	185,000	5,652	340,000	10,000
	<i>Carryover PO's</i>				<i>88,667</i>		
	Fund Balance - December 31st	678,717	752,793	642,793	733,474	616,590	681,590

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	1,188,864	1,213,864	1,288,864	1,288,864	1,363,864	465,775
71000025- 493020	Transfer from General Fund	25,000	75,000	75,000	75,000	75,000	75,000
	Total Revenue	25,000	75,000	75,000	75,000	75,000	75,000
71071000- 570000	Transfer to General Fund	0	0	1,022,948	0	973,089	0
	Total Expenditures	0	0	1,022,948	0	973,089	0
	Fund Balance - December 31st	1,213,864	1,288,864	340,916	1,363,864	465,775	540,775

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	33,840	37,204	36,658	36,658	35,250	33,890
75000023- 430100	Investment Income	208	34	50	216	150	50
75000252- 480100	Special Care Contributions	4,000	0	0	0	0	0
	Total Revenue	4,208	34	50	216	150	50
75075000- 529310	Bank Fees	0	0	0	0	10	10
533140	Easter Arrangements	0	260	400	260	300	408
533140	Memorial Day Arrangements	360	320	675	368	400	689
533140	Christmas Arrangements	484	0	675	996	500	689
533140	Other Event Arrangements	0	0	250	0	300	255
	Total Expenditures	844	580	2,000	1,624	1,510	2,050
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	37,204	36,658	34,708	35,250	33,890	31,890

AGENCY FUNDS

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>
	Fund Balance - January 1st	4,867	7,086	0	0	4,106
80100151- 450400	Fines & Forfeitures	49,760	47,996	75,000	39,257	45,000
	Total Revenue	49,760	47,996	75,000	39,257	45,000
80180100- 523100	Professional Services	47,541	55,082	75,000	35,151	45,000
	Total Expenditures	47,541	55,082	75,000	35,151	45,000
	Fund Balance - December 31st	7,086	0	0	4,106	4,106

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	1,297	632	1,858	1,858	1,309	1,309
80300151- 440300	3% State Building Permit Fee	4,881	4,839	10,000	4,183	5,000	10,000
440400	1% State Plumbing Fee	6,814	8,082	8,000	8,516	10,000	8,000
	Total Revenue	11,695	12,921	18,000	12,700	15,000	18,000
80380300- 560250	State Building Permit - 3%	6,416	7,635	10,000	9,123	5,000	10,000
560255	State Plumbing Permit - 1%	5,944	4,060	8,000	4,126	10,000	8,000
	Total Expenditures	12,360	11,695	18,000	13,249	15,000	18,000
	Fund Balance - December 31st	632	1,858	1,858	1,309	1,309	1,309

2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
80500403- 430100	Investment Income	0	0	0	0	0	0
482110	Retainage Deposit	0	0	250,000	0	0	0
	Total Revenue	0	0	250,000	0	0	0
80580500- 550300	Retainage Payout	0	0	250,000	0	0	0
	Total Expenditures	0	0	250,000	0	0	0
	Fund Balance - December 31st	0	0	0	0	0	0

2023 BUDGET DETAIL

FUND: JEDD I INCOME TAX FUND

The JEDD I 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 I 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 I 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	84,718	153,199	107,361	107,361	106,865	106,865
81100015- 411100	JEDD Income Tax Collections	392,778	428,479	585,095	519,030	535,000	640,000
	Total Revenue	392,778	428,479	585,095	519,030	535,000	640,000
81181100- 529500	Collection Fees	0	0	0	0	0	0
560020	JEDD Refunds	4,828	13,558	15,000	16,510	20,000	20,400
560410	JEDD Board Fees (1%)	3,195	4,608	5,700	5,030	5,150	6,196
560420	City General Fund (4%)	12,779	18,430	23,000	20,121	20,600	24,784
560430	Berkshire Township Distribution	182,097	262,632	325,000	286,719	293,550	353,172
560440	City of Delaware Distribution	121,398	175,089	217,000	191,146	195,700	235,448
	Total Expenditures	324,297	474,317	585,700	519,526	535,000	640,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	153,199	107,361	106,756	106,865	106,865	106,865

2023 BUDGET DETAIL

FUND: JEDD II INCOME TAX FUND

The JEDD II 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 II 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 II Board for administrative purposes, 80% of the remaining funds to Berkshire Township, and 20% of the remaining funds to the City of Delaware.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	Fund Balance - January 1st	0	0	0	0	30,615	30,615
81200015- 411100	JEDD Income Tax Collections	0	0	200,000	30,677	100,000	204,020
	Total Revenue	0	0	200,000	30,677	100,000	204,020
81281200- 529500	Collection Fees	0	0	0	0		0
560020	JEDD Refunds	0	0	5,000	0	3,000	3,060
560410	JEDD Board Fees (1%)	0	0	1,950	0	970	2,010
560420	City General Fund (4%)	0	0	7,800	2	3,880	8,038
560430	Berkshire Township Distribution	0	0	148,200	47	55,290	114,547
560440	City of Delaware Distribution	0	0	37,050	12	36,860	76,365
	Total Expenditures	0	0	200,000	61	100,000	204,020
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	30,615	30,615	30,615

