

DELAWARE
CITY HALL

CITY OF DELAWARE 2024 BUDGET

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INTRODUCTION



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Delaware
Ohio**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

ORDINANCE NO. 23-76 **AMENDED**

AN ORDINANCE MAKING APPROPRIATIONS FOR THE
YEAR 2024 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, 2024.

GENERAL FUND

CITY COUNCIL		
Personnel		179,912
Other		80,601
CITY MANAGER		
Personnel		939,921
Other		96,761
ADMINISTRATIVE SERVICES		
Personnel		373,680
Other		221,345
ECONOMIC DEVELOPMENT		
Personnel		383,826
Other		241,445
LEGAL AFFAIRS/PROSECUTOR		
Personnel		992,067
Other		121,131
MANAGEMENT & BUDGET		
Personnel		358,560
Other		28,654
FINANCE		
Personnel		1,605,069
Other		1,301,762
GENERAL ADMINISTRATION		
Other		12,183,311
RISK MANAGEMENT		
Other		465,000
PLANNING		
Personnel		1,671,730
Other		331,767
POLICE		
Personnel		10,468,065
Other		1,512,639
ENGINEERING		
Personnel		1,252,462
Other		1,544,474
MUNICIPAL BUILDINGS		
Personnel		321,089
Other		641,401
TOTAL GENERAL FUND		37,316,672

STREET MAINTENANCE & REPAIR		
Administration		
Personnel	714,775	
Other	190,602	
Street Maintenance		
Personnel	1,183,900	
Other	1,650,997	
Traffic Division		
Personnel	673,115	
Other	987,748	
TOTAL STREET MAINTENANCE		5,401,137
STATE HIGHWAY IMPROVEMENT		0
LICENSE FEE FUND		590,250
PERFORMANCE BOND FUND		328,440
PARKS & RECREATION FUND		
Park Maintenance		
Personnel	1,228,179	
Other	438,477	
Recreation		
Personnel	349,580	
Other	331,288	
Pool		
Personnel	268,297	
Other	143,000	
Concessions		
Personnel	0	
Other	0	
Urban Forestry		
Personnel	214,148	
Other	14,800	
TOTAL PARKS & RECREATION		2,987,769
CEMETERY FUND		
Personnel	333,677	
Other	132,205	
TOTAL CEMETERY FUND		465,882
TREE FUND		275,000
AIRPORT OPERATIONS FUND		
Personnel	481,664	
Other	1,409,858	
TOTAL AIRPORT OPERATIONS FUND		1,891,522
AIRPORT 2000 T-HANGAR FUND		90,673
FIRE/EMS OPERATIONS FUND		
Personnel	14,067,705	
Other	8,099,942	
TOTAL FIRE/EMS OPERATIONS FUND		22,167,647
RECREATION CENTER INCOME TAX		2,691,580
AIRPORT TIF FUND		16,500
GLENN RD TIF FUND		208,100
SKY CLIMBER/V&P HYDRAULICS TIF FUND		59,000
MILL RUN TIF FUND		120,000

WINTERBOURNE TIF FUND		121,775
MUNICIPAL COURT		
Judicial		
Personnel	1,981,994	
Other	250,397	
Mission Court		
Personnel	24,806	
TOTAL MUNICIPAL COURT		2,257,197
IDIAM FUND		0
CLERK OF COURT		
Personnel	1,557,677	
Other	377,327	
TOTAL CLERK OF COURT		1,935,004
DRUG ENFORCEMENT FUND		28,000
INDIGENT ALCOHOL TREATMENT FUND		150,000
OMVI ENFORCEMENT & EDUCATION FUND		5,000
POLICE JUDGMENT FUND		65,000
POLICE FEDERAL JUDGMENT FUND		5
PARKS EXACTION FEE FUND		62,579
COURT COMP LEGAL RESEARCH FUND		835,454
COURT SPECIAL PROJECTS FUND		235,000
CLERK COMP LEGAL RESEARCH FUND		177,941
COURT PROBATION SERVICES FUND		603,401
POLICE DISABILITY PENSION FUND		344,506
FIRE DISABILITY PENSION FUND		350,400
OPIOID RECOVERY FUND		40,000
COMMUNITY PROMOTION FUND		95,000
COMMERCIAL TIF FUND		0
RESIDENTIAL TIF FUND		0
NORTHWEST TIFs FUND		375,000
FEDERAL EMERGENCY MGMT AGENCY		409,038
LOCAL FISCAL RECOVERY GRANT [ARPA]		0
COMMUNITY DEVELOPMENT BLOCK GRANT FUND		508,000
POLICE FEDERAL SEIZURE FUND		5,005
REVOLVING LOAN FUND		144,800
GENERAL BOND RETIREMENT FUND		1,636,303

PARK IMPROVEMENT BOND FUND		2,336,955
SE HIGHLAND SEWER BOND FUND		826,702
CAPITAL IMPROVEMENTS FUND		8,611,184
OPWC FUND		600,000
POINT PROJECT CAPITAL FUND		7,350,400
FAA AIRPORT GRANT FUND		4,374,867
FAA AIRPORT AIP GRANT FUND		0
EQUIPMENT REPLACEMENT FUND		909,000
FIRE/EMS CAPITAL FUND		19,424,132
NORTHWEST NEW COMMUNITY AUTHORITY FUND		970,000
TRANSPORTATION FEES		0
PARK IMPACT FEE FUND		1,811,000
POLICE IMPACT FEE FUND		208,175
FIRE IMPACT FEE FUND		498,375
MUNICIPAL IMPACT FEE IMPROVEMENT FUND		423,950
GLENN ROAD SOUTH CONSTRUCTION FUND		925,300
GLENN ROAD NORTH CONSTRUCTION FUND		206,205
TERRA ALTA NCA FUND		0
GOLF COURSE FUND		
	Personnel	163,703
	Other	268,904
TOTAL GOLF COURSE FUND		432,607
PARKING LOT FUND		297,450
STORM WATER FUND		
	Operations	
	Personnel	563,471
	Other	1,849,290
TOTAL STORM WATER		2,412,761
STORM PROJECTS FUND		1,469,500
WATER FUND		
	Administration	
	Personnel	372,215
	Other	3,961,554
	Treatment	
	Personnel	1,046,223
	Other	2,031,337
	Distribution	
	Personnel	781,472
	Other	550,435
TOTAL WATER FUND		8,743,236
WATER CONSTRUCTION FUND		5,878,727
WATER UTILITY RESERVE FUND		2,000,000

WATER CAPACITY FEE FUND		5,661,362
WATER CUSTOMER DEPOSIT FUND		45,000
WASTEWATER FUND		
Administration		
Personnel	372,215	
Other	5,932,325	
Treatment		
Personnel	1,155,304	
Other	1,927,259	
Maintenance		
Personnel	360,959	
Other	474,038	
TOTAL WASTEWATER FUND		10,222,100
WASTEWATER CONSTRUCTION FUND		5,381,558
WASTEWATER CAPACITY FEE FUND		7,462,370
SE HIGHLAND SEWER FUND		836,700
REFUSE FUND		
Administration		
Other	314,262	
Refuse Collection		
Personnel	1,590,285	
Other	3,128,195	
TOTAL REFUSE FUND		5,032,742
GARAGE ROTARY FUND		
Personnel	522,040	
Other	1,568,200	
TOTAL GARAGE ROTARY FUND		2,090,240
INFORMATION TECHNOLOGY ROTARY FUND		
Staff Support		
Personnel	1,106,762	
Other	41,920	
System Support		
Other	1,188,223	
GIS Operations		
Personnel	246,417	
Other	151,253	
TOTAL IT ROTARY FUND		2,734,575
SELF INSURANCE FUND		10,761,862
WORKERS COMPENSATION RESERVE FUND		758,000
FIRE DONATION FUND		0
PARKS DONATION FUND		0
POLICE DONATION FUND		9,500
MAYOR'S DONATION FUND		1,000
PROJECT TRUST FUND		446,000
UNCLAIMED FUNDS TRUST FUND		0
UNCLAIMED FUNDS COURT FUND		68,877
DEVELOPMENT RESERVE FUND		535,000

GENERAL RESERVE FUND	0
CEMETERY PERPETUAL CARE FUND	1,510
STATE HIGHWAY PATROL FUND	41,000
STATE BUILDING PERMIT FEE FUND	18,000
JEDD INCOME TAX FUND	580,000
JEDD II INCOME TAX FUND	100,000
TOTAL APPROPRIATIONS - ALL FUNDS	208,492,502

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

SECTION 3. That an interfund loan from the General Fund to the Northwest TIF Fund in the amount of \$300,000, to be repaid under the TIF Agreement filed under Ordinance 23-09, under §2(g) is hereby authorized for a repayment period over 10 years, with a 0% interest rate and that there is hereby appropriated from the unencumbered balance of the General Fund (Fund 101) \$300,000 to:

Advance to Other Fund (10111400-570500)	\$ 300,000
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SECTION 4. 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 5. 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 6. 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 2024 Budget Detail presented to, and approved by, City Council as part of the 2024 Budget adoption process.

SECTION 7. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Clerk of Court Fund (Fund 242). This fund will be used to track revenues and expenditures related to operations of the Clerk of Court.

SECTION 8. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Computer Legal Research Fund (Fund 258). This fund will be used to track revenues and expenditures related to the 10/13ths of fees collected associated with the Clerk of Court's office.

SECTION 9. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Opioid Recovery Fund (Fund 265). This fund will be used to track revenues and expenditures related to any potential settlement funds obtained under the MOU between the City and the State of Ohio.

SECTION 10. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Northwest TIFs Fund (Fund 277). This fund will be used to track revenues and expenditures related to TIF proceeds collected from the northwest districts that are to be distributed to various recipients by the City.

SECTION 11. The City Finance Director is hereby authorized to establish an Capital Improvement Fund entitled the Northwest New Community Authority [NW NCA] Fund (Fund 460). This fund will be used to track revenues and expenditures related to Community Authority charges collected in the new developments located in the northwest area of the City.

SECTION 12. The City Finance Director is hereby authorized to establish an Capital Improvement Fund entitled the Transportation Fees Fund (Fund 465). This fund will be used to track revenues and expenditures related to Transportation Fees collected for different developments located in the City.

SECTION 13. That the Clerk of Council is directed to certify a copy of this ordinance to the Budget Commission of Delaware County.

SECTION 14. 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 15. 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, 2024, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

Yeas 7 Nays 0

PASSED: December 18, 2023

Yeas 7 Nays 0

ATTEST:

Sarah Denno
Clerk

Paul Keyser
Mayor



MEMORANDUM

TO: Finance Committee members
FROM: Rob Alger, Finance Director
DATE: December 7, 2023
RE: 2024 Proposed Budget Changes

Attached is a summary of the proposed 2024 budget changes. I have indicated the need/requirement for the changes for each fund. I will add to the list any other changes to be made. The changes are reflected on the amended ordinance shaded in gray.

These changes will be discussed today at the Finance Committee meeting and recommended for approval for the next City Council meeting, on December 11, 2023.

December 11, 2023

2024 Budgeted Appropriation Changes

GENERAL FUND			
Gen Admin	Additional transfers needed	\$ 301,494	
Planning	Increase Cell Phone	<u>\$ 2,520</u>	
			\$ 304,014
FIRE/EMS FUND	Re-appropriate Admin SUV in '24; Re-appropriate sprinkler grant for prospective recipient		\$ 474,289
MILL RUN TIF FUND	Decrease in Estimation		\$ (27,900)
OMVI ENF AND ED FUND	Added Breathalyzer purchase		\$ 3,500
CAPITAL IMPROVEMENT FUND	Capital Heater moved to Refuse [decr]; additional funds needed for Sawmill Parkway Extension [incr]		\$ 188,000
POLICE IMPACT FEE FUND	Typo in formula [new accounts added were not included]		\$ 1,000
STORM WATER FUND	Additional transfers necessary		\$ 97,724
STORMWATER CAPITAL FUND	Typo in formula [new accounts added were not included]		\$ 100,000
WATER FUND	Add'l tranx to WCF [see below]		\$ 412,060
WATER CONSTRUCTION FUND	Typo in formula [new accounts added were not included]		\$ 1,135,000
WATER UTILITY RESERVE FUND	Add'l tranx to WCF [see above]		\$ 500,000
REFUSE FUND	Capital; Heater		<u>\$ 50,000</u>
Total Amendments			\$ 3,237,687

November 13, 2023

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City’s charter, I respectfully submit the proposed 2024 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 13, 2023	City Council Meeting
Second Reading, Public Hearing	Monday, November 27, 2023	City Council Meeting
Finance Committee Review	To Be Determined	Finance Committee Meeting
Finance Committee Review	To Be Determined	Finance Committee Meeting
Finance Committee Review	To Be Determined	Finance Committee Meeting
Third Reading, Public Hearing	Monday, December 4, 2023	City Council Work Session
Fourth Reading & Adoption	Monday, December 11, 2023	City Council Meeting
Fifth Reading & Adoption (if needed)	Monday, December 18, 2023	Special Meeting of Council

INTRODUCTION

Every budget I have proposed over the last 25 years presented challenges and opportunities. This year’s budget, however, presents an issue of unprecedented magnitude: a transfer of \$1.8 million from the general fund balance to fund Municipal Court operations.

Fortunately, the City’s reserve is available to offset the funding gap for 2024. Had this not been the case, budget cuts of a nearly equal amount would have been required. This type of revenue gap filling is not sustainable, which underscores the importance of the City’s proposed income tax levy, a portion of which would need to be dedicated to court operations. Absent a new revenue source, general fund operations will be negatively impacted in the future.

As Council is aware, the court operation is the only city function that does not come under the executive and administrative authority of the City Manager or City Council. Both the Clerk of Court and Municipal Court Judges are elected officials, with much of their operation being prescribed by the Ohio Revised Code (ORC). Under the ORC the City Manager’s Office and City Council are significantly limited in their ability to adjust court revenues and expenditures, while being required to fund court operations.

Prior to 2022, the court fully covered its costs through revenues generated by fees related to court activities. Thus, the City did not have to transfer general revenue or reserve funds to fund the court operations.

Beginning in 2022, court revenues began to decline in proportion to the decline in the number of criminal and traffic cases filed with the court. As a point of comparison, 28,456 new cases were filed in the Delaware Municipal Court in 2017. In 2022, total new cases were 12,457, a drop of 56 percent or 15,999 over 2017. Consequently, court revenue tied to this activity dropped as well.

The decrease in cases has not equated to a decrease in court staff workload. While most traffic cases are resolved by people pleading guilty, filing a waiver and paying their fees online, a majority of the Municipal Court's workload is in traffic and criminal cases that cannot be waived and paid online. For example, OVI (Operating a Vehicle while Intoxicated), DUS (Driving Under Suspension) and other traffic and criminal cases, which carry jail time as a potential penalty, typically require more from the court. We expect the court workload for these non-minor misdemeanor traffic and criminal cases to increase as Delaware County grows. The Court also is seeing an uptick in the filing of indigent cases by the recently created Delaware County Public Defender's office. Although the court is permitted, and does impose costs on indigent defendants, the collection of those costs is significantly reduced when defendants are declared indigent.

Finally, it is important to remember that courts are unable to raise fees with the sole purpose of generating more revenue to cover operations. Former Ohio Supreme Court Chief Justice O'Connor, in a 2018 directive to all Ohio judges, wrote, "[c]ourts are centers of justice, not automatic teller machines whose purpose is to generate revenue for governments, including themselves." This directive remains effective to date.

Thus, within three years the Municipal Court operation has become a new and significant cost center impacting the City's budget.

In 2022 and 2023 we were able to cover the shortfall in the Court budget, in the amount of \$700,000 and \$500,000, respectively, by using American Rescue Plan Act (ARPA) funding the City received from the federal government. With ARPA funding exhausted, the transfer in 2024 will be covered using the City's undesignated fund balance.

To tackle this issue collaboratively, I met with Municipal Court and Clerk of Court staff to discuss the present situation and how it could be addressed moving forward. To this end, the court will be utilizing the services of the Supreme Court of Ohio's Case Management Section to evaluate its processes to determine where efficiencies and possible cost savings could be realized. In addition, a review of its revenue sources will be undertaken to determine what, if any, could be increased. You can read more about these initiatives in the Municipal Court/Clerk of Court section that follows.

It's against this backdrop that the 2024 budget is presented to City Council for consideration.

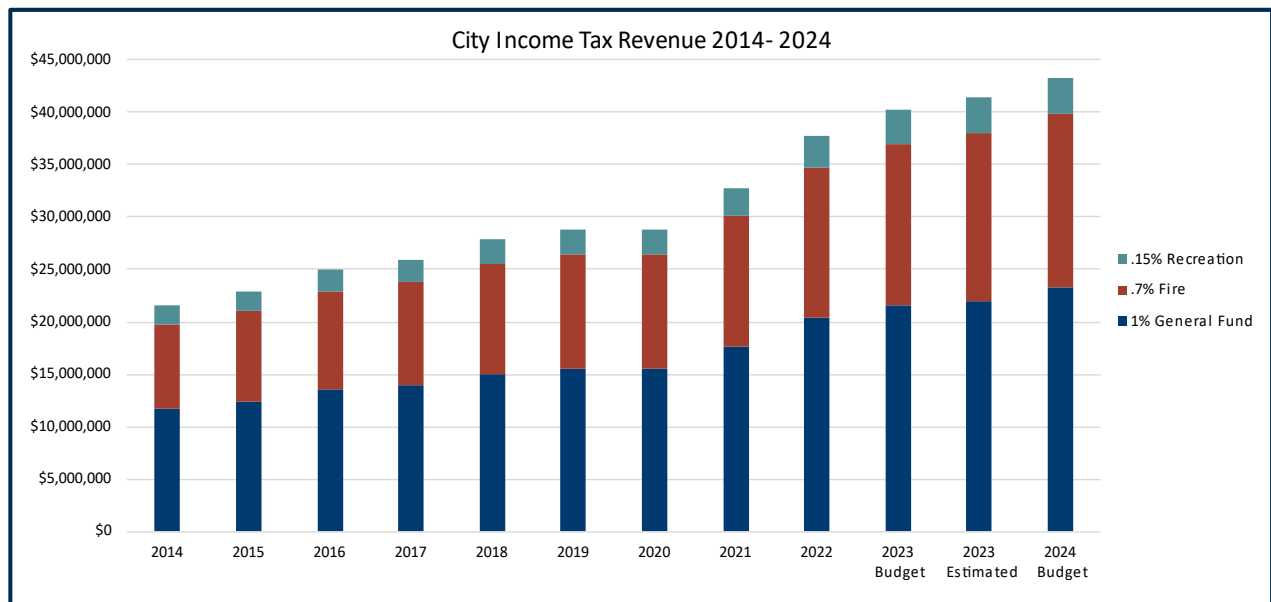
REVENUE HIGHLIGHTS

General fund revenues in 2024 are expected to decline by 4.4 percent when compared with the projected actuals of 2023. The 2023 fiscal year had an injection of nearly \$1.7 million in ARPA funding that was a onetime occurrence.

Summary	2022 Actual	2023 Budget	2023 Estimated	2024 Proposed
Total Revenue	\$30,324,221	\$35,253,127	\$36,391,032	\$34,782,570
Total Expenditures	\$28,509,047	\$35,403,127	\$35,420,332	\$37,012,658
Fund Balance	\$10,302,886	\$10,152,885	\$11,273,585	\$9,043,497
Balance %	36.14%	28.68%	31.83%	24.43%

INCOME TAX

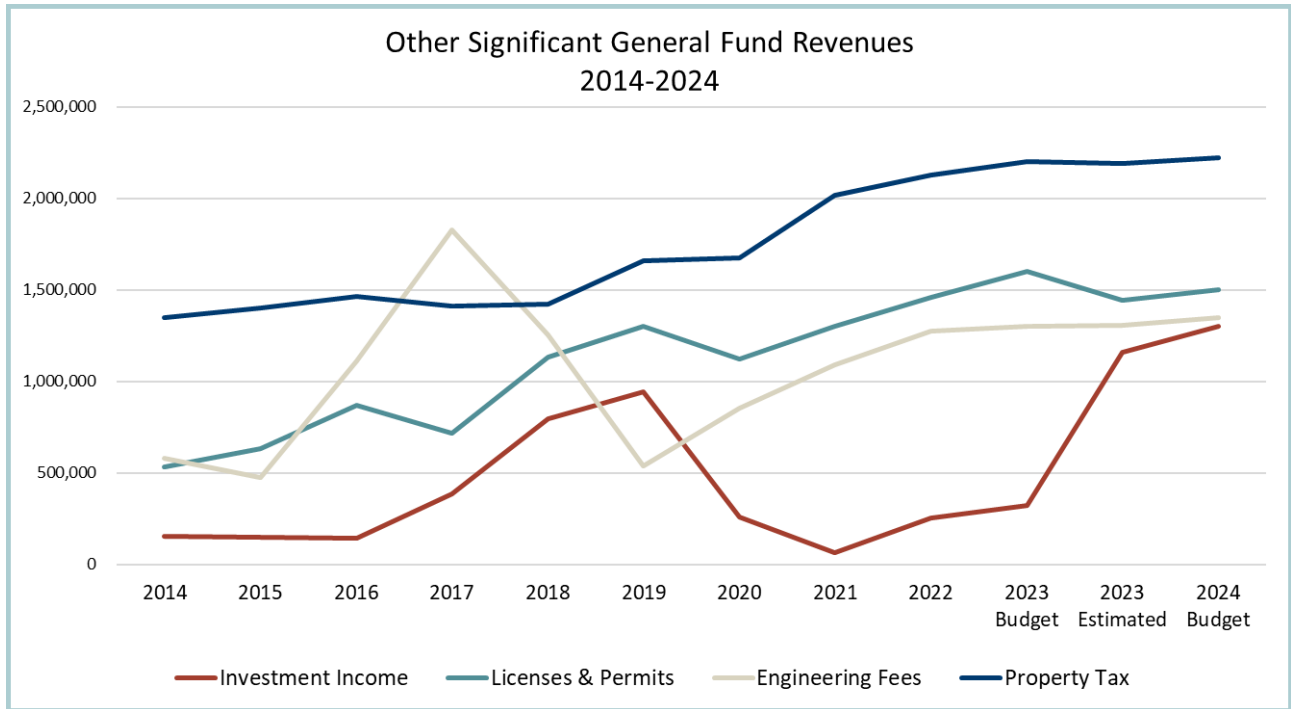
Income tax revenues continue to trend upward, though the growth has slowed. Estimates for the end of 2023 put income tax revenues at 2 percent over the 2023 budget.



OTHER SOURCES OF REVENUE

Property tax revenues and engineering fees are projected to end 2023 with modest increases over the 2022 actuals. License and permit fees are projected to be under the 2023 budgeted numbers by nearly 10 percent.

On a positive note, investment income grew exponentially in 2023, and is expected to come in 257 percent more than originally budgeted, from \$325,000 to \$1,160,670. Investment income is expected to increase with the 2024 budget as more funds have been shifted from longer-term low yield to shorter-term high yield investments.



EXPENDITURE HIGHLIGHTS

In preparation for the 2024 budget, guidance was sent to department heads asking for their requests to be conservative and to limit additional personnel requests. When all requests were compiled into the first draft budget, the funding gap came in at \$4.3 million. Following the initial budget compilation, the budget team reached back out to departments and requested any non-essential initiatives be cut and the focus be put on maintaining – not enhancing – service levels for 2024.

INFORMATION TECHNOLOGY ROTARY

The proposed budget reflects significant changes for most departments’ IT rotary numbers. This is due to changes both within the department and with the calculations of the rotary. The City of Delaware IT Department, and the IT Department of the Clerk of Court, have been working together over the past several years and feel that merging the operations will create a more unified, effective and efficient department. Staff would be cross-trained and be used to back up and supplement each other’s skill sets and project work. This budget includes the changed department structure and contributions to the IT Rotary for both the Municipal Court and Clerk of Court operations.

IT costs by department vary greatly throughout the City. This budget reflects a new methodology for capturing the costs by department. Costs that can be directly tied to an individual department have been tracked over the last two years. These costs are directly attributed to the users' department. Costs that serve staff citywide (email, internet, etc.) are apportioned based on the number of machines and users. Staff feels this change will more accurately represent departmental IT costs moving forward. Further discussion of this will be provided during Council's review of the budget.

TRANSFERS

Transfers to the Capital Improvement, Parks and Street Maintenance Fund are budgeted below the 2023 estimated actuals. However, transfers to the Cemetery, Court and Clerk of Court Funds are increased.

Court/Clerk of Court

As I wrote in the Introduction, in the first quarter of 2024, Municipal Court and Municipal Clerk of Court staff will meet with the Supreme Court of Ohio's Case Management Section to conduct a case process mapping for criminal/traffic cases at the Municipal Court. The Case Management Section will create a modifiable case map that will show every step taken in the life cycle of a criminal traffic case and make recommendations to improve efficiency and reduce any duplication of efforts when processing a case. The goal is to highlight best practices, improve resource allocations, and identify and implement changes to current processes that may result in cost-savings, while also providing for the timely administration of justice.

The Court has also undertaken its own studies. An analysis comparing Delaware Municipal Court costs with other municipal courts around the state was done in 2021. It revealed that generally costs charged by the Delaware Municipal Court were comparable with the averages of all municipal courts, when compared to courts with similar caseloads and in jurisdictions with similar population levels to the Delaware Municipal Court. Considering the 2021 analysis was in line with statewide averages for court costs, the directive from the Supreme Court of Ohio that courts are centers of justice, the Court does not foresee raising court costs in the future.

Per the request of the Court, the Municipal Court Fund (240) and Computer Legal Research Fund (256) have split to separate out the Municipal Court and Clerk of Court Functions. This budget reflects transfers to both the Municipal Court Fund and the newly created Clerk of Court Fund (242).

Finally, to further increase efficiencies at the Municipal Court, the Clerk of Court is working to evaluate a possible e-filing solution. This solution would have to be custom-built and would hopefully be in place before the end of 2025.

OTHER FUNDS

UTILITY FUNDS

Since the 2024-2028 Capital Improvement Plan was adopted, changing priorities and rising construction costs have led to the reshuffling of some water and wastewater capacity funded projects.

For water capacity, the Panhandle Bridge waterline project is now estimated to cost \$3.9 million in construction costs. Because of this increase, the Braumiller Road waterline is recommended to be pushed out to 2025. Additionally, next year the reevaluation of a storage reservoir begins.

For wastewater capacity, priority has been given to Pittsburgh Drive improvements while the U.S. 42 sewer extension project has been moved out to 2025. The feasibility and design of another project – the wastewater equivalent of a reservoir – to build a large interceptor along the east side of the Olentangy is proposed to begin in 2024.

Extremely large capital projects such as the reservoir and interceptor would be financed through Ohio Water Development Authority (OWDA) loans. OWDA loans provide low interest rates but are unable to be paid early. For other capacity projects, such as strategic line extensions to create redundancy in the system and encourage economic development, the funding is more complex.

Historically, capacity funds have had sufficient fund balances to pay for these types of projects with cash reserves. As the City continues to expand, priorities change and construction becomes more expensive, this may not be possible. The budget and finance teams are working with the City's municipal advisor to evaluate the best financing instruments that allow the City to remain agile in project selection without depleting cash reserves.

IMPACT FEE FUNDS

The City charges fees on new construction that impacts municipal, police, fire and park operations. In 2023, staff began meeting with special counsel to evaluate these fees and see if any changes in rates or structure are warranted. The City has completed a review of its impact fee ordinance and is in the process of reviewing this with staff. An overview of the proposed changes will be provided to Council before the end of the year.

FIRE/EMS FUND

The proposed budget reflects a change in the way the Fire and EMS Fund is depicted. Capital items are now separated out and listed in a new Fire Capital Fund (445). This was done to reflect the operations of the Fire Department more accurately without inflating

revenues or fund balances with the debt associated with capital projects and equipment purchases.

The Staffing for Adequate Fire and Emergency Response (SAFER) grants were created to provide funding directly to fire departments and volunteer firefighter interest organizations to help them increase or maintain the number of trained, “front line” firefighters available in their communities. The 2024 Fire/EMS Fund budget shows a SAFER grant which will pay for the wages and benefits of six new firefighters hired on or after March 14, 2024, for three years. This funding will be helpful as the Fire Department works to staff its fifth fire station, scheduled to open in the first half of 2025.

DEVELOPMENT RESERVE

The Mill on Flax development plans to construct 162 apartment units and 6,000-7,000 square feet of office space. A second phase would include up to 5,000 square feet of retail space in the first modern redevelopment project along the Olentangy riverfront.

In January 2023, City Council passed a Community Reinvestment Area (CRA) Agreement; a school compensation agreement between the developer, Delaware City Schools, and Delaware County Finance Authority (DCFA); a TIF agreement, and an off-site development agreement for public improvements to Milo Street and Central Avenue. The TIF agreement provided that the City would work diligently to execute a cooperative agreement with the DCFA to provide for the issuance of bonds to fund a portion of the public infrastructure Improvements. At this point, there is no buyer nor are there terms for the bonds.

Even with these financing structures in place, there remains a funding gap. Proposed in this budget is a \$325,000 economic development grant for the Mill on Flax project that would be paid back over time from excess revenues above the bond debt service.

PARKING LOT FUND

All parking lot expenses and revenues are now reflected in the Parking Lots Fund. This includes parking personnel and all associated costs, paving and maintenance of metered lots, as well as professional services for improving the parking system. Since all expenditures related to parking were moved out of the General Fund departments and placed within the Parking Fund, this budget also has all parking related revenues including street meters.

On a separate but related note, the City has engaged parking consultant Kimley-Horn, to help evaluate mobile parking and enforcement providers and technologies. The City is hopeful to select a mobile parking provider in the coming weeks and have a new mobile strategy in place by February of 2024.

PROPOSED CHANGES

The proposed budget focuses on strategic personnel requests and those funded through alternate sources. It also reflects changes to health insurance, pay plans and labor contracts.

HEALTH INSURANCE

Historically, the City has been able to manage health insurance increases with very little year-to-year changes in the overall cost of the plan. This began to change in 2020 with the pandemic. In 2021, the City had medical claims of \$6.3 million and prescription claims just under \$1.3 million. Two years later, it is estimated that 2023 will end with less than \$5.8 million in medical claims but nearly \$2.5 million in prescription claims.

To address the rising cost of the plan, staff is working to implement prescription programs including pre-certification of certain drugs and step-therapy, limiting quantities of certain drug classes, addressing off-label use of certain drugs, cost control measures associated with injectable drugs administered traditionally on an outpatient basis and expanding the number of conditions monitored for health/lifestyle coaching and condition management.

This unprecedented rise in prescription drugs has led to the City's COBRA rates increasing by double digits across all plan types offered.

PERSONNEL

The table on the next page lists the high-level personnel changes represented in the City's budget. In addition to these changes, there are several reclassifications that emphasize employee retention and succession planning. These will be addressed in more detail during the Management Pay Plan reviews with City Council and as a part of budget presentations to Council and the Finance Committee.

Department	Action	Current Position → To
Management, Budget & Procurement	New	Development Financing Manager
		Estimated cost \$94,962 funded through TIF and NCA administrative fees
Management, Budget & Procurement	New	Purchasing Analyst
		No new costs. Budget & Management Analyst will be realigned to this position in 2024.
Information Technology	New	Technical Support Specialist
		Estimated cost \$102,482
Information Technology	Reclassification	Director of Court IT to Deputy IT Director
		Estimated cost \$2,625
Information Technology	Reclassification	IT Manager/Security Office to Deputy IT Director
		Estimated cost \$12,862
Park Maintenance	New	Technician
		Estimated cost \$89,364
Urban Forestry	Reclassification	Arborist to Urban Forester
		Estimated cost \$3,691
Police	New	Assistant Police Chief
		Estimated cost \$197,740
Building Maintenance	New	Technician
		Estimated cost for 6 months \$45,263. Funded through Fire for station maintenance
Fire	New	(3) Lieutenants
		To start in Q4 for station 305. Estimated 2024 cost \$73,308.
Streets	New	Technician
		Estimated cost \$89,364
Traffic	New	Technician
		Estimated cost \$90,526
Fleet	New	Seasonal to PPT Mechanic
		Estimated cost \$36,075
Storm	New	Technician
		Estimated cost for 6 months \$44,682

LABOR CONTRACT UPDATES

Before the end of the year, staff is hopeful to bring before City Council an updated Public Works, Utilities and Grounds Association agreement. With last year's contract negotiations, there was a memorandum of understanding (MOU) that the contract would be reopened for a wage review. The contract changes related to the MOU are currently being brought before the union for a vote.

Similarly, the American Federation of State, County and Municipal Employees (AFSCME) contract also had a wage reopener for this year. Staff and union representatives are still working toward an agreeable solution for all. We are hoping to have this contract before City Council before the end of the year. On another note, the current International Association of Fire Fighters (IAFF) contract expires in May of 2024. The remaining bargaining groups' contract negotiations and renewals will take place in 2025.

PAY PLAN CHANGES

At the same time Council is reviewing the proposed budget, the 2024 Management Pay Plan will also be before Council. The changes being recommended for Council's approval include an updated non-union employee pay plan and director pay plan. These changes are a result of the City completing a new market study in 2023. The last time this work was done was in 2021, it was communicated that this re-evaluation would be done every 3-5 years.

Based on the market study, staff has recommended that the non-union employee pay plan be adjusted, overall, by 5%. As such, employees who are between step 1 – step 5, currently for 2023, would remain at the same step for 2024. Employees who are between the midpoint and the max would receive a 4% cost-of-living (COLA) adjustment. Employees who are at the current maximum of their assigned pay grade will receive a 4% increase rather than a lump sum as the maximum of each pay grade is being shifted by 5%. If with the table adjustment, the employee is still at or over the maximum for their pay grade, they will receive a lump sum payment equal to 4%. Additionally, the department director's pay plan has been revised and employees will receive a 4% COLA adjustment.

At this time staff is still finalizing the safety forces pay plan, including the Chief positions, and anticipate having this finalized by the second reading of the ordinance on November 27th.

LOOKING FORWARD

As proud as I am of this budget proposal, my last as City Manager before retiring next summer, its creation was not easy. The 2024 document represents a deep and collaborative effort to understand financial forecasts, assess community needs, weigh sometimes competing priorities and make difficult choices.

While the possibilities for enhancing our services are endless, funding is not. As indicated at the beginning of this message, the City faces a significant challenge with the funding of the courts, which will likely impact future budgets. Addressing this new challenge will require community education and engagement, collaboration with court officials and critical analysis.

We should, of course, explore new sources of funding, but we cannot simply hope that revenues will always come our way. We need to examine all our work with a critical eye. The proposed 2024 budget is a step in this direction.

Over the next several weeks, City staff looks forward to reviewing the budget in detail with the Finance Committee and City Council.

CONCLUSION

The proposed 2024 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 Finance Director Rob Alger and Director of Management, Budget & Procurement 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 Executive Assistant Kim Gepper and City Council Clerk Sarah Dinovo for their support and assistance. Finally, 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 and dedication.

Yours sincerely,



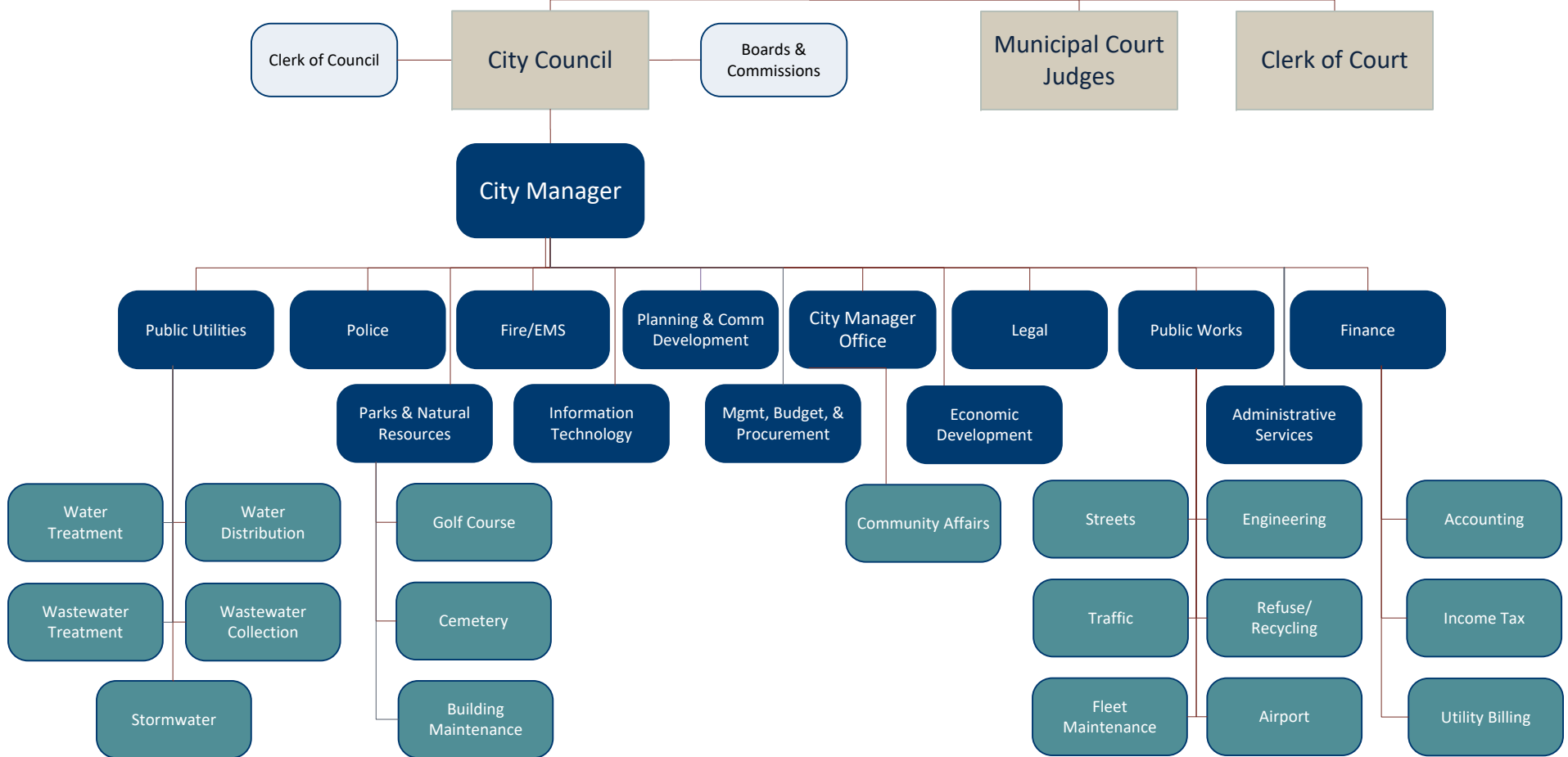
R. Thomas Homan, ICMA-CM
City Manager

CITY STAFF

City Manager	R. Thomas Homan
Assistant City Manager	Kyle Kridler
Clerk of Council	Sarah Dinovo
Finance Director	Rob Alger
Director, Public Utilities	Blake Jordan
Police Chief	Adam Moore
Director, Parks & Natural Resources	Ted Miller
Fire Chief	Tim Pyle
Chief Information Officer	Susie Daily
Director, Planning & Development	Sandra Periera
Director, Economic Development	vacant
City Attorney	Natalia Harris
Director, Public Works	William Ferrigno
Director, Management, Budget & Procurement	Alycia Ballone
Director, Human Resources	Jessica Feller
Community Affairs	Lee Yoakum

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

- Elected position
- Department [appointed Director]
- Division

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, 215-year history and is the seat of government for Delaware County, one of Ohio's fastest growing counties. The city boasts a vibrant downtown, established neighborhoods and diverse, cultural and recreational opportunities.

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

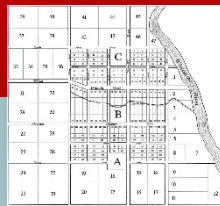
Delaware encompasses 25 square miles. The city provides standard municipal services which include public safety, road maintenance, and water and sewer treatment and distribution. The city employs approximately 320 full time and 37 part-time staff.

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

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



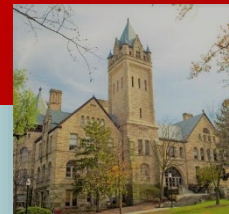
Pre-1800 Delaware, Wyandot, Mingo, and Seneca Indian tribes inhabit the area



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 help maintain our community and keep it safe. These services are paid for in several ways, including with income tax, fees, state and federal funds.

Solid Waste and Recycling

Residential curbside stops: 645,000
Tons of residential trash collected: 12,000
Tons of recycling collected: 1,500
Tons of yard waste collected: 1,900

Income Tax

Individual tax returns processed: 17,873

Water, Wastewater, Stormwater

Gallons of water produced, distributed:
1,455,000,000
Gallons of waste collected, treated:
1,800,000,000
Manholes to maintain: 3,737

Public Safety

Police service calls: 70,000
Fire/EMS service calls: 7,200

Streets, Traffic and Fleet

Miles of roadway: 175
Streetlights maintained: 1,800
Traffic signals maintained: 63
Vehicles and equipment maintained: 544
Tons of salt used: 3,000

Parks and Natural Resources

Acres of park land maintained: 370
Athletic fields maintained: 24
Trees planted: 183
Cemetery acres maintained: 80

Airport

39,000 landings and takeoffs
Runway length: 5,800 feet

Planning and Community Development

Code enforcement actions: 1,800
Construction inspections: 17,000



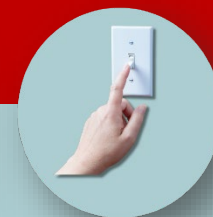
2008 Glenwood Crossing, largest commercial-retail project in city history, opens



2011 Community Center opens



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



2023 Electric aggregation program for residents begins

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.

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.

2024 BUDGET CALENDAR

TIMELINE	EVENT
June 2023	Finance Committee reviews financial policies used in drafting budget
July 14, 2023	Budget packets and guidance distributed to Department Heads
August 18, 2023	Budget packets back to Budget Team
September 5-15, 2023	Budget review with Department Heads, Budget Team and City Manager
September 25, 2023	Initial First Draft of Budget
September 25-October 13, 2023	City Manager Review and Subsequent Drafts
October 16-18, 2023	Final review with Department Heads
October 19, 2023	Budget packets distributed to City Council
October 23, 2023	First Reading
November 13, 2023	Second Reading and 1 st Public Hearing by City Council
November 20, 2023	Organizational Meeting
November 27, 2023	Third Reading and 2 nd Public Hearing by City Council
December 4, 2023	Budget Work Session (If Needed)
December 11, 2023	Fourth Reading and Approval
December 18, 2023	Fifth Reading and Approval (if needed)
January 26, 2024	Finalized 2023 Performance Metrics & GFOA Narratives due
March 8, 2024	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, visit: <https://delawaretogether.net/>

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

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.

CREDIT CARD POLICY

PURPOSE

The City of Delaware Credit Card Program is designed to improve the efficiency of relatively low dollar value purchases. The credit card is a Mastercard administered by JP Morgan Chase.

This policy does not apply to:

- A vendor that already has an established account.
- A purchase order for purchases amounting to \$249.99 or more.

CARD ISSUANCE

Requests for the issuance of a credit card are to be made in writing to the Finance Director, or designee. Credit cards will only be issued in the name of an individual or department. Any individual issued a credit card in his or her name is responsible for protecting the card and is accountable for any and all purchases made using the card number. The department director is responsible for protecting the card and is accountable for any and all purchases made using any card issued to his or her department.

When a credit card is issued, the individual or director responsible for the card will receive a copy of the credit card policy and be required to sign a "Credit Card Issuance Form" before taking possession of the card.

RESTRICTIONS ON USE

Credit cards are authorized to be used for the following:

1. To pay for authorized airfare, conference registration and hotel travel expenses.
2. To purchase materials and supplies from vendors when vendor accounts or petty cash are not available or practical.
3. Other expenditures deemed necessary as authorized and preapproved by the City Manager, Administrative Judge, Clerk of Court, Purchasing Agent or designee(s).

the City's tax-exempt status should always be provided to a vendor so that sales tax is not charged. If a vendor fails to exclude the tax, the employee should document their effort to have the tax waived.

Credit limits have been established for each card through the Finance Department. These limits currently range from \$2,000 to \$10,000 per month for each card. In addition, Merchant Category Codes (MCCs) are in place for each card. These codes prevent the card from being used for purchases from unauthorized vendors or for unauthorized categories.

The credit cards shall not be used for unauthorized purchases, including, but not limited to:

- Personal items
- Alcohol
- Purchases that involve signing an agreement, license or contract
- Long term (more than one year) rentals
- Any other type of purchase that the Finance Director or Purchasing Agent deems unauthorized

Whenever possible, subscriptions should not be placed on the credit card. In the event that a credit card is required for a subscription, auto renewal must be turned off.