APPENDIX A

2023-2027 CIP CALENDAR

Date	Activity
May 5, 2022	CIP packets and guidance distributed to Department Heads
June 3, 2022	CIP requests submitted to the Finance Department
	Section 80 Review with the Parks Advisory Board (Parks & Rec Requests Only)
June 13-17, 2022	CIP review with Department Heads, Finance & CMO
June 13-17, 2022	Equipment request recommendations and reviews with Fleet Maintenance
June 24, 2022	Project Narratives due to Finance Department
July 1, 2022	Draft CIP distributed to City Manager
	Section 80 Review with the Planning Commission
July 5-20, 2022	Final Updates to the CIP
July 21-22, 2022	Recap Proposed CIP with Department Heads
July 25, 2022	CIP Submitted to City Council
August 8, 2022	First Reading
August 22, 2022	Second Reading
September 8, 2022	Work Session (if needed)
September 12, 2022	Third Reading
September 26, 2022	Fourth Reading & Adoption

APPENDIX B

DEBT SUMMARY

Debt Obligation	Purpose
2021 General Obligation Bonds	<ul style="list-style-type: none"> • Glenn Road construction between certain termini • Constructing an addition to the Justice Center • Acquiring real property, remodeling, and improving the buildings located on the property for various City departments • Enhancing municipal fire safety facilities by constructing, furnishing, and equipping a new fire station
2019 General Obligation Bonds	<ul style="list-style-type: none"> • Acquisition and implementation of software systems for use by various City departments • Improvements and renovations to City Hall and related annex building • Refunding bonds previously issued for purpose of paying costs of improving City’s Southeast Highland Sewer area • Glenn Road South construction on behalf of the Delaware South New Community Authority
2017 General Obligation Bonds	<ul style="list-style-type: none"> • Construction of Fire Station 304 • Refund outstanding 2006 general obligation bonds
2015 General Obligation Bonds	<ul style="list-style-type: none"> • Glenn Road North construction • Purchasing and equipping three EMS vehicles
2012 General Obligation Bonds	<p>Refunding of previously issued bonds for purposes of:</p> <ul style="list-style-type: none"> • Constructing, equipping, and furnishing a fire substation and renovating an existing fire station • Improving Sandusky Street and Winter Street between certain termini by constructing and enhancing infrastructure and streetscapes • Improving the US 23/US 42 interchange in cooperation with ODOT • Streetscape of East Winter Street between certain termini • Improving the intersection of West William Street and Houk Road • Improving City’s municipal sewer system by acquisition of real estate and extension of existing sewer system
OWDA Water Projects	<ul style="list-style-type: none"> • Construction and expansion of Water Treatment Plant • Construction of Penry Road Well Field 16” Raw Water Transmission Line • Construction of Hills-Miller Road 24” Water Transmission Line
OWDA Sewer Projects	<ul style="list-style-type: none"> • Construction and expansion of Wastewater Treatment Plant
2020 Recreation Levy Bonds	<ul style="list-style-type: none"> • 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

CITY OF DELAWARE, OHIO

2021 Refunding of 2013 General Obligation Bonds

Dated: May 18, 2021 \$4,300,000

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
12/01/2021	415,000.00	87,546.94	87,546.94	502,546.94	502,546.94	3,885,000.00
06/01/2022	-	73,350.00		73,350.00		
12/01/2022	415,000.00	73,350.00	146,700.00	488,350.00	561,700.00	3,470,000.00
06/01/2023	-	65,050.00		65,050.00		
12/01/2023	440,000.00	65,050.00	130,100.00	505,050.00	570,100.00	3,030,000.00
06/01/2024	-	56,250.00		56,250.00		
12/01/2024	430,000.00	56,250.00	112,500.00	486,250.00	542,500.00	2,600,000.00
06/01/2025	-	47,650.00		47,650.00		
12/01/2025	450,000.00	47,650.00	95,300.00	497,650.00	545,300.00	2,150,000.00
06/01/2026	-	38,650.00		38,650.00		
12/01/2026	485,000.00	38,650.00	77,300.00	523,650.00	562,300.00	1,665,000.00
06/01/2027	-	28,950.00		28,950.00		
12/01/2027	495,000.00	28,950.00	57,900.00	523,950.00	552,900.00	1,170,000.00
06/01/2028	-	19,050.00		19,050.00		
12/01/2028	300,000.00	19,050.00	38,100.00	319,050.00	338,100.00	870,000.00
06/01/2029	-	13,050.00		13,050.00		
12/01/2029	315,000.00	13,050.00	26,100.00	328,050.00	341,100.00	555,000.00
06/01/2030	-	8,325.00		8,325.00		
12/01/2030	320,000.00	8,325.00	16,650.00	328,325.00	336,650.00	235,000.00
06/01/2031	-	3,525.00		3,525.00		
12/01/2031	235,000.00	3,525.00	7,050.00	238,525.00	242,050.00	-
	\$3,885,000.00	\$707,700.00		\$4,592,700.00	\$ 4,592,700.00	\$ -

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	440,000.00	129,025.00	166,298.89	569,025.00	606,298.89	6,710,000.00
06/01/2020		118,025.00		118,025.00		
12/01/2020	430,000.00	118,025.00	236,050.00	548,025.00	666,050.00	6,280,000.00
06/01/2021		107,275.00		107,275.00		
12/01/2021	510,000.00	107,275.00	214,550.00	617,275.00	724,550.00	5,770,000.00
06/01/2022		94,525.00		94,525.00		
12/01/2022	600,000.00	94,525.00	189,050.00	694,525.00	789,050.00	5,170,000.00
06/01/2023		79,525.00		79,525.00		
12/01/2023	690,000.00	79,525.00	159,050.00	769,525.00	849,050.00	4,480,000.00
06/01/2024		62,275.00		62,275.00		
12/01/2024	795,000.00	62,275.00	124,550.00	857,275.00	919,550.00	3,685,000.00
06/01/2025		42,400.00		42,400.00		
12/01/2025	860,000.00	42,400.00	84,800.00	902,400.00	944,800.00	2,825,000.00
06/01/2026		29,500.00		29,500.00		
12/01/2026	905,000.00	29,500.00	59,000.00	934,500.00	964,000.00	1,920,000.00
06/01/2027		19,200.00		19,200.00		
12/01/2027	940,000.00	19,200.00	38,400.00	959,200.00	978,400.00	980,000.00
06/01/2028		9,800.00		9,800.00		
12/01/2028	980,000.00	9,800.00	19,600.00	989,800.00	999,600.00	-
	\$7,150,000.00	\$1,291,348.89		\$8,441,348.89	\$8,441,348.89	

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	385,000.00	64,350.00	159,802.50	385,000.00	385,000.00	3,615,000.00
06/01/2021		58,575.00		301.43		
12/01/2021	425,000.00	58,575.00	117,150.00	446,400.00	446,701.43	3,190,000.00
06/01/2022		50,075.00		32,113.55		
12/01/2022	445,000.00	50,075.00	100,150.00	495,075.00	527,188.55	2,745,000.00
06/01/2023		41,175.00		41,175.00		
12/01/2023	465,000.00	41,175.00	82,350.00	506,175.00	547,350.00	2,280,000.00
06/01/2024		34,200.00		34,200.00		
12/01/2024	480,000.00	34,200.00	68,400.00	514,200.00	548,400.00	1,800,000.00
06/01/2025		27,000.00		27,000.00		
12/01/2025	160,000.00	27,000.00	54,000.00	187,000.00	214,000.00	1,640,000.00
06/01/2026		24,600.00		24,600.00		
12/01/2026	160,000.00	24,600.00	49,200.00	184,600.00	209,200.00	1,480,000.00
06/01/2027		22,200.00		22,200.00		
12/01/2027	165,000.00	22,200.00	44,400.00	187,200.00	209,400.00	1,315,000.00
06/01/2028		19,725.00		19,725.00		
12/01/2028	170,000.00	19,725.00	39,450.00	189,725.00	209,450.00	1,145,000.00
06/01/2029		17,175.00		17,175.00		
12/01/2029	175,000.00	17,175.00	34,350.00	192,175.00	209,350.00	970,000.00
06/01/2030		14,550.00		14,550.00		
12/01/2030	180,000.00	14,550.00	29,100.00	194,550.00	209,100.00	790,000.00
06/01/2031		11,850.00		11,850.00		
12/01/2031	190,000.00	11,850.00	23,700.00	201,850.00	213,700.00	600,000.00
06/01/2032		9,000.00		9,000.00		
12/01/2032	195,000.00	9,000.00	18,000.00	204,000.00	213,000.00	405,000.00
06/01/2033		6,075.00		6,075.00		
12/01/2033	200,000.00	6,075.00	12,150.00	206,075.00	212,150.00	205,000.00
06/01/2034		3,075.00		3,075.00		
12/01/2034	205,000.00	3,075.00	6,150.00	208,075.00	211,150.00	-
	\$4,000,000.00	\$838,352.50		\$4,565,139.98	\$4,565,139.98	

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	550,000.00	139,778.75	139,778.75	689,778.75	689,778.75	6,785,000.00
06/01/2018		119,675.00		119,675.00		
12/01/2018	495,000.00	119,675.00	239,350.00	614,675.00	734,350.00	6,290,000.00
06/01/2019		114,725.00		114,725.00		
12/01/2019	485,000.00	114,725.00	229,450.00	599,725.00	714,450.00	5,805,000.00
06/01/2020		109,875.00		109,875.00		
12/01/2020	400,000.00	109,875.00	219,750.00	509,875.00	619,750.00	5,405,000.00
06/01/2021		103,875.00		103,875.00		
12/01/2021	415,000.00	103,875.00	207,750.00	518,875.00	622,750.00	4,990,000.00
06/01/2022		97,650.00		97,650.00		
12/01/2022	430,000.00	97,650.00	195,300.00	527,650.00	625,300.00	4,560,000.00
06/01/2023		91,200.00		91,200.00		
12/01/2023	440,000.00	91,200.00	182,400.00	531,200.00	622,400.00	4,120,000.00
06/01/2024		82,400.00		82,400.00		
12/01/2024	450,000.00	82,400.00	164,800.00	532,400.00	614,800.00	3,670,000.00
06/01/2025		73,400.00		73,400.00		
12/01/2025	475,000.00	73,400.00	146,800.00	548,400.00	621,800.00	3,195,000.00
06/01/2026		63,900.00		63,900.00		
12/01/2026	490,000.00	63,900.00	127,800.00	553,900.00	617,800.00	2,705,000.00
06/01/2027		54,100.00		54,100.00		
12/01/2027	505,000.00	54,100.00	108,200.00	559,100.00	613,200.00	2,200,000.00
06/01/2028		44,000.00		44,000.00		
12/01/2028	525,000.00	44,000.00	88,000.00	569,000.00	613,000.00	1,675,000.00
06/01/2029		33,500.00		33,500.00		
12/01/2029	535,000.00	33,500.00	67,000.00	568,500.00	602,000.00	1,140,000.00
06/01/2030		22,800.00		22,800.00		
12/01/2030	560,000.00	22,800.00	45,600.00	582,800.00	605,600.00	580,000.00
06/01/2031		11,600.00		11,600.00		
12/01/2031	580,000.00	11,600.00	23,200.00	591,600.00	603,200.00	-
	\$7,335,000.00	\$2,185,178.75		\$9,520,178.75	\$9,520,178.75	