REQUIRED DOCUMENTATION & PROCESS

For cards in an individual's name: The named individual is responsible for maintaining a log of all transactions to ensure every credit card purchase is authorized.

For department cards: The department head or designee, must maintain a log and obtain a "Credit Card Authorization Form" prior to use for each transaction to ensure every credit card purchase is authorized.

All cards:

- Any transaction of \$249.99 or more requires a valid purchase order.
- Itemized receipts are required. Every purchase must have a detailed itemized receipt, including any purchase made via internet. A credit card signature slip with only the amount charged is not considered sufficient documentation.
- Business meal receipts must include the name(s) of the person(s) attending and the business objective.
- If a credit card is used for travel expenses, a copy of the Authorized Travel Request Form must accompany all purchases, if applicable.
- All receipts and documentation, with appropriate vendor information, account codes, and authorization should be submitted to the Finance Department by the 15th of each month to ensure timely processing and payment.
- Any invoice or purchase funded by credit card must clearly state credit card with the funding stamp.
- Any lost or stolen card must be reported to the Finance Department immediately.

MISUSE OF CARD

The use of a credit card for expenses beyond those authorized by this Policy and/or any failure to comply with this Credit Card Policy or any additional directives issues pursuant to this Policy constitute misuse of a credit card account. An employee who misuses a credit card account is subject to discipline, including, but not limited to, loss of eligibility to use a City credit card, demotion, and/or termination. Further, the employee may be subject to civil liability and/or criminal charges as a result of any credit card misuse.

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
- Enhance the City's relationship with its partners and residents

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									
	Clerk of Court						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									
	Computer Legal Research-Clerk						X									
	Court-Probation Services						X									
	Police Disability Pension				X											
	Fire Disability Pension					X										
	Opioid Recovery				X											
	Community Promotion	X														
	Commercial TIFs		X						X							
	Residential TIFs		X						X							
	Northwest TIFs		X						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							
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						
	Fire Capital					X										
	Northwest NCA		X													
	Transportation Fees								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													

2024 REVENUE PROJECTIONS

Projecting revenues is an essential element of 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 2024 projections for all major revenue sources for the City.

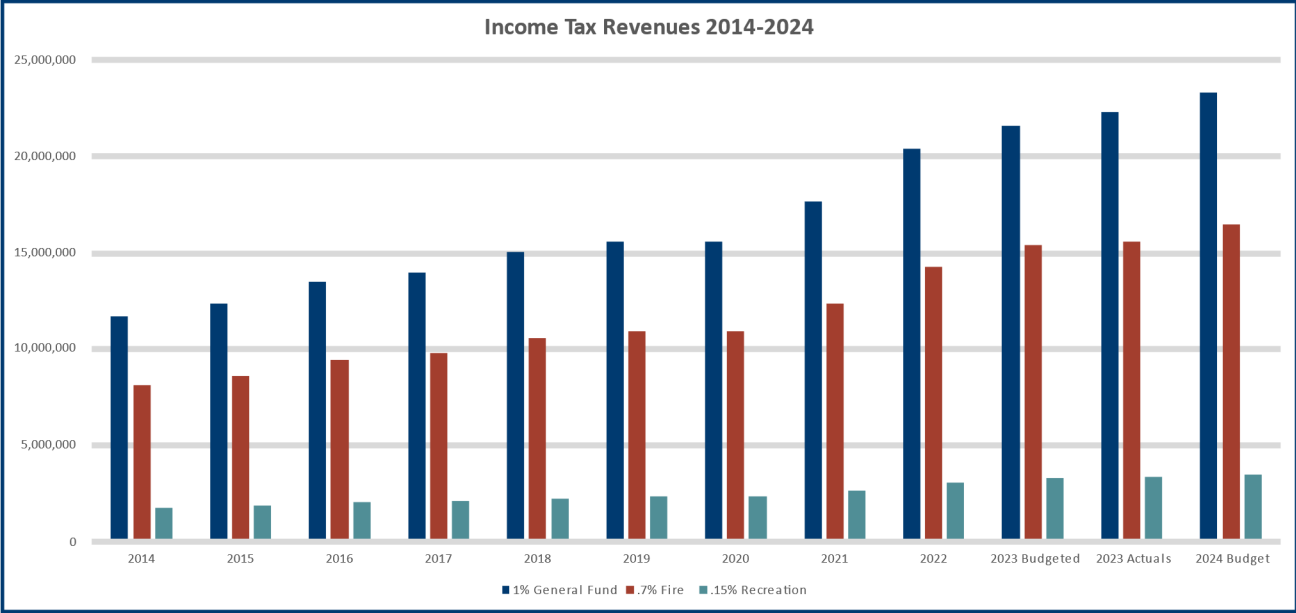
GENERAL FUND

For 2024, revenues for the General Fund are projected to be \$34,782,570. This is a decrease of 1.3% from 2023 budgeted numbers and a decrease of 3.0% below 2023 actuals. The decrease in revenues is predominantly due to the end of American Rescue Plan Act (ARPA) infusions into the General Fund. Another relatively minor change was to move all parking revenues – including street meters – to the parking fund.

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.



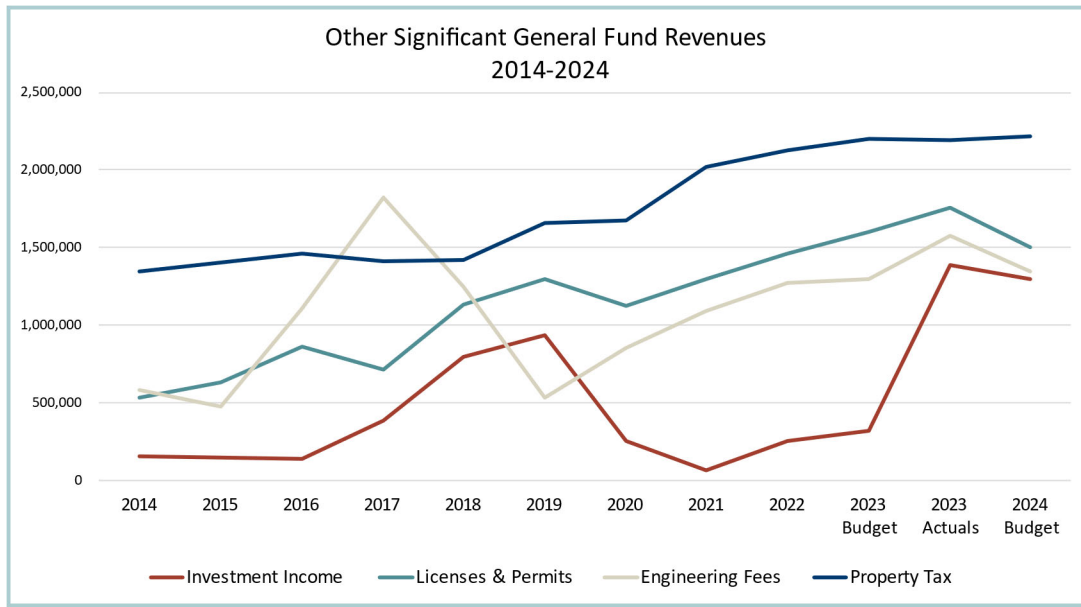
Income tax revenues are the largest revenue source for the General Fund. In 2024, the projected income tax revenues are \$23,300,000 and represent 67.0% of operating revenue. The City receives municipal income tax in three ways: withholdings remitted by employers; filings by individual residents of the 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 2024 budget are \$2,219,000 and make up 6.4% of the General Fund’s operating revenues. The City receives estimates from the County Auditor’s office for the real estate taxes. However, the estimates are received after the City’s budget cycle, therefore the City projects these estimates for the budget.



SPECIAL REVENUE FUNDS

Revenues for the Special Revenue Funds (excluding Fire and EMS) are projected to total \$16,880,554 for 2024 and include revenue types such as income taxes, intergovernmental receipts, and charges for services. These three revenues sources total \$12,029,036 and comprise 71.3% of revenues for all Special Revenue Funds.

The Fire and EMS Fund is a major special revenue fund with 2024 budgeted revenues of \$17,540,633. 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 2024 for the Fire and EMS Fund are \$16,500,000 and account for 94.1% of the Fire Department’s operating and capital revenues.

The income tax revenue projections for the Recreation Facilities tax are \$3,465,000. 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 \$2,134,500 for 2024.

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 \$1,022,120 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 \$3,037,568 for 2024.

The Fire and EMS also has charges for services for EMS runs for Delaware County. The projected revenues from these runs for 2024 are \$990,633.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds get 96.1% of their estimated 2024 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 2024 budget forecasts \$4,610,000 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 \$1,730,000 for 2024.

INTERGOVERNMENTAL RECEIPTS

The City of Delaware makes every effort to obtain grants whenever possible to help finance capital improvements. The City has \$7,499,159 projected for receipts from grants in 2024 and going into the Capital Improvement, OPWC, the Point, and FAA Airport Funds.

ENTERPRISE FUNDS

Revenues for the Enterprise Funds are expected to total \$24,463,000 for 2024. Charges for Service are projected to generate \$23,396,950 in 2024 and comprise 95.6% 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.

**2024 OPERATING BUDGET
REVENUE COMPARISONS - GENERAL FUND**

Fund Name	2022 Actuals	2023 Budget	2023 Actual	2024 Budget
TAXES				
Income Tax	20,410,136	21,568,235	22,289,387	23,300,000
Property Tax	2,125,248	2,200,000	2,191,217	2,219,000
INTERGOVERNMENTAL				
Local Government	992,707	1,000,000	1,019,870	1,100,000
American Recovery Plan [ARPA]	-	1,661,690	-	-
CHARGES FOR SERVICES				
Court Diversion Fees	-	35,000	-	-
Engineering Fees	1,276,365	1,300,000	1,574,898	1,350,000
Parking Meters	27,325	112,000	33,018	-
Prosecutor Contracts	191,100	200,000	193,595	200,000
Departmental Chargebacks	-	-	2,272,430	2,571,484
FINES, LICENSES AND PERMITS				
Fines & Forfeitures	67,184	75,000	80,306	95,000
Cable Franchise Fee	359,065	420,000	345,343	420,000
Liquor Permits	62,480	50,000	53,417	50,000
License & Permits	1,460,927	1,600,000	1,756,853	1,500,000
EARNINGS ON INVESTMENT				
Investment Income	255,451	325,000	1,385,815	1,300,000
OTHER REVENUE				
Grant Reimbursements	92,458	-	117,951	-
Reimbursements	257,819	130,000	177,704	175,000
Miscellaneous	183,080	140,000	269,672	123,580
OTHER FINANCING SOURCES				
Transfers	2,562,875	4,436,202	2,025,188	344,506
TOTAL GENERAL FUND REVENUE	30,324,221	35,253,127	35,786,664	34,748,570

**2024 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2022	2023	2023	2024
		Actual	Budget	Actual	Budget
101	General Fund	30,324,221	35,253,127	35,866,664	34,782,570
200	Street Maintenance & Repair	4,568,584	4,828,802	4,984,677	4,796,700
201	State Highway	172,201	197,500	190,252	192,500
202	License Fee	672,061	689,500	757,186	759,630
204	Performance Bond	40,000	200,000	43,100	210,000
210	Parks & Natural Resources	2,420,827	2,969,955	2,893,695	2,841,000
212	Cemetery	337,192	398,380	421,606	462,500
215	Tree	227,986	50,000	420,771	80,000
222	Airport Operations	1,426,623	1,941,500	1,615,910	1,687,450
223	Airport 2000 T-Hangar	103,214	105,000	108,246	105,000
231	Fire/EMS	19,332,860	29,307,740	19,886,675	18,300,071
233	Rec Facilities Income Tax	3,098,294	3,315,000	3,503,276	3,595,000
235	Airport TIF	24,064	24,700	23,371	24,000
236	Glenn Road Bridge TIF	1,954,116	2,020,700	2,606,409	2,671,800
237	Sky Climber/V&P TIF	33,124	55,000	51,422	59,000
238	Mill Run TIF	97,166	120,000	112,860	120,000
239	Winterbourne TIF	-	-	-	121,775
240	Municipal Court	2,648,488	3,451,820	3,421,717	2,066,227
241	IDIAM	26,732	35,000	23,742	30,000
242	Clerk of Court	-	-	-	2,024,677
250	Drug Enforcement	2,195	2,600	2,047	3,000
251	Indigent Alcohol Treatment	52,783	75,000	46,875	70,000
252	OMVI Enforcement & Education	1,066	1,600	454	1,200
253	Police Judgment	33,012	38,000	26,904	30,000
254	Police Federal Judgment	35	20	122	300
255	Park Exaction Fee	-	-	-	-
256	Computer Legal Research	176,873	185,000	150,107	51,718
257	Court Special Projects	279,899	263,462	305,278	304,500
258	Comp Legal Research - Clerk	-	-	-	829,647
259	Court - Probation Services	468,256	310,000	336,325	319,300
261	Police Disability Pension	327,047	340,000	337,554	344,506
262	Fire Disability Pension	327,047	340,000	337,554	350,400
265	Opioid Recovery	9,951	-	26,018	23,310
272	Community Promotions	114,811	110,000	109,411	110,800
275	Commercial TIFs	-	-	-	-
276	Residential TIFs	-	-	-	-
279	Northwest TIFs	-	-	-	450,000
282	FEMA Grant	-	-	-	409,038
285	Local Fiscal Recovery Grant [ARPA]	2,179,483	-	-	-
291	Community Dev Block Grant	12,254	153,000	141,857	508,000
292	Federal Treasury Seizures	2,023	3,100	306	3,350
295	Revolving Loan	61,548	48,375	55,119	54,900

**2024 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2022	2023	2023	2024
		Actual	Budget	Actual	Budget
300	General Bond Retirement	3,710,871	1,726,800	1,888,670	1,750,053
301	Park Improvement Bond	2,317,028	2,325,600	2,357,560	2,361,950
302	SE Highland Sewer Bond	824,997	828,240	830,609	826,305
410	Capital Improvement	7,572,323	8,135,336	9,756,020	10,487,813
412	OPWC Project Capital	696,653	-	46,030	600,000
415	The Point	958,487	7,389,211	9,516,155	5,256,070
430	FAA Airport Grant	553,892	437,000	1,785,764	3,572,924
431	FAA Airport AIP Grant	218,635	-	-	-
440	Equipment Replacement	422,820	882,500	882,500	909,000
445	Fire/EMS Capital	-	-	-	19,424,132
460	Northwest NCA	-	300,000	396,095	574,000
465	Transporation Fee	-	-	-	-
491	Park Impact Fee	695,003	576,000	748,274	760,000
492	Police Impact Fee	122,072	132,855	184,268	200,000
493	Fire/EMS Impact Fee	242,949	262,983	404,630	448,000
494	Municipal Impact Fee	320,683	320,000	408,156	509,000
496	Glenn Rd South Construction	809,165	832,000	936,322	1,045,402
498	Glenn Rd North Construction	161,853	181,000	157,178	189,579
499	Terra Alta NCA	-	-	-	-
501	Golf Course	263,541	258,100	370,591	344,050
520	Parking Lot	41,339	165,400	219,021	242,350
523	Storm Water	1,588,605	1,516,000	1,678,594	1,725,500
524	Storm Water Construction	2,222,500	1,750,000	1,375,000	1,438,615
530	Water	6,718,022	7,249,500	7,926,231	8,050,000
531	Water Construction	2,376,227	4,585,727	4,585,736	4,497,788
533	Water Utility Reserve	-	-	-	-
535	Water Customer Deposit	8,858	5,000	20,506	45,000
536	Water Capacity Fee	2,358,082	2,720,000	3,254,969	3,330,000
540	Wastewater	8,242,244	8,065,500	8,809,080	8,458,000
541	Wastewater Construction	1,500,000	5,500,000	4,625,008	2,860,000
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	3,112,157	3,995,371	2,206,691	4,464,500
548	SE Highland Sewer	992,400	975,000	913,200	976,700
550	Refuse	4,365,317	4,553,545	4,874,979	4,998,100
601	Garage Rotary	869,013	1,903,508	1,881,180	1,914,786
602	IT Rotary	1,839,311	1,897,664	1,772,241	2,743,956
610	Self Insurance Trust	10,017,077	10,137,343	10,275,344	12,362,246
620	Workers Compensation Reserve	5,140	367,412	360,174	26,000
701	Fire Donation	550	-	-	-
702	Parks Donation	-	-	250	-
703	Police Donation	23	1,000	-	-
704	Mayor's Donation	900	1,000	903	1,000

**2024 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2022 Actual	2023 Budget	2023 Actual	2024 Budget
705	Project Trust	212,659	6,500	634,452	166,500
707	City Unclaimed Funds	-	5,000	16,661	5,000
708	Court Unclaimed Funds	148	2,000	9,871	2,000
709	Development Reserve	75,000	223,116	75,000	75,000
710	General Reserve	75,000	75,000	75,000	75,000
750	Cemetery Perpetual Care	216	150	984	750
801	Highway Patrol	39,257	45,000	41,181	41,000
803	State Building Permit Fee	12,700	15,000	20,793	18,000
811	JEDD Income Tax	519,030	535,000	489,283	580,000
812	JEDD II Income Tax	30,677	100,000	32,923	100,000
		138,669,458	167,817,242	165,651,584	187,249,939

**2024 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2022 Actual	2023 Budget	2023 Actual	2024 Budget
101	General Fund	28,506,888	35,403,127	32,385,430	37,316,672
200	Street Maintenance & Repair	4,237,287	4,828,802	4,314,634	5,401,137
201	State Highway	111,855	-	10,726	-
202	License Fee	56,177	1,056,650	1,051,441	590,250
204	Performance Bond	60,000	732,151	889,206	328,440
210	Parks & Natural Resources	2,181,994	2,796,455	2,414,599	2,987,769
212	Cemetery	341,521	399,785	385,799	465,882
215	Tree	102,618	65,000	122,903	275,000
222	Airport Operations	1,503,514	1,975,705	1,395,291	1,891,522
223	Airport 2000 T-Hangar	89,674	91,498	88,867	90,673
231	Fire/EMS	17,704,421	31,923,506	18,930,058	22,167,647
233	Rec Facilities Income Tax	2,622,323	2,671,880	2,686,533	2,691,580
235	Airport TIF	-	-	-	16,500
236	Glenn Road Bridge TIF	1,579,935	250,828	346,628	208,100
237	Sky Climber/V&P TIF	33,124	55,000	51,422	59,000
238	Mill Run TIF	97,166	120,000	112,860	120,000
239	Winterbourne TIF	-	-	-	121,775
240	Municipal Court	3,403,404	3,725,540	3,546,337	2,257,197
241	IDIAM	35,322	65,000	63,456	-
242	Clerk of Court	-	-	-	1,935,004
250	Drug Enforcement	191	3,000	-	28,000
251	Indigent Alcohol Treatment	33,783	100,000	18,043	150,000
252	OMVI Enforcement & Education	-	-	-	5,000
253	Police Judgment	5,646	15,000	15,844	65,000
254	Police Federal Judgment	2,232	5	-	5
255	Park Exaction Fee	17,050	-	-	62,579
256	Computer Legal Research	120,600	252,110	205,693	835,454
257	Court Special Projects	202,832	282,500	245,320	235,000
258	Comp Legal Research - Clerk	-	-	-	177,941
259	Court - Probation Services	291,020	364,600	412,684	602,588
261	Police Disability Pension	327,225	340,000	319,799	344,506
262	Fire Disability Pension	327,224	340,000	319,799	350,400
265	Opioid Recovery	-	-	-	40,000
272	Community Promotions	85,000	110,000	117,297	95,000
275	Commercial TIFs	-	-	-	-
276	Residential TIFs	-	-	-	-
279	Northwest TIFs	-	-	-	375,000
282	FEMA Grant	-	-	844	409,038
285	Local Fiscal Recovery Grant [ARPA]	700,000	2,161,690	3,641,702	-
291	Community Dev Block Grant	12,254	153,000	141,857	508,000
292	Federal Treasury Seizures	-	2,005	-	5,005
295	Revolving Loan	103,264	165,100	61,158	144,800

2024 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2022 Actual	2023 Budget	2023 Actual	2024 Budget
300	General Bond Retirement	2,001,915	3,409,646	3,409,881	1,636,303
301	Park Improvement Bond	2,315,750	2,325,555	2,325,550	2,336,955
302	SE Highland Sewer Bond	824,600	828,202	828,200	826,702
410	Capital Improvement	6,918,511	6,666,672	10,234,880	8,611,184
412	OPWC Project Capital	546,653	-	55,342	600,000
415	The Point	858,445	7,000,000	7,351,272	7,350,400
430	FAA Airport Grant	453,191	3,456,808	490,413	1,700,000
431	FAA Airport AIP Grant	302,168	-	-	-
440	Equipment Replacement	245,702	882,500	893,266	909,000
445	Fire/EMS Capital	-	-	-	19,424,132
460	Northwest NCA	-	300,000	-	970,000
465	Transporation Fee	-	-	-	-
491	Park Impact Fee	570,000	1,936,000	131,552	1,811,000
492	Police Impact Fee	129,839	233,528	232,852	208,175
493	Fire/EMS Impact Fee	1,256	486,035	485,004	498,375
494	Municipal Impact Fee	80,102	425,158	423,153	423,950
496	Glenn Rd South Construction	792,050	854,800	852,053	925,300
498	Glenn Rd North Construction	175,495	193,605	193,495	206,205
499	Terra Alta NCA	-	-	-	-
501	Golf Course	158,981	269,703	405,644	432,607
520	Parking Lot	55,693	188,574	59,539	297,450
523	Storm Water	1,031,885	2,475,197	1,990,397	2,412,761
524	Storm Water Construction	2,157,692	2,104,500	1,488,817	1,469,500
530	Water	7,499,991	7,739,659	7,715,495	8,743,236
531	Water Construction	2,268,307	4,859,889	3,476,680	5,878,727
533	Water Utility Reserve	-	-	-	2,000,000
535	Water Customer Deposit	1,611	1,000	1,897	45,000
536	Water Capacity Fee	3,400,321	10,855,809	8,821,774	5,661,362
540	Wastewater	7,529,402	10,331,783	7,438,072	10,222,100
541	Wastewater Construction	1,870,522	5,425,729	2,092,767	5,381,558
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	4,628,603	6,110,195	4,760,516	7,462,370
548	SE Highland Sewer	834,200	838,200	831,400	836,700
550	Refuse	3,584,924	4,523,272	4,969,165	5,032,742
601	Garage Rotary	841,527	1,773,515	1,425,242	2,090,240
602	IT Rotary	1,702,504	1,889,853	1,912,119	2,734,575
610	Self Insurance Trust	8,640,674	10,053,012	10,030,010	10,491,549
620	Workers Compensation Reserve	414,282	669,000	414,676	758,000
701	Fire Donation	-	-	-	-
702	Parks Donation	-	-	-	-
703	Police Donation	1,012	1,000	-	9,500
704	Mayor's Donation	47	1,000	852	1,000

**2024 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS**

Fund #	Fund Name	2022 Actual	2023 Budget	2023 Actual	2024 Budget
705	Project Trust	25,079	100,000	50,000	446,000
707	City Unclaimed Funds	-	43,699	43,698	-
708	Court Unclaimed Funds	-	44,000	-	68,877
709	Development Reserve	5,652	340,000	204,611	535,000
710	General Reserve	-	973,089	-	-
750	Cemetery Perpetual Care	1,624	1,510	756	1,510
801	Highway Patrol	35,151	45,000	42,000	41,000
803	State Building Permit Fee	13,249	15,000	17,695	18,000
811	JEDD Income Tax	519,526	535,000	487,969	580,000
812	JEDD II Income Tax	61	100,000	57,479	100,000
		128,333,740	191,756,634	160,942,411	205,546,509

**2024 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	23,300,000	16,500,000	-	-	-	-
Property Taxes	2,219,000	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Intergovernmental Receipts	1,100,000	-	-	-	-	200,000
Departmental Chargebacks	2,571,484	-	-	-	-	-
Charges for Services	1,550,000	990,633	7,510,000	8,220,000	1,680,000	4,756,100
Fees, Licenses & Permits	2,065,000	-	170,000	-	-	-
Earnings on Investments	1,300,000	-	350,000	225,000	25,000	40,000
Reimbursements	175,000	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Miscellaneous	123,580	50,000	20,000	13,000	20,500	2,000
Total Estimated Revenues	34,404,064	17,540,633	8,050,000	8,458,000	1,725,500	4,998,100
Estimated Expenditures						
Personal Services	18,553,953	14,067,705	2,199,910	1,888,478	563,471	1,590,285
Services & Charges	6,009,683	1,939,552	2,785,438	3,090,922	235,666	2,448,057
Materials & Supplies	348,175	519,719	1,145,100	625,700	85,400	464,100
Capital Outlay	220,050	474,289	95,000	37,000	15,500	530,000
Refunds/Reimbursements	1,145,000	650,000	20,000	-	-	300
Total Estimated Expenditures	26,276,861	17,651,265	6,245,448	5,642,100	900,037	5,032,742
Excess of Revenue over Expenditures	8,127,203	(110,632)	1,804,552	2,815,900	825,463	(34,642)
Other Financing Sources (Uses)						
Debt Issuances	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	-	-	-	-	(58,734)	-
Interest Payment	-	-	-	-	(15,375)	-
Transfers In	344,506	759,438	-	-	-	-
Transfers Out	(11,039,811)	(4,516,382)	(2,497,788)	(4,580,000)	(1,438,615)	-
Advances In	34,000	-	-	-	-	-
Advances Out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(10,661,305)	(3,756,944)	(2,497,788)	(4,580,000)	(1,512,724)	-
Net Change in Fund Balance	(2,534,102)	(3,867,576)	(693,236)	(1,764,100)	(687,261)	(34,642)
Fund Balance, January 1	12,695,919	11,288,174	2,140,254	9,171,378	1,109,693	1,832,795
Estimated Fund Balance, December 31	10,161,817	7,420,598	1,447,018	7,407,278	422,432	1,798,153

**2024 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	3,465,000	-	-	-	-	680,000
Property Taxes	622,506	-	-	-	-	-
Other Taxes	85,000	-	251,331	-	-	-
Payment in Lieu of Taxes	2,552,175	-	-	-	-	-
Intergovernmental Receipts	5,526,468	-	7,499,159	-	-	-
Departmental Chargebacks						
Charges for Services	3,037,568	-	-	1,230,850	15,397,773	-
Fees, Licenses & Permits	434,200	-	8,081,481	-	-	24,500
Earnings on Investments	279,060	43,102	189,500	-	-	750
Reimbursements	395,877	-	-	-	1,649,215	-
Contributions & Donations	175,800	-	200,000	-	-	161,000
Miscellaneous	306,900	-	-	550	-	48,000
Total Estimated Revenues	16,880,554	43,102	16,221,471	1,231,400	17,046,988	914,250
Estimated Expenditures						
Personal Services	9,011,812	-	-	243,469	1,875,219	-
Services & Charges	4,155,168	50,757	1,190,560	170,988	12,410,295	52,010
Materials & Supplies	2,651,700	-	-	41,600	1,303,100	2,500
Capital Outlay	2,482,800	-	43,053,116	239,500	485,750	979,500
Refunds/Reimbursements	839,615	-	16,200	55,500	-	766,877
Total Estimated Expenditures	19,141,095	50,757	44,259,876	751,057	16,074,364	1,800,887
Excess of Revenue over Expenditures	(2,260,541)	(7,655)	(28,038,405)	480,343	972,624	(886,637)
Other Financing Sources (Uses)						
Debt Issuances	-	100,000	23,700,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	(2,315,400)	(3,782,403)	(19,436,128)	-	-	-
Interest Payment	(376,080)	(966,800)	(1,825,031)	-	-	-
Transfers In	8,530,674	4,795,206	19,180,852	376,700	-	150,000
Transfers Out	(1,965,091)	-	(2,850,200)	(2,826,700)	-	-
Advances In	-	-	1,464,500	-	-	-
Advances Out	-	-	(1,120,000)	(34,000)	-	-
Total Other Financing Sources (Uses)	3,874,103	146,003	19,113,993	(2,484,000)	-	150,000
Net Change in Fund Balance	1,613,562	138,348	(8,924,412)	(2,003,657)	972,624	(736,637)
Fund Balance, January 1	20,510,281	223,873	18,324,055	4,947,482	5,282,943	4,435,928
Estimated Fund Balance, December 31	22,123,843	362,221	9,399,643	2,943,825	6,255,567	3,699,291

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2024			2025		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	34,782,570	37,316,672	(2,534,102)	35,130,396	37,808,665	(2,678,269)
200	Street Maintenance & Repair	4,796,700	5,401,137	(604,437)	4,988,568	5,370,619	(382,051)
201	State Highway	192,500	-	192,500	194,425	690,000	(495,575)
202	License Fee	759,630	590,250	169,380	774,496	1,049,250	(274,754)
204	Performance Bond	210,000	328,440	(118,440)	500,000	500,000	-
210	Parks & Natural Resources	2,841,000	2,987,769	(146,769)	2,919,461	3,047,919	(128,458)
212	Cemetery	462,500	465,882	(3,382)	471,750	484,290	(12,540)
215	Tree	80,000	275,000	(195,000)	50,000	160,000	(110,000)
222	Airport Operations	1,687,450	1,891,522	(204,072)	1,992,420	1,941,948	50,472
223	Airport 2000 T-Hangar	105,000	90,673	14,327	107,100	92,189	14,911
231	Fire/EMS	18,300,071	22,167,647	(3,867,576)	19,423,706	19,434,167	(10,461)
233	Rec Facilities Income Tax	3,595,000	2,691,580	903,420	2,634,512	2,691,440	(56,928)
235	Airport TIF	24,000	16,500	7,500	25,194	-	25,194
236	Glenn Road Bridge TIF	2,671,800	208,100	2,463,700	2,061,114	1,093,908	967,206
237	Sky Climber/V&P TIF	59,000	59,000	-	60,180	60,180	-
238	Mill Run TIF	120,000	120,000	-	147,900	147,900	-
239	Winterbourne TIF	121,775	121,775	-	243,550	243,550	-
240	Municipal Court	2,066,227	2,257,197	(190,970)	2,189,629	2,112,791	76,838
241	IDIAM	30,000	-	30,000	35,700	35,000	700
242	Clerk of Court	2,024,677	1,935,004	89,673	1,994,916	1,954,354	40,562
250	Drug Enforcement	3,000	28,000	(25,000)	3,030	-	3,030
251	Indigent Alcohol Treatment	70,000	150,000	(80,000)	75,000	100,000	(25,000)
252	OMVI Enforcement & Education	1,200	5,000	(3,800)	1,600	1,500	100
253	Police Judgment	30,000	65,000	(35,000)	42,000	-	42,000
254	Police Federal Judgment	300	5	295	20	5	15
255	Park Exaction Fee	-	62,579	(62,579)	-	-	-
256	Computer Legal Research	51,718	835,454	(783,736)	52,753	51,795	958
257	Court Special Projects	304,500	235,000	69,500	310,590	259,100	51,490
258	Comp Legal Research - Clerk	829,647	117,941	711,706	149,532	100,000	49,532
259	Court - Probation Services	319,300	602,588	(283,288)	325,686	618,841	(293,155)
261	Police Disability Pension	344,506	344,506	-	351,396	351,396	-
262	Fire Disability Pension	350,400	350,400	-	357,408	357,408	-
265	Opioid Recovery	23,310	40,000	(16,690)	23,776	-	23,776
272	Community Promotions	110,800	95,000	15,800	112,500	95,000	17,500
275	Commercial TIFs	-	-	-	-	-	-
276	Residential TIFs	-	-	-	-	-	-
279	Northwest TIFs	450,000	375,000	75,000	57,276	75,000	(17,724)
282	FEMA Grant	409,038	409,038	-	867,160	867,160	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	508,000	508,000	-	153,000	153,000	-
292	Federal Treasury Seizures	3,350	5,005	(1,655)	3,250	5,005	(1,755)
295	Revolving Loan	54,900	144,800	(89,900)	53,374	94,500	(41,126)
300	General Bond Retirement	1,750,053	1,636,303	113,750	1,621,936	1,622,011	(75)
301	Park Improvement Bond	2,361,950	2,336,955	24,995	2,379,750	2,354,755	24,995
302	SE Highland Sewer Bond	826,305	826,702	(397)	824,300	824,202	98
410	Capital Improvement	10,487,813	8,611,184	1,876,629	3,331,643	7,317,512	(3,985,869)
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	5,256,070	7,350,400	(2,094,330)	5,333,694	5,835,071	(501,377)
430	FAA Airport Grant	3,572,924	1,700,000	1,872,924	632,778	632,778	-
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	909,000	909,000	-	1,968,000	1,968,000	-
445	Fire/EMS Capital	19,424,132	19,424,132	-	1,540,945	1,540,945	-
460	Northwest NCA	574,000	970,000	(396,000)	180,410	-	180,410
465	Transporation Fee	-	-	-	-	-	-
491	Park Impact Fee	760,000	1,811,000	(1,051,000)	757,000	2,806,000	(2,049,000)
492	Police Impact Fee	200,000	208,175	(8,175)	201,800	126,564	75,236
493	Fire/EMS Impact Fee	448,000	498,375	(50,375)	449,200	476,155	(26,955)
494	Municipal Impact Fee	509,000	423,950	85,050	509,200	213,357	295,843
496	Glenn Rd South Construction	1,045,402	925,300	120,102	1,084,672	953,500	131,172

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2024			2025		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
498	Glenn Rd North Construction	189,579	206,205	(16,626)	192,183	212,820	(20,637)
499	Terra Alta NCA	-	-	-	-	-	-
501	Golf Course	344,050	432,607	(88,557)	347,491	388,334	(40,843)
520	Parking Lot	242,350	297,450	(55,100)	244,774	213,109	31,665
523	Storm Water	1,725,500	2,412,761	(687,261)	1,742,300	1,957,765	(215,465)
524	Storm Water Construction	1,438,615	1,469,500	(30,885)	965,000	2,669,500	(1,704,500)
530	Water	8,050,000	8,743,236	(693,236)	8,144,990	8,909,373	(764,383)
531	Water Construction	4,497,788	5,878,727	(1,380,939)	2,635,728	3,951,728	(1,316,000)
533	Water Utility Reserve	-	2,000,000	(2,000,000)	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	3,330,000	5,661,362	(2,331,362)	3,356,100	6,922,108	(3,566,008)
540	Wastewater	8,458,000	10,222,100	(1,764,100)	8,145,930	9,718,805	(1,572,875)
541	Wastewater Construction	2,860,000	5,381,558	(2,521,558)	2,750,000	2,822,416	(72,416)
543	Wastewater Utility Reserve	-	-	-	-	-	-
546	Wastewater Capacity Fee	4,464,500	7,462,370	(2,997,870)	4,413,251	10,404,320	(5,991,069)
548	SE Highland Sewer	976,700	836,700	140,000	957,000	834,200	122,800
550	Refuse	4,998,100	5,032,742	(34,642)	4,846,081	4,926,087	(80,006)
601	Garage Rotary	1,914,786	2,090,240	(175,454)	2,027,908	2,146,312	(118,404)
602	IT Rotary	2,743,956	2,734,575	9,381	2,566,061	1,842,941	723,120
610	Self Insurance Trust	12,362,246	10,491,549	1,870,697	13,089,428	10,701,380	2,388,048
620	Workers Compensation Reserve	26,000	758,000	(732,000)	371,846	672,180	(300,334)
701	Fire Donation	-	-	-	-	-	-
702	Parks Donation	-	-	-	-	-	-
703	Police Donation	-	9,500	(9,500)	-	-	-
704	Mayor's Donation	1,000	1,000	-	1,000	1,000	-
705	Project Trust	166,500	446,000	(279,500)	85,000	104,808	(19,808)
707	City Unclaimed Funds	5,000	-	5,000	5,000	-	5,000
708	Court Unclaimed Funds	2,000	68,877	(66,877)	15,000	1,500	13,500
709	Development Reserve	75,000	535,000	(460,000)	75,000	10,000	65,000
710	General Reserve	75,000	-	75,000	75,000	-	75,000
750	Cemetery Perpetual Care	750	1,510	(760)	750	1,540	(790)
801	Highway Patrol	41,000	41,000	-	41,820	41,820	-
803	State Building Permit Fee	18,000	18,000	-	18,000	18,000	-
811	JEDD Income Tax	580,000	580,000	-	585,800	585,800	-
812	JEDD II Income Tax	100,000	100,000	-	102,000	102,000	-

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2026			2027		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	35,481,700	39,168,886	(3,687,186)	35,836,517	40,421,552	(4,585,035)
200	Street Maintenance & Repair	5,188,111	5,573,912	(385,801)	5,395,635	5,552,423	(156,788)
201	State Highway	196,369	-	196,369	198,333	390,000	(191,667)
202	License Fee	789,325	230,250	559,075	804,450	287,250	517,200
204	Performance Bond	250,000	250,000	-	250,000	250,000	-
210	Parks & Natural Resources	2,947,932	3,132,688	(184,756)	3,002,432	3,220,389	(217,957)
212	Cemetery	481,185	500,962	(19,777)	490,809	518,247	(27,438)
215	Tree	50,000	160,000	(110,000)	50,000	160,000	(110,000)
222	Airport Operations	2,038,958	1,990,824	48,134	2,086,877	2,041,081	45,796
223	Airport 2000 T-Hangar	109,242	91,581	17,661	111,427	90,943	20,484
231	Fire/EMS	19,855,539	20,912,537	(1,056,998)	19,593,682	19,723,574	(129,892)
233	Rec Facilities Income Tax	1,249	2,588,330	(2,587,081)	1,261	202,330	(201,069)
235	Airport TIF	25,698	-	25,698	26,212	-	26,212
236	Glenn Road Bridge TIF	2,102,336	1,098,692	1,003,644	2,144,383	1,096,085	1,048,298
237	Sky Climber/V&P TIF	61,384	61,384	-	62,611	62,611	-
238	Mill Run TIF	150,858	150,858	-	153,875	153,875	-
239	Winterbourne TIF	245,986	245,986	-	248,445	248,445	-
240	Municipal Court	2,230,641	2,133,919	96,722	2,272,750	2,155,258	117,492
241	IDIAM	36,414	35,000	1,414	37,142	35,000	2,142
242	Clerk of Court	2,034,814	1,973,898	60,916	2,075,511	1,993,637	81,874
250	Drug Enforcement	3,060	-	3,060	3,091	-	3,091
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	-	44,000	46,000	-	46,000
254	Police Federal Judgment	20	5	15	20	5	15
255	Park Exaction Fee	-	-	-	-	-	-
256	Computer Legal Research	53,808	77,113	(23,305)	54,884	77,434	(22,550)
257	Court Special Projects	316,802	263,282	53,520	323,138	267,548	55,590
258	Comp Legal Research - Clerk	152,523	100,000	52,523	155,573	100,000	55,573
259	Court - Probation Services	332,200	635,720	(303,520)	338,844	653,250	(314,406)
261	Police Disability Pension	358,424	358,424	-	365,593	365,593	-
262	Fire Disability Pension	364,556	364,556	-	371,847	371,847	-
265	Opioid Recovery	9,020	-	9,020	9,020	-	9,020
272	Community Promotions	114,234	95,000	19,234	116,003	95,000	21,003
275	Commercial TIFs	-	-	-	-	-	-
276	Residential TIFs	-	-	-	-	-	-
279	Northwest TIFs	566,522	-	566,522	1,508,348	-	1,508,348
282	FEMA Grant	927,862	927,862	-	287,452	287,452	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	13,000	13,000	-	14,000	14,000	-
292	Federal Treasury Seizures	3,250	5,005	(1,755)	3,250	5,005	(1,755)
295	Revolving Loan	9,948	30,850	(20,902)	6,000	100	5,900
300	General Bond Retirement	1,628,889	1,629,010	(121)	1,621,194	1,621,370	(176)
301	Park Improvement Bond	2,397,955	2,373,005	24,950	-	-	-
302	SE Highland Sewer Bond	830,740	830,702	38	830,740	830,702	38
410	Capital Improvement	3,398,276	2,985,414	412,862	3,466,242	3,581,525	(115,283)
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	336,081	460,071	(123,990)	-	-	-
430	FAA Airport Grant	270,000	-	270,000	-	-	-
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	1,011,000	1,011,000	-	1,083,500	1,083,500	-
445	Fire/EMS Capital	2,367,199	2,367,199	-	4,501,305	4,501,305	-
460	Northwest NCA	294,237	-	294,237	260,781	-	260,781
465	Transporation Fee	-	-	-	-	-	-
491	Park Impact Fee	744,070	626,000	118,070	731,211	956,000	(224,789)
492	Police Impact Fee	202,676	130,469	72,207	203,630	128,302	75,328
493	Fire/EMS Impact Fee	445,442	483,505	(38,063)	442,726	481,215	(38,489)
494	Municipal Impact Fee	509,442	212,747	296,695	507,726	211,566	296,160
496	Glenn Rd South Construction	448,008	972,600	(524,592)	226,094	986,900	(760,806)

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2026			2027		
		Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
498	Glenn Rd North Construction	196,007	227,000	(30,993)	199,907	240,390	(40,483)
499	Terra Alta NCA	-	-	-	-	-	-
501	Golf Course	354,440	388,629	(34,189)	361,529	534,748	(173,219)
520	Parking Lot	248,240	218,176	30,064	251,761	223,411	28,350
523	Storm Water	1,744,725	1,499,458	245,267	1,762,224	1,698,471	63,753
524	Storm Water Construction	457,500	819,500	(362,000)	625,000	669,500	(44,500)
530	Water	8,535,286	9,225,369	(690,083)	8,944,757	8,899,309	45,448
531	Water Construction	2,785,728	2,359,228	426,500	2,312,533	2,439,033	(126,500)
533	Water Utility Reserve	-	-	-	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	3,382,461	1,158,740	2,223,721	3,409,086	1,155,248	2,253,838
540	Wastewater	8,227,164	10,389,284	(2,162,120)	8,309,211	6,396,404	1,912,807
541	Wastewater Construction	2,750,000	3,130,805	(380,805)	275,000	780,000	(505,000)
543	Wastewater Utility Reserve	-	-	-	-	-	-
546	Wastewater Capacity Fee	4,422,679	2,408,085	2,014,594	2,744,500	736,352	2,008,148
548	SE Highland Sewer	964,140	840,700	123,440	971,423	840,700	130,723
550	Refuse	4,904,542	4,811,589	92,953	4,953,487	5,106,123	(152,636)
601	Garage Rotary	2,068,206	2,159,423	(91,217)	2,109,310	2,213,963	(104,653)
602	IT Rotary	2,617,382	2,541,666	75,716	2,669,729	2,620,648	49,081
610	Self Insurance Trust	13,600,207	10,915,408	2,684,799	14,133,773	11,133,716	3,000,057
620	Workers Compensation Reserve	379,283	685,624	(306,341)	386,869	699,336	(312,467)
701	Fire Donation	-	-	-	-	-	-
702	Parks Donation	-	-	-	-	-	-
703	Police Donation	-	-	-	-	-	-
704	Mayor's Donation	1,000	1,000	-	1,000	1,000	-
705	Project Trust	85,000	-	85,000	20,000	-	20,000
707	City Unclaimed Funds	5,000	-	5,000	5,000	-	5,000
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	750	1,571	(821)	750	1,602	(852)
801	Highway Patrol	42,656	42,656	-	43,510	43,510	-
803	State Building Permit Fee	18,000	18,000	-	18,000	18,000	-
811	JEDD Income Tax	591,658	591,658	-	597,575	597,575	-
812	JEDD II Income Tax	104,040	104,040	-	106,121	106,121	-

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2028		
		Revenues	Expenditures	Difference
101	General Fund	36,556,831	43,060,602	(6,503,771)
200	Street Maintenance & Repair	5,611,461	5,746,343	(134,882)
201	State Highway	200,316	209,000	(8,684)
202	License Fee	819,879	1,086,250	(266,371)
204	Performance Bond	250,000	250,000	-
210	Parks & Natural Resources	3,057,984	3,311,157	(253,173)
212	Cemetery	500,625	536,169	(35,544)
215	Tree	50,000	160,000	(110,000)
222	Airport Operations	2,136,227	2,092,761	43,466
223	Airport 2000 T-Hangar	113,655	92,288	21,367
231	Fire/EMS	19,692,355	22,378,519	(2,686,164)
233	Rec Facilities Income Tax	1,274	203,068	(201,794)
235	Airport TIF	26,736	-	26,736
236	Glenn Road Bridge TIF	2,187,271	1,035,967	1,151,304
237	Sky Climber/V&P TIF	63,863	63,863	-
238	Mill Run TIF	156,953	156,953	-
239	Winterbourne TIF	250,930	250,930	-
240	Municipal Court	2,315,995	2,176,810	139,185
241	IDIAM	37,885	35,000	2,885
242	Clerk of Court	2,117,021	2,013,573	103,448
250	Drug Enforcement	3,122	-	3,122
251	Indigent Alcohol Treatment	75,000	100,000	(25,000)
252	OMVI Enforcement & Education	1,600	1,500	100
253	Police Judgment	48,000	-	48,000
254	Police Federal Judgment	20	5	15
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	55,982	77,758	(21,776)
257	Court Special Projects	329,601	271,898	57,703
258	Comp Legal Research - Clerk	158,685	100,000	58,685
259	Court - Probation Services	345,621	671,456	(325,835)
261	Police Disability Pension	372,904	372,904	-
262	Fire Disability Pension	379,284	379,284	-
265	Opioid Recovery	9,020	-	9,020
272	Community Promotions	117,807	95,000	22,807
275	Commercial TIFs	-	-	-
276	Residential TIFs	-	-	-
279	Northwest TIFs	2,334,942	-	2,334,942
282	FEMA Grant	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	14,000	14,000	-
292	Federal Treasury Seizures	3,250	5,005	(1,755)
295	Revolving Loan	6,000	100	5,900
300	General Bond Retirement	1,463,772	1,463,971	(199)
301	Park Improvement Bond	-	-	-
302	SE Highland Sewer Bond	829,490	829,452	38
410	Capital Improvement	3,535,567	2,621,544	914,023
412	OPWC Project Capital	600,000	600,000	-
415	The Point	-	-	-
430	FAA Airport Grant	1,085,000	1,085,000	-
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	-	-	-
445	Fire/EMS Capital	3,453,535	3,453,535	-
460	Northwest NCA	311,199	-	311,199
465	Transporation Fee	-	-	-
491	Park Impact Fee	733,423	1,206,000	(472,577)
492	Police Impact Fee	207,662	78,893	128,769
493	Fire/EMS Impact Fee	443,054	401,635	41,419
494	Municipal Impact Fee	509,054	181,535	327,519
496	Glenn Rd South Construction	73,068	1,008,000	(934,932)

**2024 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY**

Fund #	Fund Name	2028		
		Revenues	Expenditures	Difference
498	Glenn Rd North Construction	203,885	250,293	(46,408)
499	Terra Alta NCA	-	-	-
501	Golf Course	368,760	402,202	(33,442)
520	Parking Lot	255,339	228,893	26,446
523	Storm Water	1,779,900	1,671,857	108,043
524	Storm Water Construction	565,000	625,000	(60,000)
530	Water	9,374,356	3,078,624	6,295,732
531	Water Construction	2,285,728	2,613,228	(327,500)
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	45,000	45,000	-
536	Water Capacity Fee	3,215,976	1,557,871	1,658,105
540	Wastewater	8,392,078	7,793,729	598,349
541	Wastewater Construction	1,500,000	700,000	800,000
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	2,744,500	744,666	1,999,834
548	SE Highland Sewer	978,851	839,450	139,401
550	Refuse	5,002,922	5,263,512	(260,590)
601	Garage Rotary	2,151,236	2,270,049	(118,813)
602	IT Rotary	2,749,821	2,702,337	47,484
610	Self Insurance Trust	14,691,235	11,356,390	3,334,845
620	Workers Compensation Reserve	394,606	713,323	(318,717)
701	Fire Donation	-	-	-
702	Parks Donation	-	-	-
703	Police Donation	-	-	-
704	Mayor's Donation	1,000	1,000	-
705	Project Trust	20,000	-	20,000
707	City Unclaimed Funds	5,000	-	5,000
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	750	1,634	(884)
801	Highway Patrol	44,380	44,380	-
803	State Building Permit Fee	18,000	18,000	-
811	JEDD Income Tax	603,550	603,550	-
812	JEDD II Income Tax	108,244	108,244	-

DEBT OVERVIEW

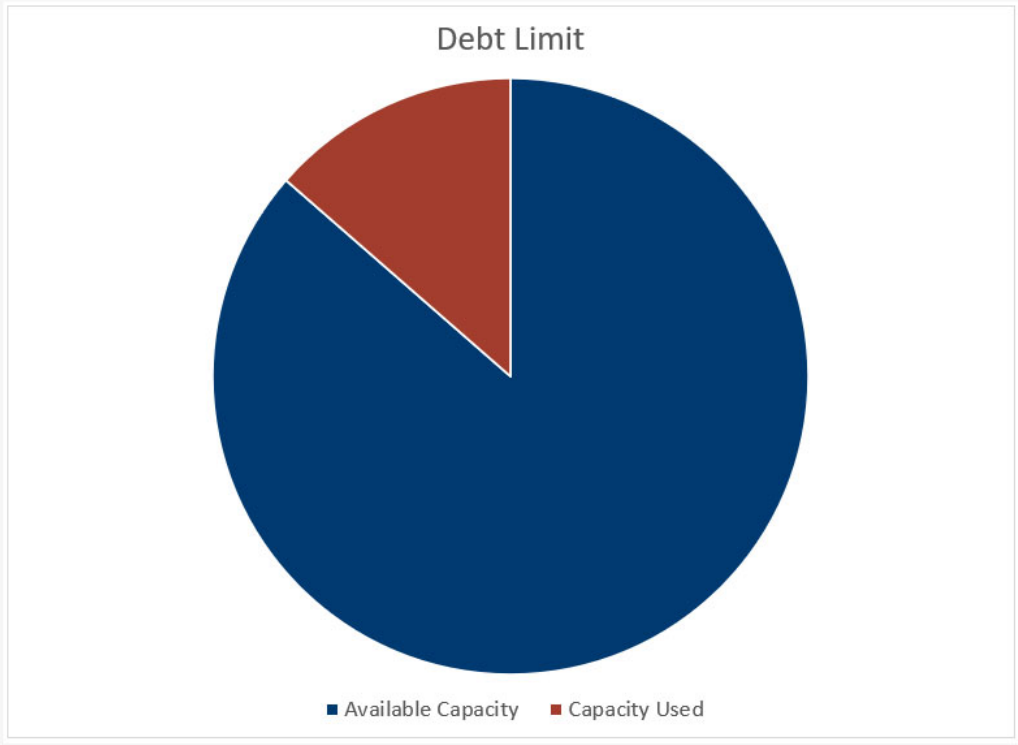
The City of Delaware’s general obligation debt issuances (GO debt) are subject to a legal limitation based on the total assessed value of real and personal property. There are two types of limitations that the City must abide by.