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	115,000.00	90,787.50	110,962.50	205,787.50	225,962.50	6,135,000.00
06/01/2016	-	89,637.50		89,637.50		
12/01/2016	215,000.00	89,637.50	179,275.00	304,637.50	394,275.00	5,920,000.00
06/01/2017	-	87,487.50		87,487.50		
12/01/2017	225,000.00	87,487.50	174,975.00	312,487.50	399,975.00	5,695,000.00
06/01/2018	-	85,237.50		85,237.50		
12/01/2018	240,000.00	85,237.50	170,475.00	325,237.50	410,475.00	5,455,000.00
06/01/2019	-	82,837.50		82,837.50		
12/01/2019	250,000.00	82,837.50	165,675.00	332,837.50	415,675.00	5,205,000.00
06/01/2020	-	80,337.50		80,337.50		
12/01/2020	275,000.00	80,337.50	160,675.00	355,337.50	435,675.00	4,930,000.00
06/01/2021	-	77,587.50		77,587.50		
12/01/2021	295,000.00	77,587.50	155,175.00	372,587.50	450,175.00	4,635,000.00
06/01/2022	-	74,637.50		74,637.50		
12/01/2022	320,000.00	74,637.50	149,275.00	394,637.50	469,275.00	4,315,000.00
06/01/2023	-	71,437.50		71,437.50		
12/01/2023	345,000.00	71,437.50	142,875.00	416,437.50	487,875.00	3,970,000.00
06/01/2024	-	67,987.50		67,987.50		
12/01/2024	365,000.00	67,987.50	135,975.00	432,987.50	500,975.00	3,605,000.00
06/01/2025	-	63,425.00		63,425.00		
12/01/2025	290,000.00	63,425.00	126,850.00	353,425.00	416,850.00	3,315,000.00
06/01/2026	-	57,625.00		57,625.00		
12/01/2026	315,000.00	57,625.00	115,250.00	372,625.00	430,250.00	3,000,000.00
06/01/2027	-	51,325.00		51,325.00		
12/01/2027	340,000.00	51,325.00	102,650.00	391,325.00	442,650.00	2,660,000.00
06/01/2028	-	46,650.00		46,650.00		
12/01/2028	360,000.00	46,650.00	93,300.00	406,650.00	453,300.00	2,300,000.00
06/01/2029	-	41,700.00		41,700.00		
12/01/2029	380,000.00	41,700.00	83,400.00	421,700.00	463,400.00	1,920,000.00
06/01/2030	-	36,475.00		36,475.00		
12/01/2030	350,000.00	36,475.00	72,950.00	386,475.00	422,950.00	1,570,000.00
06/01/2031	-	31,400.00		31,400.00		
12/01/2031	365,000.00	31,400.00	62,800.00	396,400.00	427,800.00	1,205,000.00
06/01/2032	-	24,100.00		24,100.00		
12/01/2032	385,000.00	24,100.00	48,200.00	409,100.00	433,200.00	820,000.00
06/01/2033	-	16,400.00		16,400.00		
12/01/2033	400,000.00	16,400.00	32,800.00	416,400.00	432,800.00	420,000.00
06/01/2034	-	8,400.00		8,400.00		
12/01/2034	420,000.00	8,400.00	16,800.00	428,400.00	436,800.00	-
	\$6,250,000.00	\$2,300,337.50		\$8,550,337.50	\$8,550,337.50	

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	335,000.00	115,112.52	151,564.82	450,112.52	486,564.82	3,060,000.00
06/01/2014	-	105,512.52		105,512.52		
12/01/2014	335,000.00	105,512.52	211,025.04	440,512.52	546,025.04	2,725,000.00
06/01/2015	-	97,012.52		97,012.52		
12/01/2015	335,000.00	97,012.52	194,025.04	432,012.52	529,025.04	2,390,000.00
06/01/2016	-	88,512.52		88,512.52		
12/01/2016	335,000.00	88,512.52	177,025.04	423,512.52	512,025.04	2,055,000.00
06/01/2017	-	79,912.52		79,912.52		
12/01/2017	340,000.00	79,912.52	159,825.04	419,912.52	499,825.04	1,715,000.00
06/01/2018	-	71,312.52		71,312.52		
12/01/2018	345,000.00	71,312.52	142,625.04	416,312.52	487,625.04	1,370,000.00
06/01/2019	-	62,612.50		62,612.50		
12/01/2019	350,000.00	62,612.50	125,225.00	412,612.50	475,225.00	1,020,000.00
06/01/2020	-	59,275.02		59,275.02		
12/01/2020	340,000.00	59,275.02	118,550.04	399,275.02	458,550.04	680,000.00
06/01/2021	-	55,900.02		55,900.02		
12/01/2021	335,000.00	55,900.02	111,800.04	390,900.02	446,800.04	345,000.00
06/01/2022	-	52,525.02		52,525.02		
12/01/2022	345,000.00	52,525.02	105,050.04	397,525.02	450,050.04	-
	\$3,395,000.00	\$1,496,715.14		\$4,891,715.14	\$4,891,715.14	