- 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%.

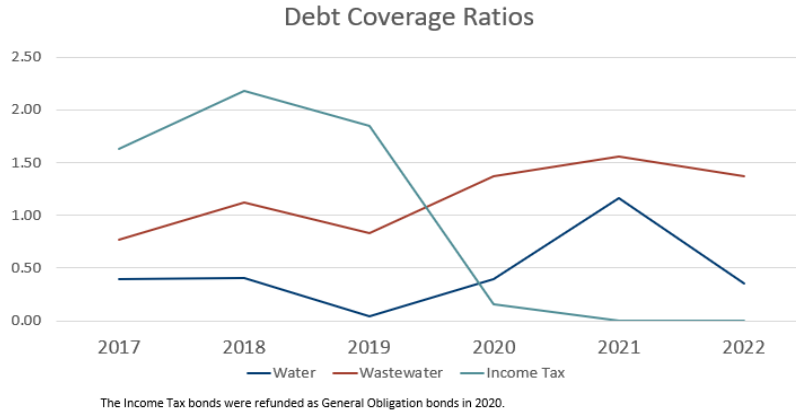
With the total assessed valuation of \$1,582,027,000 the City’s legal debt capacity is \$166,113,000.

	Unvoted (5.5%)	Voted (10.5%)
Statutory	\$87,011,000	\$166,113,000
Debt Applicable to Limit	\$22,557,000	\$22,557,000
Legal Debt Margin	\$64,454,000	\$143,556,000

The City’s voted legal debit capacity as of 12/31/2023 was \$143,556,000 or 86.4% 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 2022:



A summary of outstanding debt for the City of Delaware as of 12/31/2023 is reflected in the following table:

**DEBT SCHEDULE
DECEMBER 2023**

	Outstanding Balance 12/31/2023	DEBT SCHEDULE DECEMBER 2023											
		General	Airport T-Hangars	Fire/EMS	Rec Levy	Police Impact Fee	Fire Impact Fee	Municipal Impact Fee	Glenn Rd. TIF/NCA	Water Operations	Water Capacity Fee	Wastewater Operations	Wastewater Capacity Fee
2021 General Obligation Bonds	\$ 3,030,000	\$ -	\$ -	\$ 752,500	\$ -	\$ 696,900	\$ 308,000	\$ 424,200	\$ 848,400	\$ -	\$ -	\$ -	\$ -
2020 Recreation Levy Bonds	\$ 6,450,000	\$ -	\$ -	\$ -	\$ 6,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019 GO Bonds	\$ 15,410,000	\$ 855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,425,000	\$ 4,480,000	\$ -	\$ -	\$ -	\$ 8,650,000
2017 General Obligation Bonds	\$ 4,120,000	\$ -	\$ 446,741	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,384,074	\$ -	\$ 389,185
2015 General Obligation Bonds	\$ 3,970,000	\$ -	\$ -	\$ 90,000	\$ 1,815,000	\$ -	\$ -	\$ -	\$ 2,065,000	\$ -	\$ -	\$ -	\$ -
OWDA Sewer Projects	\$ 5,201,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 448,388	\$ 4,753,331
OWDA Water Projects	\$ 24,847,568	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,979,123	\$ 8,868,445	\$ -	\$ -
Total Long Term Debt	\$ 63,029,287	\$ 855,000	\$ 446,741	\$ 2,742,500	\$ 8,265,000	\$ 696,900	\$ 308,000	\$ 1,849,200	\$ 7,393,400	\$ 15,979,123	\$ 10,252,519	\$ 448,388	\$ 13,792,516
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	\$ 6,375,346	\$ 6,375,346
Notes													
2023 Bond Anticipation Notes	\$ 9,400,000	\$ 3,700,000	\$ 1,700,000	\$ 3,000,000									
2023 Bond Anticipation Notes	\$ 7,000,000	\$ 7,000,000											
Annual Debt Service	\$ 10,073,604	\$ 205,256	\$ 68,098	\$ 94,050	\$ 2,525,880	\$ 131,123	\$ 483,535	\$ 421,908	\$ 1,202,173	\$ 1,285,727	\$ 961,730	\$ 155,729	\$ 2,538,395
2023 Revenue		\$ 35,253,127	\$ 105,000	\$ 17,307,740	\$ 3,315,000	\$ 122,800	\$ 244,000	\$ 320,000	\$ 3,033,700	\$ 7,249,500	\$ 2,720,000	\$ 8,065,500	\$ 3,995,371

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 a summary of cash flows for the City’s capital improvement funds, as well as detailed project descriptions outlining the project background, funding needs and sources, and project timeline.

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

2024-2028 CAPITAL PROJECTS

As the City proposes an income tax levy to be placed on the ballot in March of 2024, emphasis was placed on leveraging grant dollars and enterprise funds to maximize local contributions. Projects with an impact on the safety of the public and employees were given top priority.

The proceeding pages provide the summaries of the projected cashflows for the capital improvement funds, as well as the project description pages for some of the major projects underway. For further information and to see the entire Capital Plan with detailed project descriptions for the full five-year period, please visit: [2024-2028 Capital Improvement Plan](#).

Following the excerpt from the 2024-2028 CIP is a bridge document showing which projects made into the 2024 operating budget, the project accounts, and the revised appropriations.

**CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND SUMMARY
2024-2028**

	2024	2025	2026	2027	2028
BALANCE FORWARD		(25,929)	(7,787,712)	(8,906,464)	(11,691,931)
REVENUES:					
Income Tax (14% of 1% GF Collections)	3,049,748	3,080,246	3,111,048	3,142,159	3,173,580
City Hall Annex Rent	78,000	78,000	78,000	78,000	78,000
BALANCE PLUS REVENUE	3,127,748	3,132,317	(4,598,664)	(5,686,305)	(8,440,351)
EXPENDITURES:					
DEBT SERVICE					
2019 City Hall/Software (through 2034)	205,650	80,250	78,450	78,525	78,544
Sawmill - Water Capacity Repayment	220,000	220,000	220,000	220,000	
TOTAL DEBT SERVICE	425,650	300,250	298,450	298,525	78,544
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	2,702,098	2,832,067	(4,897,114)	(5,984,830)	(8,518,895)
OTHER EXPENDITURES					
Airport Improvements	-	257,778	-	1,275,000	65,000
Parks Improvements	553,000	704,000	910,964	185,000	440,000
Cemetery Improvements	50,000	570,000	275,000	200,000	210,000
Facilities Improvements	284,500	3,740,000	480,000	446,500	88,000
Streets Improvements	590,400	2,744,192	755,000	1,022,000	1,670,000
The Point	97,643	149,325	145,886	142,401	138,870
East Central Avenue	156,000	356,000	256,000	947,200	3,251,785
Police Department Improvements	87,484	127,484	168,000	400,000	-
Equipment Replacement	909,000	1,971,000	1,018,500	1,089,000	1,955,500
TOTAL OTHER EXPENDITURES	2,728,027	10,619,779	4,009,350	5,707,101	7,819,155
ENDING BALANCE	(25,929)	(7,787,712)	(8,906,464)	(11,691,931)	(16,338,050)

**CAPITAL IMPROVEMENT PLAN
THE POINT
2024-2028**

	2024	2025	2026	2027	2028
BALANCE FORWARD	-	-	-	-	-
REVENUES:					
JEDD Funds	189,630	191,527	193,442	195,376	197,330
JEDD II Funds	37,421	37,795	38,173	38,554	38,940
Berkshire NCA	56,153	57,277	58,422	59,591	60,782
Project Trust	55,075				
Note Issuance					
Debt Issuance					
General Fund Transfer	97,643	149,325	145,886	142,401	138,870
TOTAL REVENUES	435,923	435,923	435,923	435,923	435,923
EXPENDITURES:					
DEBT SERVICE					
The Point (\$5M, 6%, 20 years)	435,923	435,923	435,923	435,923	435,923
TOTAL EXPENDITURES	435,923	435,923	435,923	435,923	435,923

THE POINT IMPROVEMENTS

BACKGROUND

“The Point” intersection is located at the location where US 36 and SR 37 converge on the east side of City, immediately west of the Norfolk Southern railroad overpass. The skewed alignment of the two roads, compounded by the narrow two-lane passage below the rail bridge restricting traffic to a single lane in each direction, limit the overall intersection capacity to manage current and anticipated future traffic loading. On average, 25,000 vehicles a day pass below the bridge, with traffic models projecting that number to increase to almost 40,000 vehicles a day by 2040. Traffic congestion and lengthy backups are routine during morning and afternoon peak-hour traffic conditions. In 2009, the City reconfigured the intersection slightly, relocating the signal further west on US 36 and realigning SR 37 to the new location. The improvement provided immediate relief to westbound traffic congestion and delay; however, modelling predicated that increasing eastbound traffic congestion was anticipated within seven to ten years as traffic volumes continued to increase in the area.

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 beneath the railroad. The widened bridge will eliminate the notorious westbound merge on US 36 as vehicles approach the bridge. Eastbound traffic flow will benefit immediately from this improvement as dual through-lanes are established on both SR 37 and US 36 approaching the intersection adding significantly improved intersection capacity. Shared use paths connecting the east side of the community to the Glenwood Commons commercial center are also included as part of the overall improvement. Additional improvements at the US 36 with SR 521 intersection are included to address intersection safety and congestion issues there, as well.



PROJECT TIMELINE

2022	Final design, Right of Way acquisition, utility relocations, railroad permitting
2023	Construction of temporary rail bridge and roadway improvements
2024	Construction of temporary rail bridge and roadway improvements
2025	Construction Complete

FINANCING

AMOUNT	IDENTIFIED FUNDING SOURCE(S)
\$20,470,000	MORPC Grant for Construction and Construction Engineering
\$12,700,000	ODOT Transportation Review Advisory Council
\$3,150,000	ODOT Highway Safety Improvement Program
\$2,000,000	Federal Community Projects Grant
\$430,000	ODOT Urban Resurfacing
\$1,200,000	City Utility Funds (Stormwater, Sanitary, Water)
\$4,410,000	City Capital Improvements Funds
\$44,360,000	Total Project Costs (All Phases)

PROJECT TEAM

CITY LEAD: Public Works
DESIGN CONSULTANT: TBD
CONTRACTOR: TBD

**CAPITAL IMPROVEMENT PLAN
NORTHWEST INFRASTRUCTURE PLAN
2024-2028**

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
BALANCE FORWARD	-	26,095	469,916	4,129,657	8,077,641	9,616,245	3,141,837	9,544,365	15,998,999	22,453,633	28,908,267	35,362,901
REVENUES:												
Developer Contribution	786,095											
Transportation per Lot Contribution	210,000	152,000	90,000									
Potential TIF Revenues		925,411	3,252,113	5,429,811	6,510,015	7,453,152	7,584,569	7,634,576	7,634,576	7,634,576	7,634,576	4,561,298
Potential NCA Revenues		46,410	160,237	260,781	311,199	355,048	360,567	362,667	362,667	362,667	362,667	362,667
Debt Issuance		6,000,000	4,000,000	2,000,000								
TOTAL REVENUES	996,095	7,123,821	7,502,350	7,690,592	6,821,214	7,808,201	7,945,137	7,997,243	7,997,243	7,997,243	7,997,243	4,923,965
EXPENDITURES:												
DEBT SERVICE												
Note Interest/Principal			2,300,000	2,200,000	2,100,000							
Debt Service (\$19.5M, 6%, 20 years)												
ADDISON PAYMENT			1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609
ADDISON BOND PAY OFF												17,690,000
PHASE 1A: CAMBRIDGE TO TROY												
Final Design	455,000											
Construction		4,920,000										
Construction Engineering		265,000										
PHASE 1B: TROY CURVE												
Final Design	125,000											
Construction		1,330,000										
Construction Engineering		75,000										
PHASE 2: CSX RAILROAD CROSSING												
Stage 1 Design	285,000											
AEP Costs		90,000			860,000							
Railroad Costs	105,000					880,000						
Final Design					780,000							
Construction						11,250,000						
Construction Engineering						610,000						
TOTAL EXPENDITURES	970,000	6,680,000	3,842,609	3,742,609	5,282,609	14,282,609	1,542,609	1,542,609	1,542,609	1,542,609	1,542,609	19,232,609
ENDING BALANCE	26,095	469,916	4,129,657	8,077,641	9,616,245	3,141,837	9,544,365	15,998,999	22,453,633	28,908,267	35,362,901	21,054,257

BACKGROUND

This project will extend Merrick Parkway from its current eastern terminus to Troy Road (length of roughly 1900 LF). The intersection of Merrick & 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 from residential growth planned adjacent to this extension. A traffic study was commenced in 2021 to determine if Merrick Parkway should be extended east of Troy Road across the CSX RR tracks to US23. The conclusion of the study was that Merrick should extend to US23. As part of the Phase I design, the alignment of Merrick over the RR will be advanced as well.



PROJECT TIMELINE

2024	Preliminary/Final Design Phase I/II
2025	Construction Phase I
2026	No Action
2027	Utility Relocations
2028	Construction Phase II

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2024	\$1,060,000	Developer Contributions
2025	\$6,590,000	NCA and TIF Revenues
2026	\$0	
2027	\$1,640,000	NCA and TIF Revenues
2028	\$12,740,000	NCA and TIF Revenues
TOTAL	\$21,780,000	

PROJECT TEAM

CITY LEAD: Public Works-Engineering
DESIGN CONSULTANT: TBD
CONTRACTOR: TBD

**CAPITAL IMPROVEMENT PLAN
PARK IMPACT FEES
2024-2028**

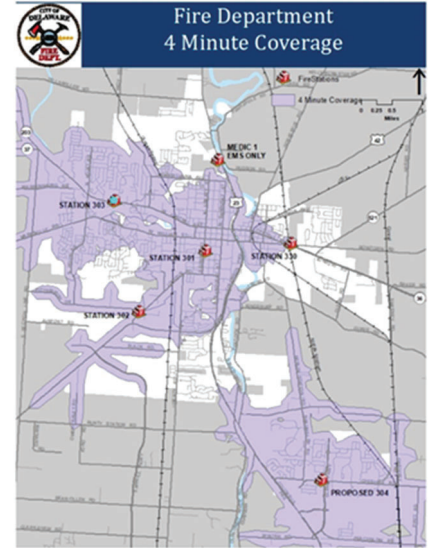
	2024	2025	2026	2027	2028
BALANCE FORWARD	2,412,745	1,227,745	(1,022,255)	(942,255)	(1,342,255)
REVENUES:					
Park Impact Fees	550,000	550,000	550,000	550,000	550,000
BALANCE PLUS REVENUE	2,962,745	1,777,745	(472,255)	(392,255)	(792,255)
EXPENDITURES:					
<i>Olentangy River Trail</i>					
Pollock Road	80,000	600,000	100,000	800,000	
Downtown - Land Acquisition	650,000		120,000		
<i>Delaware Run Greenway</i>					
Blue Limestone to Grady				150,000	1,000,000
Land Acquisition	200,000	200,000	250,000		200,000
<i>Unity Park</i>	100,000	800,000			
<i>Smith Park Trail</i>	40,000				
<i>Oakhurst Trail (BROPATH)</i>	140,000	1,200,000			
<i>New Park - Ravines of Olentangy</i>	400,000				
<i>Mill Run Park - Disc Golf</i>	100,000				
<i>CDBG Neighborhood Revitalization - Design</i>	25,000				
TOTAL EXPENDITURES	1,735,000	2,800,000	470,000	950,000	1,200,000

**CAPITAL IMPROVEMENT PLAN
FIRE/EMS DEPARTMENT
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Fire/EMS Income Tax	14,300,000	14,443,000	14,587,430	14,733,304	14,880,637
Fire Impact Fee Funds	100,000	100,000	100,000	100,000	100,000
TOTAL REVENUES	14,400,000	14,543,000	14,687,430	14,833,304	14,980,637
EXPENDITURES:					
<i>DEBT SERVICE</i>					
Station 303 (\$2,755,000, 2.94%, 2032)	189,875	190,855	196,805	193,515	118,335
Station 304 (\$3,500,000, 15 yrs, 2031)	281,000	282,800	284,200	285,200	280,800
EMS Vehicles (3) - (800,000, 10 yrs.)	92,250				
Station 305 (\$4,000,000, 4 yrs)	1,093,668	1,062,445	1,031,223		
<i>CAPITAL PROJECTS</i>					
Fire Stations	5,000,000			250,000	
Technology Replacement	40,725			9,705	121,770
Sprinkler Grant		250,000	250,000	250,000	250,000
AED Grant Program		15,000	15,000	15,000	15,000
Station 301 AC Unit	65,000				
Automatic External Defibrillators	72,520				
Self Contained Breathing Appartus			898,560		
Training Tower					150,000
<i>EQUIPMENT REPLACEMENTS</i>					
St 303 Mower Replacement	11,547				
Ford Interceptors	140,400	72,306			
New Car - Risk Reduction	70,200				
Medic Replacement (3)				1,585,300	
Heavy Rescue Replacement				1,160,300	
Boat				27,361	
Pumper Truck Replacement					1,195,108
TOTAL EXPENDITURES	7,057,185	1,873,406	2,675,788	3,776,381	2,131,013

BACKGROUND

Fire Station 301 was built in 1972. The Station was located on Liberty St. because of its central location in the city. This was the only Fire Station at the time. Since that time, the city has grown considerably in all directions from this central location. Fire and EMS coverage on the eastside of the city, in many cases, is more than the desired 6-minute total response time. In 2022, the city purchased an existing building at 680 Sunbury Road 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. Once Station 305 is completed, renovation to Fire Station 301 will be conducted and Station 302 will receive a fire sprinkler system. Construction plans and documents will be completed in 2023 and construction at Station 305 will be conducted in 2023 and 2024. Station 301 will be renovated in 2025 and 2026.



**PROJECT
TIMELINE**

2024	Station 305-Construction
2025	Station 305-Construction and Operation and Station 301-Renovation
2026	Station 301-Renovation
2027	Station 302 update of 34-year-old building
2028	Operational

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2024	\$5,000,000	At this time, no outside funding sources have been identified and all project funding is through general fund revenues.
2025	\$0	
2026	\$0	
2027	\$250,000	
2028	\$0	
TOTAL	\$5,250,000	

**PROJECT
TEAM**

CITY LEAD: Fire Department
DESIGN CONSULTANT: Fire Department and Mull and Weithman
CONTRACTOR: TBD

**CAPITAL IMPROVEMENT PLAN
STORM CAPITAL PROJECTS
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Storm Water Operations Transfer	1,239,500	2,669,500	819,500	669,500	625,000
TOTAL REVENUES	1,239,500	2,669,500	819,500	669,500	625,000
EXPENDITURES:					
<i>DEBT SERVICE</i>					
Sawmill Pkwy - Repayment (Ord 22-08)	344,500	344,500	344,500	344,500	
<i>CAPITAL PROJECTS</i>					
Storm Water Repair	125,000	125,000	125,000	125,000	125,000
US23 Drainage Rehab	170,000	1,150,000			
Cemetery Storm Pipe Replacement	500,000				
CDBG Neighborhood Revitalization Design	100,000				
Montrose/Columbus/Toledo Storm Upgrades		800,000			
W Central Ave/N Washing St/Griswold St		250,000			
Chamberlain St/Channing St			350,000		
Pittsburgh Dr Ditch Cleaning				200,000	
Oakhill Ave Storm Replacement/CIPP					500,000
TOTAL EXPENDITURES	1,239,500	2,669,500	819,500	669,500	625,000

**CAPITAL IMPROVEMENT PLAN
WATER FUND MAINTENANCE PROJECTS
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Transfer from Water Fund	800,000	800,000	800,000	800,000	800,000
Water Debt Meter Fee Allocation	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
TOTAL REVENUES	2,085,727	2,085,727	2,085,727	2,085,727	2,085,727
EXPENDITURES:					
<i>DEBT SERVICE</i>					
Treatment Plant (\$22,400,000 - 25 yrs, 3.23%, 2039)	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
Advance Repayment (\$2,500,000 - 5 yrs, 0%)	500,000	500,000	500,000	500,000	500,000
<i>WATER PLANT MAINTENANCE</i>					
Plant Maintenance	150,000	150,000	150,000	150,000	150,000
Penry Well Cleaning	53,000				
Pressure Filter Improvements	1,500,000				
PLC & HMI Replacement		183,000			
Southeast 2MG Water Tank Painting		1,348,000			
Plant SCADA Replacement				51,500	
Riverview Well Cleaning					47,500
West Lagoon Valving Addition					85,000
<i>WATER DISTRIBUTION PROJECTS</i>					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Small Main/Fire Flow	180,000	180,000	180,000	180,000	180,000
CDBG Neighborhood Revitalization Design	50,000				
Harrison St Waterline Replacement	150,000				
Columbus Ave Waterline Replacement		150,000			
Fountain Ave Waterline Replacement			100,000		
Campbell St Waterline Replacement				180,000	
Chamberlain St (Lake to Deadend) Replacement					200,000
<i>EQUIPMENT REPLACEMENT</i>					
One Ton Dump Truck	65,000				
Utility Truck	150,000				
Two Ton Utility Body		130,000			
Pickup Truck			45,000	40,000	
Crane Equipped Small Plate Truck					140,000
TOTAL EXPENDITURES	4,108,727	3,951,727	2,285,727	2,412,227	2,613,227

**CAPITAL IMPROVEMENT PLAN
WATER CAPACITY FUND PROJECTS
2024-2028**

	2024	2025	2026	2027	2028
BALANCE FORWARD	5,032,032	783,170	(908,934)	(647,671)	2,767,083
REVENUES:					
Water Capacity Fees	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Repayment from GF	220,000	220,000	220,000	220,000	
Repayment from Water Fund	500,000	500,000	500,000	500,000	500,000
User Fees					
Debt Proceeds			3,000,000	40,000,000	
BALANCE PLUS REVENUES	7,752,032	3,503,170	4,811,066	42,072,329	5,267,083
EXPENDITURES:					
DEBT SERVICE					
Westside Trans Line (\$2,225,051, 25 yrs, 3.67%, 2036)	136,750	136,750	136,750	136,750	136,750
Perry Rd. Waterline (\$1,000,000, 25 yrs, 3.55%, 2037)	62,976	62,976	62,976	62,976	62,976
Kingman Hill Tower (\$3,545,000, 25 yrs, 4.51%, 2031)	208,110	211,352	207,985	204,494	207,112
Plant Expansion (\$9,600,000, 25yrs, 3.23%, 2039)	551,026	551,026	551,026	551,026	551,026
Reservoir (\$40M, 30 yrs, 4.16%, 2057)					2,358,352
Note Repayment				3,150,000	
CAPITAL PROJECTS					
New Line Oversizing/Extension	200,000	200,000	200,000	200,000	200,000
Pressure Filter Improvements	1,500,000				
Panhandle to US42 Phase 2	1,500,000				
Braumiller Rd 16" Watermain	1,610,000				
US42 S Watermain Extension	1,000,000				
Upground Reservoir	200,000	2,000,000	2,000,000	35,000,000	
Merrick Waterline Extension		1,050,000			
South Industrial Loop Watermain		200,000	2,100,000		
SR521 Extension (Rural)			200,000		
Henry St Upsizing (Harrison to Olentangy)					400,000
TOTAL EXPENDITURES	6,968,862	4,412,104	5,458,737	39,305,246	3,916,216

BACKGROUND

With the current growth of the city, the potential for shortfall in the water system is high. Hence the need for an increase in water supply sources. This project will construct an off-stream storage reservoir (about 1500 acre-feet) to help increase the sources of supply to the Delaware water system as demand increases.



**PROJECT
TIMELINE**

2024	Initial project planning
2025	Design
2026	Design
2027	Construction
2028	No Action

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2024	\$200,000	All the funding is not identified but is expected to use both water capacity funds as well as state level revolving loan funds.
2025	\$2,000,000	
2026	\$2,000,000	
2027	\$35,000,000	
2028	\$0	
TOTAL	\$39,200,000	

**PROJECT
TEAM**

CITY LEAD: Public Utilities
DESIGN CONSULTANT: TBD
CONTRACTOR: TBD

**CAPITAL IMPROVEMENT PLAN
WASTEWATER FUND MAINTENANCE PROJECTS
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Transfer from Wastewater Fund	2,051,557	2,797,415	2,953,305	2,145,000	1,870,000
TOTAL REVENUES	2,051,557	2,797,415	2,953,305	2,145,000	1,870,000
EXPENDITURES:					
<i>DEBT SERVICE</i>					
Plant Rehabilitation (\$2,230,000 20 yrs. 3.59%, 2028)	156,557	157,415	158,305		
Advance Repayment (\$2,000,000 5yrs 0%)	400,000	400,000	400,000	400,000	400,000
<i>WASTEWATER TREATMENT PROJECTS</i>					
Concrete Repairs - Walkways/Tanks	70,000	70,000	70,000	70,000	70,000
Electrical Transformer/Cable Replaement	100,000	20,000	20,000	20,000	20,000
Plant Maintenance	150,000	150,000	150,000	200,000	200,000
PLC Upgrades	25,000	25,000	25,000	25,000	25,000
Process Pump Replacement	200,000	100,000	100,000	100,000	100,000
VFD Upgrade	75,000	75,000	75,000	75,000	75,000
MCC Replacement	300,000			300,000	300,000
Influent Bar Screen Replacement		500,000			
Primary Settling Tanks - Concrete Repairs		1,000,000			
Gravity Belt Thickener Replacement			1,500,000		
Influent Pump Replacement				100,000	
<i>WASTEWATER COLLECTION PROJECTS</i>					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Inflow/Infiltration Remediation	175,000	175,000	175,000	175,000	175,000
Sanitary Sewer Replacement	100,000	100,000	100,000	100,000	100,000
Pump Station Repair/Upgrade	25,000		30,000		30,000
Sunnyview Subdivision Section 7 CIPP Lining	200,000				
N Union Alley CIPP Lining	50,000				
East William (Lake St. to Point)				300,000	
Montrose/Oakhill CIPP Lining				180,000	
David St Lift Station Replacement					200,000
<i>EQUIPMENT REPLACEMENT</i>					
Mini Excavator			80,000		
Pickup Truck			45,000		
Crane Equiped Small Plate Truck				75,000	
WW Septage Truck					150,000
TOTAL EXPENDITURES	2,051,557	2,797,415	2,953,305	2,145,000	1,870,000

**CAPITAL IMPROVEMENT PLAN
WASTEWATER CAPACITY FUND PROJECTS
2024-2028**

	2024	2025	2026	2027	2028
BALANCE FORWARD	4,245,052	1,162,852	2,033,152	(1,253,048)	(1,539,248)
REVENUES:					
Wastewater Capacity Fees	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Repayment from Storm Fund	344,500	344,500	344,500	344,500	
Repayment from Wastewater Fund	400,000	400,000	400,000	400,000	400,000
Sewer Fees Transfer - 2007,2008,2009	1,718,169	1,728,180	1,736,661	57,501	58,238
BALANCE PLUS REVENUES	8,707,721	5,635,532	6,514,313	1,548,953	918,990
EXPENDITURES:					
DEBT SERVICE					
23 North Sewer (\$1,000,000, 25 yrs, 4.51%, 2031)	58,518	59,430	58,483	57,501	58,238
SE Highland Sewer (\$10,165,000, 2037)	826,700	824,200	830,700	830,700	829,450
Plant Expansion (\$20,882,000, 20 yrs, 3.59%, 2028)	1,659,651	1,668,750	1,678,178		
COLLECTION CAPACITY PROJECTS					
Sewer Oversizing/Extension	200,000	200,000	200,000	200,000	200,000
US 42 Sewer Extension	2,600,000				
Slack Rd. Force Main Rerouting	1,500,000				
Cover Post Aeration Tanks	700,000				
Belle Ave Sewer Capacity Improvements		150,000			
London Rd Sewer Capacity Improvements		200,000			
South Industrial Loop Sewer		500,000	5,000,000		
Pittsburgh Dr Capacity Upgrades - Phase 1				2,000,000	
Pittsburgh Dr Capacity Upgrades - Phase 2					2,000,000
TOTAL EXPENDITURES	7,544,869	3,602,380	7,767,361	3,088,201	3,087,688

BACKGROUND

Through ongoing discussion between Public Utilities, Planning, and Economic Development, as well as input from the City’s new comprehensive development plan, it is agreed that the South-West industrial corridor of the City is of vital importance to our future growth and health. By creating utility ready land for industrial, commercial, and mixed-use, developers will be more likely to choose the City of Delaware as their new home.

This project will provide sewer South from Slack Road, crossing under Sawmill Parkway, and turning to follow the rear of the properties along Bunty Station Rd. This will provide service to many potential development properties along Sawmill, Slack, and Bunty Station.



PROJECT TIMELINE

2024	No Action
2025	Plan and bid package development
2026	Project bid, award and construction
2027	No Action
2028	No Action

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2024	\$0	At this time, no outside funding sources have been identified and all project funding is through the water capacity fund.
2025	\$500,000	
2026	\$5,000,000	
2027	\$0	
2028	\$0	
TOTAL	\$5,500,000	

PROJECT TEAM

CITY LEAD: Public Utilities
DESIGN CONSULTANT: TBD
CONTRACTOR: TBD

**CAPITAL IMPROVEMENT PLAN
REFUSE EQUIPMENT
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Refuse Fees	450,000	795,000	450,000	450,000	405,000
TOTAL REVENUES	450,000	795,000	450,000	450,000	405,000
EXPENDITURES:					
Semi-Automated/Split Body					
Rear Load					240,000
Semi-Automated Sideload - Lodal	450,000	450,000		450,000	
Pickup Truck 2WD		45,000			
Automated Sideload			450,000		
Grapple Loader Truck		300,000			
3/4 Ton Pickup Truck					75,000
One Ton Dump Truck					90,000
TOTAL EXPENDITURES	450,000	795,000	450,000	450,000	405,000

**CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2024-2028**

	2024	2025	2026	2027	2028
REVENUES:					
Tree Funds	110,000				
Golf Course Funds	124,100	75,000	66,000	60,000	14,000
<i>CIP Allocation (pg.1)</i>	909,000	1,971,000	1,018,500	1,089,000	1,955,500
TOTAL REVENUES	909,000	1,971,000	1,018,500	1,089,000	1,955,500
EXPENDITURES:					
<i>PARKS</i>					
7- Zero Turn Mowers	36,000	38,000	40,000	42,000	44,000
Ford F350 w/ Dump Bed and Chipper Box	110,000				
Pick-up Truck w/ Plow	80,000		70,000	72,500	75,000
Pick-up Truck w/ Dump Bed		80,000			
Skid Steer		75,000			
John Deere 5310 Tractor			55,000		
ABI Ballfield Machine		52,000			
Finish Mower (Rotary Cut)					20,000
<i>HIDDEN VALLEY GOLF COURSE</i>					
Pick-up Truck 4x4		60,000			
Zero Turn Mower	12,500		13,500		14,500
Fairway Mower	100,000				
Range Cart w/ Ball Picker		18,000			
Cushman				65,000	
Golf Carts	11,600		60,000		
<i>OAK GROVE CEMETERY</i>					
Gator 4x4	18,000				
2- Zero Turn Mowers		20,000		22,500	
Ford F350 W/ Dump Bed			86,000		
John Deere 250 Front Loader		75,000			
Case Trachoe					80,000
<i>POLICE DEPARTMENT</i>					
Cruiser Replacement (4)	320,000	340,000	360,000	375,000	390,000
K9 Patrol Cruiser	80,000	85,000			
CSO Pickup Truck		48,000			
Unmarked Vehicle Replacement		48,000	51,000	53,000	55,000

**CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2024-2028**

	2024	2025	2026	2027	2028
<i>STREETS</i>					
Pickup Trucks (4WD w/plow)		74,000	79,000	83,000	88,000
Single Axle Dump w/ Plow & Salt Controls		494,000	270,000	286,000	303,000
Backhoe		125,000			
721G Loader					300,000
Coring Machine w/ Trailer & Attachments					
<i>AIRPORT</i>					
Zero Turn Grasshopper	25,000			30,000	
Runway Broom		300,000			
Van				60,000	
Clark Tug				60,000	
Single Axle Dump (2)					600,000
<i>TRAFFIC</i>					
Pickup Trucks	65,000	74,000			
Bucket Truck	220,000				
<i>ENGINEERING</i>					
Pickup Trucks		40,000			
<i>FACILITIES</i>					
Van	65,000				
TOTAL EXPENDITURES	1,143,100	2,046,000	1,084,500	1,149,000	1,969,500

Department	Project	2024 Amount	Org	Object	Project
Airport	Automated Weather Observation System	\$313,500	41017000	550300	DZ008
Airport	Automated Weather Observation System	\$16,500	23523500	550300	DZ008
Airport	Equipment	\$25,000	44017000	550320	
Facilities	City Hall Improvements	\$147,000	41016800	550310	BCH01
Facilities	Justice Center Improvements	\$65,000	41016800	550310	BJC01
Facilities	Mingo Improvements	\$40,000	41016800	550310	BMG01
Facilities	Public Works Improvements	\$32,500	41016800	550310	BPW01
Facilities	Public Works Improvements	\$80,000	55017600	550310	BPW01
Facilities	Public Works Improvements	\$40,000	62062000	550300	
Facilities	Equipment	\$65,000	44016800	550320	
Facilities	Equipment	\$47,129	44514500	550320	
Fire	Fire Stations	\$14,000,000	44514500	550310	FD305
Fire	Technology Replacement	\$40,725	23114500	550300	
Fire	Station 301 AC Unit	\$65,000	44514500	550310	FD301
Fire	Automatic External Defibrillators	\$72,520	44514500	550300	
Fire	Station 303 Mower Replacement	\$11,547	44514500	550320	
Fire	Ford Interceptors	\$140,400	44514500	550320	
Fire	New Car-Risk Reduction	\$70,200	44514500	550320	
Fire	Sprinkler Grant	\$228,000	44514500	550300	FD002
Fire	Fire Training Tower	\$1,500,000	44514500	550310	FD001
Fire	Fire SUV	\$96,289	23114500	550320	
Fire	2 Medic Unit - Cots & Powerload Systems	\$150,000	23114500	550320	
Fleet	Equipment	\$385,000	44514500	550320	
HVGC	HVAC System	\$20,000	50113200	550300	
HVGC	Equipment	\$112,500	50113200	550320	
OGC	Arterial Road Paving	\$50,000	41012600	550300	OG001
OGC	Memorial Garden-Cremation Area	\$20,000	21212600	550300	OG002
OGC	Equipment	\$18,000	44012600	550320	
Park Impact	Olentangy River Trail	\$730,000	49112000	550300	TL007
Park Impact	Delaware Run Greenway	\$200,000	49112000	550300	TL005
Park Impact	Unity Park	\$100,000	49112000	550300	PK009
Park Impact	Smith Park Trail	\$40,000	49112000	550300	TL009
Park Impact	Oakhurst Trail (BROPATH)	\$140,000	49112000	550300	TL010
Park Impact	New Park-Ravines at Olentangy	\$400,000	49112000	550300	PK010
Park Impact	Mill Run Park-Disc Golf	\$100,000	49112000	550300	PK011
Park Impact	CDBG Neighborhood Revitalization-Design	\$25,000	49112000	550300	CNR25
Park Impact	Mill Run Trail Improvements	\$70,000	49112000	550300	TL008
Parks	Playground Equipment	\$290,000	41012000	550300	PK002
Parks	Field/Court Improvements	\$100,000	41012300	550300	PK007
Parks	Equipment	\$116,000	44012000	550320	
Police	Police K9 Replacement	\$40,000	41013500	550300	PD002
Police	Meridian Archer Barriers	\$81,250	49213500	550300	
Police	Cruiser Video Replacement	\$47,484	41013500	550300	PD001
Police	Equipment	\$400,000	44013500	550320	
Police		\$40,000	25313500	550300	
Police	Breathalyzer	\$5,000	25213500	550300	
Pool	Pool Improvements	\$173,000	41012500	550300	PK008

Department	Project	2024 Amount	Org	Object	Project
Refuse	Equipment	\$450,000	55017600	550320	
Storm	Storm Water Repair	\$125,000	52419400	550300	SW012
Storm	US 23 Drainage Rehab	\$170,000	52419400	550300	SW007
Storm	Cemetery Storm Pipe Replacement	\$500,000	52419400	550300	SW017
Storm	CDBG Neighborhood Revitalization-Design	\$100,000	52419400	550300	CNR25
Storm	Liberty Rd Culvert Replacement	\$95,000	52419400	550300	SW015
Streets	CDBG Critical Infrastructure	\$495,000	29111800	550300	CCI24
Streets	CDBG Critical Infrastructure	\$189,200	41016200	550300	CCI24
Streets	CDBG Critical Infrastructure	\$50,000	29511800	550300	CCI24
Streets	OPWC Resurfacing	\$600,000	41241200	550300	OPW24
Streets	OPWC Resurfacing	\$600,000	41016200	550300	OPW24
Streets	Construction Inspection & Engineering	\$50,000	20016200	550300	ST006
Streets	Pathway Maintenance	\$115,000	20016200	539910	
Streets	Sidewalk Maintenance Program	\$125,000	20016200	550300	SK001
Streets	Sidewalk Maintenance Program	\$50,000	20220200	550300	SK001
Streets	Sidewalk Maintenance Program	\$25,000	41016200	550300	SK001
Streets	Pedestrian & Roadway Safety	\$180,000	20220200	550300	ST007
Streets	Parking Lot Maintenance	\$125,000	20016200	539930	
Streets	Parking Lot Maintenance	\$50,000	52013700	550300	
Streets	Bridge Maintenance	\$50,000	20016200	523100	
Streets	Springfield Branch Pier Rehab	\$360,000	20220200	550300	ST009
Streets	Pollock Road Embankment Restoration	\$30,400	41016200	550300	ST011
Streets	E Central Ave Turn Lanes at Milo St	\$200,000	70970900	550300	PJ008
Streets	E Central Ave Turn Lanes at Milo St	\$100,000	70570500	550300	PJ008
Streets	Pennsylvania Ave Sidewalk Connector	\$200,000	41016200	550300	OPW24
Streets	Pennsylvania/Heritage Turn Ln	\$300,000	27927900	550300	OPW24
Streets	CDBG Neighborhood Revitalization-Design	\$75,000	41011800	550300	CNR25
Streets	Citywide Signals Phase 2	\$140,000	20016400	550300	TR003
Streets	W William St and Liberty Rd Traffic Signal	\$65,000	41016400	550300	TR006
Streets	SR 521/Bowtown Intersection Improvements	\$11,000	70570500	550300	
Streets	William/Curtis Intersection Improvements	\$217,000	70570500	550300	PJ004
Streets	US 23/Stratford Rd Bikeway Improvements	\$118,000	70570500	550300	
Streets	Northwest Infrastructure Plan	\$455,000	46046000	523100	NW001
Streets	Northwest Infrastructure Plan	\$125,000	46046000	523100	NW001
Streets	Northwest Infrastructure Plan	\$285,000	46046000	523100	NW002
Streets	Northwest Infrastructure Plan	\$105,000	46046000	550300	NW002
Streets	East Central Ave	\$156,000	41016200	550300	ECENT
Traffic	Equipment	\$285,000	44016400	550320	
Water Capacity	New Line Oversizing/Extension	\$200,000	53618400	550300	WT007
Water Capacity	Pressure Filter Improvements	\$1,500,000	53618200	550310	
Water Capacity	Panhandle to US 42 Phase 2	\$1,500,000	53618400	550300	WT013
Water Capacity	Braumiller Rd 16" Watermain	\$1,610,000	53618400	550300	WT022
Water Capacity	US 42 S Watermain Extension	\$1,040,000	53618400	550300	WT026
Water Capacity	Upground Reservoir	\$200,000	53618400	550300	
Water Capacity	Sawmill	\$150,000	53618400	550300	SWMLG
Water Capacity	South Industrial Loop	\$200,000	53618400	550300	PU001
Water Maint	Plant Maintenance	\$150,000	53118200	550310	WT003

Department	Project	2024 Amount	Org	Object	Project
Water Maint	Penry Well Cleaning	\$53,000	53118200	550300	WT020
Water Maint	Pressure Filter Improvements	\$1,500,000	53118200	550300	
Water Maint	Large Meter Replacement	\$25,000	53118400	550300	WT006
Water Maint	Small Main/Fire Flow	\$180,000	53118400	550300	WT005
Water Maint	CDBG Neighborhood Revitalization-Design	\$50,000	53118400	550300	CNR25
Water Maint	Harrison St Waterline Replacement	\$150,000	53118400	550300	WT028
Water Maint	Equipment	\$215,000	53118400	550320	
WW Capacity	Sewer Oversizing/Extension	\$200,000	54619000	550300	WW006
WW Capacity	US 42 Sewer Extension	\$2,680,000	54619000	550300	WW020
WW Capacity	Slack Road Force Main Rerouting	\$1,500,000	54619000	550300	WW013
WW Capacity	Cover Post Aeration Tanks	\$700,000	54618800	550310	WW002
WW Capacity	Northeast Interceptor Capacity Study	\$250,000	54619000	523100	WW023
WW Capacity	Sawmill	\$50,000	54619000	550300	SWMLG
WW Capacity	Pittsburgh Drive	\$2,850,000	54619000	550300	WW024
WW Maint	Concrete Repairs-Walkways/Tanks	\$70,000	54118800	550310	WW003
WW Maint	Electrical Transformer/Cable Replacement	\$100,000	54118800	550310	WW003
WW Maint	Plant Maintenance	\$150,000	54118800	550310	WW003
WW Maint	PLC Upgrades	\$25,000	54118800	550310	WW002
WW Maint	Process Pump Replacement	\$200,000	54118800	550310	WW003
WW Maint	VFD Upgrade	\$75,000	54118800	550310	WW002
WW Maint	MCC Replacement	\$300,000	54118800	550310	WW003
WW Maint	Large Meter Replacement	\$25,000	54119000	550300	WW004
WW Maint	Inflow/Infiltration Remediation	\$175,000	54119000	550300	WW001
WW Maint	Sanitary Sewer Replacement	\$100,000	54119000	550300	WW005
WW Maint	Pump Station Repair/Upgrade	\$25,000	54119000	550300	WW017
WW Maint	Sunnyview Subdivision Section 7 CIPP Lining	\$200,000	54119000	550300	WW021
WW Maint	N Union Alley CIPP Lining	\$50,000	54119000	550300	WW022

STRATEGIC WORKPLACE PLAN

2024 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	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Legal Affairs/Prosecutor	7	2	8	2	8	2	8	2	8	0	8	0	8	0	8	0	8	0	8	0	8	0
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	70	2	70	0	70	0	70	0	70	0	70	0	70	0
Parking	0	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0
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	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Buildings/Grounds	2	0	2	0	2	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Public Works Administration	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Public Works Streets	8	0	9	0	9	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	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	9	2	10	2	10	2	10	2	10	2	10	2	10	2
Recreation	0	0	0	0	0	0	0	0	2	8	2	8	2	8	2	8	2	8	2	8	2	8
Urban Forestry	0	0	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Storm Sewer	4	0	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0
Fire EMS	66	6.5	72	5	72	5	78	5	88	5	92	0	92	0	92	0	92	0	92	0	92	0
Airport	2	1	2	1	2	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Golf Course	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities Administration	6	0	6	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	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 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	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Refuse	9	0	9	0	9	0	9	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0
Recycling	6	0	6	0	6	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garage	4	0	4	0	4	0	4	0	4	0	4	1	4	1	4	1	4	1	4	1	4	1
Information Technology	6	0	7	0	7	0	7	0	7	0	9	0	9	0	9	0	9	0	9	0	9	0
Info Tech - GIS	1	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Municipal Court	35	6	35	6	35	6	35	6	20	3	20	3	20	3	20	3	20	3	20	3	20	3
Clerk of Court	0	0	0	0	0	0	0	0	17	0	15	0	15	0	15	0	15	0	15	0	15	0
Total	308.0		327.0		330.0		342.0		362.0		371.0		371.0		371.0		371.0		371.0		371.0	

** 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, 2024.

GENERAL FUND & SUPPORTED FUNDS

There is a projected decrease in the General Fund balance of 20.0%. The City is facing a structural imbalance and having difficulty maintaining current levels of service at existing revenue levels. City Council has decided to place an income tax levy on the ballot in March of 2024 to address these issues.

In efforts to preserve cash in the General Fund, it was determined that the City would utilize the fund balance for some funds rather than have higher transfers. The funds impacted from that decision with more than a 10% fund balance decrease are:

- Streets Maintenance & Repair Fund (200)
- Parks & Recreation Fund (210)
- Airport Operations Fund (222)
- Capital Improvement Fund (410)
- Point Fund (415)
- FAA Airport Fund (430)
- Golf Course Fund (501)
- Parking Lots Fund (520)
- Development Reserve Fund (705)

FIRE/EMS FUND

The Fire and EMS Fund is seeing a fund balance decline of 34.3%. The reason for this is twofold. The Delaware Fire Department is building its fifth fire station and is consciously using some fund balance for the project. Additionally, to make the operations of the Fire/EMS department more transparent, it was decided to separate out operations and capital expenditures. The 2024 operating budget shows the creation of the Fire/EMS Capital Fund (445). Transfers were required to setup this account and fund capital projects and equipment.

MUNICIPAL COURT FUNDS

At the request of the Administrative Judge, several of the Court's special revenue funds were split to segregate Municipal Court operations and Clerk of Court operations. This resulted in fund balance changes exceeding 10% in the following funds:

- Municipal Court Fund (240)
- Clerk of Court Fund (242)
- Computer Legal Research Fund (256)
- Clerk Computer Legal Research Fund (258)

Additionally, the Municipal Court has decided to increase their transfers to the operating fund. This resulted in an increased transfer from the Probation Services Fund and a 26.5% decrease in fund balance.

SPECIAL REVENUE FUNDS

By nature, special revenue funds can only be used for a specific purpose. City Council decided with the 2024 budget to make appropriations for all of these funds – in some cases close to the entire fund balance – so that the appropriation would be available for use for equipment, supplies, and services if needed.

The following funds fall into this category and are all showing a greater than 10% decrease in fund balance:

- Performance Bond Fund (204)
- Park Exaction Fee Fund (255)
- Tree Fund (215)
- Drug Enforcement Fund (250)
- Indigent Alcohol Treatment Fund (251)
- OMVI Fund (252)
- Police Judgement Fund (253)
- Police Treasury Seizures Fund (292)
- Opioid Recovery Fund (265)
- Police Donation Fund (703)
- Unclaimed Funds – Court (708)

Some special revenue funds have the exact opposite scenario occurring than those above. In the case of the funds below, fund balances are intentionally being built to increase over 10% to account for future expenditures.

- State Highway Fund (201)

- License Fee Fund (202)
- Glenn Road Bridge TIF Fund (236)
- Recreation Facilities Tax Fund (233)
- Self-Insurance Fund (610)

SMALL FUND BALANCES

Many of the City's special revenue funds have relatively small fund balances. For these funds, large percentage fluctuations in fund balance are expected. The following funds have increases over 10% for this reason:

- IDIAM Fund (241)
- Community Promotions Fund (272)
- Park Improvement Bond Fund (302)
- IT Rotary Fund (602)

For the same reason, the following fund is seeing a decrease of greater than 10%.

- SE Highland Sewer Bond Fund (303)

UTILITY FUNDS

The City has several large utility projects on the horizon that will require future rate increases. These projects include an upground reservoir, large sewer interceptor, and significant stormwater improvements. As part of the 2024 operating budget, studies are being conducted to determine which portion of these projects should be attributed to new growth in the City (and influence capacity fee rates) and which should be attributed to system maintenance (user fees). Pending the recommendations of these studies, rates will be adjusted as necessary.

Until a comprehensive rate strategy could be implemented, increasing rates would be placed on hold. As such, the following utility funds are seeing fund balance decreases of over 10%:

- Stormwater Fund (523)
- Stormwater Capital Fund (524)
- Water Fund (530)
- Water Construction Fund (531)
- Water Reserve Fund (533)
- Water Capacity Fund (536)
- Wastewater Fund (540)
- Wastewater Construction Fund (541)
- Wastewater Capacity Fund (546)

2024

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2024	2024 Budgeted Revenues	2024 Budgeted Expenditures	Projected Fund Balance December 31, 2024
<u>OPERATING FUNDS</u>				
GENERAL	12,695,919	34,782,570	37,316,672	10,161,817
STREET MAINT & REPAIR	1,018,008	4,796,700	5,401,137	413,571
PARKS & RECREATION	647,538	2,841,000	2,987,769	500,769
CEMETERY	92,305	462,500	465,882	88,923
AIRPORT OPERATIONS	289,090	1,687,450	1,891,522	85,018
FIRE/EMS INCOME TAX	11,288,174	18,300,071	22,167,647	7,420,598
MUNICIPAL COURT	500,852	2,066,227	2,257,197	309,882
CLERK OF COURT	0	2,024,677	1,935,004	89,673
GOLF COURSE	199,459	344,050	432,607	110,902
STORMWATER	1,109,693	1,725,500	2,412,761	422,432
WATER	2,140,254	8,050,000	8,743,236	1,447,018
WASTEWATER	9,171,378	8,458,000	10,222,100	7,407,278
REFUSE	1,832,795	4,998,100	5,032,742	1,798,153
GARAGE ROTARY	392,052	1,914,786	2,090,240	216,598
INFORMATION TECHNOLOGY ROTARY	10,839	2,743,956	2,734,575	20,220
TOTAL OPERATING FUNDS	41,388,356	95,195,587	106,091,091	30,492,852
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	312,007	192,500	0	504,507
LICENSE FEE	563,400	759,630	590,250	732,780
AIRPORT TIF	198,819	24,000	16,500	206,319
GLENN ROAD BRIDGE TIF	5,593,676	2,671,800	208,100	8,057,376
PARK EXACTION FEE	62,579	0	62,579	0
CAPITAL IMPROVEMENT	(3,513,079)	10,487,813	8,611,184	(1,636,450)
OPWC PROJECTS	140,688	600,000	600,000	140,688
POINT PROJECT	2,599,284	5,256,070	7,350,400	504,954
FAA AIRPORT GRANTS	(1,570,310)	3,572,924	1,700,000	302,614
EQUIPMENT REPLACEMENT	70,929	909,000	909,000	70,929
FIRE/EMS CAPITAL	0	19,424,132	19,424,132	0
NORTHWEST NCA	396,095	574,000	970,000	95
TRANSPORTATION FEES	0	0	0	0
PARK IMPACT FEE	3,171,574	760,000	1,811,000	2,120,574
POLICE IMPACT FEE	395,971	200,000	208,175	387,796
FIRE IMPACT FEE	908,206	448,000	498,375	857,831
MUNICIPAL IMPACT FEE	853,213	509,000	423,950	938,263
GLENN ROAD SOUTH	2,056,557	1,045,402	925,300	2,176,659
GLENN ROAD NORTH	217,908	189,579	206,205	201,282
TERRA ALTA NCA	0	0	0	0
STORMWATER PROJECTS	63,797	1,438,615	1,469,500	32,912
WATER MAINTENANCE CIP	1,731,869	4,497,788	5,878,727	350,930
WATER CAPACITY FEE CIP	3,396,141	3,330,000	5,661,362	1,064,779
WASTEWATER MAINTENANCE CIP	4,245,060	2,860,000	5,381,558	1,723,502
WASTEWATER CAPACITY FEE CIP	3,100,465	4,464,500	7,462,370	102,595
SE HIGHLAND SEWER	442,735	976,700	836,700	582,735
TOTAL CAPITAL IMP. FUNDS	25,437,584	65,191,453	71,205,367	19,423,671

2024

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2024	2024 Budgeted Revenues	2024 Budgeted Expenditures	Projected Fund Balance December 31, 2024
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	187,778	1,750,053	1,636,303	301,528
PARK IMPROVEMENT BOND	33,289	2,361,950	2,336,955	58,284
SE HIGHLAND SEWER BOND	2,806	826,305	826,702	2,409
TOTAL DEBT SERVICE FUNDS	223,873	4,938,308	4,799,960	362,221
<u>SPECIAL REVENUE FUNDS</u>				
PERFORMANCE BOND	122,334	210,000	328,440	3,894
TREE	758,019	80,000	275,000	563,019
AIRPORT 2000 T-HANGAR	218,529	105,000	90,673	232,856
RECREATION FACILITIES TAX	6,213,348	3,595,000	2,691,580	7,116,768
SKYCLIMBER/V&P HYDRAULICS TIF	0	59,000	59,000	0
MILL RUN TIF	0	120,000	120,000	0
WINTERBOURNE TIF	0	121,775	121,775	0
IDIAM	9,089	30,000	0	39,089
DRUG ENFORCEMENT	57,312	3,000	28,000	32,312
INDIGENT ALCOHOL TREATMENT	711,869	70,000	150,000	631,869
OMVI ENFORCE/EDUCATION	8,500	1,200	5,000	4,700
POLICE JUDGEMENT	87,968	30,000	65,000	52,968
POLICE FEDERAL JUDGEMENT	4,452	300	5	4,747
POLICE TREASURY SEIZURES	11,167	3,350	5,005	9,512
COMPUTER LEGAL RESEARCH	820,305	51,718	835,454	36,569
CLERK COMP. LEGAL RESEARCH	0	829,647	177,941	651,706
COURT SPECIAL PROJECTS	753,202	304,500	235,000	822,702
PROBATION SERVICES	1,070,052	319,300	602,588	786,764
POLICE/FIRE DISABILITY	35,510	694,906	694,906	35,510
OPIOID RECOVERY	35,968	23,310	40,000	19,278
COMMUNITY PROMOTIONS	49,779	110,800	95,000	65,579
COMMERCIAL TIFs	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0
NORTHWEST TIFs	0	450,000	375,000	75,000
FEMA GRANT	5	409,038	409,038	5
LOCAL FISCAL RECOVERY GRANT [ARPA]	0	0	0	0
CDBG GRANT	0	508,000	508,000	0
REVOLVING LOAN	245,220	54,900	144,800	155,320
PARKING LOTS	165,379	242,350	297,450	110,279
TOTAL SPECIAL REVENUE FUNDS	11,378,008	8,427,094	8,354,655	11,450,447

2024
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2024	2024 Budgeted Revenues	2024 Budgeted Expenditures	Projected Fund Balance December 31, 2024
<u>FIDUCIARY AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE	2,000,000	0	2,000,000	0
WATER CUSTOMER DEPOSIT	139,909	45,000	45,000	139,909
SEWER UTILITY RESERVE	2,000,000	0	0	2,000,000
FIRE DONATION	1,833	0	0	1,833
PARK DONATION	7,999	0	0	7,999
POLICE DONATION	9,631	0	9,500	131
MAYORS DONATION	2,439	1,000	1,000	2,439
PROJECT TRUST	2,018,624	166,500	446,000	1,739,124
UNCLAIMED FUNDS	153,212	7,000	68,877	91,335
DEVELOPMENT RESERVE	646,317	75,000	535,000	186,317
GENERAL RESERVE	1,438,864	75,000	0	1,513,864
JEDD INCOME TAX	108,178	580,000	580,000	108,178
JEDD II INCOME TAX	6,059	100,000	100,000	6,059
CEMETERY PERPETUAL CARE	35,078	750	1,510	34,318
STATE PATROL TRANSFER	3,287	41,000	41,000	3,287
STATE BUILDING PERMIT FEE	0	18,000	18,000	0
TOTAL TRUST AND RESERVE FUNDS	8,571,430	1,109,250	3,845,887	5,834,793
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	2,108,426	12,362,246	10,491,549	3,979,123
WORKERS COMPENSATION	2,771,626	26,000	758,000	2,039,626
TOTAL INTERNAL SERVICE FUNDS	4,880,051	12,388,246	11,249,549	6,018,749
TOTAL ALL FUNDS	91,879,302	187,249,939	205,546,509	73,582,732

2024

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2024	2024 Budgeted Revenues	2024 Budgeted Expenditures	Projected Fund Balance December 31, 2024
GENERAL FUNDS						
GENERAL	13,786,279	1,090,360	12,695,919	34,782,570	37,316,672	10,161,817
DEVELOPMENT RESERVE	692,530	46,213	646,317	75,000	535,000	186,317
GENERAL RESERVE	1,438,864	0	1,438,864	75,000	0	1,513,864
TOTAL GENERAL FUND	15,917,673	1,136,573	14,781,100	34,932,570	37,851,672	11,861,998
SPECIAL REVENUE FUNDS						
STREET MAINT & REPAIR	1,407,651	389,643	1,018,008	4,796,700	5,401,137	413,571
PARKS & RECREATION	753,787	106,249	647,538	2,841,000	2,987,769	500,769
CEMETERY	92,305	0	92,305	462,500	465,882	88,923
AIRPORT OPERATIONS	361,318	72,227	289,090	1,687,450	1,891,522	85,018
FIRE/EMS INCOME TAX	14,235,298	2,947,124	11,288,174	18,300,071	22,167,647	7,420,598
MUNICIPAL COURT	524,905	24,053	500,852	2,066,227	2,257,197	309,882
CLERK OF COURT	0	0	0	2,024,677	1,935,004	89,673
STATE HIGHWAY IMPROVEMENT	312,007	0	312,007	192,500	0	504,507
LICENSE FEE	738,829	175,430	563,400	759,630	590,250	732,780
PERFORMANCE BOND	122,334	0	122,334	210,000	328,440	3,894
AIRPORT TIF	198,819	0	198,819	24,000	16,500	206,319
GLENN ROAD BRIDGE TIF	5,593,676	0	5,593,676	2,671,800	208,100	8,057,376
PARK EXACTION FEE	62,579	0	62,579	0	62,579	0
TREE	774,963	16,944	758,019	80,000	275,000	563,019
AIRPORT 2000 T-HANGAR	218,529	0	218,529	105,000	90,673	232,856
RECREATION FACILITIES TAX	6,213,348	0	6,213,348	3,595,000	2,691,580	7,116,768
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	59,000	59,000	0
MILL RUN TIF	0	0	0	120,000	120,000	0
WINTERBOURNE TIF	0	0	0	121,775	121,775	0
IDIAM	10,633	1,545	9,089	30,000	0	39,089
DRUG ENFORCEMENT	57,312	0	57,312	3,000	28,000	32,312
INDIGENT ALCOHOL TREATMENT	718,869	7,000	711,869	70,000	150,000	631,869
OMVI ENFORCE/EDUCATION	8,500	0	8,500	1,200	5,000	4,700
POLICE JUDGEMENT	98,743	10,775	87,968	30,000	65,000	52,968
POLICE FEDERAL JUDGEMENT	4,452	0	4,452	300	5	4,747
POLICE TREASURY SEIZURES	11,167	0	11,167	3,350	5,005	9,512
COMPUTER LEGAL RESEARCH	832,375	12,071	820,305	51,718	835,454	36,569
CLERK COMPUTER LEGAL RESEARCH	0	0	0	829,647	177,941	651,706
COURT SPECIAL PROJECTS	760,990	7,788	753,202	304,500	235,000	822,702
PROBATION SERVICES	1,077,476	7,423	1,070,052	319,300	602,588	786,764
POLICE/FIRE DISABILITY	35,510	0	35,510	694,906	694,906	35,510
OPIOID RECOVERY	35,968	0	35,968	23,310	40,000	19,278
COMMUNITY PROMOTIONS	50,779	1,000	49,779	110,800	95,000	65,579
COMMERCIAL TIFs	0	0	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0	0	0
NORTHWEST TIFs	0	0	0	450,000	375,000	75,000
FEMA GRANT	5	0	5	409,038	409,038	5
LOCAL FISCAL RECOVERY GRANT [ARPA]	0	0	0	0	0	0
CDBG GRANT	0	0	0	508,000	508,000	0
REVOLVING LOAN	246,062	843	245,220	54,900	144,800	155,320
FIRE DONATION	1,833	0	1,833	0	0	1,833
PARK DONATION	7,999	0	7,999	0	0	7,999
POLICE DONATION	9,631	0	9,631	0	9,500	131
MAYORS DONATION	2,939	500	2,439	1,000	1,000	2,439
PROJECT TRUST	2,048,624	30,000	2,018,624	166,500	446,000	1,739,124
UNCLAIMED FUNDS	153,212	0	153,212	7,000	68,877	91,335
TOTAL SPECIAL REVENUE FUNDS	37,783,429	3,810,615	33,972,814	44,185,799	46,566,169	31,592,444

2024

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2024	2024 Budgeted Revenues	2024 Budgeted Expenditures	Projected Fund Balance December 31, 2024
<u>CAPITAL IMPROVEMENT FUNDS</u>						
CAPITAL IMPROVEMENT	1,215,627	4,728,706	(3,513,079)	10,487,813	8,611,184	(1,636,450)
OPWC PROJECTS	140,688	0	140,688	600,000	600,000	140,688
POINT PROJECT	2,652,311	53,027	2,599,284	5,256,070	7,350,400	504,954
FAA AIRPORT GRANTS	1,405,261	2,975,571	(1,570,310)	3,572,924	1,700,000	302,614
EQUIPMENT REPLACEMENT	276,338	205,409	70,929	909,000	909,000	70,929
FIRE/EMS CAPITAL	0	0	0	19,424,132	19,424,132	0
NORTHWEST NCA	396,095	0	396,095	574,000	970,000	95
TRANSPORTATION FEES	0	0	0	0	0	0
PARK IMPACT FEE	3,232,215	60,642	3,171,574	760,000	1,811,000	2,120,574
POLICE IMPACT FEE	396,572	602	395,971	200,000	208,175	387,796
FIRE IMPACT FEE	909,496	1,290	908,206	448,000	498,375	857,831
MUNICIPAL IMPACT FEE	854,195	981	853,213	509,000	423,950	938,263
GLENN ROAD SOUTH	2,056,557	0	2,056,557	1,045,402	925,300	2,176,659
GLENN ROAD NORTH	217,908	0	217,908	189,579	206,205	201,282
TERRA ALTA NCA	0	0	0	0	0	0
TOTAL CAPITAL IMP. FUNDS	13,753,265	8,026,229	5,727,036	43,975,920	43,637,721	6,065,235
<u>DEBT SERVICE FUNDS</u>						
GENERAL BOND RETIREMENT	187,778	0	187,778	1,750,053	1,636,303	301,528
PARK IMPROVEMENT BOND	33,289	0	33,289	2,361,950	2,336,955	58,284
SE HIGHLAND SEWER BOND	2,806	0	2,806	826,305	826,702	2,409
TOTAL DEBT SERVICE FUNDS	223,873	0	223,873	4,938,308	4,799,960	362,221
<u>ENTERPRISE FUNDS</u>						
GOLF COURSE	288,732	89,273	199,459	344,050	432,607	110,902
PARKING LOTS	198,113	32,734	165,379	242,350	297,450	110,279
STORMWATER	1,140,598	30,906	1,109,693	1,725,500	2,412,761	422,432
WATER	2,250,133	109,880	2,140,254	8,050,000	8,743,236	1,447,018
WASTEWATER	9,484,982	313,604	9,171,378	8,458,000	10,222,100	7,407,278
REFUSE	2,406,889	574,094	1,832,795	4,998,100	5,032,742	1,798,153
WATER UTILITY RESERVE	2,000,000	0	2,000,000	0	2,000,000	0
WATER CUSTOMER DEPOSIT	139,909	0	139,909	45,000	45,000	139,909
WASTEWATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
STORMWATER PROJECTS	729,413	665,616	63,797	1,438,615	1,469,500	32,912
WATER MAINTENANCE CIP	1,847,726	115,857	1,731,869	4,497,788	5,878,727	350,930
WATER CAPACITY FEE CIP	6,387,926	2,991,785	3,396,141	3,330,000	5,661,362	1,064,779
WASTEWATER MAINTENANCE CIP	5,306,856	1,061,796	4,245,060	2,860,000	5,381,558	1,723,502
WASTEWATER CAPACITY FEE CIP	3,683,269	582,804	3,100,465	4,464,500	7,462,370	102,595
SE HIGHLAND SEWER	442,735	0	442,735	976,700	836,700	582,735
TOTAL ENTERPRISE FUNDS	38,307,282	6,568,348	31,738,934	41,430,603	55,876,113	17,293,424
<u>INTERNAL SERVICE FUNDS</u>						
GARAGE ROTARY	538,457	146,405	392,052	1,914,786	2,090,240	216,598
INFORMATION TECHNOLOGY ROTARY	46,672	35,833	10,839	2,743,956	2,734,575	20,220
SELF INSURANCE	2,123,381	14,955	2,108,426	12,362,246	10,491,549	3,979,123
WORKERS COMPENSATION	2,821,824	50,198	2,771,626	26,000	758,000	2,039,626
TOTAL INTERNAL SERVICE FUNDS	5,530,334	247,391	5,282,943	17,046,988	16,074,364	6,255,567
<u>FIDUCIARY FUNDS</u>						
JEDD INCOME TAX	108,178	0	108,178	580,000	580,000	108,178
JEDD II INCOME TAX	6,059	0	6,059	100,000	100,000	6,059
CEMETERY PERPETUAL CARE	35,478	400	35,078	750	1,510	34,318
STATE PATROL TRANSFER	3,287	0	3,287	41,000	41,000	3,287
STATE BUILDING PERMIT FEE	0	0	0	18,000	18,000	0
TOTAL FIDUCIARY FUNDS	153,002	400	152,602	739,750	740,510	151,842
TOTAL ALL FUNDS	111,668,857	19,789,555	91,879,302	187,249,939	205,546,509	73,582,732

GENERAL FUND

2024 BUDGET

GENERAL FUND SUMMARY

	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
REVENUES							
PROPERTY TAX	2,017,199	2,125,248	2,200,000	2,191,217	2,219,000	0.9%	1.3%
CITY INCOME TAX - 1%	17,684,042	20,410,136	21,568,235	22,289,387	23,300,000	8.0%	4.5%
LOCAL GOVERNMENT FUND	889,248	992,707	1,000,000	1,019,870	1,100,000	10.0%	7.9%
GRANT REIMBURSEMENTS	476,309	92,458	0	117,951	0	100.0%	-100.0%
DEPARTMENTAL CHARGEBACKS	0	0	0	2,272,430	2,571,484	100.0%	13.2%
AMERICAN RECOVERY PLAN [ARPA]	0	0	1,661,690	0	0	-100.0%	100.0%
FINES & FORFEITURES	56,483	67,184	75,000	80,306	95,000	26.7%	18.3%
COURT DIVERSION FEES	7,745	0	35,000	0	0	-100.0%	100.0%
ENGINEERING FEES	1,091,397	1,276,365	1,300,000	1,574,898	1,350,000	3.8%	-14.3%
PROSECUTOR CONTRACTS	207,010	191,100	200,000	193,595	200,000	0.0%	3.3%
PARKING METERS	28,850	27,325	112,000	33,018	0	-100.0%	-100.0%
CABLE FRANCHISE FEE	395,161	359,065	420,000	345,343	420,000	0.0%	21.6%
LIQUOR PERMITS	39,525	62,480	50,000	53,417	50,000	0.0%	-6.4%
LICENSE AND PERMITS	1,301,410	1,460,927	1,600,000	1,756,853	1,500,000	-6.3%	-14.6%
INVESTMENT INCOME	65,297	255,451	325,000	1,385,815	1,300,000	300.0%	-6.2%
MISCELLANEOUS	166,542	183,080	140,000	269,672	123,580	-11.7%	-54.2%
REIMBURSEMENTS	377,451	257,819	130,000	177,704	175,000	34.6%	-1.5%
ADVANCES	0	0	0	80,000	34,000	100.0%	-57.5%
TRANSFERS	2,374,510	2,562,875	4,436,202	2,025,188	344,506	-92.2%	-83.0%
TOTAL REVENUE	27,178,179	30,324,221	35,253,127	35,866,664	34,782,570	-1.3%	-3.0%
EXPENDITURES							
CITY COUNCIL	171,171	174,367	211,687	206,834	260,513	23.1%	26.0%
CITY MANAGER	824,978	989,717	929,479	900,305	1,036,682	11.5%	15.1%
ADMINISTRATIVE SERVICES	388,339	451,012	549,191	503,258	595,025	8.3%	18.2%
ECONOMIC DEVELOPMENT	563,496	545,062	659,615	736,490	625,271	-5.2%	-15.1%
LEGAL AFFAIRS/PROSECUTOR	732,245	796,614	1,132,320	841,511	1,113,198	-1.7%	32.3%
MANAGEMENT & BUDGET	0	0	324,124	274,971	387,214	19.5%	40.8%
FINANCE	1,642,097	1,720,857	1,853,333	1,723,354	2,006,831	8.3%	16.4%
INCOME TAX REFUNDS	580,803	690,286	800,000	757,487	900,000	12.5%	18.8%
GENERAL ADMINISTRATION	4,257,029	5,508,142	9,978,429	9,912,571	10,143,311	1.7%	2.3%
CIP TRANSFER	2,268,618	1,836,804	0	0	0	100.0%	100.0%
GF RESERVE TRANSFER	75,000	75,000	148,000	75,000	150,000	1.4%	100.0%
ED RESERVE TRANSFER	75,000	75,000	75,000	148,000	75,000	0.0%	-49.3%
COURT TRANSFER	0	0	815,000	815,000	1,815,000	122.7%	122.7%
RISK MANAGEMENT	339,541	300,537	389,500	369,852	465,000	19.4%	25.7%
POLICE	9,484,410	10,551,363	11,908,898	10,404,465	11,980,704	0.6%	15.1%
PLANNING	1,499,976	1,749,993	2,155,926	1,758,444	2,003,497	-7.1%	13.9%
ENGINEERING	2,174,836	2,359,787	2,543,404	2,214,575	2,796,936	10.0%	26.3%
BUILDING MAINTENANCE	595,959	682,349	929,221	743,312	962,490	3.6%	29.5%
TOTAL EXPENDITURES	25,673,498	28,506,888	35,403,127	32,385,430	37,316,672	5.4%	15.2%
FUND BALANCE - JAN 1st	6,983,031	8,487,712	10,305,045	10,305,045	12,695,919		
GENERAL FUND REVENUES	27,178,179	30,324,221	35,253,127	35,866,664	34,782,570	-1.3%	-3.0%
GENERAL FUND EXPENDITURES	25,673,498	28,506,888	35,403,127	32,385,430	37,316,672	5.4%	15.2%
UNEXPENDED FUND BALANCE - DEC 31st	8,487,712	10,305,045	10,155,045	13,786,279	10,161,817		
<i>Carryover PO's</i>				1,090,360			
UNENCUMBERED FUND BALANCE DEC 31st	8,487,712	10,305,045	10,155,045	12,695,919	10,161,817		
<i>Obligated Funds</i>				5,083,389			
UNOBLIGATED FUND BALANCE -DEC 31st	8,487,712	10,305,045	10,155,045	7,612,531	10,161,817		
<i>Unencumbered Fund Balance as % of Expenditures</i>	33.06%	36.15%	28.68%	39.20%	27.23%		

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: Councilwoman Linsey Griffith, Councilman Kevin Rider, Councilman Cory Hoffman, and Councilman Adam Haynes

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
Councilwoman Linsey Griffith	1st	November 2027
Councilman Adam Haynes	2nd	November 2027
Councilman Cory Hoffman	3rd	November 2027
Councilman Kevin Rider	4th	November 2027

CITY COUNCIL

Council Goals	
Great Community: Promote a balanced quality of life by ensuring equitable access to a broad range of housing options	
<i>Goal</i>	Create abundant and varied housing options; considering multi-family units as part of mixed-use development or standalone developments where appropriate.
Healthy Economy: Promote and foster economic development	
<i>Goal</i>	Plan for the future through zoning code reform and focus plans for the Southwest.
<i>Goal</i>	Continue to evaluate a partnership with Delaware County to form a regional Port Authority and maximize the economic impacts of the Delaware Municipal Airport.
Effective Government: Enhance the City's relationships with its partners and residents	
<i>Goal</i>	Strive to educate the City's residents on the happenings in their local government and encourage engagement.
<i>Goal</i>	Improve the communications and relationships with the school districts within the City limits through planning and partnerships.
Great Community: Evaluate, plan for, and implement important capital improvement projects to maintain and improve the City's transportation infrastructure	
<i>Goal</i>	Pass an income tax levy focused on capital improvements including addressing the backlog of neighborhood streets in poor or critical condition.
Effective Government: Maintain and enhance internal customer service to recruit and retain quality employees	
<i>Goal</i>	Conduct a nationwide City Manager search to identify and retail a qualified candidate to bring Delaware forward.
Great Community: Enhance the City residents' experience in our parks and trail systems and recreational programming	
<i>Goal</i>	Leveraging development and financial planning, create a community park that would serve the Southeast part of the City

*Council goals are in draft form and will likely be rephrased or revised before finalized.

2024 Budget Summary	
Personal Services	179,912
Services & Charges	80,076
Materials & Supplies	525
Total Council	260,513

2024 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>
10110000- 510000	Wages	127,614	130,778	142,213	146,020	146,084	2.7%
511100	PERS	19,996	18,285	19,910	18,285	20,452	2.7%
511300	Medicare	1,787	1,882	2,062	2,107	2,118	2.7%
511400	Workers Compensation	1,280	0	1,422	1,422	0	-100.0%
511600	Health Insurance	17,289	12,574	8,844	9,018	10,460	18.3%
511650	Dental Insurance	0	0	491	405	557	13.4%
511700	Life Insurance	60	120	120	120	169	40.8%
511750	Vision Insurance	0	0	0	0	72	100.0%
523100	Professional Services	2,068	7,534	7,900	4,242	8,000	1.3%
526000	Travel/Training	550	2,526	5,000	1,749	5,000	0.0%
526100	Membership and Dues	215	240	500	445	500	0.0%
527220	IT Rotary	0	0	22,700	22,700	66,576	193.3%
531000	Office Supply	312	428	525	321	525	0.0%
	TOTAL CITY COUNCIL	171,171	174,367	211,687	206,834	260,513	23.1%
	<i>Carryover PO's</i>				<i>2,849</i>		

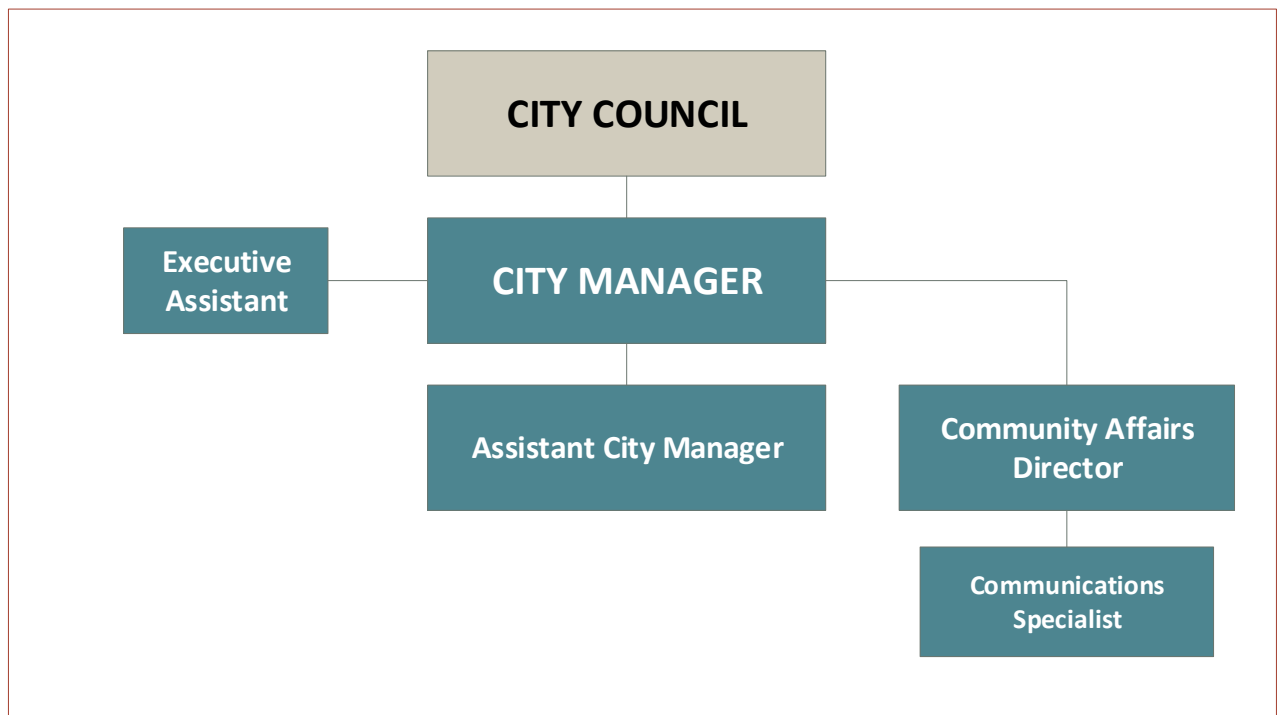
**LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Travel/Training	526000	\$ 5,000	Council Clerk - Certificate in Clerking
IT Rotary	527220	\$ 66,576	IT Rotary methodology was changed to more accurately reflect the direct and indirect costs by department

CITY MANAGER’S OFFICE

Delaware has operated under the Council-Manager form of government since 1958. 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, and Management, Budget and Procurement. 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.



2023 Accomplishments

- ◆ Hired a new Planning & Community Development Coordinator.
- ◆ Entered into a cooperative agreement to begin the construction of Merrick Parkway, a major thoroughfare connection for the City.
- ◆ Began the last phase of the Sawmill Parkway extension project to create pad-ready sites for businesses.
- ◆ Received authorization from Council to put an income tax levy for infrastructure on the March 2024 ballot.
- ◆ Entered into an MOU with Delaware County to determine feasibility of forming a Port Authority for the airport.

2024 Budget Summary	
Personal Services	939,921
Services & Charges	94,461
Materials & Supplies	2,300
Total City Manager's Office	1,036,682

CITY MANAGER’S OFFICE

Authorized Personnel	2021	2022	2023	2024
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Budget and Mgmt Analyst	1	0	0	0
Assistant to the City Manager	0	1	0	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	5	5

On the Horizon

- ◆ Educating the residents on the challenges facing the City, which have lead to an income tax levy being placed on the March 2024 ballot.
- ◆ Implementing changes to the City’s parking strategy including rate and enforcement changes.
- ◆ Planning for the future through updates to the City’s zoning code and focus area plans in the Southwest and Southeast.
- ◆ Completing a study on the feasibility of forming a Port Authority with Delaware County to manage and enhance the Delaware Municipal Airport.

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	2022	2023	2024 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	14	15	15

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY MANAGER

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10110200- 510000	Wages	548,347	605,334	598,336	592,186	697,785	16.6%	17.8%
510500	Overtime Wages	0	74	0	1,292	1,200	100.0%	-7.1%
511100	PERS	84,947	82,828	83,767	82,528	97,858	16.8%	18.6%
511300	Medicare	7,687	8,413	8,676	8,457	10,135	16.8%	19.8%
511400	Workers Compensation	5,965	0	5,983	5,983	0	-100.0%	-100.0%
511600	Health Insurance	76,295	166,007	132,625	128,609	126,684	-4.5%	-1.5%
511650	Dental Insurance	0	0	5,397	4,348	4,874	-9.7%	12.1%
511700	Life Insurance	607	1,335	1,215	1,215	1,097	-9.7%	-9.7%
511750	Vision Insurance	0	0	0	0	288	100.0%	100.0%
520100	Uniform	500	0	300	0	700	133.3%	100.0%
521000	Cellular Phone	2,239	1,620	1,680	2,280	2,280	35.7%	0.0%
523100	Professional Services	14,469	26,061	32,000	20,320	32,000	0.0%	57.5%
526000	Travel / Training	3,949	5,544	10,200	9,412	10,200	0.0%	8.4%
526100	Membership/Dues	9,677	9,653	8,000	7,934	8,250	3.1%	4.0%
527220	Information Technology Rotary	68,296	81,443	34,000	34,000	41,031	20.7%	20.7%
531000	Office Supply	2,000	1,405	2,300	1,740	2,300	0.0%	32.2%
550200	Capital Outlay	0	0	5,000	0	0	-100.0%	100.0%
	TOTAL CITY MANAGER	824,978	989,717	929,479	900,305	1,036,682	11.5%	15.1%
	Carryover PO's				1,891			

**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	\$697,785	Increased wages to account for City Manager payout at retirement
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; 3CMA Conference; Additional Training & Development
Memberships/Dues/Subscriptions	526100	\$8,250	ICMA Dues; OCMA Dues; Rotary Dues; Miscellaneous subscriptions; Community Affairs - 3CMA and GSMD Dues

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.