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	27,545.03	40,829.87	40,829.87	68,374.90	68,374.90	2,197,515.81
01/01/2012	28,050.49		40,324.41		68,374.90		
07/01/2012	28,565.21	56,615.70	39,809.69	80,134.10	68,374.90	136,749.80	2,140,900.11
01/01/2013	29,089.38		39,285.52		68,374.90		
07/01/2013	29,623.17	58,712.55	38,751.73	78,037.25	68,374.90	136,749.80	2,082,187.56
01/01/2014	30,166.76		38,208.14		68,374.90		
07/01/2014	30,720.32	60,887.08	37,654.58	75,862.72	68,374.90	136,749.80	2,021,300.48
01/01/2015	31,284.04		37,090.86		68,374.90		
07/01/2015	31,858.10	63,142.14	36,516.80	73,607.66	68,374.90	136,749.80	1,958,158.34
01/01/2016	32,442.70		35,932.20		68,374.90		
07/01/2016	33,038.02	65,480.72	35,336.88	71,269.08	68,374.90	136,749.80	1,892,677.62
01/01/2017	33,644.26		34,730.64		68,374.90		
07/01/2017	34,261.64	67,905.90	34,113.26	68,843.90	68,374.90	136,749.80	1,824,771.72
01/01/2018	34,890.34		33,484.56		68,374.90		
07/01/2018	35,530.58	70,420.92	32,844.32	66,328.88	68,374.90	136,749.80	1,754,350.80
01/01/2019	36,182.56		32,192.34		68,374.90		
07/01/2019	36,846.52	73,029.08	31,528.38	63,720.72	68,374.90	136,749.80	1,681,321.72
01/01/2020	37,522.64		30,852.26		68,374.90		
07/01/2020	38,211.19	75,733.83	30,163.71	61,015.97	68,374.90	136,749.80	1,605,587.89
01/01/2021	38,912.36		29,462.54		68,374.90		
07/01/2021	39,626.41	78,538.77	28,748.49	58,211.03	68,374.90	136,749.80	1,527,049.12
01/01/2022	40,353.55		28,021.35		68,374.90		
07/01/2022	41,094.03	81,447.58	27,280.87	55,302.22	68,374.90	136,749.80	1,445,601.54
01/01/2023	41,848.11		26,526.79		68,374.90		
07/01/2023	42,616.02	84,464.13	25,758.88	52,285.67	68,374.90	136,749.80	1,361,137.41
01/01/2024	43,398.03		24,976.87		68,374.90		
07/01/2024	44,194.38	87,592.41	24,180.52	49,157.39	68,374.90	136,749.80	1,273,545.00
01/01/2025	45,005.35		23,369.55		68,374.90		
07/01/2025	45,831.20	90,836.55	22,543.70	45,913.25	68,374.90	136,749.80	1,182,708.45
01/01/2026	46,672.20		21,702.70		68,374.90		
07/01/2026	47,528.63	94,200.83	20,846.27	42,548.97	68,374.90	136,749.80	1,088,507.62
01/01/2027	48,400.78		19,974.12		68,374.90		
07/01/2027	49,288.94	97,689.72	19,085.96	39,060.08	68,374.90	136,749.80	990,817.90
01/01/2028	50,193.39		18,181.51		68,374.90		
07/01/2028	51,114.44	101,307.83	17,260.46	35,441.97	68,374.90	136,749.80	889,510.07
01/01/2029	52,052.39		16,322.51		68,374.90		
07/01/2029	53,007.55	105,059.94	15,367.35	31,689.86	68,374.90	136,749.80	784,450.13
01/01/2030	53,980.24		14,394.66		68,374.90		
07/01/2030	54,970.78	108,951.02	13,404.12	27,798.78	68,374.90	136,749.80	675,499.11
01/01/2031	55,979.49		12,395.41		68,374.90		
07/01/2031	57,006.72	112,986.21	11,368.18	23,763.59	68,374.90	136,749.80	562,512.90
01/01/2032	58,052.79		10,322.11		68,374.90		
07/01/2032	59,118.06	117,170.85	9,256.84	19,578.95	68,374.90	136,749.80	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	121,510.47	7,067.31	15,239.33	68,374.90	136,749.80	323,831.58
01/01/2034	62,432.59		5,942.31		68,374.90		
07/01/2034	63,578.23	126,010.82	4,796.67	10,738.98	68,374.90	136,749.80	197,820.76
01/01/2035	64,744.89		3,630.01		68,374.90		
07/01/2035	65,932.96	130,677.85	2,441.94	6,071.95	68,374.90	136,749.80	67,142.91
01/01/2036	67,142.83		1,232.00		68,374.83		
07/01/2036	0.08	67,142.91	-	1,232.00	0.08	68,374.91	-
	\$2,225,060.84	\$2,225,060.84	\$1,193,684.17	\$1,193,684.17	\$3,418,745.01	\$3,418,745.01	