2023 Accomplishments

- ◆ Implemented a Telework Policy
- ◆ Recruitment of two director-level positions and RFP issued for firm to conduct City Manager search
- ◆ Implementing safety interventions to meet OSHA/PERRP standards and safety grand-funded project
- ◆ Workers’ Compensation file scanning project completed
- ◆ Confined Space Program & Policy development for all City departments

2024 Budget Summary	
Personal Services	373,680
Services & Charges	219,845
Materials & Supplies	1,500
Total Administrative Services	595,025

On the Horizon

- ◆ Revisions to Employee Handbook
- ◆ Roll out of Pay-for-Performance/Merit Pay program and training
- ◆ RFP for self-insured health plan brokerage services
- ◆ Munis HCM Module setup (evaluations and total compensation)
- ◆ City Code review and changes for Chapter 155: Employment Provisions

ADMINISTRATIVE SERVICES

Authorized Personnel	2021	2022	2023	2024
Human Resources Director	0	1	1	1
HR Specialist	0	1	1	1
HR Assistant	0	1	1	1
Human Resource Manager	1	0	0	0
Administrative Service Specialist	1	0	0	0
Recruiting Specialist— <i>Part-time</i>	<u>1</u>	<u>0</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 ad-
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	2022	2023	2024 Goal
1	Annual Turnover	12.1%	12.1%	10%
	BIPOC representation	6.69%	6.39%	7%
2	Employee benefit enrollment	91.7%	91.2%	91.2%
	Teladoc Annualized Utilization (PPO)	22.9%	35.9%	40%
3	Training Initiatives Completed	14	15	15

2024 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

ADMINISTRATIVE SERVICES

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10110400- 510000	Wages	174,782	198,736	234,424	238,393	246,901	5.3%	3.6%
510500	Overtime Wages	0	0	0	30	50	100.0%	64.4%
511100	PERS	25,659	27,823	32,819	32,721	24,573	-25.1%	-24.9%
511300	Medicare	2,414	2,760	3,399	3,371	3,581	5.3%	6.2%
511400	Workers Compensation	1,892	0	2,344	2,344	0	-100.0%	-100.0%
511600	Health Insurance	34,573	67,087	54,250	57,307	94,113	73.5%	64.2%
511650	Dental Insurance	0	0	2,159	2,438	3,655	69.3%	49.9%
511700	Life Insurance	135	390	540	540	591	9.4%	9.4%
511750	Vision Insurance	0	0	0	0	216	100.0%	100.0%
520100	Uniforms	150	0	300	0	300	0.0%	100.0%
521000	Cellular Phone	0	400	600	600	600	0.0%	0.0%
523100	Professional Services	129,327	115,536	179,726	130,301	156,849	-12.7%	20.4%
523710	Employee Recognition	5,324	9,347	10,500	8,367	4,000	-61.9%	-52.2%
523710 -AS001	Culture Committee	0	0	0	0	3,750	100.0%	100.0%
523710 -AS002	Employee Recognition Board	0	0	0	0	3,750	100.0%	100.0%
526000	Travel/Training	431	1,313	3,475	3,540	4,569	31.5%	29.1%
526100	Membership & Dues	563	1,053	654	644	654	0.0%	1.6%
527220	Information Technology Rotary	12,000	25,152	22,000	22,000	45,373	106.2%	106.2%
531000	Office Supply	1,089	1,414	1,500	661	1,500	0.0%	127.0%
550200	New Equip/Capital Outlay	0	0	500	0	0	-100.0%	100.0%
	TOTAL ADMINISTRATIVE SERVICES	388,339	451,012	549,191	503,258	595,025	8.3%	18.2%
	Carryover PO's				32,364			

**LINE ITEM DETAIL
GENERAL FUND
ADMINISTRATIVE SERVICES**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$246,901	Includes 520 additional hours for seasonal recruiting
Professional Services	523100	\$156,849	Recruiting \$69,808, Random Drug/Alcohol Testing \$3,359, Recruiting.com \$6,480, Quarterly Orientation \$500, Medical Evaluations \$4,000, Monthly Supervisor Training \$4,500, Leadership Development/Quarterly Retreats \$58,510; Employee Counseling \$500, Employment Posters \$456, Employee Assistance Program \$7,454, DE&I \$20,000; Clemans Nelson Retainer \$2,100
Employee Recognition	523710	\$4,000	Recognition events/programming \$4,000; Seperating out Culture Committee and Employee Recognition Board to Project Codes at \$3,750 each
Travel/Training	526000	\$4,569	Ohio Public Employer Labor Relations Association (OHPELRA) Conference \$250, Human Resource Association of Central Ohio (HRACO) monthly meetings \$225, Miscellaneous training \$3,000
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

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

- 15 Flax Street project (Mill on Flax) finalized incentive agreements
- Pittsburgh Drive Business Park—84,000 square feet construction completed, currently accepting tenants
- Sawmill Pointe Business Park—Dual Spec Buildings (148,000 square feet each) completed, currently accepting tenants

2024 Budget Summary	
Personal Services	383,826
Services & Charges	151,245
Refunds/Reimbursements	90,000
Materials & Supplies	200
Total Economic Development	625,271

ECONOMIC DEVELOPMENT

Authorized Personnel	2021	2022	2023	2024
Economic Development Director	1	1	1	1
Economic Development Project Manager II	0	1	1	1
Economic Development Coordinator	1	1	1	1
Economic Development Specialist	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2	3	3	3

On the Horizon

- Creation of two new “Content Marketing Series” campaigns to promote the various, diverse companies doing business in Delaware and why they chose Delaware
- Continue Business Retention and Expansion efforts with businesses through the community
- Increase site and building inventory through current building projects in the pipeline, as well as collaborate with new and existing developers as they explore available sites to develop commercial buildings
- Creation of new department website, ensuring up-to-date aesthetics, information, and navigation for both business decision makers and site selectors

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	2022	2023	2024 Goal
1	New Jobs Created	282	719	400
	New Payroll Created	\$12,742,835	\$37,895,663	\$18,500,000
2	Business Retention Efforts Completed	53	110	120
3	% of Successfully Completed Projects	18.5%	23.8%	25.0%

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ECONOMIC DEVELOPMENT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10110600- 510000	Wages	217,543	236,615	260,846	273,240	265,762	1.9%	-2.7%
511100	PERS	32,749	31,355	36,518	32,886	37,207	1.9%	13.1%
511300	Medicare	3,082	3,347	3,782	3,874	3,854	1.9%	-0.5%
511400	Workers Compensation	1,707	0	2,608	2,608	0	-100.0%	-100.0%
511600	Health Insurance	40,634	55,528	61,782	57,166	73,202	18.5%	28.1%
511650	Dental Insurance	0	0	2,650	1,181	2,994	13.0%	153.6%
511700	Life Insurance	150	450	540	540	591	9.4%	9.4%
511750	Vision Insurance	0	0	0	0	216	100.0%	100.0%
520100	Uniform	150	0	300	0	300	0.0%	100.0%
521000	Cellular Telephone	1,106	2,251	2,520	2,310	2,520	0.0%	9.1%
523100	Professional Services	84,756	1,459	70,960	151,197	95,960	35.2%	-36.5%
526000	Travel/Training	3,598	4,142	6,908	5,133	7,117	3.0%	38.6%
526100	Membership & Dues	17,549	22,298	26,000	25,253	23,280	-10.5%	-7.8%
527220	Information Technology Rotary	12,443	14,839	12,000	12,000	22,068	83.9%	83.9%
531000	Office Supply	0	118	200	85	200	0.0%	135.3%
550200	New Equip/Capital Outlay	987	0	0	0	0	100.0%	100.0%
560100	Income Tax Sharing	147,042	172,661	172,000	169,017	90,000	-47.7%	-46.8%
	TOTAL ECONOMIC DEV.	563,496	545,062	659,615	736,490	625,271	-5.2%	-15.1%
	Carryover PO's				310			

**LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$95,960	General Marketing Material - \$5,000, Projects & Events - \$5,000, Internet Marketing - \$5,000, Airport Terminal Marketing - \$5,000, Entrepreneurial Center Partnership - \$75,000, LinkedIn Sales Navigation - \$960
Travel/Training	526000	\$7,117	Conferences - \$3,377, Company Breakfasts, Lunches, Dinners - \$1,061, Corporate Seminars/Group Breakfasts and Lunches - \$849, Mileage - \$1,730
Membership and Dues	526100	\$23,280	MODE \$20,000, IEDC \$590, OEDA \$772, NAIOP \$615, SEMA \$103, Moody's Analytics Annual Property Database Subscription \$1,200
Income Tax Sharing	560100	\$90,000	Annual Income Tax Sharing agreement with Schools and with companies through the Performance Based Economic Incentive Grants for, Sky Climber Fabricating, EMS, Ohio Steel Industries, Innovation Center 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.



2023 Accomplishments

- ◆ Handled over 650 civil legal matters
- ◆ Prosecuted nearly 2,000 misdemeanor cases
- ◆ Instructed 3 internal and 4 external legal training sessions

2024 Budget Summary	
Personal Services	992,067
Services & Charges	109,631
Materials & Supplies	11,500
Total Legal	1,113,198

LEGAL

Authorized Personnel	2021	2022	2023	2024
City Attorney	1	1	1	1
City Prosecutor	1	1	1	1
Assistant Prosecutor/City Attorney	3	4	4	4
Assistant City Prosecutor				
Clerical	2	2	2	2
Paralegal	1	0	0	0
Assistant Prosecutor/City Attorney— <i>Part-time</i>	1	1	0	0
Intern	0	.25	.25	.25
Total	9	8.25	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 33% to 60%

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	2022	2023	2024 Goal
1	Number of Contracts & Agreements Reviewed	317	354	375
2	% of Initial Records Responses within 3 Business Days	44%	33%	60%
3	Avg % of TRC Guilty Charges	95%	89%	95%
	Avg % of CRB Guilty Charges	74%	79%	75%

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10111000- 510000	Wages	506,017	520,098	652,089	525,293	725,070	11.2%	38.0%
511100	PERS	76,486	70,748	91,292	71,809	101,510	11.2%	41.4%
511300	Medicare	7,119	7,291	9,455	7,450	10,514	11.2%	41.1%
511400	Workers Compensation	6,067	0	6,521	6,521	0	-100.0%	-100.0%
511600	Health Insurance	79,691	126,439	144,656	136,231	146,521	1.3%	7.6%
511650	Dental Insurance	0	0	6,282	4,376	6,440	2.5%	47.2%
511700	Life Insurance	645	1,140	1,140	1,140	1,436	26.0%	26.0%
511750	Vision Insurance	0	0	0	0	576	100.0%	100.0%
520100	Uniforms	1,200	0	1,200	900	1,800	50.0%	100.0%
521000	Cell Phone	948	807	840	840	840	0.0%	0.0%
522000	Postage	8	0	0	0	0	100.0%	100.0%
523100	Professional Services	5,701	1,805	4,000	1,000	2,500	-37.5%	150.0%
523220	Witness Fees	57	239	200	630	1,000	400.0%	58.8%
526000	Travel/Training	1,816	5,766	6,500	7,178	7,800	20.0%	8.7%
526100	Membership & Dues	1,654	2,262	2,776	1,970	3,000	8.1%	52.3%
526200	License & Other Fees	1,700	1,548	2,100	1,600	4,100	95.2%	156.3%
527220	Information Technology Rotary	40,000	50,117	194,000	65,400	88,591	-54.3%	35.5%
530500	Publications	717	5,939	6,268	6,329	8,000	27.6%	26.4%
531000	Office Supply	2,419	2,415	3,000	2,843	3,500	16.7%	23.1%
	TOTAL LEGAL AFFAIRS	732,245	796,614	1,132,320	841,511	1,113,198	-1.7%	32.3%
	Carryover PO's				75,211			

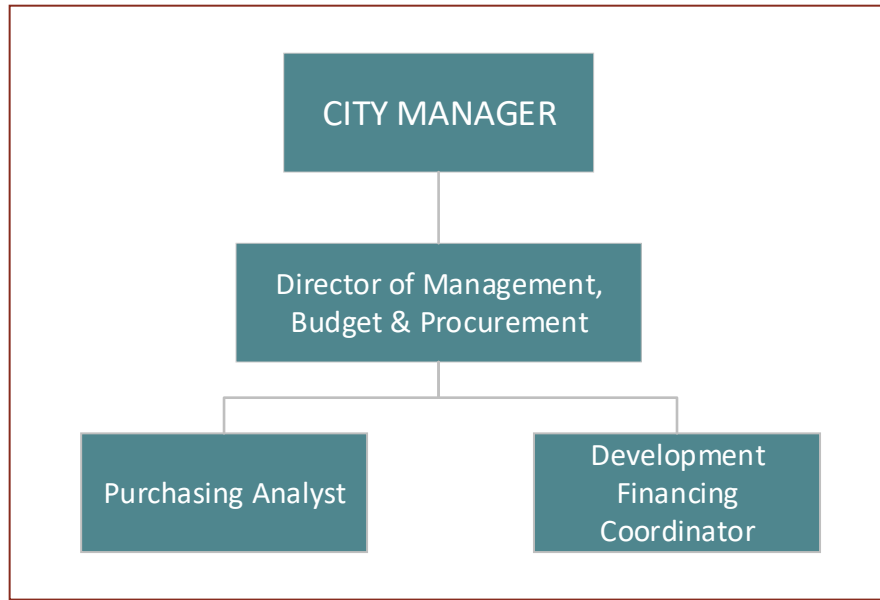
**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Travel/Training	526000	\$7,800	Professional development conferences for employee retention
License & Other Fees	526200	\$4,100	Increase fees paid out in 2023 Recorder's Office for filings
Info Tech Rotary	527220	\$88,591	IT Rotary methodology was changed to more accurately reflect the direct and indirect costs by department

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.



2024 Budget Summary	
Personal Services	358,560
Services & Charges	24,954
Capital Outlay	3,000
Materials & Supplies	700
Total Mgmt, Budget & Proc.	387,214

2023 Accomplishments

- ◆ Updated the City's Credit Card Policy.
- ◆ Created and implemented a new Travel & Employee Reimbursement Policy in accordance with IRS Accountable Plan.
- ◆ Completed financial modeling for the northwest area of the City.
- ◆ In conjunction with Finance, received the Triple Crown for Financial Reporting for 2022.

MANAGEMENT, BUDGET AND PROCUREMENT

Authorized Personnel	2021	2022	2023	2024
Director, Mgmt, Budget & Proc	0	0	1	1
Budget and Mgmt Analyst	0	0	1	0
Purchasing Analyst	0	0	0	1
Development Financing Coord.	0	0	0	1
Total	0	0	2	3

On the Horizon

- ◆ Onboard and train new staff.
- ◆ Update and formalize the City’s purchasing policies.
- ◆ Coordinate with other City departments to update the City’s parking strategy.
- ◆ Recommend changes to the City’s TIF policy.

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 and tracking development activities and providing insights on funding strategies.

Goal #	Performance Metrics	2023	2024 Goal
1	% of Analytical Request Completed	100%	100%
2	% of Then & Now’s	n/a	0%
3	% of TIF Cost Certificates & Disbursements Tracked	n/a	100%

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: MANAGEMENT, BUDGET & PROCUREMENT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10111100- 510000	Wages	0	0	215,843	167,542	239,410	10.9%	42.9%
511100	PERS	0	0	30,218	22,877	33,517	10.9%	46.5%
511300	Medicare	0	0	3,130	2,234	3,472	10.9%	55.4%
511400	Workers Compensation	0	0	2,158	2,158	0	-100.0%	-100.0%
511600	Health Insurance	0	0	53,050	60,881	78,428	47.8%	28.8%
511650	Dental Insurance	0	0	2,245	1,993	3,046	35.7%	52.9%
511700	Life Insurance	0	0	420	420	507	20.7%	20.7%
511750	Vision Insurance	0	0	0	0	180	100.0%	100.0%
520100	Uniforms	0	0	0	164	300	100.0%	83.5%
521000	Cellular Phone	0	0	360	360	360	0.0%	0.0%
523100	Professional Services	0	0	5,000	1,918	1,500	-70.0%	-21.8%
526000	Travel/Training	0	0	6,000	6,517	7,500	25.0%	15.1%
526100	Membership & Dues	0	0	1,800	1,705	1,950	8.3%	14.4%
527220	Information Technology Rotary	0	0	3,600	4,910	13,344	270.7%	171.8%
531000	Office Supply	0	0	300	776	700	133.3%	-9.7%
550200	New Equip/Capital Outlay	0	0	0	516	3,000	100.0%	481.2%
TOTAL MGMT, BUDGET & PROCUREMENT		0	0	324,124	274,971	387,214	19.5%	40.8%
Carryover PO's					1,818			

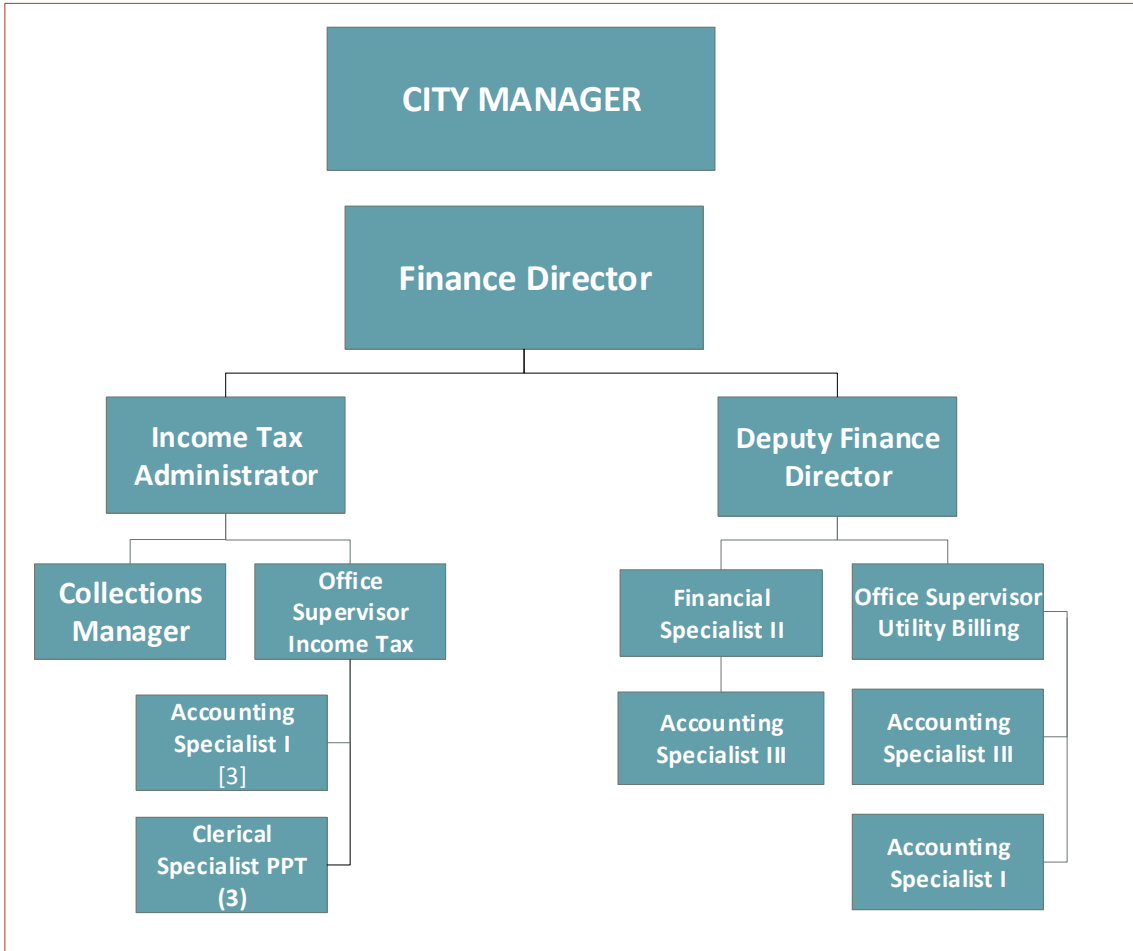
**LINE ITEM DETAIL
GENERAL FUND
DEPARTMENT OF MANAGEMENT, BUDGET & PROCUREMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$239,410	Includes a Development Financing Coordinator shared with Finance Department and funded through TIF administration fees
Travel/Training	526000	\$7,500	GFOA Conference in Orlando; NIGP Conference in Charlotte; Virtual courses and trainings
Membership & Dues	526100	\$1,950	ICMA, OCMA, GFOA, Ohio GFOA, CO-OPP, NIGP
New Equipment/Capital Outlay	550200	\$3,000	New hire equipment

FINANCE

The department consists of three divisions. Finance and accounting oversee payroll, accounts payable, budget administration, audits, and cash and investments. 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.



2023 Accomplishments

- ◆ Finished implementation of *final* ERP Modules; Utility Billing. Go-Live to occur January 2024.
- ◆ With the assistance of the Director of Management, Budget, and Procurement, received the GFOA’s ‘Triple Crown’ award for Excellence in Financial Reporting for the Budget, ACFR, and PAFR.
- ◆ Increased Investment Income by \$2.4m over previous year by changing our investment strategy.

2024 Budget Summary	
Personal Services	1,605,069
Refunds/Reimbursements	900,000
Services & Charges	381,762
Materials & Supplies	20,000
Capital Outlay	0
Total Finance	2,906,831

FINANCE

Authorized Personnel	2021	2022	2023	2024
Finance Director	1	1	1	1
Deputy Finance Director	0	0	1	0
Accountant	1	1	0	0
Financial Specialist III	0	0	0	1
Financial Specialist II	1	1	1	2
Financial Specialist I	0.35	0.35	0.35	0
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>0.48</u>
Total	15.6	15.6	15.6	16.48

On the Horizon

- ◆ Modification to the City’s Income Tax Rate as Adopted by a Vote of the Citizens of Delaware in March, 2024
- ◆ Completion of a Time and Attendance system that works in conjunction with the Payroll system.
- ◆ Tyler Notify — application within the Utility Billing system to promote better communication with our utility customers regarding boil alerts, disconnection prevention, etc.
- ◆ Succession planning; potential re-instatement of Deputy Finance Director position with an internal promotion.

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Maintain a 90+% 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	2022	2023	2024 Goal
1	% of collectible Receivables [income tax]	90%	92.1%	93%
	% of collectible Receivables [utilities]	98.8%	98.0%	98.5%
2	GFOA Certificate of Achievement awarded	Yes	Pending	Pending
3	Publish Annual Comprehensive, Popular, and Budget reports	Yes	Pending	Pending

2024 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: FINANCE

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10111200- 510000	Wages	948,679	970,777	1,018,576	954,797	1,111,346	9.1%	16.4%
510500	Overtime Wages	0	1,520	2,765	3,169	1,500	-45.8%	-52.7%
511100	PERS	143,635	124,783	142,601	127,406	155,798	9.3%	22.3%
511300	Medicare	13,296	13,502	14,769	13,424	16,136	9.3%	20.2%
511400	Workers Compensation	9,586	0	10,186	10,186	0	-100.0%	-100.0%
511600	Health Insurance	140,014	274,160	250,560	247,796	305,068	21.8%	23.1%
511650	Dental Insurance	0	0	13,346	10,214	12,027	-9.9%	17.8%
511700	Life Insurance	771	1,662	1,770	1,770	2,366	33.7%	33.7%
511750	Vision Insurance	0	0	0	0	828	100.0%	100.0%
520100	Uniform	4,317	1,086	3,900	3,316	3,150	-19.2%	-5.0%
521000	Cell Phone	224	60	360	390	360	0.0%	-7.7%
522000	Postage	122,933	30,464	50,000	38,538	55,000	10.0%	42.7%
522400	Mail Processing	4,585	4,585	7,000	4,585	6,000	-14.3%	30.9%
523100	Professional Services	24,557	52,503	45,000	36,503	85,000	88.9%	132.9%
526000	Travel and Training	4,233	1,298	15,000	3,429	15,000	0.0%	337.5%
526100	Membership and Dues	3,790	1,285	3,000	1,695	3,000	0.0%	77.0%
527220	Information Technology Rotary	200,000	225,767	248,000	248,000	214,252	-13.6%	-13.6%
533000	Operating Supply	19,735	15,005	24,000	16,728	20,000	-16.7%	19.6%
539000	Small Equipment	1,742	2,398	2,500	1,407	0	-100.0%	-100.0%
	FINANCE OPERATIONS	1,642,097	1,720,857	1,853,333	1,723,354	2,006,831	8.3%	16.4%
560020	Income Tax Refunds	580,803	690,286	800,000	757,487	900,000	12.5%	18.8%
	TOTAL FINANCE	2,222,900	2,411,142	2,653,333	2,480,841	2,906,831	9.6%	17.2%
	<i>Carryover PO's</i>				6,792			

**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	\$1,111,346	Includes a Development Financing Coordinator shared with MBP Department and funded through TIF administration fees
Postage	522000	\$55,000	A 2023 increase is driving this
Professional Services	523100	\$85,000	E-lockbox fees for UB, LexisNexis skip-search fees for IT, InSource Fees for IT, Robert Half 'seasonal'
Travel/Training	526000	\$15,000	2 National GFOA, 2 Local AGA sessions, Payroll rules/laws training
Operating Supply	533000	\$20,000	Envelopes (main cost); Individual and business income tax forms; Night drop envelopes; payroll and A/P checks, 1099 and other forms
Income Tax Refunds	560020	\$900,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers

2024 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

GENERAL ADMINISTRATION

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10111400- 511100	Pension Payments	1,150	2,762	2,500	0	2,500	0.0%	100.0%
511625	Wellness Incentive	0	0	150,000	75,000	0	-100.0%	-100.0%
511800	Unemployment Compensation	0	0	5,000	5,610	5,000	0.0%	-10.9%
521310	Street Lighting	320,415	261,463	367,000	291,258	300,000	-18.3%	3.0%
523100	Professional Services	134,373	171,692	200,000	345,324	400,000	100.0%	15.8%
523107	Public Information	1,624	1,195	3,500	854	3,500	0.0%	309.7%
523110	IT Professional Services	25,056	9,375	0	3,125	0	100.0%	-100.0%
523410	Special Event	0	0	5,500	2,374	5,500	0.0%	131.6%
524400	Election Expense	0	10,792	15,000	4,099	15,000	0.0%	265.9%
526000	Travel & Training	0	6,570	0	0	0	100.0%	100.0%
526100	Memberships	34,266	35,005	37,500	37,176	38,500	2.7%	3.6%
523710	Employee Recognition	0	0	0	0	3,000	100.0%	100.0%
527310	Burials	8,410	0	15,000	0	0	-100.0%	100.0%
528100	Claims	500	0	0	0	0	100.0%	100.0%
529020	Miscellaneous	0	5	0	15	0	100.0%	-100.0%
529210	Real Estate Taxes	40,849	62,850	65,000	43,377	75,000	15.4%	72.9%
529310	Bank Fees	73,218	112,070	130,500	59,109	75,000	-42.5%	26.9%
529330	Audit and Fees	80,084	82,697	85,000	84,872	87,500	2.9%	3.1%
529360	Board of Health	29,332	30,403	32,000	31,069	33,000	3.1%	6.2%
529500	Collection Fees	0	0	0	0	0	100.0%	100.0%
531000	Office Supplies	0	0	0	2,241	0	100.0%	-100.0%
550100	Land	2,251	26,449	0	3,658	0	100.0%	-100.0%
560020	Reimbursables	0	0	0	7,350	0	100.0%	-100.0%
560220	Reimbursable - Grants	0	0	0	0	0	100.0%	100.0%
560225	Reimbursable - Risk Mgmt	72,146	43,100	50,000	95,353	85,000	70.0%	-10.9%
560310	Reimbursable - Insurance	9,601	10,219	15,000	779	15,000	0.0%	1826.4%
570000 -	Transfer to Parking Fund	0	0	0	0	0	100.0%	100.0%
570000 -TX001	Transfer to CIP	2,268,618	1,836,804	2,966,672	2,966,672	3,266,317	10.1%	10.1%
570000 -TX002	Transfer to Parks Fund	1,613,383	1,935,848	2,491,455	2,491,455	2,400,000	-3.7%	-3.7%
570000 -TX003	Transfer To Street Maintenance	1,810,371	2,421,598	2,716,802	2,716,802	2,550,000	-6.1%	-6.1%
570000 -TX004	Transfer to Airport	0	79,521	280,000	280,000	280,000	0.0%	0.0%
570000 -TX005	Transfer To Cemetery Fund	0	124,529	148,000	148,000	150,000	1.4%	1.4%
570000 -TX006	Transfer to Development Reserve	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
570000 -TX007	Transfer To GF Reserve Account	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
570000 -TX008	Transfer to General Bond Retirement	0	0	120,000	120,000	50,000	-58.3%	-58.3%
570000 -TX010	Transfer to Municipal Court Fund	0	0	815,000	815,000	505,000	-38.0%	-38.0%
570000 -TX011	Transfer to Self Insurance	0	0	150,000	0	0	-100.0%	100.0%
570000 -TX012	Transfer to Clerk of Courts Fund	0	0	0	0	1,310,000	100.0%	100.0%
570000 -TX013	Transfer to IT Rotary	0	0	0	0	78,494	100.0%	100.0%
570500	Advance to Other Funds	0	80,000	0	170,000	300,000	100.0%	76.5%
	TOTAL GENERAL ADMIN.	6,675,647	7,494,946	11,016,429	10,950,571	12,183,311	10.6%	11.3%
	Carryover PO's				306,178			

**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	\$400,000	Legal and consulting fees; Financial consulting fees; Records shredding; County emergency
Audit & Fees	529330	\$87,500	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; GFOA Fees and Publications
Memberships	526100	\$38,500	MORPC; Ohio Municipal League; National League of Cities; International Town & Gown; Chamber of Commerce; National Civic League
Transfer to CIP	570000	\$3,266,317	Transfer to the Capital Improvement Fund to cover projects identified in the adopted CIP
Transfer to Recreation	570000	\$2,400,000	Transfer to Parks & Recreation Fund to cover park maintenance costs, recreation services and the Jack Florance Pool operations
Transfer to SMR	570000	\$2,550,000	Transfer to the Streets Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues
Transfer to Municipal Courts	570000	\$505,000	Transfer to Municipal Court Fund to support court operations
Transfer to Clerk of Courts	570000	\$1,310,000	Transfer to the Clerk of Courts Fund to support operations of the Clerk's office

2024 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10110800- 523100	Professional Services	1,500	4,500	4,500	3,000	5,000	11.1%	66.7%
528000	Insurance	338,041	293,921	375,000	366,852	450,000	20.0%	22.7%
528100	Judgments/Deductible	0	2,116	10,000	0	10,000	0.0%	100.0%
	TOTAL RISK MANAGEMENT	339,541	300,537	389,500	369,852	465,000	19.4%	25.7%
	<i>Carryover PO's</i>				<i>69,522</i>			

PLANNING & COMMUNITY DEVELOPMENT

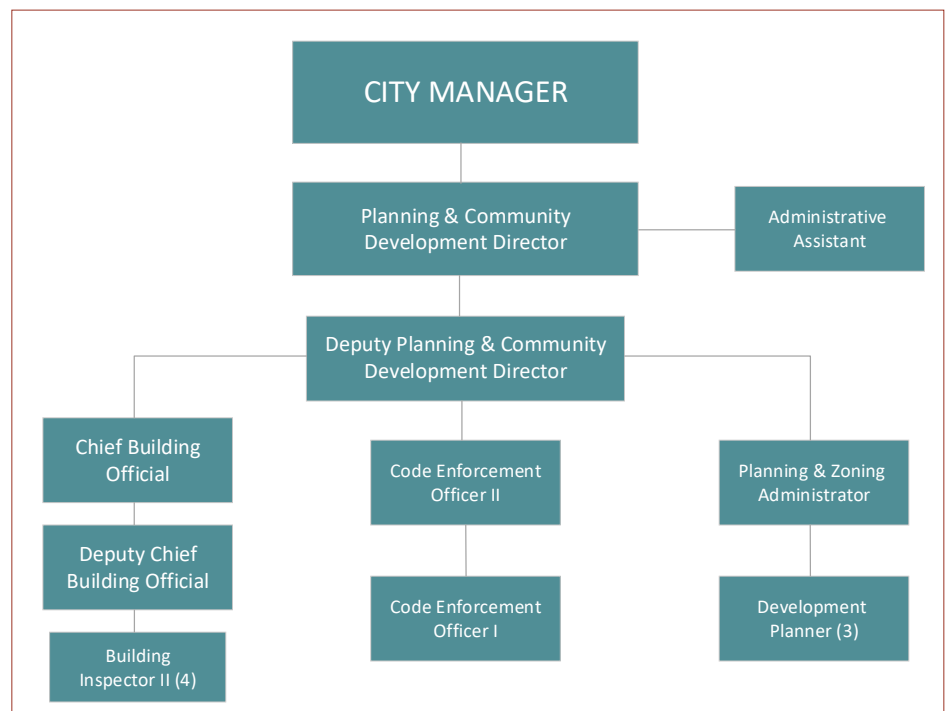
The department supports the community in three primary ways. Planning/zoning provides planning services while administering the zoning code, the development review process and grant writing. The section also provides technical support to the Board of Zoning Appeals, the Planning Commission, and the Historic 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	2021	2022	2023	2024
Planning Director	1	1	1	1
Deputy Director of Planning*	0	0	1	1
Chief Building Official	1	1	1	1
Deputy Chief Building Official*	0	0	1	1
Planning & Zoning Administrator	1	1	1	1
Development Planner	3	3	3	3
Building Inspector II	4	4	4	4
Code Enforcement Officer II	1	1	1	1
Code Enforcement Officer I	1	1	1	1
Administrative Assistant	1	1	1	1
Code Enforcement— <i>Part-time</i> Intern— <i>Seasonal</i>	0 <u>0.25</u>	0 <u>0.25</u>	0 <u>0.25</u>	0 <u>0.50</u>
Total	12.25	13.25	15.25	15.50

*Deputies have a planned start date in Q4 of 2024

2023 Accomplishments

- ◆ Revised and adopted a new Tree Preservation ordinance, Chapter 1168
- ◆ Hired a Planning Director, Development Planner, Building Inspector, and Planning & Zoning Administrator to achieve full staffing
- ◆ Completed the Southwest Focus Area Plan
- ◆ Made a number of permit applications online



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 one week or less. Make all permits applications available online by end of year.
Effective Government: Maintain and enhance customer service and citizen satisfaction	
<i>Goal #2</i>	Update the Planning and Development website to provide a more accessible platform that provides information regarding departmental operations, development review, and permitting.
Great Community: Execute on the action items from the Delaware Together Comprehensive Plan	
<i>Goal #3</i>	Begin work on a comprehensive update to the Planning and Zoning Code in order to achieve regulations that are consistent, clear, and concise.

Goal #	Performance Metrics	2022	2023	2024 Goal
1	Residential Permits	533	607	500
	Commercial Permits	226	270	200
	Inspections	17,310	18,292	16,000
2	Code Enforcement Cases	855	922	800
3	Planning Cases	111	93	100

On the Horizon

- ◆ Southeast Focus Area Plan
- ◆ Advance for consideration a comprehensive update to the Planning and Zoning Code
- ◆ Update all departmental applications and procedures

2024 Budget Summary

Personal Services	1,671,730
Services & Charges	271,767
Refunds/Reimbursements	55,000
Materials & Supplies	5,000
Total Planning & Comm Dev	2,003,497

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: PLANNING & COMM. DEV.

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10111800- 510000	Wages	989,395	1,092,150	1,290,256	1,106,666	1,176,621	-8.8%	6.3%
511100	PERS	147,043	144,168	180,636	138,423	164,727	-8.8%	19.0%
511300	Medicare	13,817	15,226	18,709	15,542	17,061	-8.8%	9.8%
511400	Workers Compensation	10,196	0	12,903	12,903	0	-100.0%	-100.0%
511600	Health Insurance	149,522	306,340	287,327	270,180	299,234	4.1%	10.8%
511650	Dental Insurance	0	0	12,218	8,862	10,809	-11.5%	22.0%
511700	Life Insurance	927	2,003	2,145	2,145	2,450	14.2%	14.2%
511750	Vision Insurance	0	0	0	0	828	100.0%	100.0%
520100	Uniform	1,596	309	400	1,455	2,000	400.0%	37.5%
521000	Cellular Telephone	2,778	3,599	3,960	5,170	6,480	63.6%	25.3%
523100	Professional Services	8,475	12,291	150,000	27,264	100,000	-33.3%	266.8%
526000	Travel/Training	1,188	4,772	5,000	6,528	7,000	40.0%	7.2%
526100	Membership and Dues	2,018	1,763	4,000	2,437	3,500	-12.5%	43.6%
527210	Garage Rotary	10,155	11,845	15,690	15,690	26,000	65.7%	65.7%
527215	Corrosion Prevention	0	0	882	882	2,520	185.7%	185.7%
527220	Information Technology Rotary	100,000	112,197	102,000	102,000	113,423	11.2%	11.2%
527230	Fleet Fuel Chargeback	0	0	8,800	8,800	10,844	23.2%	23.2%
531000	Office Supply	2,855	6,161	5,000	4,764	4,000	-20.0%	-16.0%
533035	Fuel Supply	7,065	8,976	0	561	0	100.0%	-100.0%
539000	Small Equipment	102	0	1,000	0	1,000	0.0%	100.0%
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%
560010	Code Enforcement	22,010	16,544	45,000	27,787	45,000	0.0%	61.9%
560020	Refunds	30,834	11,647	10,000	385	10,000	0.0%	2497.4%
	TOTAL PLANNING	1,499,976	1,749,993	2,155,926	1,758,444	2,003,497	-7.1%	13.9%
	Carryover PO's				2,882			

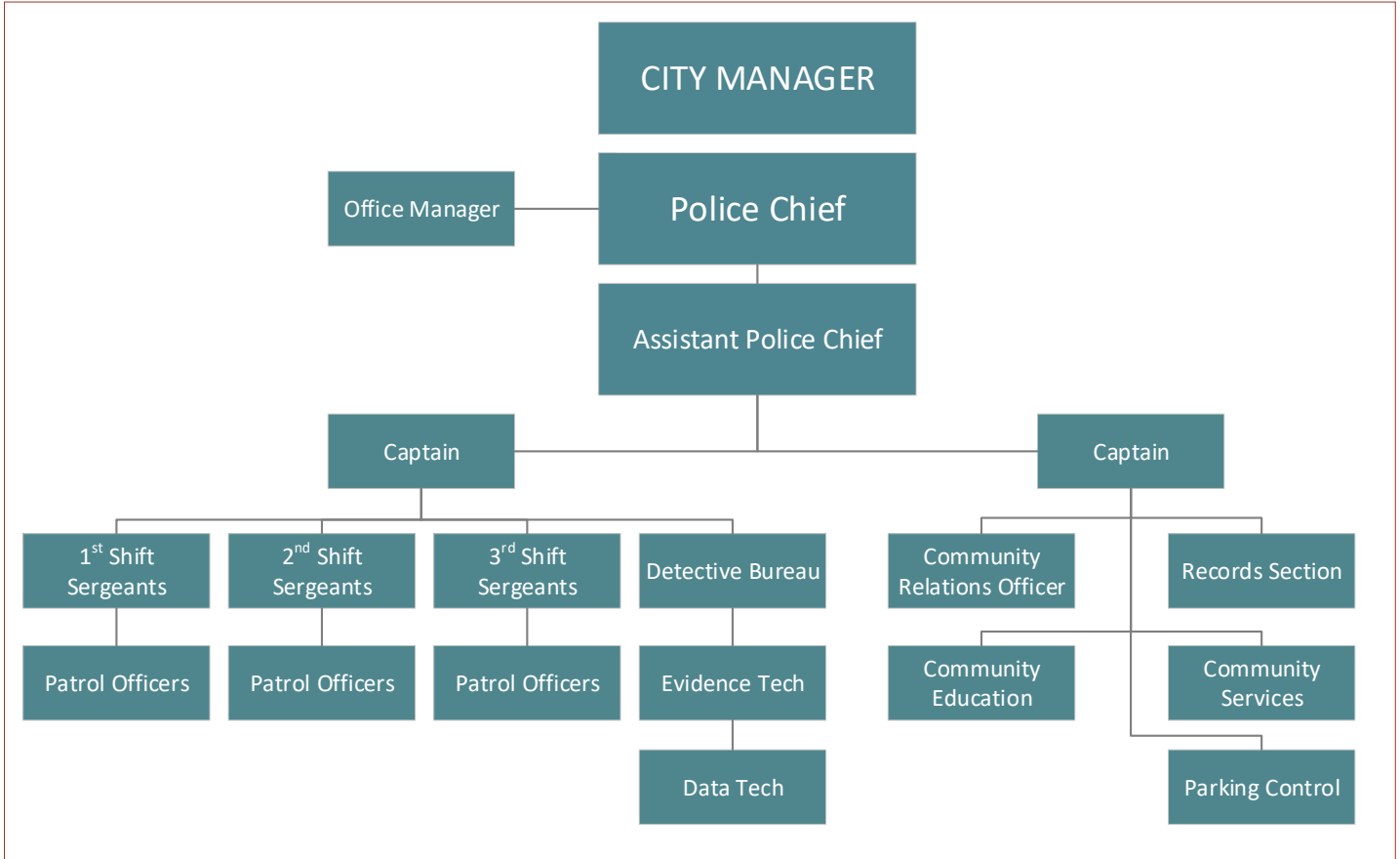
**LINE ITEM DETAIL
GENERAL FUND
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$100,000	Safebuilt inspection services for an undetermined amount of time, Plan Review, Zoning Code Changes
Travel & Training	526000	\$7,000	NPC x2, APAOH x2 , Building CE, CEO quarterly meetings, etc.
Memberships & Dues	526100	\$3,500	AICP x4, OCEOA x2, ISA, BI Dues, etc.
Small Equipment	539000	\$1,000	unplanned maintenance/repair or small equipment

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.



*Org chart is not finalized and is subject to change.

2024 Budget Summary	
Personal Services	10,468,065
Services & Charges	1,111,239
Materials & Supplies	245,050
Capital Outlay	156,350
Total Police	11,980,704

On the Horizon

- ◆ Implementation of key recommendations identified in the CPSM report
- ◆ Addition of Assistant Chief of Police position and command staff restructure
- ◆ Addition of online crime reporting
- ◆ Implementation of a public safety camera system citywide.