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	26,360.51	18,191.58	36,615.05	31,487.78	62,975.56	1,011,581.55
01/01/2014	13,532.21		17,955.57		31,487.78		
07/01/2014	13,772.40	27,304.61	17,715.38	35,670.95	31,487.78	62,975.56	984,276.94
01/01/2015	14,016.86		17,470.92		31,487.78		
07/01/2015	14,265.66	28,282.52	17,222.12	34,693.04	31,487.78	62,975.56	955,994.42
01/01/2016	14,518.88		16,968.90		31,487.78		
07/01/2016	14,776.59	29,295.47	16,711.19	33,680.09	31,487.78	62,975.56	926,698.95
01/01/2017	15,038.87		16,448.91		31,487.78		
07/01/2017	15,305.81	30,344.68	16,181.97	32,630.88	31,487.78	62,975.56	896,354.27
01/01/2018	15,577.49		15,910.29		31,487.78		
07/01/2018	15,853.99	31,431.48	15,633.79	31,544.08	31,487.78	62,975.56	864,922.79
01/01/2019	16,135.40		15,352.38		31,487.78		
07/01/2019	16,421.80	32,557.20	15,065.98	30,418.36	31,487.78	62,975.56	832,365.59
01/01/2020	16,713.29		14,774.49		31,487.78		
07/01/2020	17,009.95	33,723.24	14,477.83	29,252.32	31,487.78	62,975.56	798,642.35
01/01/2021	17,311.88		14,175.90		31,487.78		
07/01/2021	17,619.16	34,931.04	13,868.62	28,044.52	31,487.78	62,975.56	763,711.31
01/01/2022	17,931.90		13,555.88		31,487.78		
07/01/2022	18,250.20	36,182.10	13,237.58	26,793.46	31,487.78	62,975.56	727,529.21
01/01/2023	18,574.14		12,913.64		31,487.78		
07/01/2023	18,903.83	37,477.97	12,583.95	25,497.59	31,487.78	62,975.56	690,051.24
01/01/2024	19,239.37		12,248.41		31,487.78		
07/01/2024	19,580.87	38,820.24	11,906.91	24,155.32	31,487.78	62,975.56	651,231.00
01/01/2025	19,928.43		11,559.35		31,487.78		
07/01/2025	20,282.16	40,210.59	11,205.62	22,764.97	31,487.78	62,975.56	611,020.41
01/01/2026	20,642.17		10,845.61		31,487.78		
07/01/2026	21,008.57	41,650.74	10,479.21	21,324.82	31,487.78	62,975.56	569,369.67
01/01/2027	21,381.47		10,106.31		31,487.78		
07/01/2027	21,760.99	43,142.46	9,726.79	19,833.10	31,487.78	62,975.56	526,227.21
01/01/2028	22,147.25		9,340.53		31,487.78		
07/01/2028	22,540.36	44,687.61	8,947.42	18,287.95	31,487.78	62,975.56	481,539.60
01/01/2029	22,940.45		8,547.33		31,487.78		
07/01/2029	23,347.65	46,288.10	8,140.13	16,687.46	31,487.78	62,975.56	435,251.50
01/01/2030	23,762.07		7,725.71		31,487.78		
07/01/2030	24,183.84	47,945.91	7,303.94	15,029.65	31,487.78	62,975.56	387,305.59
01/01/2031	24,613.11		6,874.67		31,487.78		
07/01/2031	25,049.99	49,663.10	6,437.79	13,312.46	31,487.78	62,975.56	337,642.49
01/01/2032	25,494.63		5,993.15		31,487.78		
07/01/2032	25,947.16	51,441.79	5,540.62	11,533.77	31,487.78	62,975.56	286,200.70
01/01/2033	26,407.72		5,080.06		31,487.78		
07/01/2033	26,876.45	53,284.17	4,611.33	9,691.39	31,487.78	62,975.56	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	55,192.55	3,648.74	7,783.01	31,487.78	62,975.56	177,723.98
01/01/2035	28,333.18		3,154.60		31,487.78		
07/01/2035	28,836.09	57,169.27	2,651.69	5,806.29	31,487.78	62,975.56	120,554.71
01/01/2036	29,347.93		2,139.85		31,487.78		
07/01/2036	29,868.86	59,216.79	1,618.92	3,758.77	31,487.78	62,975.56	61,337.92
01/01/2037	30,399.03		1,088.75		31,487.78		
07/01/2037	30,938.61	61,337.64	549.17	1,637.92	31,487.78	62,975.56	0.28
07/01/2037	0.28	-	0.00	-	-	-	-
	\$1,037,942.06	\$1,037,941.78	\$536,447.22	\$536,447.22	\$1,574,389.00	\$1,574,389.00	

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	448,539.86	469,836.54	469,836.54	918,376.40	918,376.40	28,803,219.32
01/01/2018	455,704.29		462,672.11		918,376.40		
07/01/2018	462,984.79	918,689.08	455,391.61	918,063.72	918,376.40	1,836,752.80	27,884,530.24
01/01/2019	470,383.24		447,993.16		918,376.40		
07/01/2019	477,901.60	948,284.84	440,474.80	888,467.96	918,376.40	1,836,752.80	26,936,245.40
01/01/2020	485,541.82		432,834.58		918,376.40		
07/01/2020	493,305.92	978,847.74	425,070.48	857,905.06	918,376.40	1,836,752.80	25,957,397.66
01/01/2021	501,195.93		417,180.47		918,376.40		
07/01/2021	509,213.93	1,010,409.86	409,162.47	826,342.94	918,376.40	1,836,752.80	24,946,987.80
01/01/2022	517,362.01		401,014.39		918,376.40		
07/01/2022	525,642.34	1,043,004.35	392,734.06	793,748.45	918,376.40	1,836,752.80	23,903,983.45
01/01/2023	534,057.08		384,319.32		918,376.40		
07/01/2023	542,608.44	1,076,665.52	375,767.96	760,087.28	918,376.40	1,836,752.80	22,827,317.93
01/01/2024	551,298.66		367,077.74		918,376.40		
07/01/2024	560,130.06	1,111,428.72	358,246.34	725,324.08	918,376.40	1,836,752.80	21,715,889.21
01/01/2025	569,104.94		349,271.46		918,376.40		
07/01/2025	578,225.67	1,147,330.61	340,150.73	689,422.19	918,376.40	1,836,752.80	20,568,558.60
01/01/2026	587,494.68		330,881.72		918,376.40		
07/01/2026	596,914.38	1,184,409.06	321,462.02	652,343.74	918,376.40	1,836,752.80	19,384,149.54
01/01/2027	606,487.27		311,889.13		918,376.40		
07/01/2027	616,215.90	1,222,703.17	302,160.50	614,049.63	918,376.40	1,836,752.80	18,161,446.37
01/01/2028	626,102.79		292,273.61		918,376.40		
07/01/2028	636,150.59	1,262,253.38	282,225.81	574,499.42	918,376.40	1,836,752.80	16,899,192.99
01/01/2029	646,361.96		272,014.44		918,376.40		
07/01/2029	656,739.60	1,303,101.56	261,636.80	533,651.24	918,376.40	1,836,752.80	15,596,091.43
01/01/2030	667,286.22		251,090.18		918,376.40		
07/01/2030	678,004.66	1,345,290.88	240,371.74	491,461.92	918,376.40	1,836,752.80	14,250,800.55
01/01/2031	688,897.75		229,478.65		918,376.40		
07/01/2031	699,968.36	1,388,866.11	218,408.04	447,886.69	918,376.40	1,836,752.80	12,861,934.44
01/01/2032	711,219.43		207,156.97		918,376.40		
07/01/2032	722,653.95	1,433,873.38	195,722.45	402,879.42	918,376.40	1,836,752.80	11,428,061.06
01/01/2033	734,274.96		184,101.44		918,376.40		
07/01/2033	746,085.53	1,480,360.49	172,290.87	356,392.31	918,376.40	1,836,752.80	9,947,700.57
01/01/2034	758,088.83		160,287.57		918,376.40		
07/01/2034	770,288.01	1,528,376.84	148,088.39	308,375.96	918,376.40	1,836,752.80	8,419,323.73
01/01/2035	782,686.34		135,690.06		918,376.40		
07/01/2035	795,287.10	1,577,973.44	123,089.30	258,779.36	918,376.40	1,836,752.80	6,841,350.29
01/01/2036	808,093.67		110,282.73		918,376.40		
07/01/2036	821,109.44	1,629,203.11	97,266.96	207,549.69	918,376.40	1,836,752.80	5,212,147.18
01/01/2037	834,337.88		84,038.52		918,376.40		
07/01/2037	847,782.52	1,682,120.40	70,593.88	154,632.40	918,376.40	1,836,752.80	3,530,026.78
01/01/2038	861,446.96		56,929.44		918,376.40		
07/01/2038	875,334.83	1,736,781.79	43,041.57	99,971.01	918,376.40	1,836,752.80	1,793,244.99
01/01/2039	889,449.83		28,926.57		918,376.40		
07/01/2039	903,795.16	1,793,244.99	14,581.24	43,507.81	918,376.40	1,836,752.80	0.00
	\$29,251,759.18	\$29,251,759.18	\$12,075,178.82	\$12,075,178.82	\$41,326,938.00	\$41,326,938.00	

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	937,180.13	473,414.72	955,165.81	946,172.97	1,892,345.94	25,222,081.35
01/01/2008	481,244.26		464,928.71		946,172.97		
07/01/2008	489,882.59	971,126.85	456,290.38	921,219.09	946,172.97	1,892,345.94	24,250,954.50
01/01/2009	498,675.99		447,496.98		946,172.97		
07/01/2009	507,627.22	1,006,303.21	438,545.75	886,042.73	946,172.97	1,892,345.94	23,244,651.29
01/01/2010	516,739.13		429,433.84		946,172.97		
07/01/2010	526,014.60	1,042,753.73	420,158.37	849,592.21	946,172.97	1,892,345.94	22,201,897.56
01/01/2011	535,456.56		410,716.41		946,172.97		
07/01/2011	531,273.20	1,066,729.76	390,953.75	801,670.16	922,226.95	1,868,399.92	21,135,167.80
Loan Balance Adjustment							21,248,873.91
01/01/2012	540,809.55		381,417.29		922,226.84		
07/01/2012	550,517.09	1,091,326.64	371,709.75	753,127.04	922,226.84	1,844,453.68	20,157,547.27
01/01/2013	560,398.87		361,827.97		922,226.84		
07/01/2013	570,458.03	1,130,856.90	351,768.81	713,596.78	922,226.84	1,844,453.68	19,026,690.37
01/01/2014	580,697.75		341,529.09		922,226.84		
07/01/2014	591,121.28	1,171,819.03	331,105.56	672,634.65	922,226.84	1,844,453.68	17,854,871.34
01/01/2015	601,731.90		320,494.94		922,226.84		
07/01/2015	612,532.98	1,214,264.88	309,693.84	630,188.78	922,226.82	1,844,453.66	16,640,606.46
01/01/2016	623,527.95		249,609.10		873,137.05		
07/01/2016	634,720.28	1,258,248.23	240,256.18	489,865.28	874,976.46	1,748,113.51	15,382,358.23
01/01/2017	646,113.51		230,735.37		876,848.88		
07/01/2017	657,711.24	1,303,824.75	221,043.68	451,779.05	878,754.92	1,755,603.80	14,078,533.48
01/01/2018	669,517.16		211,178.00		880,695.16		
07/01/2018	681,535.00	1,351,052.16	201,135.24	412,313.24	882,670.24	1,763,365.40	12,727,481.32
01/01/2019	693,768.55		190,912.22		884,680.77		
07/01/2019	706,221.70	1,399,990.25	180,505.69	371,417.91	886,727.39	1,771,408.16	11,327,491.07
01/01/2020	718,898.38		169,912.36		888,810.74		
07/01/2020	731,802.61	1,450,700.99	159,128.88	329,041.24	890,931.49	1,779,742.23	9,876,790.08
01/01/2021	744,938.46		148,151.85		893,090.31		
07/01/2021	758,310.10	1,503,248.56	136,977.78	285,129.63	895,287.88	1,788,378.19	8,373,541.52
01/01/2022	771,921.77		125,603.13		897,524.90		
07/01/2022	785,777.77	1,557,699.54	114,024.29	239,627.42	899,802.06	1,797,326.96	6,815,841.98
01/01/2023	799,882.48		102,237.62		902,120.10		
07/01/2023	814,240.36	1,614,122.84	90,239.40	192,477.02	904,479.76	1,806,599.86	5,201,719.14
01/01/2024	828,855.98		78,025.79		906,881.77		
07/01/2024	843,733.94	1,672,589.92	65,592.96	143,618.75	909,326.90	1,816,208.67	3,529,129.22
01/01/2025	858,878.97		52,936.94		911,815.91		
07/01/2025	874,295.85	1,733,174.82	40,053.75	92,990.69	914,349.60	1,826,165.51	1,795,954.40
01/01/2026	889,989.46		26,939.32		916,928.78		
07/01/2026	905,964.94	1,795,954.40	13,589.30	40,528.62	919,554.24	1,836,483.02	-
\$26,272,967.59							\$26,272,967.59
\$26,272,967.59			\$10,232,026.10	\$10,232,026.10	\$36,504,993.69	\$36,504,993.69	