2023 Accomplishments

- ◆ Body Worn Cameras implementation completed with cameras issued to all sworn personnel
- ◆ Comprehensive Organization Review completed by the Center for Public Safety Management with recommendations and report issued
- ◆ Additional software tools obtained to increase capacity for forensic analysis of electronic devices
- ◆ Personnel recruiting process streamlined to support timely hiring

POLICE

Authorized Personnel	2021	2022	2023	2024
Police Chief	1	1	1	1
Assistant Chief	0	0	0	1
Captain	4	4	4	2
Sergeant	7	7	7	8
Officer	44	46	46	48
Records Clerk	1	1	1	4
Senior Records Clerk	2	2	2	0
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	1	1	1
Administrative Assistant	1	0	0	0
Parking Control Officer— <i>Part-time</i>	2	2	2	0
Records Clerk— <i>Part-time</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
Total	68	70	70	70

*Parking positions were moved to the Parking Fund in 2024, but report to the Administrative Police Captain

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>	Implement CPSM’s organizational recommendations
<i>Goal #3</i>	Increase staffing to authorized strength with full complement of specialty positions

Goal #	Performance Metrics	2022	2023	2024 Goal
1	% of employees provided/utilizing annual mental health check-up	28%	20%	80%
2	% of CPSM recommendations implemented	n/a	2%	25%
3	% of specialty positions filled	n/a	80%	90%

2024 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10113500- 510000	Wages	6,008,186	6,110,588	6,906,473	6,139,269	6,795,875	-1.6%	10.7%
510500	Overtime Wages	0	300,597	393,892	298,271	393,892	0.0%	32.1%
511100	PERS	73,272	75,893	86,799	80,770	86,996	0.2%	7.7%
511200	Police/Fire Retirement	1,146,994	1,082,181	1,300,253	1,083,139	1,280,843	-1.5%	18.3%
511300	Medicare	83,564	89,155	105,680	89,665	104,252	-1.4%	16.3%
511400	Workers Compensation	64,382	0	73,004	73,004	0	-100.0%	-100.0%
511600	Health Insurance	948,134	1,632,608	1,515,402	1,420,020	1,719,145	13.4%	21.1%
511650	Dental Insurance	0	0	60,056	50,973	67,657	12.7%	32.7%
511700	Life Insurance	4,769	9,688	10,350	10,350	15,985	54.4%	54.4%
511750	Vision Insurance	0	0	0	0	3,420	100.0%	100.0%
520100	Uniform	100,114	114,449	121,800	92,648	142,200	16.7%	53.5%
521000	Cellular Phone	2,584	2,494	3,000	2,400	3,000	0.0%	25.0%
522200	Teletype	7,200	7,200	9,000	7,800	0	-100.0%	-100.0%
523100	Professional Services	49,083	61,551	116,800	151,550	114,800	-1.7%	-24.2%
526000	Travel/Training	39,472	56,366	61,700	41,641	62,700	1.6%	50.6%
526100	Membership and Dues	3,910	3,350	11,280	8,515	12,780	13.3%	50.1%
527010	Maintenance of Equipment	19,341	19,747	32,110	7,064	42,410	32.1%	500.3%
527210	Garage Rotary	84,862	98,983	141,496	141,496	103,200	-27.1%	-27.1%
527215	Corrosion Prevention	0	0	3,528	3,528	7,812	121.4%	121.4%
527220	Information Technology Rotary	562,500	500,794	357,000	357,000	516,465	44.7%	44.7%
527230	Fleet Fuel Chargeback	0	0	121,100	121,100	105,872	-12.6%	-12.6%
531000	Office Supply	5,818	4,719	8,950	3,772	10,150	13.4%	169.1%
533000	Operating Supply	62,148	73,165	96,750	46,541	101,400	4.8%	117.9%
533035	Fuel/Lube Supply	82,986	104,240	0	7,763	0	100.0%	-100.0%
533130	D.A.R.E. Supply	2,311	3,277	6,000	4,853	6,000	0.0%	23.6%
535000	Training Supplies	12,660	8,853	18,500	9,358	18,000	-2.7%	92.3%
537000	Repair Materials	1,032	31	9,750	1,240	15,550	59.5%	1154.0%
539000	Small Equipment	31,911	108,842	153,375	95,027	78,200	-49.0%	-17.7%
539500	Bicycle Patrol Unit Equipment	4,524	11,475	16,450	10,694	15,750	-4.3%	47.3%
550200	New Equip / Cap Outlay	82,653	71,117	168,400	45,013	156,350	-7.2%	247.3%
	TOTAL POLICE	9,484,410	10,551,363	11,908,898	10,404,465	11,980,704	0.6%	15.1%
	Carryover PO's				129,616			

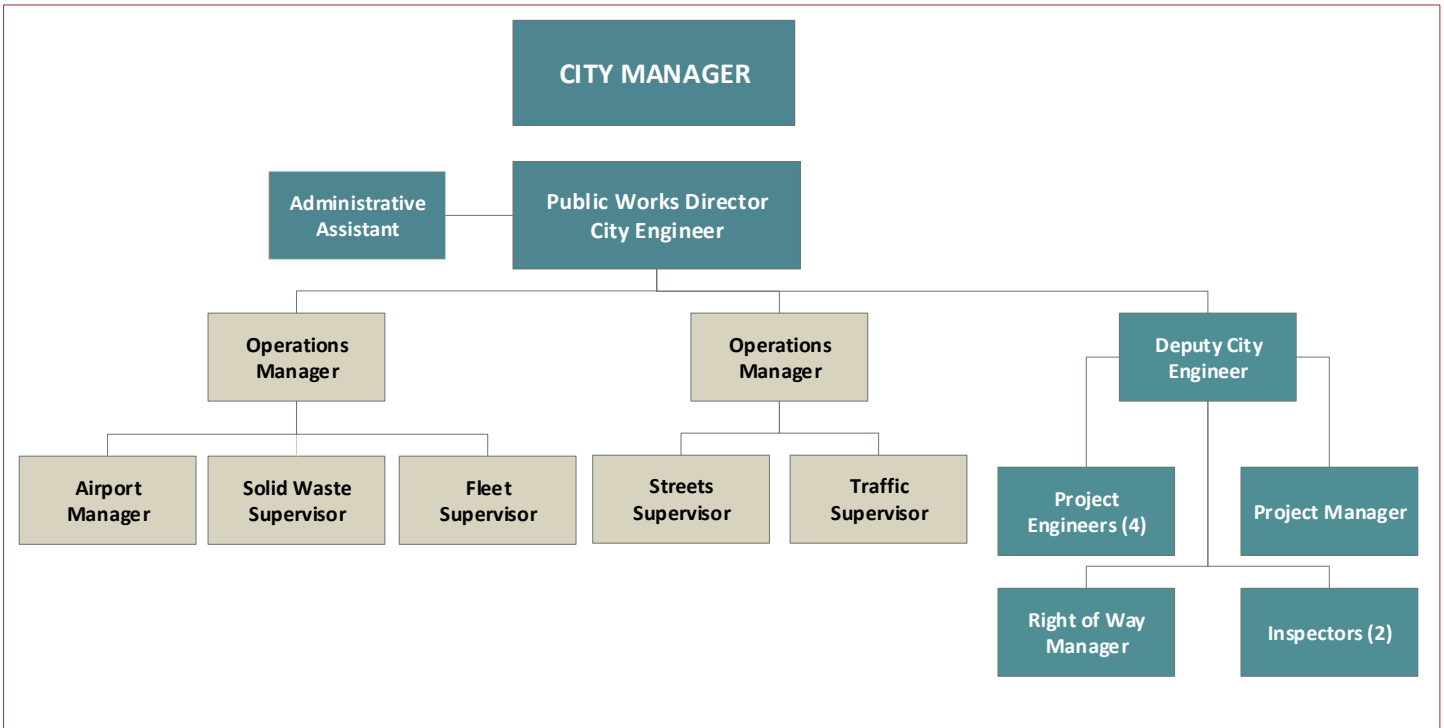
**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$6,795,875	Includes negotiated pay increase for police officers and civilian staff.
Uniforms	520100	\$142,200	Includes contractually required replacement and cleaning, initial issue for (8) officer replacements, ballistic vest carrier replacements, and body worn camera mounts.
Professional Services	523100	\$114,800	Wellness checks, K9 medical and kenneling, Lexipol Policy Management, Investigative Services, Jail Medical, BCI/FBI Fingerprint Services, LEADS Online Service, Alarm Monitoring.
Travel/Training	526000	\$62,700	Basic Academy (8) officer replacements, contractual tuition reimbursement, core officer trainings, records division training
Maintenance & Equipment	527010	\$42,410	Cruiser repair \$3,000; Taser maintenance; BAC simulator maintenance and calibration \$500; Tornado Siren Service \$7,000; Cellebrite maintenance \$8,500; fitness room maintenance \$1,800; wrestling mat maintenance \$1,000; Watchguard redactive \$850; datamaster repair service \$1,000
Operating Supplies	533000	\$101,400	Evidence collection supplies, ammunition, batteries, K9 food, propane, initial equipment issue for (8) replacement officers
Training Supplies	535000	\$18,000	Taser training cartridges, replacement targets, weight room equipment replacement, simmunitions, heavy bag replacement
Repair Materials	537000	\$15,550	Weapon parts \$3,250; Range Pavement Sealant \$4,000, lobby communicator system replacement \$4,200.
Small Equipment	539000	\$78,200	UAV Batteries; PPE equipment; patrol camera replacements, armory tools, stop stick replacements, UAV generator/inverter; range fan, initial equipment issue CNT mebers
Capital Outlay	550200	\$156,350	Alcohol Breath Testing Machine replacement; range water; Meridian barrier truck; FLOCK camera systems; indoor UAV units; Ltron Crime scene mapping; online reporting software

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 land development and capital projects. It also provides assistance to other departments to design and construct park, utility and facility improvements and provides oversight of activities by residents and utility companies within the public right-of-way.



2023 Accomplishments

- ◆ Addison Farms Land Development project with Merrick, Heritage, and Bruce Thoroughfare Plan elements
- ◆ Point project commenced construction
- ◆ Grant funding was secured and construction started on the final phase of the Sawmill Pkwy Extension
- ◆ Pennsylvania Ave resurfacing project expanded to include turn lane and shared use path
- ◆ Bridge Maintenance and Replacement Plan was completed
- ◆ Pavement Condition Report updated
- ◆ Winterbourne Dr completed through Winterbrook development

2024 Budget Summary	
Personal Services	1,252,462
Services & Charges	1,528,374
Materials & Supplies	11,500
Capital Outlay	4,600
Total Engineering	2,796,936

ENGINEERING

Authorized Personnel	2021	2022	2023	2024
Deputy City Engineer	1	1	1	1
Project Engineer III	1	1	1	1
Project Engineer II	2	2	1	1
Project Engineer I	2	2	2	2
Engineering Technician	1	1	0	0
Project Manager II	0	0	1	1
Project Manager I	1	1	0	0
Construction Inspection Manager	1	1	1	1
Construction Inspector	1	1	1	1
Right of Way Manager	0	0	1	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	9.31	9.31

On the Horizon

- ◆ Merrick Boulevard design and construction
- ◆ The Point construction will continue through 2025
- ◆ Sawmill Pkwy extension will be completed to S. Section Line Rd
- ◆ Addison Farms will construct Merrick, US23, and Hills Miller Rd improvements
- ◆ Expanded CDBG grant funding program will increase opportunities for neighborhood street improvements

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

Goal #	Performance Metrics	2022	2023	2024 Goal
1	Projects in Compliance with Transportation Thoroughfare Plan	6	9	5
2	% of Land Development Plans Reviewed w/in guidelines	58	41	75
3	Funding secured	\$3,100,000	\$3,400,000	\$6,700,000

2024 BUDGET DETAIL

FUND:

GENERAL

DEPARTMENT:

ENGINEERING

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10116600- 510000	Wages	819,267	777,324	842,814	771,528	854,577	1.4%	-10.8%
510500	Overtime Wages	0	11,681	11,300	17,390	19,039	68.5%	-9.5%
511100	PERS	120,601	100,865	119,576	108,474	122,306	2.3%	-12.8%
511300	Medicare	11,407	10,966	12,385	11,079	12,667	2.3%	-14.3%
511400	Workers Compensation	8,842	0	8,541	8,541	0	-100.0%	100.0%
511600	Health Insurance	138,001	238,039	202,079	209,024	234,041	15.8%	-12.0%
511650	Dental Insurance	0	0	8,047	6,793	7,867	-2.2%	-15.8%
511700	Life Insurance	716	1,283	1,080	1,080	1,605	48.6%	-48.6%
511750	Vision Insurance	0	0	0	0	360	100.0%	100.0%
520100	Uniform	450	0	750	0	750	0.0%	100.0%
521000	Cellular Telephone	2,886	5,073	4,800	4,760	4,800	0.0%	-0.8%
523100	Professional Services	148,828	132,208	270,000	151,303	200,000	-25.9%	-32.2%
523100 -OPWC	Pennsylvania Ave Design Srvs	0	0	0	9,804	0	100.0%	100.0%
526000	Travel/Training	1,815	3,315	5,750	3,019	12,500	117.4%	-314.1%
526100	Membership and Dues	1,705	945	2,000	793	2,500	25.0%	-215.5%
527010	Maintenance of Equipment	0	0	400	0	400	0.0%	100.0%
527210	Garage Rotary	11,127	12,978	17,500	17,500	20,800	18.9%	-18.9%
527215	Corrosion Prevention	0	0	882	882	1,764	100.0%	-100.0%
527220	Information Technology Rotary	78,925	94,116	46,000	46,000	102,630	123.1%	-123.1%
527230	Fleet Fuel Chargeback	0	0	8,100	8,100	12,230	51.0%	-51.0%
531000	Office Supply	3,954	1,588	3,500	3,888	3,500	0.0%	10.0%
533000	Operating Supply	1,587	6,446	3,500	3,179	3,500	0.0%	-10.1%
533035	Fuel Supply	7,721	11,546	0	589	0	100.0%	100.0%
539000	Small Equipment	0	0	4,500	1,340	4,500	0.0%	-235.8%
550200	New Equip / Cap Outlay	7,000	1,662	9,900	7,720	4,600	-53.5%	40.4%
550320	Vehicle Purchase	0	40,965	0	0	0	100.0%	100.0%
	ENGINEERING OPERATIONS	1,364,832	1,451,003	1,583,404	1,392,784	1,626,936	2.7%	-16.8%
523140	Professional Services - Development	649,493	859,063	750,000	703,379	960,000	28.0%	-36.5%
523145	Professional Services - Right of Way	160,511	49,722	210,000	118,412	210,000	0.0%	-77.3%
	TOTAL ENGINEERING	2,174,836	2,359,787	2,543,404	2,214,575	2,796,936	10.0%	-26.3%
	<i>Carryover PO's</i>				426,321			

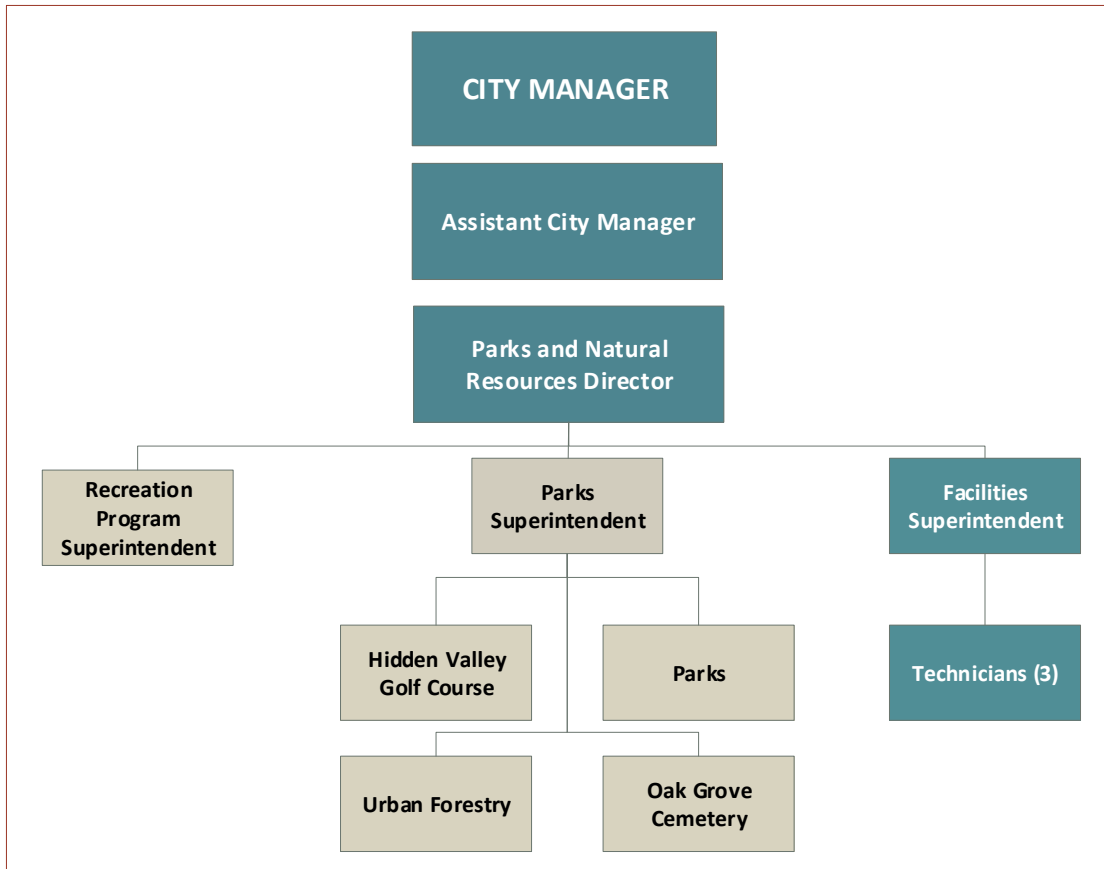
**LINE ITEM DETAIL
GENERAL FUND
ENGINEERING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$854,577	Proposing addition of Project Manager
Professional Services	523100	\$200,000	Bridge Inspections; General Survey, Design and Land Acquisition Services; Grant Application Assistance; Traffic Engineer Consultant Support
Professional Services - Development	523140	\$960,000	Contract construction inspection services reimbursable through land development activity
Professional Services - Right of Way	523150	\$210,000	Construction inspection services reimbursable through right of way permitting/fees
New Equip/Capital Outlay	550200	\$4,600	Tools/Equipment

BUILDING MAINTENANCE

The division is located with the Parks and Recreation Department. It maintains all mechanical and electrical operating systems in the Public Works, Justice Center, Mingo, City Hall, and all Fire Stations, 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.



2023 Accomplishments

- ◆ Justice Center elevator updates
- ◆ Public Works and Parks building fire suppression and nitrogen generator system added
- ◆ Arc Flash Study/Maintenance at Public Works and Justice Center
- ◆ Completed 2,561 work orders
- ◆ Completed LED conversion at Public Works building

2024 Budget Summary

Services & Charges	535,329
Personal Services	321,161
Materials & Supplies	49,900
Capital Outlay	56,100
Total Building Maintenance	962,490

BUILDING MAINTENANCE

Authorized Personnel	2021	2022	2023	2024
Facility Maintenance Supervisor	1	1	1	1
Facility Maintenance Tech I	1	1	0	0
Facility Maintenance Tech II	<u>1</u>	<u>1</u>	<u>2</u>	<u>3</u>
Total	3	3	3	4

*Additional Facilities Technician is funded through the Fire Fund and will service the 5 fire stations

On the Horizon

- ◆ Justice Center space planning remodel and expansion
- ◆ CityWorks maintenance recording
- ◆ Fire Station 305 project
- ◆ City Hall HVAC controls

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 asset inventories in City Works.
<i>Goal #3</i>	Monitor City utility usage and identify ways to improve efficiencies.

Goal #	Performance Metrics	2022	2023	2024 Goal
1	% of Work Orders Completed in 24 Hours	81%	99%	90%
2	% of Major Items Inventoried	100%	100%	100%
3	% of Building Utilities Monitored Monthly	100%	100%	100%

2024 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
10116800- 510000	Wages	153,797	173,717	185,694	196,802	215,484	16.0%	9.5%
510500	Overtime Wages	0	3,392	4,700	1,579	4,700	0.0%	197.7%
511100	PERS	22,752	24,795	26,655	27,425	30,826	15.6%	12.4%
511300	Medicare	2,118	2,450	2,761	2,776	3,193	15.6%	15.0%
511400	Workers Compensation	1,637	0	1,904	1,904	0	-100.0%	-100.0%
511600	Health Insurance	44,848	67,439	54,250	55,666	63,942	17.9%	14.9%
511650	Dental Insurance	0	0	2,159	1,958	2,437	12.9%	24.4%
511700	Life Insurance	225	450	360	360	507	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	72	100.0%	100.0%
520100	Uniform	466	472	900	344	918	2.0%	166.8%
520110	Clothing	1,931	1,292	2,800	861	2,800	0.0%	225.2%
521000	Cellular Phone	0	300	600	600	600	0.0%	0.0%
521100	Electric	76,417	78,754	95,210	94,578	97,114	2.0%	2.7%
521200	Heat	7,774	9,211	11,200	9,554	11,424	2.0%	19.6%
523100	Professional Services	198,287	202,586	319,000	206,658	275,000	-13.8%	33.1%
526000	Travel/Training	4,832	5,004	7,000	11,380	7,000	0.0%	-38.5%
527010	Maintenance of Equipment	128	5,800	6,500	591	6,600	1.5%	1015.9%
527020	Maintenance of Facility	40,766	47,609	96,200	43,458	98,000	1.9%	125.5%
527210	Garage Rotary	3,356	3,914	4,400	4,400	6,400	45.5%	45.5%
527215	Corrosion Prevention	0	0	378	378	756	100.0%	100.0%
527220	Information Technology Rotary	0	0	0	0	26,688	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	2,550	2,550	2,029	-20.4%	-20.4%
533000	Operating Supply	31,605	24,068	45,000	25,752	45,900	2.0%	78.2%
533035	Fuel Supply	1,388	3,024	0	107	0	100.0%	-100.0%
539000	Small Equipment	3,632	9,070	4,000	3,137	4,000	0.0%	27.5%
539015	COVID Expenses	0	0	0	0	0	100.0%	100.0%
550200	New Equip / Cap Outlay	0	19,000	55,000	50,494	56,100	2.0%	11.1%
	TOTAL BUILDING MAINT. Carryover PO's	595,959	682,349	929,221	743,312 34,606	962,490	3.6%	29.5%

**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	\$215,484	Promotion of Tech II to Tech III
Electric	521100	\$97,114	Electric charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Heat	521200	\$11,424	Gas charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Professional Services	523100	\$275,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Public Works, Mingo, and Justice Center
Travel/Training	526000	\$7,000	TPC trainings, IFMA trainings/conference, Training opportunities that come up through the year
Maintenance of Facility	527020	\$98,000	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	\$45,900	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	\$56,100	Fire Suppression Air Compressor at City Hall (\$3,000), Hot Water Heater In Mop Room at Public Works (\$2,000), Hot Water Heater In Break Room at Public Works (\$1,500), Fire Alarm Panel at Justice Center (\$7,000) Hot Water Heater at City Hall (\$1,500), Door To Break Room at Public Works (\$8,000), Ceiling Tiles at City Hall (\$3,500), Rubber Cove Base at All Buildings (\$4,000)

SPECIAL REVENUE FUNDS

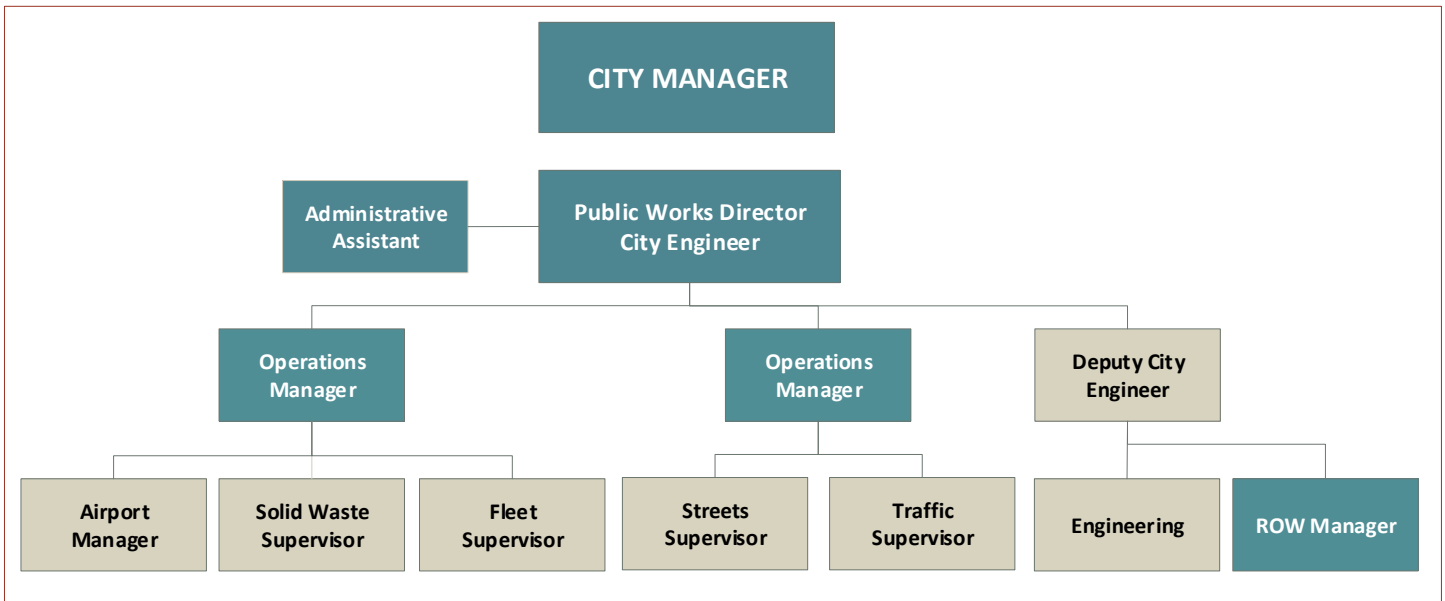
2024 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	104,617	406,312	737,608	737,608	1,018,008		
20000025- 493020	Transfer-General Fund	1,746,840	2,421,598	2,716,802	2,716,802	2,550,000	-6.1%	-6.1%
20000401- 490100	Transfer - Other Funds	163,700	0	0	0	0	100.0%	100.0%
20000402- 483100	Reimbursements	0	22,956	2,000	0	2,000	0.0%	100.0%
484300	Miscellaneous	22,331	5,229	2,500	22	2,500	0.0%	11120.8%
492010	Sale of Assets	1,132	0	7,500	0	0	-100.0%	100.0%
20000403- 420400	License Fees	252,141	249,561	270,000	270,111	272,700	1.0%	1.0%
420500	Gasoline Tax	1,860,572	1,869,240	1,830,000	1,997,742	1,969,500	7.6%	-1.4%
	Total Revenue	4,046,717	4,568,584	4,828,802	4,984,677	4,796,700	-0.7%	-3.8%
20016000-	Administration	858,666	814,616	1,006,773	951,963	905,377	-10.1%	-4.9%
20016200-	Street Maintenance	2,099,903	2,369,567	2,742,210	2,321,766	2,834,897	3.4%	22.1%
20016400-	Traffic Maintenance	786,453	1,053,104	1,079,819	1,040,904	1,660,863	53.8%	59.6%
	Total Expenditures	3,745,022	4,237,287	4,828,802	4,314,634	5,401,137	11.9%	25.2%
	<i>Carryover PO's</i>				<i>389,643</i>			
	Fund Balance - December 31st	406,312	737,608	737,608	1,018,008	413,571		

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.



2023 Accomplishments

- ◆ Review of Public Works Internal Policies
- ◆ Provide support for Public Works Committee Meetings
- ◆ Update Emergency Call-Out Procedures

2024 Budget Summary

Personal Services	714,775
Services & Charges	178,102
Materials & Supplies	12,500
Total Public Works Admin	905,377

PUBLIC WORKS ADMINISTRATION

Authorized Personnel	2021	2022	2023	2024
Public Works Director/City Engineer	1	1	1	1
Superintendent	2	0	0	0
ROW Manager	0	0	1	1
Operations Manager	0	2	2	2
Traffic Engineer	0	1	0	0
Administrative Assistant	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	5	6	6	6

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	2022	2023	2024 Goal
1	Calls/messages addressed	1,750	2,000	2,100
2	CSRs completed/closed	550	650	700
3	No. reviewed/improved operating policies	3	5	5

2024 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
20016000- 510000	Wages	497,744	457,193	480,726	475,011	493,549	2.7%	3.9%
510500	Overtime Wages	0	1,397	4,000	922	2,000	-50.0%	117.0%
511100	PERS	67,327	61,626	67,862	64,636	69,377	2.2%	7.3%
511300	Medicare	7,024	6,415	7,029	6,643	7,185	2.2%	8.2%
511400	Workers Compensation	5,100	0	4,847	4,847	0	-100.0%	-100.0%
511600	Health Insurance	65,301	123,344	114,944	117,465	135,944	18.3%	15.7%
511650	Dental Insurance	0	0	4,809	4,362	5,431	12.9%	24.5%
511700	Life Insurance	366	733	780	780	929	19.1%	19.1%
511750	Vision Insurance	0	0	0	0	360	100.0%	100.0%
520100	Uniforms	900	0	1,050	900	1,050	0.0%	16.7%
521000	Cellular Telephones	1,699	1,519	1,800	1,550	2,500	38.9%	61.3%
521100	Electric	11,059	11,827	30,000	14,170	30,000	0.0%	111.7%
521200	Heat	1,766	2,023	7,500	1,823	7,500	0.0%	311.5%
522000	Postage	0	0	300	0	300	0.0%	100.0%
523100	Professional Services	17,472	1,578	0	1,277	0	100.0%	-100.0%
526000	Travel/Training	598	1,322	15,000	2,358	15,000	0.0%	536.0%
526100	Membership and Dues	1,128	691	3,000	1,303	3,000	0.0%	130.3%
526200	Licenses and Fees	100	0	200	0	200	0.0%	100.0%
527010	Maintenance of Equipment	350	0	1,500	0	1,500	0.0%	100.0%
527120	Maintenance of Facility	3,750	0	0	0	0	100.0%	100.0%
527210	Garage Rotary	1,425	1,957	2,100	2,100	2,800	33.3%	33.3%
527215	Corrosion Prevention	0	0	126	126	252	100.0%	100.0%
527220	Information Technology Rotary	120,000	138,923	244,000	244,000	113,423	-53.5%	-53.5%
527230	Fleet Fuel Chargeback	0	0	3,200	3,200	577	-82.0%	-82.0%
531000	Office Supply	1,849	2,330	2,000	1,997	2,500	25.0%	25.2%
533000	Operating Supply	2,141	645	10,000	2,319	10,000	0.0%	331.2%
533035	Fuel Supply	1,480	1,093	0	175	0	100.0%	-100.0%
550300	New Equip/Capital Outlay	50,087	0	0	0	0	100.0%	100.0%
	TOTAL SMR ADMIN	858,666	814,616	1,006,773	951,963	905,377	-10.1%	-4.9%
	Carryover PO's				210			

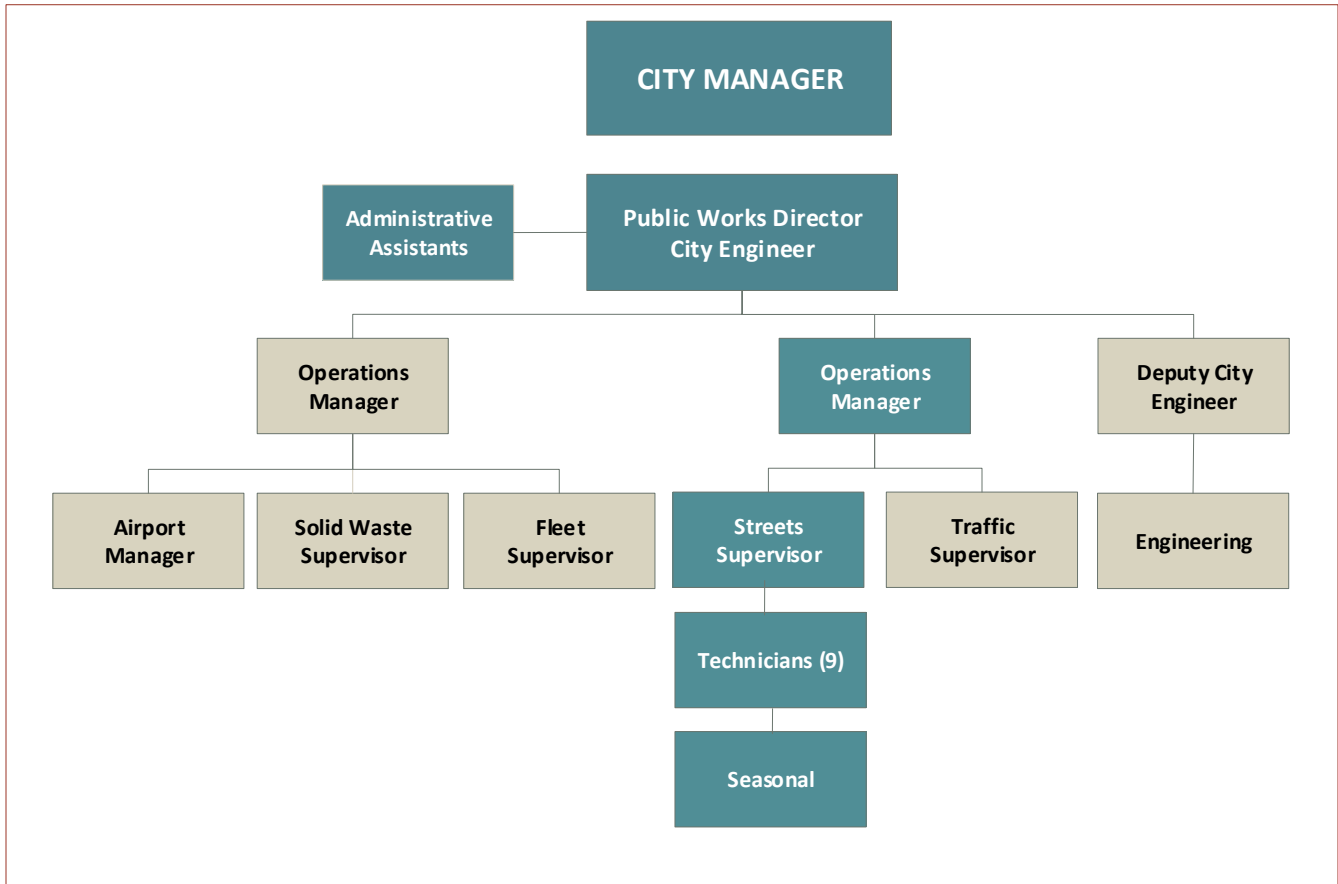
**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$493,549	Addition of GIS Intern
Travel/Training	526000	\$15,000	Attendance by Director and Operations Managers to APWA Snow Conference, APWA National Conference; GIS training; Highway Maintenance and Operations; OTEC; ODOT LTAP training
Operating Supply	533000	\$10,000	Purchase of supplies and materials for daily operation of the six public works divisions

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.



2023 Accomplishments

- ◆ Street Sweeping Program
- ◆ Crack Seal Program
- ◆ Golf Course Entrance Drive Improvements
- ◆ Spring Street Parking Lot Improvements
- ◆ Cemetery Road Improvements
- ◆ Noble Street Alley Reconstruction
- ◆ ADA Improvements at the Fairgrounds and Dempsey Middle School

2024 Budget Summary

Personal Services	1,183,900
Materials & Supplies	760,000
Capital Outlay	265,000
Services & Charges	625,997
Total SMR	2,834,897

STREET MAINTENANCE & REPAIR

Authorized Personnel	2021	2022	2023	2024
Supervisor	1	1	1	1
Street Technicians	8	8	8	9
<i>Seasonal</i>	<u>1.6</u>	<u>1.6</u>	<u>1.6</u>	<u>2</u>
Total	10.6	10.6	10.6	12

On the Horizon

- ◆ Pavement Evaluation in Fall of 2024
- ◆ Bridge Maintenance Program
- ◆ Downtown Paver Repairs
- ◆ ADA and Sidewalk Repairs
- ◆ Crack Seal Program
- ◆ Street Sweeping Program
- ◆ Public Works Park Lot Improvements

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	2022	2023	2024 Goal
1	Number of Miles Paved	1.5	5	2.6
2	% of Sidewalk Complaints Addressed within guidelines	75%	90%	90%
3	% of Road Network w/Maintenance	5%	20%	20%

2024 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS STREET DIVISION

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
20016200- 510000	Wages	546,883	481,375	636,581	525,947	731,933	15.0%	39.2%
510500	Overtime Wages	0	28,346	22,025	23,278	26,850	21.9%	15.3%
511100	PERS	80,207	70,574	92,205	75,692	106,230	15.2%	40.3%
511300	Medicare	7,474	6,950	9,230	7,552	11,002	19.2%	45.7%
511400	Workers Compensation	5,642	0	6,586	6,586	0	-100.0%	-100.0%
511600	Health Insurance	122,978	222,794	204,563	196,927	293,999	43.7%	49.3%
511650	Dental Insurance	0	0	8,538	7,454	11,523	35.0%	54.6%
511700	Life Insurance	480	1,200	1,200	1,200	1,859	54.9%	54.9%
511750	Vision Insurance	0	0	0	0	504	100.0%	100.0%
520100	Uniform	2,931	2,739	2,500	2,163	5,200	108.0%	140.4%
520110	Clothing	3,904	6,151	6,500	5,786	7,400	13.8%	27.9%
521000	Cellular Telephone	81	606	600	600	700	16.7%	16.7%
521100	Electric	11	0	0	0	0	100.0%	100.0%
521200	Heat	8,500	8,500	8,500	8,500	8,500	0.0%	0.0%
523100	Professional Services	16,257	133,821	185,000	78,172	225,000	21.6%	187.8%
526000	Travel/Training	0	334	2,000	0	2,000	0.0%	100.0%
526200	License & Other Fees	45	293	200	215	300	50.0%	39.7%
527010	Maintenance of Equipment	3,000	2,722	3,000	2,390	8,000	166.7%	234.7%
527020	Maintenance of Facility	509	2,101	3,000	1,785	2,000	-33.3%	12.0%
527210	Garage Rotary	119,700	164,388	253,200	253,200	293,100	15.8%	15.8%
527215	Corrosion Prevention	0	0	882	882	1,764	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	91,900	91,900	72,033	-21.6%	-21.6%
533000	Operating Supply	276,278	382,065	350,000	353,099	415,000	18.6%	17.5%
533035	Fuel Supply	55,579	65,795	0	9,878	0	100.0%	-100.0%
533510	Snow/Ice Control Supply	195,803	189,933	169,000	103,123	150,000	-11.2%	45.5%
539000	Small Equipment	10,426	9,496	10,000	8,003	10,000	0.0%	25.0%
539910	Pathway Maintenance	35,000	33,680	75,000	3,457	60,000	-20.0%	1635.4%
539930	Parking Lot Maintenance	101,500	12,350	115,000	33,646	125,000	8.7%	271.5%
550300	New Equip/Cap Outlay	37,459	33,257	0	0	0	100.0%	100.0%
550300 -OPW21	2021 OPWC - Local Match	0	0	0	3,887	0	100.0%	-100.0%
550300 -OPW22	2022 OPWC - Local Match	0	161,460	0	39,847	0	100.0%	-100.0%
550300 -SK001	Sidewalk/ADA Improvements		0	125,000	97,749	125,000	0.0%	27.9%
550300 -ST001	Local Street Resurfacing	430,241	204,239	230,000	250,755	0	-100.0%	-100.0%
550300 -ST006	Construction & Engineering	39,015	44,001	50,000	28,053	50,000	0.0%	78.2%
550300 -ST014	Bridge Improvements	0	100,395	0	37,830	0	100.0%	-100.0%
550320	New Equipment	0	0	80,000	62,210	90,000	12.5%	44.7%
	TOTAL STREET DIVISION	2,099,903	2,369,567	2,742,210	2,321,766	2,834,897	3.4%	22.1%
	Carryover PO's				283,609			

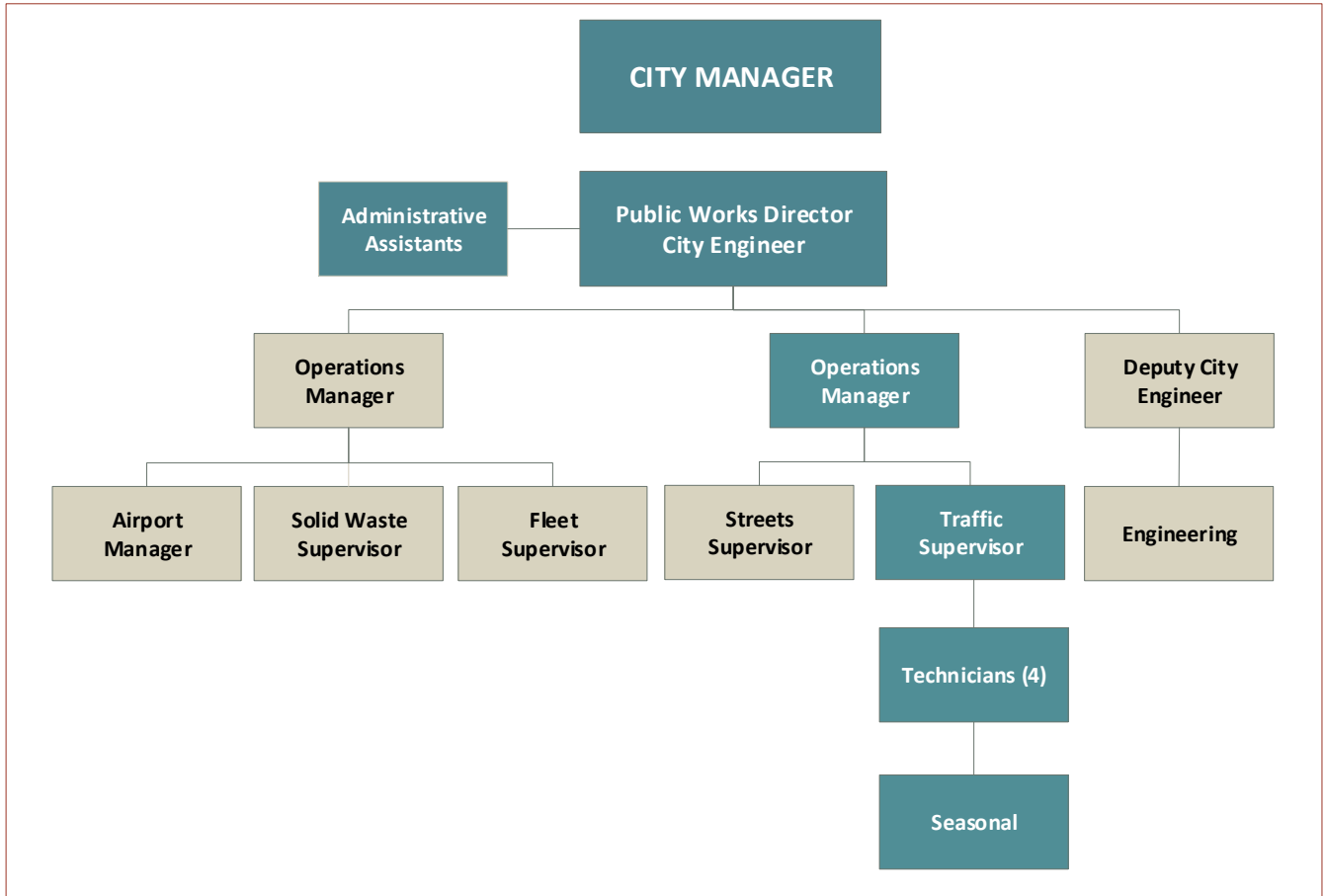
**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREETS DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Project:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000		\$731,933	Propose addition of (2) Street Technicians
Professional Services	523100		\$225,000	Annual Crack Seal Program for State Highway/ Arterials/Local Streets (\$150,000); Bridge Maintenance (\$75,000); Concrete Repairs (\$20,000); Disposal fees for concrete and asphalt (\$5,000)
Operating Supply	533000		\$415,000	Pavement Repairs (\$350,000); Crack sealant and filler (\$55,000); Berm Repair (\$5,000); Concrete Repairs (\$5,000)
Pathway Maintenance	539910		\$60,000	Maintenance to public pedestrian trails and bikeways
Snow & Ice Control Materials	533510		\$150,000	Road Salt (\$100,000); Brine Admixtures (\$10,000); Maintenance of plows/brine equipment (\$20,000); GPS Precise MyFleet Monitoring & Pavment Sensors (\$10,000); Mailbox Repairs (\$10,000)
Parking Lot Maintenance	539930		\$125,000	Maintenance and repair of public and city facility parking lots
New Equipment/Cap Outlay	550320		\$90,000	Replacement of dump truck bed, snow & ice controls

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.