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	1,605,000.00	277,750.00	757,596.45	1,882,750.00	2,362,596.45	12,085,000.00
06/01/2021	-	253,675.00		253,675.00		
12/01/2021	1,790,000.00	253,675.00	507,350.00	2,043,675.00	2,297,350.00	10,295,000.00
06/01/2022	-	217,875.00		217,875.00		
12/01/2022	1,880,000.00	217,875.00	435,750.00	2,097,875.00	2,315,750.00	8,415,000.00
06/01/2023	-	180,275.00		180,275.00		
12/01/2023	1,965,000.00	180,275.00	360,550.00	2,145,275.00	2,325,550.00	6,450,000.00
06/01/2024	-	140,975.00		140,975.00		
12/01/2024	2,055,000.00	140,975.00	281,950.00	2,195,975.00	2,336,950.00	4,395,000.00
06/01/2025	-	109,875.00		109,875.00		
12/01/2025	2,135,000.00	109,875.00	219,750.00	2,244,875.00	2,354,750.00	2,260,000.00
06/01/2026	-	56,500.00		56,500.00		
12/01/2026	2,260,000.00	56,500.00	113,000.00	2,316,500.00	2,373,000.00	-
Total	\$13,690,000.00	\$2,675,946.45		\$16,365,946.45	\$16,365,946.45	

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	480,000.00	115,112.52	151,564.82	595,112.52	631,564.82	7,780,000.00
06/01/2014		105,512.52		105,512.52		
12/01/2014	425,000.00	105,512.52	211,025.04	530,512.52	636,025.04	7,355,000.00
06/01/2015		97,012.52		97,012.52		
12/01/2015	425,000.00	97,012.52	194,025.04	522,012.52	619,025.04	6,930,000.00
06/01/2016		88,512.52		88,512.52		
12/01/2016	430,000.00	88,512.52	177,025.04	518,512.52	607,025.04	6,500,000.00
06/01/2017		79,912.52		79,912.52		
12/01/2017	430,000.00	79,912.52	159,825.04	509,912.52	589,825.04	6,070,000.00
06/01/2018		71,312.52		71,312.52		
12/01/2018	435,000.00	71,312.52	142,625.04	506,312.52	577,625.04	5,635,000.00
06/01/2019		62,612.50		62,612.50		
12/01/2019	445,000.00	62,612.50	125,225.00	507,612.50	570,225.00	5,190,000.00
06/01/2020		59,275.02		59,275.02		
12/01/2020	450,000.00	59,275.02	118,550.04	509,275.02	568,550.04	4,740,000.00
06/01/2021		55,900.02		55,900.02		
12/01/2021	450,000.00	55,900.02	111,800.04	505,900.02	561,800.04	4,290,000.00
06/01/2022		52,525.02		52,525.02		
12/01/2022	460,000.00	52,525.02	105,050.04	512,525.02	565,050.04	3,830,000.00
06/01/2023		47,925.02		47,925.02		
12/01/2023	475,000.00	47,925.02	95,850.04	522,925.02	570,850.04	3,355,000.00
06/01/2024		43,175.02		43,175.02		
12/01/2024	460,000.00	43,175.02	86,350.04	503,175.02	546,350.04	2,895,000.00
06/01/2025		38,287.51		38,287.51		
12/01/2025	470,000.00	38,287.51	76,575.02	508,287.51	546,575.02	2,425,000.00
06/01/2026		33,000.01		33,000.01		
12/01/2026	500,000.00	33,000.01	66,000.02	533,000.01	566,000.02	1,925,000.00
06/01/2027		27,062.51		27,062.51		
12/01/2027	500,000.00	27,062.51	54,125.02	527,062.51	554,125.02	1,425,000.00
06/01/2028		20,812.51		20,812.51		
12/01/2028	300,000.00	20,812.51	41,625.02	320,812.51	341,625.02	1,125,000.00
06/01/2029		16,875.00		16,875.00		
12/01/2029	310,000.00	16,875.00	33,750.00	326,875.00	343,750.00	815,000.00
06/01/2030		12,225.00		12,225.00		
12/01/2030	315,000.00	12,225.00	24,450.00	327,225.00	339,450.00	500,000.00
06/01/2031		7,500.00		7,500.00		
12/01/2031	320,000.00	7,500.00	15,000.00	327,500.00	335,000.00	180,000.00
06/01/2032		2,700.00		2,700.00		
12/01/2032	180,000.00	2,700.00	5,400.00	182,700.00	185,400.00	-
	\$8,260,000.00	\$1,995,840.30		\$10,255,840.30	\$10,255,840.30	

GLOSSARY

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.

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.

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.

New Community Authority (NCA) – a separate public body governed by a board of trustees that may oversee, coordinate, construct and finance public infrastructure improvements and community facilities. Ohio Revised Code 349 provides the authority and procedures for forming and governing an NCA.

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.

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.

Tax Increment Financing (TIF) – an economic development mechanism available to local governments in Ohio to finance public infrastructure improvements and, in certain circumstances, residential rehabilitation.

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.