2023 Accomplishments

- ◆ Pavement Marking Program
- ◆ Bridge Vertical Clearance Evaluation
- ◆ Battery backups installed at all signalized intersections
- ◆ Signal timing improvements
- ◆ LED street lighting program

2024 Budget Summary

Personal Services	673,115
Services & Charges	612,748
Materials & Supplies	235,000
Capital Outlay	140,000
Total Traffic	1,660,863

TRAFFIC

Authorized Personnel	2021	2022	2023	2024
Traffic Supervisor	1	1	1	1
Traffic Technicians	3	3	3	4
<i>Seasonal</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	5	5	5	6

On the Horizon

- ◆ US23 and SR42 signal refurbishment
- ◆ Carson Farms signal project
- ◆ Preemption installations in all signals and emergency service vehicles
- ◆ Smart City implementation
- ◆ US23 adaptive signal timing improvements

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	2022	2023	2024 Goal
1	Traffic Signals Improved	10	32	60
2	Signs Maintained Improved	400	400	400
3	Street Lights maintained/updated	350	500	500

2024 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS TRAFFIC DIVISION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
20016400- 510000	Wages	270,669	307,966	314,106	294,560	396,852	26.3%	34.7%
510500	Overtime Wages	0	37,332	37,975	42,017	44,000	15.9%	4.7%
511100	PERS	39,998	43,182	49,291	45,436	61,719	25.2%	35.8%
511300	Medicare	3,708	4,779	5,105	4,624	6,392	25.2%	38.2%
511400	Workers Compensation	3,035	0	3,521	3,521	0	-100.0%	-100.0%
511600	Health Insurance	64,766	111,566	120,000	119,842	156,855	30.7%	30.9%
511650	Dental Insurance	0	0	3,729	3,682	6,092	63.4%	65.5%
511700	Life Insurance	240	600	600	600	845	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	360	100.0%	100.0%
520100	Uniform	3,577	3,232	4,000	3,567	7,200	80.0%	101.9%
520110	Clothing	4,457	2,310	3,500	2,048	4,100	17.1%	100.2%
521000	Cellular Telephone	965	1,976	600	2,892	700	16.7%	-75.8%
521100	Electric	23,968	25,605	27,000	28,940	27,000	0.0%	-6.7%
523100	Professional Services	143,951	258,903	257,200	209,475	503,000	95.6%	140.1%
526000	Travel/Training	3,824	775	6,000	575	6,000	0.0%	943.5%
526100	Membership & Dues	420	425	600	505	600	0.0%	18.8%
526200	License & Other Fees	92	46	240	0	300	25.0%	100.0%
527010	Maintenance of Equipment	12,105	5,269	13,800	4,708	21,500	55.8%	356.7%
527210	Garage Rotary	12,750	17,510	19,000	18,346	23,700	24.7%	29.2%
527215	Corrosion Prevention	0	0	252	252	504	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	19,800	19,800	18,144	-8.4%	-8.4%
533000	Operating Supply	179,121	160,211	188,500	197,942	223,000	18.3%	12.7%
533035	Fuel Supply	14,389	16,292	0	1,155	0	100.0%	-100.0%
539000	Small Equipment	4,418	3,190	5,000	6,327	12,000	140.0%	89.7%
550300	New Equip/Capital Outlay	0	51,935	0	30,093	0	100.0%	-100.0%
550300 -TR003	Citywide Signals Phase II	0	0	0	0	140,000	100.0%	100.0%
	TOTAL TRAFFIC	786,453	1,053,104	1,079,819	1,040,904	1,660,863	53.8%	59.6%
	Carryover PO's				105,824			

**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	\$396,852	Requesting the addition of 2 Traffic Technicians in '24
Professional Services	523100	\$503,000	Guardrail Repairs (\$50,000); Short and Long Line Striping Program (\$215,000); Downtown Striping (\$45,000); Traffic Signal Refurbishment & Repairs (\$70,000); Street Light Maintenance (\$120,000); CSX Agreement/OUPS Membership fees (\$3,000)
Maintenance of Equipment	527010	\$21,500	Annual maintenance and service to sign machine, paint machine, conflict monitor calibration, utility locator calibration, sign & bucket truck inspections, arrow board and PMB maintenance (\$8,000); Centracts Central Signal software (\$6,000); Speed feedback signs, cellular modems and WiFi fees (\$7,500)
Operating Supply	533000	\$223,000	Signal maintenance (\$100,000); Sign Maintenance (\$105,000); Conflict Monitors, Batteries, LED's, Solar panels (\$18,000)
Small Equipment	539000	\$12,000	MOT equipment (\$3,000); Bucket Truck lighting (\$3,000); Storage Shelving (\$4,000 Recycling Bldg.); Hand tools/power equipment (\$2,000)

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	39,904	72,134	59,134	132,480	312,007
20100023- 430100	Interest Income	90	406	500	6,372	5,000
20100403- 420400	License Fees	20,444	20,235	22,000	21,901	22,500
420500	Gasoline Tax	150,857	151,560	175,000	161,979	165,000
	Total Revenue	171,391	172,201	197,500	190,252	192,500
20120100- 523100	Professional Services	0	113	0	97	0
529310	Bank Fees	0	0	0	0	0
550300 -ST001	Urban Resurfacing City Share	139,161	111,742	0	10,629	0
550300 -ST002	US 36/E. William Improvements	0	0	0	0	0
	Total Expenditures	139,161	111,855	0	10,726	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	72,134	132,480	256,634	312,007	504,507

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	364,450	417,200	1,033,084	1,033,084	563,400
20200023- 430100	Interest Income	412	4,702	4,500	32,386	32,710
20200402- 484300	Miscellaneous Revenue	0	0	0	12,133	0
20200403- 420400	License Fees	667,199	667,359	685,000	712,667	726,920
	Total Revenue	667,611	672,061	689,500	757,186	759,630
20220200- 529310	Bank Fees	0	0	250	0	250
550300 -OPW21	OPWC City Share	350,286	4,389	0	0	0
550300 -SK001	ADA Sidewalk Maintenance	0	0	0	0	50,000
550300 -ST001	Resurfacing	7,648	23,133	501,400	686,727	0
550300 -ST003	US 23/36 Exit Bin Wall Improvement	0	0	0	0	0
550300 -ST007	Pedestrian & Roadway Safety	178,228	0	230,000	286,256	180,000
550300 -ST008	US23 & Hull	0	0	0	78,458	0
550300 -ST009	ODOT US23 Bridge Repairs	0	0	325,000	0	360,000
550300 -ST014	Bridge Improvements	40,380	0	0	0	0
550300 -TR005	US36 & Carson Farms Signal	0	0	0	0	0
550300	Feasibility Studies (Central & Merrick)	38,319	28,655	0	0	0
	Total Expenditures	614,861	56,177	1,056,650	1,051,441	590,250
	<i>Carryover PO's</i>				<i>175,430</i>	
	Fund Balance - December 31st	417,200	1,033,084	665,934	563,400	732,780

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	552,151	988,440	968,440	968,440	122,334
20400101- 482100	Performance Bonds	1,103,130	40,000	200,000	43,100	210,000
	Total Revenue	1,103,130	40,000	200,000	43,100	210,000
20420400- 560030	Performance Bond Reimbursements	666,841	60,000	732,151	889,206	328,440
	Total Expenditures	666,841	60,000	732,151	889,206	328,440
	Fund Balance - December 31st	988,440	968,440	436,289	122,334	3,894

2024 BUDGET DETAIL

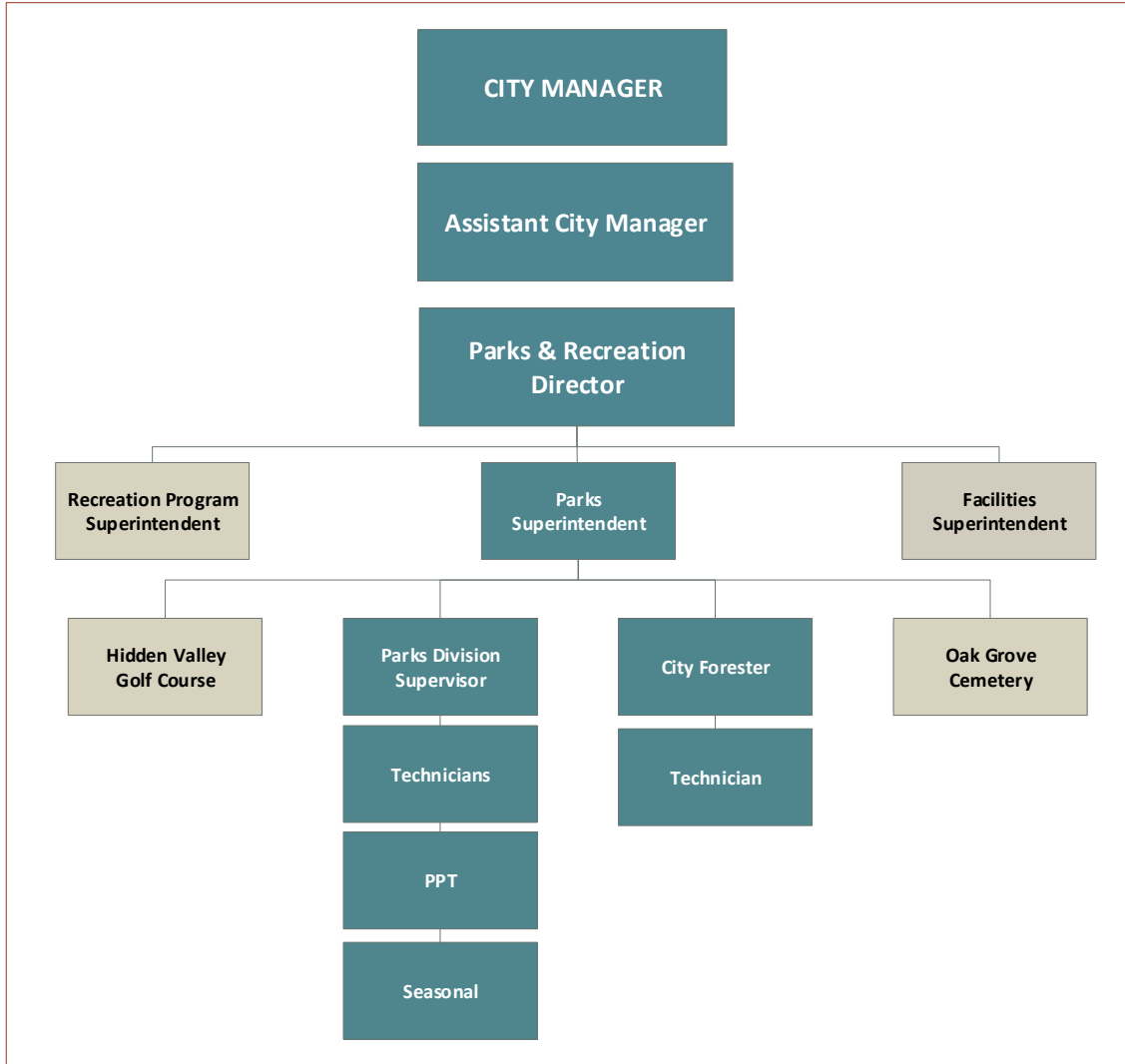
FUND: PARKS, RECREATION & NATURAL RESOURCES

DEPARTMENT:

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual	
	Fund Balance - January 1st	16,995	35,858	274,691	274,691	647,538			
Revenues									
2100025-	493020	Transfer from General Fund	1,626,913	1,935,848	2,491,455	2,491,455	2,400,000	-3.7%	-3.7%
21000251-	472210	Pool Revenue	151,971	250,558	245,000	255,863	256,000	4.5%	0.1%
	472210	Program Revenue	22,643	74,334	92,000	96,447	95,000	3.3%	-1.5%
	472220	Mingo Park Concessions	200	39,830	45,000	6,000	0	-100.0%	-100.0%
	475100	Shelter Rental	23,383	30,554	35,000	37,935	40,000	14.3%	5.4%
	475100	Facility Rent	0	0	1,000	0	0	-100.0%	100.0%
	490100	Reimb Golf Course Fund	50,000	28,474	0	0	0	100.0%	100.0%
21000252-	420600	Federal Operating Grants	0	0	0	0	0	100.0%	100.0%
	420800	Local Grants	0	722	0	0	0	100.0%	100.0%
	480100	Sponsor Revenue	250	5,900	10,000	2,300	0	-100.0%	-100.0%
	483100	Reimbursements	0	2,830	0	2,388	0	100.0%	-100.0%
	484300	Miscellaneous Other	5,190	1,776	0	1,307	0	100.0%	-100.0%
	484300	Veteran Plaza Bricks	0	0	500	0	0	-100.0%	100.0%
	490100	Urban Forestry Revenue	50,000	50,000	50,000	0	50,000	0.0%	100.0%
	492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
	Total Revenue	1,930,550	2,420,827	2,969,955	2,893,695	2,841,000	-4.3%	-1.8%	
Expenditures									
21012000-		Park Maintenance	1,240,115	1,285,556	1,586,123	1,418,225	1,666,656	5.1%	17.5%
21012300-		Admin and Programs	247,856	417,971	480,428	438,377	680,868	41.7%	55.3%
21012400-		Swimming Pool	283,828	348,282	464,721	312,988	411,297	-11.5%	31.4%
21012900-		Urban Forestry	139,888	130,185	265,183	245,009	228,948	-13.7%	-6.6%
	Total Expenditures	1,911,687	2,181,994	2,796,455	2,414,599	2,987,769	6.8%	23.7%	
	<i>Carryover PO's</i>				<i>106,249</i>				
	Fund Balance - December 31st	35,858	274,691	448,191	647,538	500,769			

PARKS

The Parks and Recreation 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.



2023 Accomplishments

- ◆ Locust Curve Playtoy
- ◆ Valleyside Drive trailhead
- ◆ Shelter renovations
- ◆ Court resurfacing

2024 Budget Summary		
	Parks Maintenance	Urban Forestry
Personal Services	1,228,179	214,148
Services & Charges	291,077	7,300
Materials & Supplies	141,300	7,000
Capital Outlay	6,100	500
Total Parks & Urban Forestry	1,666,656	228,948

PARKS AND NATURAL RESOURCES

Authorized Personnel	2021	2022	2023	2024
Parks & Natural Res. Director	1	1	1	1
Parks Superintendent	1	1	1	1
Division Supervisor	3	3	3	3
Arborist	1	1	1	0
City Forester	0	0	0	1
Tech II	1	1	1	2
Tech I	3	3	4	4
Administrative Assistant	1	1	0	0
Laborer— <i>Part-time</i>	2	2	2	2
Intern— <i>Seasonal</i>	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>	<u>4.47</u>
Total	17.47	17.47	17.47	18.47

On the Horizon

- ◆ Olentangy River vision plan-Downtown area
- ◆ Boulder Park Wetland grant application
- ◆ Pickleball courts
- ◆ Two new parks at Addison and Ravines

Strategic Goals	
Safe City: Maintain City facilities to ensure a safe environment for citizens and employees	
Goal #1	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	
Goal #2	Expanding and maintaining the City's trail system.
Goal #3	Evaluate and monitor the City's tree canopy coverage in accordance with the Urban Forestry Management Plan.
Goal #4	Provide adequate park space for City residents.

Goal #	Performance Metrics	2022	2023	2024 Goal
1	Number of ADA Accessible Playgrounds	7	8	10
2	Total Miles of Trail Maintained	26	27	28
	Miles of Trail Added	0	1	1
3	% of Total Area Shaded by Trees	26%	26%	30%
4	Acreage of Parkland per 1,000 pop.	12	12	12

2024 BUDGET DETAIL

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

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
21012000- 510000	Wages	728,573	680,471	804,036	741,453	841,922	4.7%	13.6%
510500	Overtime Wages	0	15,755	14,777	7,546	14,700	-0.5%	94.8%
511100	PERS	103,681	95,331	114,634	102,251	119,927	4.6%	17.3%
511300	Medicare	10,179	9,662	11,873	10,445	12,421	4.6%	18.9%
511400	Workers Compensation	7,658	0	8,188	8,188	0	-100.0%	-100.0%
511600	Health Insurance	106,802	216,890	192,753	184,503	227,969	18.3%	23.6%
511650	Dental Insurance	0	0	8,106	6,806	9,156	13.0%	34.5%
511700	Life Insurance	585	1,170	1,242	1,242	1,537	23.8%	23.8%
511750	Vision Insurance	0	0	0	0	547	100.0%	100.0%
520100	Uniform	722	502	2,288	693	2,300	0.5%	231.9%
520110	Clothing	1,802	3,673	3,500	3,929	3,600	2.9%	-8.4%
521000	Cellular Telephone	3,486	4,489	2,040	4,327	4,500	120.6%	4.0%
521100	Electric	55,193	50,767	63,000	66,140	64,260	2.0%	-2.8%
521200	Heat	15,050	16,095	19,500	11,027	19,890	2.0%	80.4%
523100	Professional Services	18,062	6,703	24,400	6,295	24,900	2.0%	295.5%
526000	Travel/Training	3,293	4,702	8,000	5,300	8,100	1.3%	52.8%
526100	Membership and Dues	768	1,463	2,500	1,707	2,500	0.0%	46.4%
527010	Maintenance of Equipment	398	2,106	2,500	2,063	2,500	0.0%	21.2%
527020	Maintenance of Facility	24,447	33	20,500	8,926	5,500	-73.2%	-38.4%
527210	Garage Rotary	46,575	63,963	75,000	75,000	95,300	27.1%	27.1%
527215	Corrosion Prevention	0	0	1,386	1,386	3,276	136.4%	136.4%
527220	Information Technology Rotary	5,500	6,113	7,100	7,100	0	-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	0	56,500	56,500	54,451	-3.6%	-3.6%
531000	Office Supply	80	145	300	65	300	0.0%	359.2%
533000	Operating Supply	58,738	44,839	130,000	80,554	135,000	3.8%	67.6%
533035	Fuel Supply	41,356	53,012	0	2,691	0	100.0%	-100.0%
534030	Landscape Materials	2,187	902	2,500	1,553	2,500	0.0%	61.0%
534050	Veteran's Bricks	555	148	1,000	158	1,000	0.0%	534.9%
539000	Small Equipment	1,000	624	2,500	1,112	2,500	0.0%	124.8%
550300	New Equip / Cap Outlay	3,425	6,000	6,000	18,565	6,100	1.7%	-67.1%
560020	Refunds	0	0	0	700	0	100.0%	-100.0%
	TOTAL PARK MAINTENANCE	1,240,115	1,285,556	1,586,123	1,418,225	1,666,656	5.1%	17.5%
	<i>Carryover PO's</i>				<i>47,738</i>			

**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	\$841,922	Proposed Tech I position to help cover 2 new parks and additional ROW
Cell Phone	521000	\$4,500	Staff service for 9 Ipads
Professional Services	523100	\$24,900	Portable Toilets \$8,800 and brush clearing \$15,600
Travel/Training	526000	\$8,100	Staff Training including: National Parks and Recreation seminar \$1,800; Ohio Parks and Recreation conferences and seminars \$1,400; professional training and development certification classes \$1,000; Professional CEU's, MORPC Greenways and licensing classes \$1,800, Pesticide training \$2,100
Membership/Dues	526100	\$2,500	Dues to Ohio Parks and Recreation, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	\$135,000	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 gravel \$50,000; 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	\$6,100	Mower trailer

2024 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES

DEPARTMENT: URBAN FORESTRY

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
21012900- 510000	Wages	50,715	65,546	115,997	102,349	143,641	23.8%	40.3%
510500	Overtime Wages	0	3,622	3,658	3,518	3,700	1.1%	5.2%
511100	PERS	7,261	9,684	16,752	14,821	20,628	23.1%	39.2%
511300	Medicare	688	1,022	1,735	1,465	2,136	23.1%	45.9%
511400	Workers Compensation	614	0	1,197	1,197	0	-100.0%	-100.0%
511600	Health Insurance	10,075	1,200	27,725	31,646	41,786	50.7%	32.0%
511650	Dental Insurance	0	0	1,079	1,228	1,775	64.5%	44.5%
511700	Life Insurance	60	120	240	240	338	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	144	100.0%	100.0%
520100	Uniform	278	131	300	97	300	0.0%	210.3%
523100	Professional Services	64,180	44,595	80,000	84,028	0	-100.0%	-100.0%
526000	Travel/Training	0	0	2,000	290	2,000	0.0%	589.7%
527030	Tree Maintenance	5,000	0	5,000	83	5,000	0.0%	5925.5%
533000	Operating Supply	1,017	915	2,000	1,402	3,500	75.0%	149.7%
539000	Small Equipment	0	84	2,500	2,278	3,500	40.0%	53.7%
550200	Tree Purchases	0	99	5,000	368	500	-90.0%	35.9%
550300	Capital Outlay	0	3,168	0	0	0	100.0%	100.0%
	TOTAL URBAN FORESTRY	139,888	130,185	265,183	245,009	228,948	-13.7%	-6.6%
	<i>Carryover PO's</i>				<i>15,827</i>			

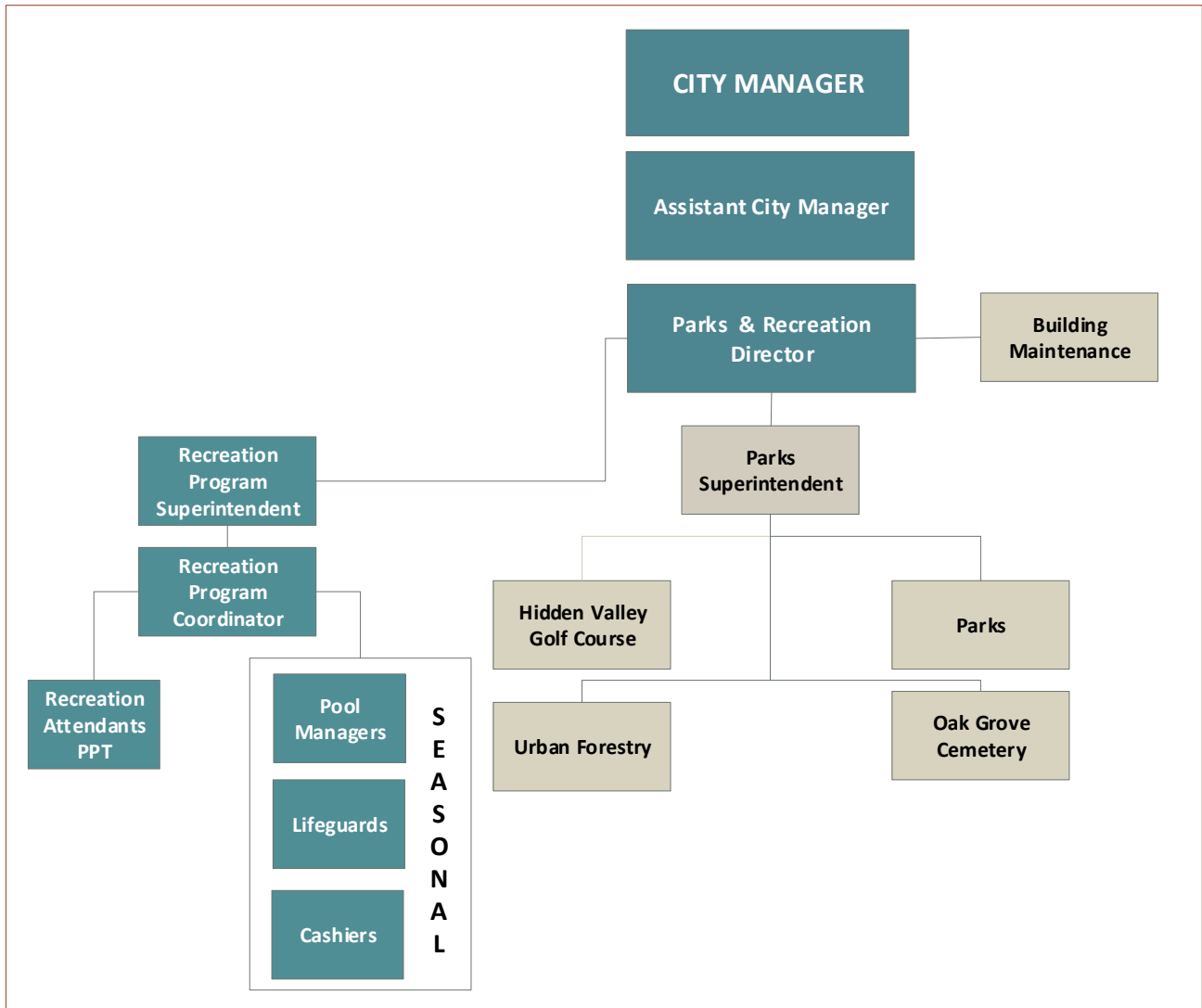
**LINE ITEM DETAIL
 PARKS, RECREATION & NATURAL RESOURCES
 URBAN FORESTRY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$143,641	Requesting 1,000 hours for summer interns to begin tree inventory
Professional Services	523100	\$0	Professional services for tree pruning and maintenance moved to the Tree Fund
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.



2024 Budget Summary		
	Recreation	Swimming Pool
Personal Services	349,580	268,297
Materials & Supplies	176,200	76,000
Services & Charges	146,288	30,000
Capital Outlay	8,000	35,000
Refunds/Reimbursements	800	2,000
Total Recreation	680,868	411,297

RECREATION

2023 Accomplishments

- ◆ Summer camps increased
- ◆ Increased programming and programming numbers
- ◆ Additional enrichment classes

Authorized Personnel	2021	2022	2023	2024
Parks & Natural Res. Director	1	1	1	1
Rec. Programming Superintendent	1	1	1	1
Rec. Programming Coordinator	0	0	1	1
Building Monitors— <i>Part-time</i>	2	3	3	3
Pool Managers— <i>Seasonal</i>	2	2	2	3
Lifeguards— <i>Seasonal</i>	23*	23*	23*	24*
Cashiers— <i>Seasonal</i>	<u>5*</u>	<u>5*</u>	<u>5*</u>	<u>8*</u>
Total	34*	35*	36*	41*

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

On the Horizon

- ◆ Increase programming numbers and space
- ◆ Increase sponsorships
- ◆ Increase staffing
- ◆ Increase partnerships

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	2022	2023	2024 Goal
1	Recreational Program Offerings	14	11	14
	Special Event Offerings	6	6	7
2	Pool—Program Offerings	6	5	6
3	Camp Offerings	2	7	8

2024 BUDGET DETAIL

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

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
21012300- 510000	Wages	126,572	205,747	299,782	226,145	290,267	-3.2%	28.4%
510500	Overtime Wages	0	1,231	1,290	1,361	1,500	16.3%	10.2%
511100	PERS	18,084	28,977	42,150	28,644	40,847	-3.1%	42.6%
511300	Medicare	1,766	2,914	4,366	3,314	4,231	-3.1%	27.7%
511400	Workers Compensation	1,328	0	3,011	3,011	0	-100.0%	-100.0%
511600	Health Insurance	30,193	51,064	35,369	33,122	11,768	-66.7%	-64.5%
511650	Dental Insurance	0	0	1,570	877	557	-64.5%	-36.5%
511700	Life Insurance	120	240	240	240	338	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	72	100.0%	100.0%
520100	Uniform	214	450	1,500	686	2,000	33.3%	191.6%
521000	Cellular Telephone	95	506	600	850	1,200	100.0%	41.2%
523100	Professional Services	4,031	8,139	18,000	12,050	8,000	-55.6%	-33.6%
523100 -RSP03	Professional Services	0	0	0	3,600	0	100.0%	-100.0%
523106	Umpires/Refs	0	0	0	8,210	0	100.0%	-100.0%
523107	Public Information	0	25	10,000	1,855	10,000	0.0%	439.1%
523410	Special Events	322	2,207	3,500	400	0	-100.0%	-100.0%
526000	Travel/Training	0	0	3,000	1,805	5,500	83.3%	204.6%
526100	Membership and Dues	0	0	550	435	1,000	81.8%	129.9%
527020	Maintenance of Facility	4,771	723	7,000	1,681	7,000	0.0%	316.4%
527220	Information Technology Rotary	30,000	30,000	33,000	33,599	99,588	201.8%	196.4%
529310	Bank Fees	0	0	0	10,096	12,000	100.0%	18.9%
531000	Office Supply	1,769	2,120	3,500	1,228	3,500	0.0%	185.0%
533000	Operating Supply	2,787	509	3,200	42,603	172,700	5296.9%	305.4%
533000 -RSP01	Operating Supply	0	0	0	417	0	100.0%	-100.0%
533000 -RSP03	Operating Supply	0	0	0	4,893	0	100.0%	-100.0%
533002	Youth Equipment	0	0	0	1,466	0	100.0%	-100.0%
533002 -RSP04	Youth Equipment	0	0	0	2,640	0	100.0%	-100.0%
550300	New Equip / Cap Outlay	7,365	3,753	8,000	11,494	8,000	0.0%	-30.4%
560020	Reimbursement	150	50	800	1,105	800	0.0%	-27.6%
560020 -RSP05	Reimbursement	0	0	0	550	0	100.0%	-100.0%
	TOTAL RECREATION ADMIN	229,567	338,656	480,428	438,377	680,868	41.7%	55.3%
	Carryover PO's				25,259			

**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>
Cell Phone	521000	\$1,200	3 cell phone reimbursements
Professional Services	523100	\$8,000	Social media/web page
Public Information	523107	\$10,000	Credit card fees, carpet service, program brochure
Special Events	523410	\$0	Moved to Operating Supply
Travel/Training	526000	\$5,500	NRPA/OPRA confrence and seminars, professional training and development, CPRP exam, CPO certification
Maintenance of Facility	527020	\$7,000	Miscellaneous Mingo Rec Center
Information Technology	527220	\$99,588	IT Rotary methodology was changed to more accurately reflect the direct and indirect costs by department
Office Supply	531000	\$3,500	New office supplies, paper, miscellaneous supplies
Operating Supply	533000	\$172,700	Youth/Adult Sports, Camps, Special Events, and Enrichement programs
New Equip/Cap Outlay	550300	\$8,000	Miscellaneous sales and check-in equipment

2024 BUDGET DETAIL

FUND: PARKS, RECREATION & NATURAL RESOURCES
 DEPARTMENT: PROGRAMS

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Revenue								
21000251- 472210	-RSP01 Adult Sports Fees	3,020	45	0	0	0	100.0%	100.0%
472210	-RSP02 Adult Program Fees	0	645	0	0	0	100.0%	100.0%
472210	-RSP03 Youth Program Fees	10,358	53,870	60,000	0	0	-100.0%	100.0%
472210	-RSP04 Youth Baseball/Softball	3,865	17,609	25,000	0	0	-100.0%	100.0%
472210	-RSP05 Pickleball	5,150	2,165	3,000	0	0	-100.0%	100.0%
472210	-RSP13 Flag Football	0	0	4,000	0	0	-100.0%	100.0%
480100	Baseball/Softball Sponsor Fees	250	0	10,000	0	0	-100.0%	100.0%
	Total Programs Revenue	22,643	74,334	102,000	0	0	-100.0%	100.0%
	Total Programs Expense	18,289	79,315	169,500	0	0	-100.0%	100.0%

Account #	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Expense								
21012300- 523100	-RSP01 Professional Services	0	40	4,000	0	0	-100.0%	100.0%
523106	-RSP01 Umpires	540	0	5,000	0	0	-100.0%	100.0%
533000	-RSP01 Operating Supply	0	6,308	6,000	0	0	-100.0%	100.0%
560020	-RSP01 Refunds	1,170	0	1,000	0	0	-100.0%	100.0%
	Total Adult Sports	1,710	6,348	16,000	0	0	-100.0%	100.0%
523100	-RSP02 Professional Services	0	600	1,500	0	0	-100.0%	100.0%
533000	-RSP02 Operating Supply	0	163	5,000	0	0	-100.0%	100.0%
560020	-RSP02 Refunds	0	0	500	0	0	-100.0%	100.0%
	Total Adult Programs	0	763	7,000	0	0	-100.0%	100.0%
510000	-RSP03 Wages	0	0	0	0	0	100.0%	100.0%
523100	-RSP03 Professional Services	8,010	11,377	18,000	0	0	-100.0%	100.0%
533000	-RSP03 Operating Supply	0	34,875	62,500	0	0	-100.0%	100.0%
539000	-RSP03 Small Equipment	0	506	6,000	0	0	-100.0%	100.0%
560020	-RSP03 Refunds	0	0	5,000	0	0	-100.0%	100.0%
	Total Youth Activities	8,010	46,758	91,500	0	0	-100.0%	100.0%
523100	-RSP04 Professional Services	535	535	1,800	0	0	-100.0%	100.0%
523106	-RSP04 Umpires	0	7,253	15,250	0	0	-100.0%	100.0%
533000	-RSP04 Operating Supply	0	642	750	0	0	-100.0%	100.0%
533002	-RSP04 Equipment	2,025	5,807	15,000	0	0	-100.0%	100.0%
533003	-RSP04 Uniforms	2,530	9,179	11,200	0	0	-100.0%	100.0%
560020	-RSP04 Refunds	2,570	735	1,500	0	0	-100.0%	100.0%
	Total Baseball/Softball	7,660	24,151	45,500	0	0	-100.0%	100.0%
523100	-RSP05 Professional Services	752	395	2,500	0	0	-100.0%	100.0%
533000	-RSP05 Operating Supply	157	0	1,500	0	0	-100.0%	100.0%
533002	-RSP05 Equipment	0	0	2,000	0	0	-100.0%	100.0%
533003	-RSP05 Uniforms	0	0	1,200	0	0	-100.0%	100.0%
560020	-RSP05 Refunds	0	0	800	0	0	100.0%	100.0%
	Total Pickleball	909	395	8,000	0	0	-100.0%	100.0%
533000	-RSP13 Operating Supply	0	0	500	0	0	-100.0%	100.0%
523106	-RSP13 Umpires	0	900	1,000	0	0	-100.0%	100.0%
	Total Flag Football	0	900	1,500	0	0	-100.0%	100.0%
	TOTAL PROGRAMS	18,289	79,315	169,500	0	0	-100.0%	100.0%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
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At the beginning of 2023, for operational ease, all programs were moved to recreation admin rather than being budgeted for at a program level.

2024 BUDGET DETAIL

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
21000251- 472210 RSP06	Pool Memberships	57,780	119,679	130,000	112,611	110,000	-15.4%	-2.3%
472210 RSP07	Pool Daily Admissions	59,165	96,928	100,000	109,911	110,000	10.0%	0.1%
472210 RSP08	Pool Concessions	0	39,830	45,000	0	0	-100.0%	100.0%
472210 RSP09	Pool Rental/Misc.	2,690	3,500	5,000	3,290	5,000	0.0%	52.0%
472210 RSP10	Pool Programs	24,786	22,461	500	19,586	20,000	3900.0%	2.1%
472210 RSP11	Swim Lessons	5,350	7,060	8,000	9,890	10,500	31.3%	6.2%
472210 RSP12	Safety Classes	2,200	930	1,500	575	500	-66.7%	-13.0%
	Total Pool Revenues	151,971	290,388	290,000	255,863	256,000	-11.7%	0.1%
	Total Pool Expenditures	283,828	348,282	464,721	312,988	411,297	-11.5%	31.4%

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Swimming Pool								
21012400- 510000	Wages	145,873	207,885	220,761	163,469	229,262	3.9%	40.2%
510500	Overtime Wages	0	3,018	3,130	2,704	3,130	0.0%	15.8%
511100	PERS	20,058	29,526	31,345	23,264	32,535	3.8%	39.9%
511300	Medicare	2,115	3,070	3,246	2,409	3,370	3.8%	39.9%
511400	Workers Compensation	2,700	0	2,239	2,239	0	-100.0%	-100.0%
523100	Professional Services	5,500	4,840	10,000	3,786	10,000	0.0%	164.1%
527010	Maintenance of Equipment	782	1,436	10,000	4,956	10,000	0.0%	101.8%
527020	Maintenance of Facility	4,324	5,283	10,000	3,024	10,000	0.0%	230.7%
531000	Office Supply	625	529	1,000	147	1,000	0.0%	580.5%
533000	Operating Supply	37,072	41,212	55,000	73,934	60,000	9.1%	-18.8%
533001	Program Supply	1,430	2,101	34,000	3,191	15,000	-55.9%	370.1%
550300	New Equip / Cap Outlay	60,046	18,851	35,000	29,685	35,000	0.0%	17.9%
560020	Refunds	0	110	2,000	180	2,000	0.0%	1011.1%
	TOTAL SWIMMING POOL	280,525	317,860	417,721	312,988	411,297	-1.5%	31.4%

Concessions								
21012500- 510000	Wages	0	0	0	0	0	100.0%	100.0%
511100	PERS	0	0	0	0	0	100.0%	100.0%
511300	Medicare	0	0	0	0	0	100.0%	100.0%
511400	Workers Compensation	750	0	0	0	0	100.0%	100.0%
526000	Travel and Training	0	250	0	0	0	100.0%	100.0%
534010	Concessions	300	20,172	37,000	0	0	-100.0%	100.0%
550300	New Equip / Cap Outlay	2,253	10,000	10,000	0	0	-100.0%	100.0%
	TOTAL CONCESSIONS	3,303	30,422	47,000	0	0	-100.0%	100.0%
	TOTAL POOL EXPENDITURES	283,828	348,282	464,721	312,988	411,297	-11.5%	31.4%
	<i>Carryover PO's</i>				<i>17,425</i>			

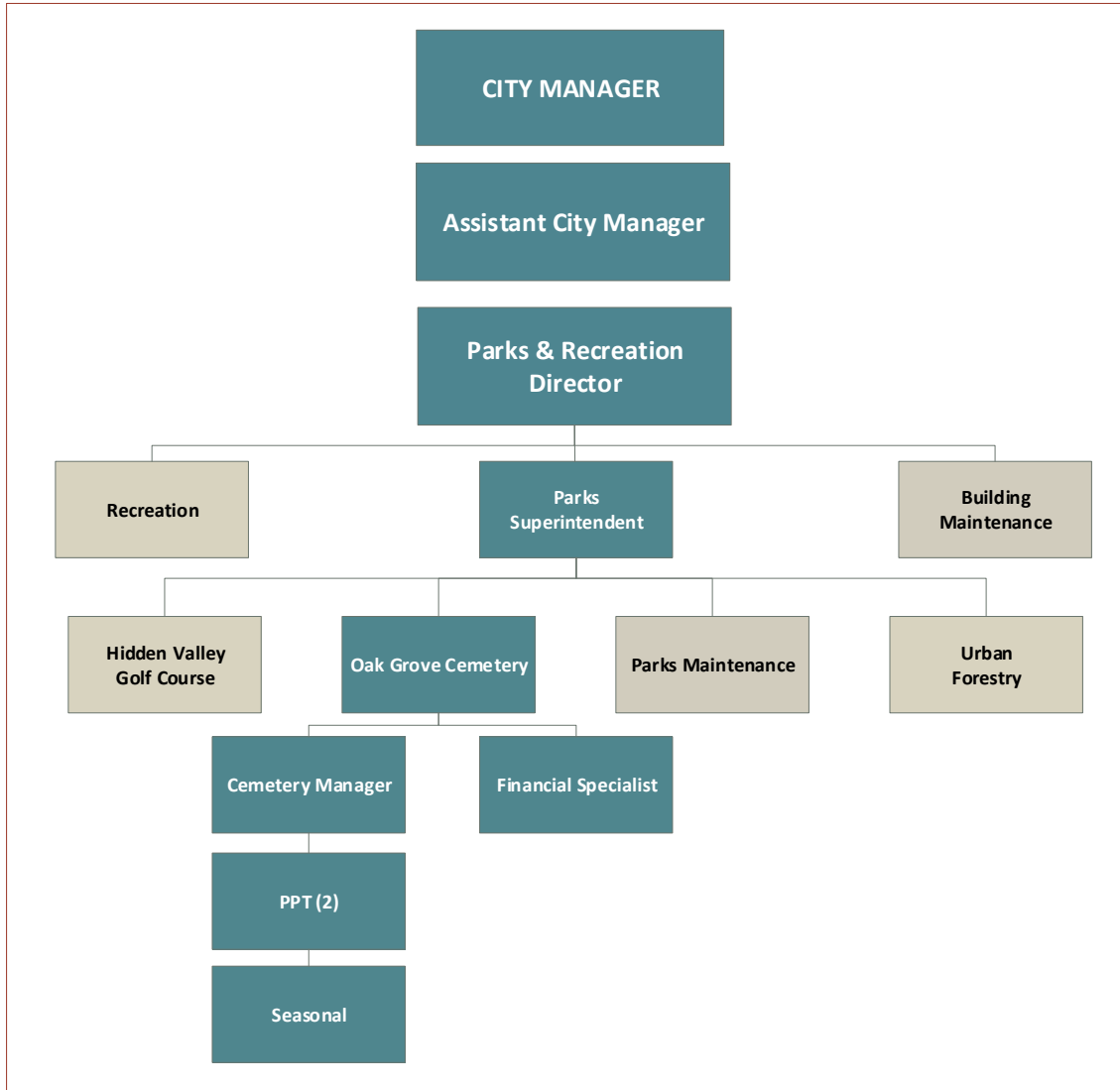
LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES
SWIMMING POOL

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$10,000	License Fee, Trainings, Certifications, Slide Inspection
Maintenance of Facility	527020	\$10,000	Awning Cleaning and Repair, Concrete Repair, Misc.
Operating Supply	533000	\$60,000	Chlorine, Perlite, CO2, First Aid, Emergency Oxygen, Cleaning Supplies, Unifroms, Training Supplies/ Meals
New Equip./Cap. Outlay	550300	\$35,000	Pool Valves, Stenner Pumps, Umbrellas, Pool Controllers, Flow Meters

OAK GROVE CEMETERY

Oak Grove Cemetery was established in 1851 and is the largest cemetery in Delaware County, encompassing about 70 acres and approximately 21,000 interments. The City’s Cemetery Division maintains the grounds and offers burial services consistent with Oak Grove’s park-like setting and community history.



2023 Accomplishments

- ◆ Columbarium area concrete poured and columbarium installed
- ◆ Replaced Sandusky St entrance sign
- ◆ Road and pavement improvements
- ◆ Storm line installation

2024 Budget Summary

Personal Services	333,677
Materials & Supplies	32,600
Services & Charges	64,505
Capital Outlay	30,000
Refunds/Reimbursements	5,100
Total Cemetery	465,882

OAK GROVE CEMETERY

Authorized Personnel	2021	2022	2023	2024
Cemetery Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Technician— <i>Part-time</i>	1	1	1	2
Seasonal Staff— <i>Seasonal</i>	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>	<u>1.30</u>
Total	4.30	4.30	4.30	5.30

On the Horizon

- ◆ Roadway paving
- ◆ Additional columbarium and columbarium garden improvements
- ◆ Scatter garden improvements
- ◆ Storm line installation
- ◆ Adding nature, fitness, and historical programs
- ◆ Veterans West improvements

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

Goal #	Performance Metrics	2022	2023	2024 Goal
1	Cost recovery	62%	65%	100%
2	% of Phase I Completed	45%	65%	100%
3	Number of Group Activities	3	3	12

2024 BUDGET DETAIL

FUND: CEMETERY
 DEPARTMENT: OAK GROVE CEMETERY

Org-Object	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st			201,989	60,827	56,498	56,498	92,305		
21200025-	493020	Transfer-General Fund	0	124,529	148,000	148,000	150,000	1.4%	1.4%
21200251-	472110	Pre-need Spaces	61,937	78,641	77,880	73,968	80,000	2.7%	8.2%
	472120	At-need Spaces	24,725	28,238	35,000	24,525	36,000	2.9%	46.8%
	472130	Interments	89,215	73,325	80,000	122,875	105,000	31.3%	-14.5%
	472140	Foundations	25,679	21,295	25,000	33,791	30,000	20.0%	-11.2%
	472150	Pre-need Niches	0	0	15,000	7,500	30,000	100.0%	300.0%
	472160	At-need Niches	0	0	15,000	0	20,000	33.3%	100.0%
	472170	Engraving	0	0	0	0	4,000	100.0%	100.0%
	484300	Miscellaneous	0	0	0	750	0	100.0%	-100.0%
21200252-	480100	Donations	150	150	0	0	0	100.0%	100.0%
	484300	Miscellaneous	1,395	11,015	2,500	10,197	7,500	200.0%	-26.4%
Total Revenue			203,101	337,192	398,380	421,606	462,500	16.1%	9.7%
Total Expenditures			344,263	341,521	399,785	385,799	465,882	16.5%	20.8%
<i>Carryover PO's</i>									
Fund Balance - December 31st			60,827	56,498	55,093	92,305	88,923		
21212600-	510000	Wages	176,556	175,863	220,809	204,118	232,573	5.3%	13.9%
	510500	Overtime Wages	0	3,595	4,356	4,366	5,325	22.2%	22.0%
	511100	PERS	22,130	23,796	31,523	29,188	33,306	5.7%	14.1%
	511300	Medicare	2,455	2,492	3,265	2,920	3,450	5.7%	18.1%
	511400	Workers Compensation	1,784	0	2,252	2,252	0	-100.0%	-100.0%
	511600	Health Insurance	31,480	56,441	47,745	48,898	56,468	18.3%	15.5%
	511650	Dental Insurance	0	0	1,943	1,763	2,193	12.9%	24.4%
	511700	Life Insurance	99	198	216	216	304	40.7%	40.7%
	511750	Vision Insurance	0	0	0	0	58	100.0%	100.0%
	520110	Clothing	333	350	350	348	350	0.0%	0.6%
	521000	Cellular Telephone	0	478	600	880	1,080	80.0%	22.7%
	521100	Electric	1,749	1,791	1,900	1,943	2,000	5.3%	2.9%
	523100	Professional Services	72,693	15,088	15,000	14,977	19,000	26.7%	26.9%
	526000	Travel/Training	872	511	1,800	1,043	2,000	11.1%	91.8%
	526100	Membership and Dues	95	95	200	200	250	25.0%	25.0%
	527010	Maintenance of Equipment	44	75	500	0	500	0.0%	100.0%
	527020	Maintenance of Facility	892	0	1,500	0	1,500	0.0%	100.0%
	527210	Garage Rotary	5,210	6,077	7,000	7,000	10,400	48.6%	48.6%
	527215	Corrosion Prevention	0	0	126	126	176	39.7%	39.7%
	527220	Information Technology Rotary	0	5,701	8,000	8,000	6,672	-16.6%	-16.6%
	527230	Fleet Fuel Chargeback	0	0	11,700	4,200	5,577	-52.3%	32.8%
	527310	Indigent Burials	0	9,730	0	12,227	15,000	100.0%	22.7%
	529310	Bank Fees	0	0	1,500	0	0	-100.0%	100.0%
	531000	Office Supply	0	0	200	57	200	0.0%	252.4%
	533000	Operating Supply	3,094	8,356	16,000	17,831	16,000	0.0%	-10.3%
	533035	Fuel Supply	8,937	10,363	0	7,335	0	100.0%	-100.0%
	534030	Landscape Supply	0	7,183	10,000	10,000	10,000	0.0%	0.0%
	539000	Small Equipment	0	5,381	6,300	1,910	6,400	1.6%	235.0%
	550300	Capital Impr. Oak Grove Funds	15,840	4,465	0	0	10,000	100.0%	100.0%
	550300	-OG002 Memorial Garden Columbarium	0	0	0	0	20,000	100.0%	100.0%
	560020	Refunds	0	25	0	0	0	100.0%	100.0%
	560210	Lot Repurchases	0	3,469	5,000	4,000	5,100	2.0%	27.5%
TOTAL CEMETERY			344,263	341,521	399,785	385,799	465,882	16.5%	20.8%

**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	\$232,573	No staff changes
Professional Services	523100	\$19,000	Tree removal \$15,000
Travel/ Training	526000	\$2,000	Staff to attend cemetery conference and Round Table Discussion
Maintenance of Facility	527020	\$1,500	Barn and maintenance of facility
Operating Supply	533000	\$16,000	Road maintenance (\$16,000)
Landscape Supply	534030	\$10,000	Landscape materials for screening and landscape beds
Small Equipment	539000	\$6,400	Weed eaters and pruners (\$1,700), Marker mover and straps (\$2,000), Duramats for turf preservation (\$1,600), iPad for new employee (\$1,000)

2024 BUDGET DETAIL

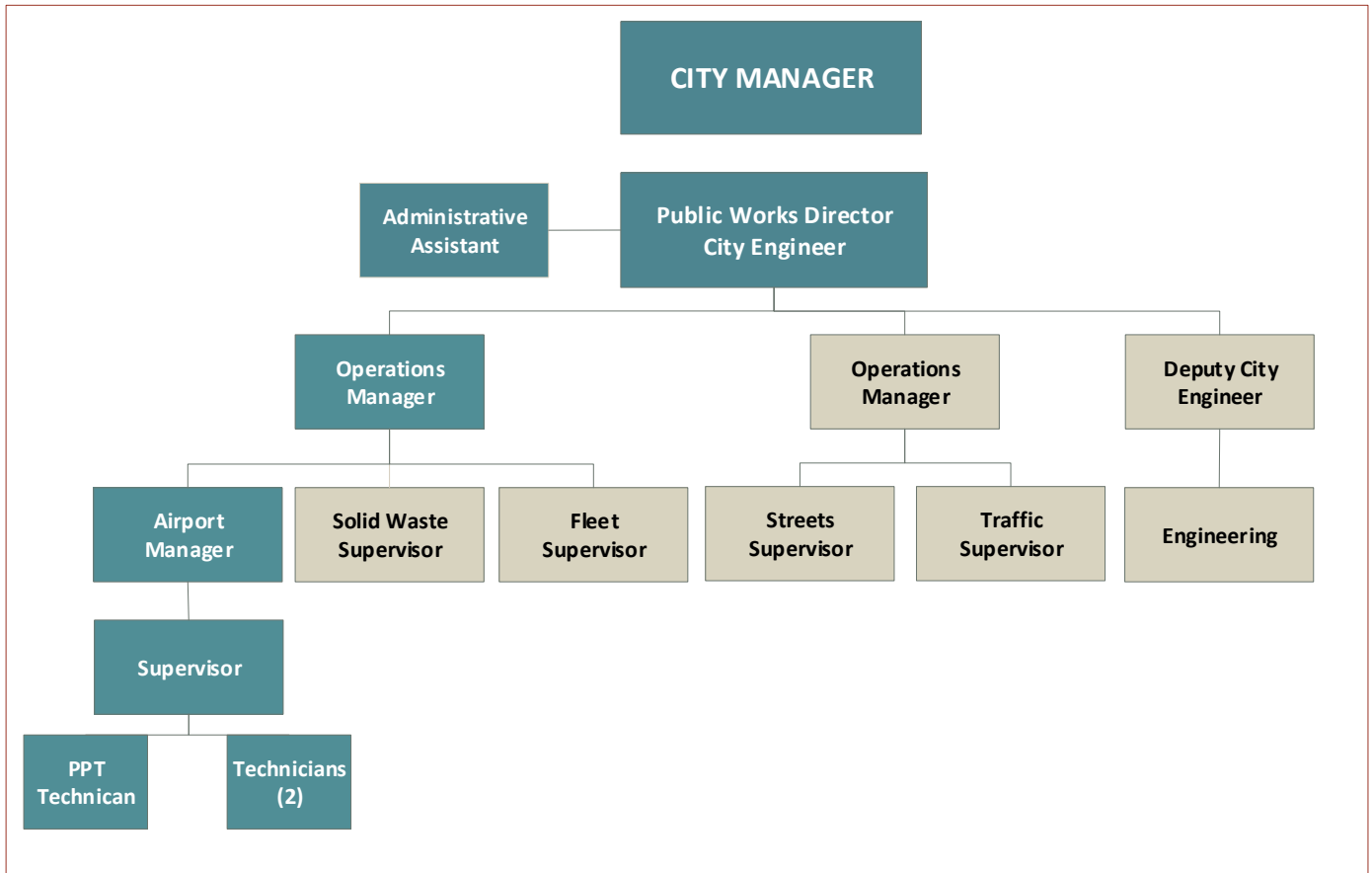
FUND: TREE FUND

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	212,454	351,727	477,095	477,095	758,019
21500251- 471300	Developer Tree Fees	204,251	227,986	50,000	420,771	80,000
21500252- 484300	Miscellaneous	0	0	0	0	0
	Total Revenue	204,251	227,986	50,000	420,771	80,000
21512900- 523100	Professional Services	0	19,521	0	9,590	100,000
550300	Tree Purchases	14,978	33,097	15,000	23,945	100,000
550320	Tree Equipment	0	0	0	89,368	75,000
560010	Transfer To Parks Fund	50,000	50,000	50,000	0	0
	Total Expenditures	64,978	102,618	65,000	122,903	275,000
	<i>Carryover PO's</i>				<i>16,944</i>	
	Fund Balance - December 31st	351,727	477,095	462,095	758,019	563,019

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.



2023 Accomplishments

- ◆ Apron B resurfacing
- ◆ Tie-down replacements
- ◆ Fuel Farm relocation study completed
- ◆ Terminal building roof replacement
- ◆ Apron A Expansion and Rehab funding secured and project started

2024 Budget Summary

Materials & Supplies	1,051,100
Personal Services	481,664
Services & Charges	332,258
Capital Outlay	25,000
Refunds/Reimbursements	1,500
Total Airport	1,891,522

AIRPORT

Authorized Personnel	2021	2022	2023	2024
Airport Operations Supervisor	1	1	1	1
Airport Technician	2	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	4.25	4.25	5.25	5

On the Horizon

- ◆ Installation of Apron A Connector
- ◆ Apron A Expansion and Rehab
- ◆ Replace Automated Weather Observation System (AWOS)
- ◆ Jet A underground tank inspection

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

Goal #	Performance Metrics	2022	2023	2024 Goal
1	Annual fuel sales (gallons)	196,000	202,000	205,000
2	New projects in planning	4	3	3
3	Projects/Initiatives completed	0	1	3

2024 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		276,741	217,591	140,700	140,700	289,090		
22200025- 493020	Transfer In - General Fund	0	79,521	280,000	280,000	280,000	0.0%	0.0%
22200351- 475200	Land Rent	12,856	9,651	12,000	12,487	12,300	2.5%	-1.5%
477110	Hangar Rent	88,339	79,610	86,000	91,576	87,000	1.2%	-5.0%
477120	Late Fees	0	0	0	0	0	100.0%	100.0%
477130	Tie-Down	2,966	4,692	4,500	4,457	4,500	0.0%	1.0%
477140	AvGas Fuel Sales	258,459	392,448	570,000	355,068	375,000	-34.2%	5.6%
477150	Jet A Fuel Sales	570,353	786,426	920,000	793,194	850,000	-7.6%	7.2%
477160	Call Out Fees	6,300	5,253	4,500	10,714	9,100	102.2%	-15.1%
477170	GPU Fees	1,580	1,231	1,250	3,795	3,300	164.0%	-13.0%
477180	Ramp Fees	18,130	17,340	16,000	23,135	20,000	25.0%	-13.6%
477200	Prist	852	559	750	554	750	0.0%	35.3%
477210	Oil	832	1,321	1,200	782	1,200	0.0%	53.4%
477220	Gate Cards	0	0	100	50	100	0.0%	100.0%
482100	Hangar Deposits	356	792	1,200	771	1,200	0.0%	55.6%
22200352- 420600	Federal Operating Grants	0	5,950	0	0	0	100.0%	100.0%
483100	Real Estate Tax Reimbursements	35,574	34,747	36,000	33,744	35,000	-2.8%	3.7%
484300	Miscellaneous	900	7,082	8,000	5,582	8,000	0.0%	43.3%
Total Revenue		997,497	1,426,623	1,941,500	1,615,910	1,687,450	-13.1%	4.4%
Total Expenditures		1,056,647	1,503,514	1,975,705	1,395,291	1,891,522	-4.3%	35.6%
<i>Carryover PO's</i>					72,227			
Fund Balance - December 31st		217,591	140,700	106,495	289,090	85,018		
22217000- 510000	Wages	152,902	198,797	274,144	217,188	288,858	5.4%	33.0%
510500	Overtime Wages	0	14,978	14,600	11,717	14,600	0.0%	24.6%
511100	PERS	22,341	29,211	40,424	31,133	42,484	5.1%	36.5%
511300	Medicare	2,088	2,903	4,187	3,105	4,400	5.1%	41.7%
511400	Workers Compensation	1,546	0	2,887	2,887	0	-100.0%	-100.0%
511600	Health Insurance	34,579	99,196	105,988	99,104	125,484	18.4%	26.6%
511650	Dental Insurance	0	0	4,317	3,422	4,874	12.9%	42.4%
511700	Life Insurance	150	600	480	480	676	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	288	100.0%	100.0%
520110	Clothing & Safety	665	2,329	2,700	1,246	2,700	0.0%	116.6%
521000	Cellular Telephone	190	1,012	1,200	1,200	1,200	0.0%	0.0%
521100	Electric	16,318	19,058	26,000	20,108	26,000	0.0%	29.3%
521200	Heat	948	1,317	1,000	834	1,000	0.0%	19.9%
523100	Professional Services	1,720	7,855	2,000	578	12,000	500.0%	1976.0%
523410	Promotions/Marketing	201	220	400	460	400	0.0%	-13.0%
526000	Travel / Training	234	491	1,400	450	1,400	0.0%	211.1%
526100	Membership and Dues	185	1,699	1,800	1,928	1,800	0.0%	-6.6%
527020	Maintenance of Facility	29,858	30,982	34,100	24,610	48,600	42.5%	97.5%
527210	Garage Rotary	17,661	20,600	23,000	23,000	29,200	27.0%	27.0%
527215	Corrosion Prevention	0	0	378	378	756	100.0%	100.0%
527220	Information Technology Rotary	5,500	6,267	7,000	7,000	26,688	281.3%	281.3%
527230	Fleet Fuel Chargeback	0	0	4,100	4,100	4,514	10.1%	10.1%
529210	Real Estate Taxes	53,746	56,727	62,000	50,981	62,000	0.0%	21.6%
529220	Sales Tax	51,418	72,913	80,000	73,520	80,000	0.0%	8.8%
529310	Credit Card Fees	21,431	30,172	34,000	30,554	34,000	0.0%	11.3%
531000	Office Supply	323	331	350	334	350	0.0%	4.9%
533000	Fuel Supply AvGas	207,055	284,261	400,000	257,848	350,000	-12.5%	35.7%
533020	Fuel Supply Jet A	313,497	575,661	800,000	492,147	700,000	-12.5%	42.2%
533035	Fuel Supply - Vehicles	2,618	4,981	0	649	0	100.0%	-100.0%
534020	Merchandise	648	811	750	534	750	0.0%	40.4%
550300	New Equip / Cap Outlay	118,637	39,955	45,000	33,475	25,000	-44.4%	-25.3%
560030	Security Deposits	188	188	1,500	323	1,500	0.0%	364.4%
TOTAL AIRPORT		1,056,647	1,503,514	1,975,705	1,395,291	1,891,522	-4.3%	35.6%

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$12,000	Weather Service (\$2,000); Jet A Fuel Tank clean/inspection (\$10,000)
Maintenance of Facility	527020	\$48,600	Equipment Maintenance Contracts (\$11,000); Facility repairs (\$21,000); Tow-Bar Heads (\$3,000); BUSTR (\$1,100); New Base Station (\$1,500); Terminal & Pilot Lounge Furniture (\$8,000); Vending Maching (\$3,000)
Fuel Supply AvGas	533000	\$350,000	Based on 2023 usage and estimated fuel costs
Fuel Supply Jet A	533020	\$700,000	Based on 2023 usage and estimated fuel costs
New Equip/Cap Outlay	550300	\$25,000	Replacement 72" mower

2024 BUDGET DETAIL

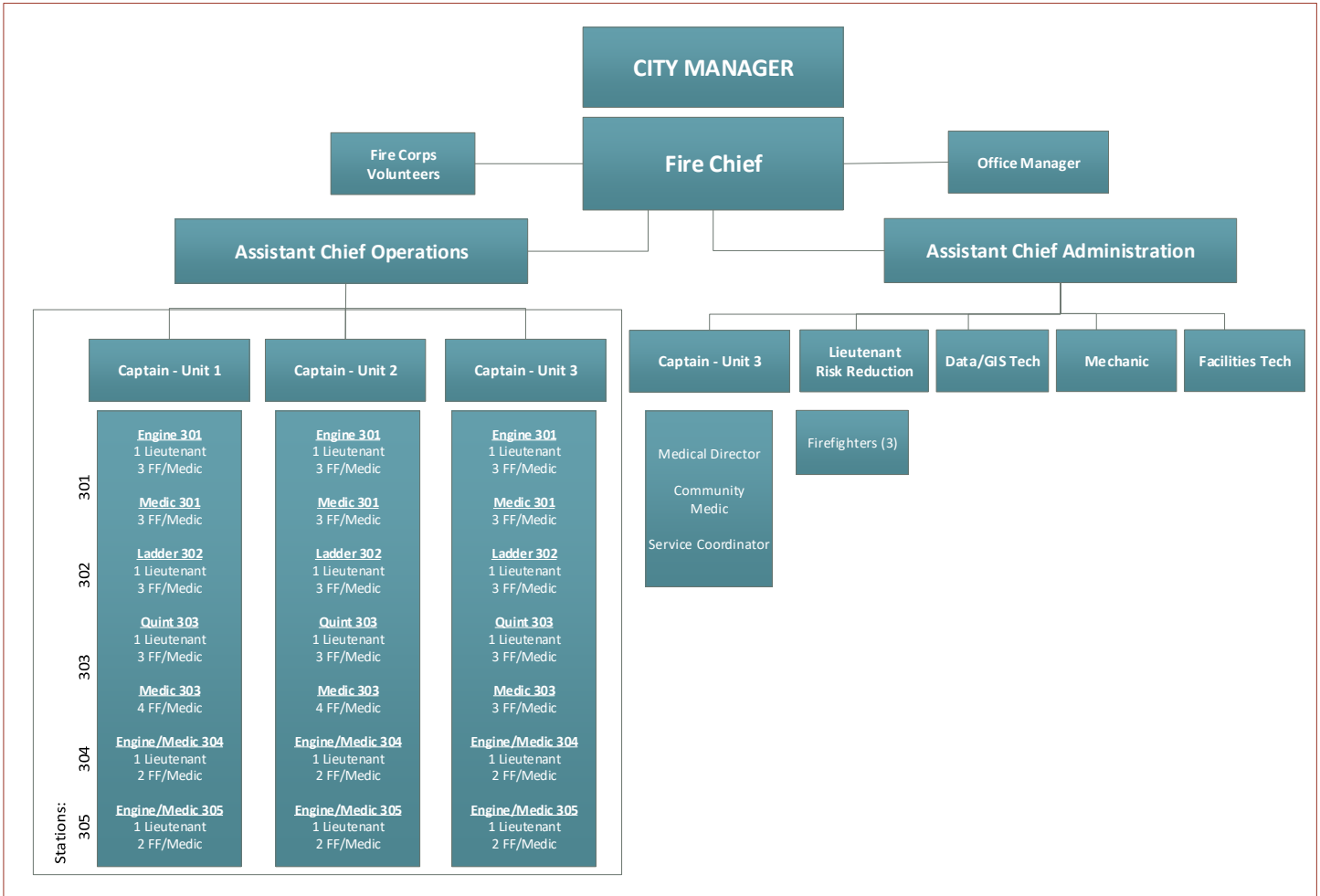
FUND: AIRPORT 2000 T-HANGAR

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	184,910	204,989	218,529	218,529	237,908
22300351- 477110	Hangar Rent	108,518	102,745	104,000	106,689	105,000
477120	Late Fees	0	0	0	300	0
482100	Hangar Deposits	344	469	1,000	1,257	0
	Total Revenue	108,862	103,214	105,000	108,246	105,000
22317000- 521100	Electric	2,397	3,008	3,400	3,203	3,500
527020	Maintenance of Facility	0	175	1,000	0	1,000
529210	Real Estate Taxes	17,974	17,556	18,000	17,049	18,000
560030	Security Deposits	898	425	1,000	516	1,000
570000	Transfer to Bond Retirement Fund	67,514	68,511	68,098	68,098	67,173
570000	Transfer to Airport Fund	0	0	0	0	0
	Total Expenditures	88,783	89,674	91,498	88,867	90,673
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	204,989	218,529	232,031	237,908	252,235

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.



2023 Accomplishments

- ◆ New engine/rescue placed in service
- ◆ Placed an order for two new paramedic units
- ◆ Recruited and hired new Fire Chief
- ◆ Promoted two Assistant Fire Chiefs
- ◆ Installed and updated Stations 302,303, and 304 emergency alerting systems

2024 Budget Summary	
Personal Services	14,067,705
Capital Outlay	474,289
Services & Charges	1,939,552
Transfers	4,516,382
Refunds/Reimbursements	650,000
Materials & Supplies	519,719
Total Fire	22,167,647

FIRE

Authorized Personnel	2021	2022	2023	2024
Fire Chief	1	1	1	1
Assistant Chief	0	0	2	2
Captain	6	6	5	5
Lieutenant	13	13	13	16
Firefighter	44	44	62	62
Mobile Integrated Health Technician/Advance Practice Specialist	3	3	0	0
Advance Practice Specialist Supervisor	2	2	0	0
Service Coordinator	1	1	1	1
Community Paramedic	0	0	1	1
Mechanic	0	0	1	1
Office Manager	1	1	1	1
Data/GIS Analyst	1	1	1	1
Facility Technician	0	0	0	0
Total	72	72	88	92

On the Horizon

- ◆ Take delivery of two paramedic units
- ◆ Promote five Lieutenants and two Captains to fill open positions
- ◆ Begin construction on Station 305
- ◆ Continue to hire firefighters to increase staffing (open spots and additional for Station 305)
- ◆ Finalize site plan for fire training tower
- ◆ Negotiate new labor contract with IAFF Local 606

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	2022	2023	2024 Goal
1	Develop a training facility needs plan to support emergency operations and identify the resources needed to implement.	95%	95%	95%
2	Identify means to improve the recruitment and retention of quality personnel to serve the community.	75%	85%	90%
3	Identify time periods, geographical areas and other areas that the Department is not meeting the response times and identify solutions for improvement.	75%	80%	85%
4	Provide pertinent and timely communication at all levels internally/externally.	40%	75%	85%
5	Identify Staffing Priorities and Needs	65%	80%	90%
6	Ensure the Department is meeting the needs of the community in a productive, cost effective and cost efficient manner.	75%	85%	90%

	2020	2021	2022	2023	2024
Total number of Incidents	6,047	6,606	7,147	6,982	7,331
Number of Medical Transports	2,722	3,047	3,546	3,279	3,443
Property Saved	99.92%	99.21%	99.32%	98.93%	99.20%
For additional Performance Metrics, please see our web site.					

2024 BUDGET DETAIL

FUND: FIRE/EMS
 DEPARTMENT: FIRE DEPARTMENT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		10,063,976	11,650,242	13,278,681	13,278,681	11,288,174		
23100016- 411100	0.7% Income Tax Collections	12,378,240	14,286,806	15,400,000	15,602,075	16,500,000	7.1%	5.8%
23100025- 491010	Debt Proceeds	0	4,000,000	12,000,000	3,000,000	0	-100.0%	-100.0%
493020	Transfer In - Fire Pension Fund	307,257	327,225	345,000	319,799	350,400	1.6%	9.6%
493020	Transfer In - FEMA SAFER Grant	0	0	0	0	409,038	100.0%	100.0%
23100152- 420700	State Grant Reimbursement	0	0	0	675	0	100.0%	-100.0%
420800	Grant Reimbursement	2,945	2,633	618,000	2,090	0	-100.0%	-100.0%
483100	EMS Reimbursements County	1,028,000	697,427	929,740	951,900	990,633	6.5%	4.1%
484300	Miscellaneous	12,603	18,769	15,000	10,135	50,000	233.3%	393.4%
486000	Debt Proceeds	0	0	0	0	0	0.0%	100.0%
Total Revenues		13,729,045	19,332,860	29,307,740	19,886,675	18,300,071	-37.6%	-8.0%
Total Expenditures		12,142,779	17,704,421	31,923,506	18,930,058	22,167,647	-30.6%	17.1%
<i>Carryover PO's</i>					<i>2,947,124</i>			
Fund Balance - December 31st		11,650,242	13,278,681	10,662,915	11,288,174	7,420,598		
23114500- 510000	Wages	6,474,587	6,656,186	8,264,627	7,003,362	8,801,659	6.5%	25.7%
510500	Overtime Wages	0	575,343	643,143	366,037	643,143	0.0%	75.7%
511100	PERS	20,183	22,032	31,313	23,261	38,193	22.0%	64.2%
511200	Police/Fire Pension	1,574,786	1,593,834	2,055,244	1,553,967	2,110,504	2.7%	35.8%
511300	Medicare	89,101	99,375	129,163	102,387	136,950	6.0%	33.8%
511400	Workers Compensation	70,291	0	89,078	89,078	0	-100.0%	-100.0%
511600	Health Insurance	882,255	1,679,386	1,829,550	1,780,443	2,227,519	21.8%	25.1%
511650	Dental Insurance	0	0	74,778	56,904	83,235	11.3%	46.3%
511700	Life Insurance	10,328	22,905	24,870	24,870	21,894	-12.0%	-12.0%
511750	Vision Insurance	0	0	0	0	4,608	100.0%	100.0%
520100	Uniform	16,657	35,789	45,000	58,600	100,000	122.2%	70.6%
521000	Cellular Telephone	13,167	19,010	20,000	17,306	21,600	8.0%	24.8%
521100	Electric	39,748	51,568	61,000	52,704	62,830	3.0%	19.2%
521200	Heat	17,561	31,124	40,000	25,699	40,000	0.0%	55.6%
522000	Postage	129	36	0	0	0	100.0%	100.0%
523100	Professional Services	156,191	205,011	177,945	179,697	315,890	77.5%	75.8%
523175	Chargeback Services to Gen Fund	0	0	357,000	357,000	416,280	16.6%	16.6%
526000	Travel/Training	96,274	59,163	91,480	52,786	127,120	39.0%	140.8%
526100	Membership & Dues	2,764	2,366	7,480	1,475	9,010	20.5%	510.8%
526200	EMS Training Grant	0	2,500	2,500	0	1,000	-60.0%	100.0%
527010	Maintenance of Equipment	51,523	41,889	55,080	33,184	60,305	9.5%	81.7%
527020	Maintenance of Facility	152,443	71,923	127,250	67,964	122,030	-4.1%	79.6%
527210	Garage Rotary	106,497	124,218	124,218	124,218	189,500	52.6%	52.6%
527215	Corrosion Prevention	0	0	1,134	1,134	2,772	144.4%	144.4%
527220	Information Technology Rotary	328,178	313,076	344,000	344,000	393,069	14.3%	14.3%
527230	Fleet Fuel Chargeback	0	0	85,600	85,600	78,146	-8.7%	-8.7%
529210	Real Estate Taxes	0	0	0	90,787	0	100.0%	-100.0%
531000	Office Supply	3,147	2,319	6,000	4,378	6,000	0.0%	37.1%
533000	Operating Supply	40,294	40,273	43,255	35,730	49,855	15.3%	39.5%
533035	Fuel/Lube Supply	52,192	75,748	0	7,833	9,500	100.0%	21.3%
533120	EMS Supply	52,175	63,552	68,250	58,945	83,663	22.6%	41.9%
537000	Repair Material	3,579	3,251	5,750	5,513	7,125	23.9%	29.2%
539000	Small Equipment	130,820	138,420	335,943	274,564	363,576	8.2%	32.4%
550100	Land Purchases	0	4,016,234	0	0	0	100.0%	100.0%
550300	New Equip/Capital Outlay	951,880	62,263	247,934	212,740	0	-100.0%	-100.0%
550300 FD002	Sprinkler Grant	0	0	250,000	0	228,000	-8.8%	100.0%
550300 TR003	Signals - Traffic Pre-Emption	0	32,600	0	45,595	0	100.0%	-100.0%
550310 FD001	Training Tower	0	0	1,500,000	0	0	-100.0%	100.0%
550310 FD301	Station 301 AC Unit	0	0	0	0	0	100.0%	100.0%
550310 FD305	Station 305 Construction	10,000	11,559	9,000,000	157,141	0	-100.0%	-100.0%
550320	CIP Equipment	8,520	196,279	0	0	0	100.0%	100.0%
550320	Fire Apparatus	0	0	1,011,232	881,225	246,289	-75.6%	-72.1%
560020	Tax Refunds	406,562	483,200	550,000	530,241	650,000	18.2%	22.6%
570000	Transfer To Bond Service Fund	380,947	971,989	94,050	94,050	92,250	-1.9%	-1.9%
570000	Transfer To Fire Capital Fund	0	0	0	0	4,424,132	100.0%	100.0%
580100	Note Principal	0	0	4,000,000	4,000,000	0	-100.0%	-100.0%
580200	Note Interest	0	0	129,639	129,639	0	-100.0%	-100.0%
Total Expenditures		12,142,779	17,704,421	31,923,506	18,930,058	22,167,647	-30.6%	17.1%

**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	\$8,801,659	Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics
Professional Services	523100	\$315,890	County Emergency Mgmt., Text Paging Reimbursement, Civil Service Testing, Medical Director, Assistant Medical Director, Medical Licenses, Labor Attorney with Contract Negotiations, Physical/Wellness Program, Ceremony Costs, Active 911, Part-time Hiring, Social Worker,
Travel/Training	526000	\$127,120	FFs Paramedic Training (6), 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	\$60,305	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	\$122,030	Generator Biannual Service, Fire Suppression System Inspections, Kitchen Fire Hood Maintenance, HVAC Maintenance, Pest Control Services
Information Tech. Rotary	527220	\$393,069	Fire/EMS Reporting Software, Apparatus WiFi, Policy Software, Department Information Boards, Scheduling Software, Station Alerting, Knox Key Box Access
Small Equipment	539000	\$363,576	Turnout Gear Replacement, Turnout Gear Complete for New Hires (8), Heart Monitor Subscription, Ballistic Vests, SCBA Mask Replacements, Fire Hose, Extrication Equipment

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	4,815,003	4,920,634	5,396,605	5,396,605	6,213,348
23300017- 411100	Income Tax Collections	2,652,592	3,061,365	3,300,000	3,343,275	3,465,000
23300023- 430100	Investment Income	4,597	36,929	15,000	160,001	130,000
	Total Revenue	2,657,189	3,098,294	3,315,000	3,503,276	3,595,000
23323300- 529310	Bank Fees	0	0	2,000	0	2,000
550300	Miscellaneous Park Improvements	14,633	0	0	0	0
550300 -PK003	Wayfinding and Signage	0	0	22,000	47,030	0
560020	Tax Refunds	87,120	103,543	122,000	113,623	150,000
570000	Transfer Parks Bond Fund. - Principal	1,790,000	1,880,000	1,965,000	1,965,000	2,055,000
570000 -DS007	Transfer to Gen Bond - Principal	130,000	135,000	135,000	135,000	140,000
570000	Transfer Parks Bond Fund - Interest	507,350	435,750	360,550	360,550	281,950
570000 -DS007	Transfer to Gen Bond - Interest	22,455	68,030	65,330	65,330	62,630
	Total Expenditures	2,551,558	2,622,323	2,671,880	2,686,533	2,691,580
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,920,634	5,396,605	6,039,725	6,213,348	7,116,768

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	163,387	151,384	175,448	175,448	198,819
23500022- 414100	PILOT Revenue	24,637	24,064	24,700	23,371	24,000
	Total Revenue	24,637	24,064	24,700	23,371	24,000
23523500- 550300	Airport Improvements	0	0	0	0	0
23523500- 550300 -DZ005	Corporate Parking Access Drive	36,640	0	0	0	0
23523500- 550300 -DZ008	AWOS Improvements	0	0	0	0	16,500
	Total Expenditures	36,640	0	0	0	16,500
	Fund Balance - December 31st	151,384	175,448	200,148	198,819	206,319

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,338,996	2,959,714	3,333,895	3,333,895	5,593,676
23600022- 491010	Note Proceeds	2,690,322	0	0	0	0
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	1,487,807	559,889	600,000	672,586	700,000
414100 -TF014	Cheshire N TIF Pilot Revenue	0	414,660	430,000	403,502	430,000
414100 -TF015	Cheshire S TIF Pilot Revenue	0	70,216	83,000	159,105	200,000
414100 -TF016	Cheshire W TIF Pilot Revenue	0	175,185	185,000	258,953	225,000
414100 -TF036	Evan Farms TIF Pilot Revenue	0	300,411	325,000	539,614	600,000
23600023- 430100	Investment Income	2,635	18,422	16,000	136,360	105,000
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	0	265,000	230,000	270,000	250,000
23600402- 420100	Homestead	1,471	1,637	1,700	1,826	1,800
420200	Rollback	134,386	148,696	150,000	164,464	160,000
	Total Revenue	4,316,621	1,954,116	2,020,700	2,606,409	2,671,800
23623600- 523100	TIF Professional Services	23,985	1,717	90,000	0	5,000
529310	Bank Fees	0	0	1,200	0	1,200
550300	Land Acquisition Berlin Station Phase	0	0	0	0	0
550300	Construction Berlin Station Phase	177,691	0	0	0	0
550300	Cheshire Rd Extension	0	0	0	0	0
560000	Administrative Fees	0	0	0	0	50,000
570000 -PRKVV	Parkview Transportation Fees	0	0	0	12,000	0
570000 -SGLEN	Glenn Transportation Fees	0	0	0	34,000	0
570000 -TERRA	Terra Alta Transportation Fees	0	0	0	141,000	0
580100	Note Principal	2,000,000	1,400,000	0	0	0
580200	Note Interest	49,861	20,942	0	0	0
580100	Bond Principal - Phase 2B - \$1.6m	1,406,200	116,200	123,200	123,200	120,400
580200	Bond Interest - Phase 2B	38,166	41,076	36,428	36,428	31,500
	Total Expenditures	3,695,903	1,579,935	250,828	346,628	208,100
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,959,714	3,333,895	5,103,767	5,593,676	8,057,376

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23700022- 414100	PILOT Revenue - Sky Climber	21,991	21,480	22,000	20,861	24,000
414150	PILOT Revenue - V&P	21,676	11,644	33,000	30,561	35,000
	Total Revenue	43,667	33,124	55,000	51,422	59,000
23723700- 560110	TIF Distribution to Schools	26,200	19,874	33,000	30,853	35,400
560120	TIF Distribution to Sky Climber	8,796	8,592	11,000	8,344	9,600
560140	TIF Distribution to V&P Hydraulics	8,671	4,658	11,000	12,224	14,000
	Total Expenditures	43,667	33,124	55,000	51,422	59,000
	Fund Balance - December 31st	0	0	0	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23800022- 414100	PILOT Revenue	131,003	97,166	120,000	112,860	120,000
	Total Revenue	131,003	97,166	120,000	112,860	120,000
23823800- 560130	TIF Distribution	131,003	97,166	120,000	112,860	120,000
	Total Expenditures	131,003	97,166	120,000	112,860	120,000
	Fund Balance - December 31st	0	0	0	0	0

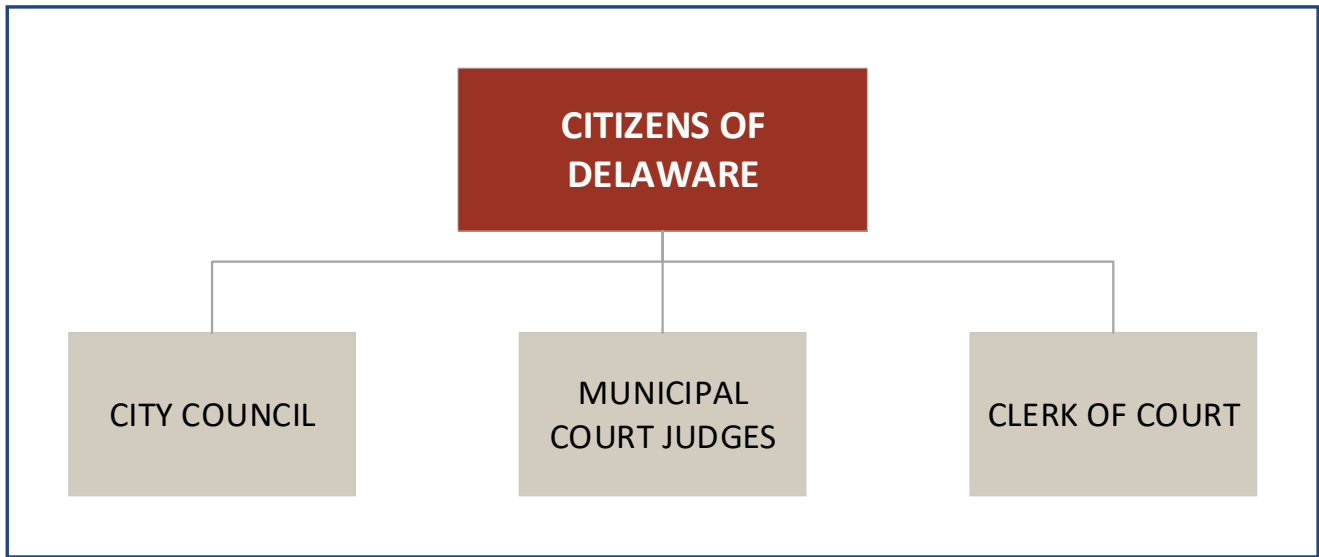
2024 BUDGET DETAIL

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
23900022- 414100	PILOT Revenue	0	0	0	0	121,775
	Total Revenue	0	0	0	0	121,775
23923900- 560130	TIF Distribution	0	0	0	0	121,775
	Total Expenditures	0	0	0	0	121,775
	Fund Balance - December 31st	0	0	0	0	0

DELAWARE MUNICIPAL COURT



The Delaware Municipal Court is a separate co-equal branch of government that is established pursuant to Ohio Rev. Code Section 1901.01(A) and that has jurisdiction throughout Delaware County as provided by Ohio Rev. Code Section 1901.02(B).

The Delaware Municipal Court has two elected judges that are elected by the citizens of Delaware County. The Clerk of the Delaware Municipal Court is also a separately elected official and is elected by the citizens of Delaware County.

The Delaware Municipal Court does not follow the City of Delaware's Guiding Pillars for goals, but instead bases goals off of their Mission Statement, below.

Mission Statement

Our mission is to fairly and properly administer justice throughout Delaware County and to serve those persons who come before the Court in a courteous and professional manner. We provide a forum for disputes to be resolved and assure that everyone coming before the Court is treated equitably.

MUNICIPAL COURT

The Delaware Municipal Court’s two judges and magistrates hear the following types of cases from throughout Delaware County: 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.

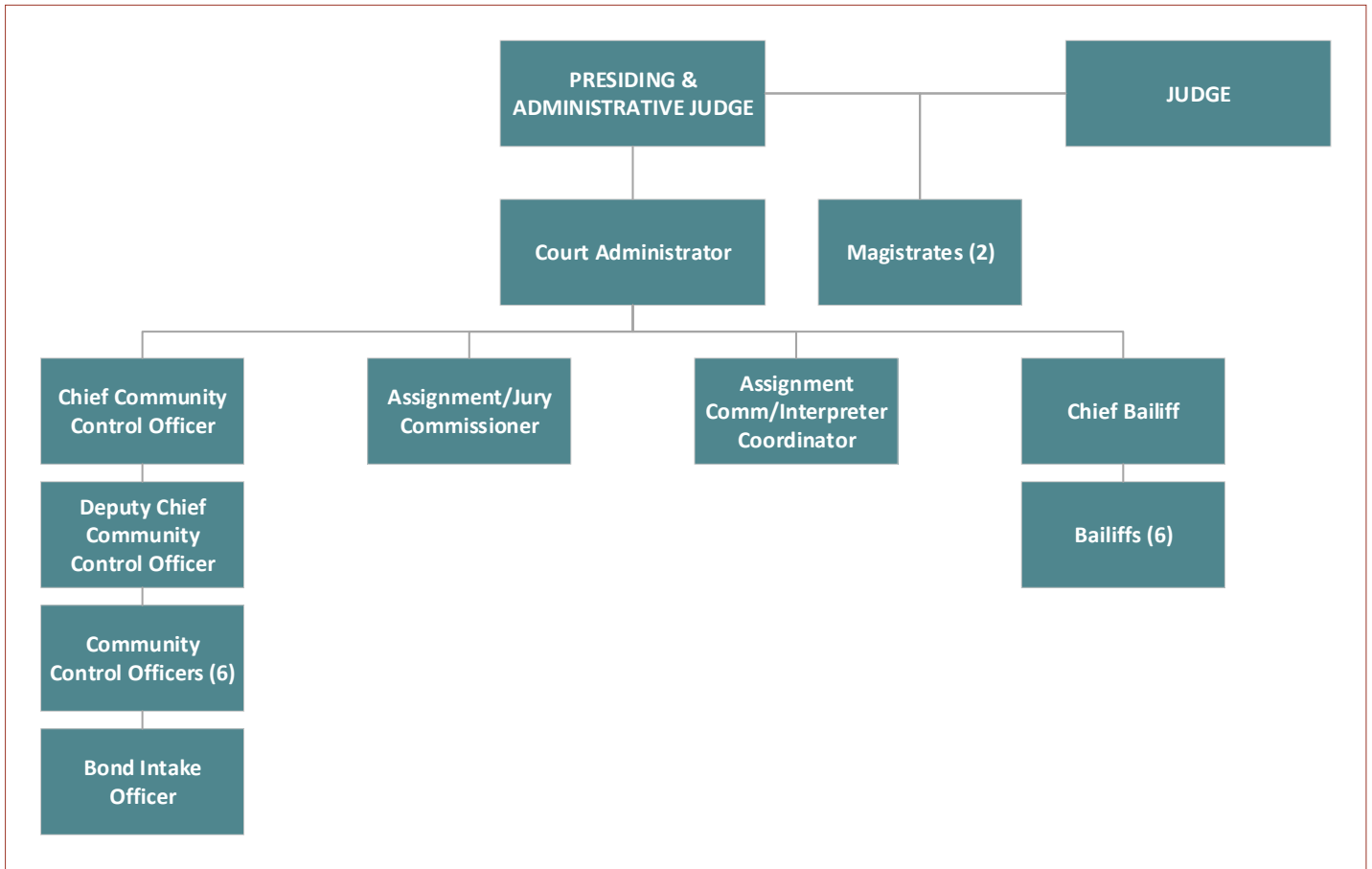
Judge Kyle Rohrer was elected to the Delaware Municipal Court in November 2019.

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.



2024 Budget Summary		
	Court Administration	Mission Court
Personal Services	1,981,994	24,806
Services & Charges	230,397	
Materials & Supplies	20,000	
Total Courts	2,232,391	24,806

MUNICIPAL COURT



Authorized Personnel	2021	2022	2023	2024
Judges	2	2	2	2
Magistrates— <i>Full Time</i>	1	1	1	1
Magistrates— <i>Part Time</i>	1	1	1	1
Court Administrator	1	1	1	1
Assignment Commissioners (includes Jury Commissioner)	2	2	2	2
Chief Community Control Officer	1	1	1	1
Deputy Chief Community Control Officer	1	1	1	1
Community Control Officers	4	4	4	5
Specialized Docket Coordinator	1	1	1	0
Community Control—Office Assistant	1	1	0	0
Bond Intake Officer	0	0	1	1
Chief Bailiff	1	1	1	1
Bailiffs— <i>Full Time</i>	5	5	5	5
Bailiffs— <i>Part Time</i>	2	1	1	1
Mission Court Mentor Coordinator— <i>Part Time</i>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	24	23	23	23

MUNICIPAL COURT

2023 Achievements

- ◆ Hired a new Chief Bailiff
- ◆ Purchased new modern seating and benches for the public areas of the Court
- ◆ Assisted 200 people with reinstating/obtaining a driver’s license through the Court’s License Evaluation and Assistance Program (LEAP)
- ◆ Implemented new procedures for collecting outstanding fines and court costs in cases

Court Metrics & Statistics	2023
Specialized Dockets - Historical Successful Graduation Rate	
Mental Health Docket	71%
OVI Docket	71%
Veteran’s Docket	82%
Court Work in 2023	
Entries created by Judges Magistrates from the bench	6,289
Hearing Notices created by Assignment Commissioners	5,469
Summons sent out to prospective jurors by Jury Commissioner	1,800
Applications for Driving Privileges processed	486
Probation Work in 2023	
Intakes for new defendants placed on Community Control performed	1,711
Drug screens conducted for defendants on Community Control	529
Community Control Violations processed	277
Bailiff Work in 2023	
People screened prior to entry into the Justice Center	38,051
Court hearings/trials where Bailiffs operated audio-visual recording system and monitored security	2,150
Cases where Bailiffs performed service of documents	782

On the Horizon

- ◆ Conduct Process Mapping with the Supreme Court of Ohio to improve Court and Clerk of Court processes and improve efficiency
- ◆ Seek additional automation of Court processes using technology
- ◆ Implement a new software solution for scheduling and obtaining interpreters for litigants
- ◆ Apply for and use grant funding to replace older, inefficient security technology and audio-visual equipment

2024 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,408,687	1,404,441	649,525	649,525	500,852		
2400024- 483200	Reimbursement Mission Court	63,936	34,227	50,000	39,103	55,000	10.0%	40.7%
24000201- 450100	Court Costs	1,308,218	1,170,569	1,300,000	1,162,086	580,000	-55.4%	-50.1%
450200	Bail Bonds	8,263	10,643	10,000	10,395	11,000	10.0%	5.8%
450300	Immobilization Fees	2,916	1,275	2,500	715	2,600	4.0%	263.6%
450700	Drug Enforcement	47,981	39,144	35,000	40,950	40,000	14.3%	-2.3%
490100	Transfer from Probation Services Fund	50,000	250,000	272,750	365,000	456,700	67.4%	25.1%
490100	Transfer from CLRS	0	0	0	46,570	35,000	100.0%	-24.8%
490100	Transfer from Special Projects Fund	25,000	100,000	100,000	100,000	50,000	-50.0%	-50.0%
24000202- 420600	Federal Grants	0	0	0	3,738	0	100.0%	-100.0%
420800	County Reimbursement	251,853	317,609	320,000	337,985	270,000	-15.6%	-20.1%
420810	Transfer from CLRS	50,000	25,000	46,570	0	60,927	30.8%	100.0%
483100	Reimbursement	0	22	0	174	0	100.0%	-100.0%
24000252- 493020	Transfer In	0	700,000	1,315,000	1,315,000	505,000	-61.6%	-61.6%
Total Revenue		1,808,167	2,648,488	3,451,820	3,421,717	2,066,227	-40.1%	-39.6%
24015000-	Administration	1,574,834	1,962,889	2,019,037	1,934,632	2,232,391	10.6%	15.4%
24015500-	Mission Court	53,032	58,725	72,835	64,044	24,806	-65.9%	-61.3%
24015800-	Clerk of Court	1,184,547	1,381,790	1,633,668	1,547,661	See Fund 242; Clerk of Court		---
Total Expenditures		2,812,413	3,403,404	3,725,540	3,546,337	2,257,197	-39.4%	-36.4%
<i>Carryover PO's</i>					24,053			
Fund Balance - December 31st		1,404,441	649,525	375,805	500,852	309,882		

DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
24015000- 510000	Wages	1,083,378	1,259,803	1,297,729	1,236,455	1,374,718	5.9%	11.2%
510500	Overtime Wages	0	701	2,000	141	2,000	0.0%	1320.2%
511100	PERS	162,015	162,820	181,682	169,654	192,740	6.1%	13.6%
511300	Medicare	14,725	17,219	18,817	17,168	19,962	6.1%	16.3%
511400	Workers Compensation	11,737	0	12,977	12,977	0	-100.0%	-100.0%
511600	Health Insurance	257,847	459,729	401,584	374,018	374,749	-6.7%	0.2%
511650	Dental Insurance	0	0	16,644	12,800	13,751	-17.4%	7.4%
511700	Life Insurance	863	1,185	2,352	2,352	3,210	36.5%	36.5%
511750	Vision Insurance	0	0	0	0	864	100.0%	100.0%
523100	Professional Services-Interpreting	24,525	36,800	40,000	79,443	60,000	50.0%	-24.5%
526000	Travel/Training	3,578	5,009	10,000	6,762	10,000	0.0%	47.9%
526100	Membership and Dues	3,255	2,465	5,000	4,670	6,000	20.0%	28.5%
527010	Maintenance of Equipment	263	0	0	0	0	100.0%	100.0%
527210	Garage Rotary	3,635	5,015	8,000	8,000	2,100	-73.8%	-73.8%
527215	Corrosion Prevention	0	0	252	252	504	100.0%	100.0%
527220	Information Technology Rotary	0	0	0	0	150,280	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	1,513	100.0%	100.0%
533000	Operating Supply	9,013	10,795	22,000	9,855	20,000	-9.1%	102.9%
533035	Fuel/Lube Supply	0	1,346	0	84	0	100.0%	-100.0%
TOTAL ADMINISTRATION		1,574,834	1,962,889	2,019,037	1,934,632	2,232,391	10.6%	15.4%
24015500- 510000	Wages	35,325	39,014	53,023	44,846	21,486	-59.5%	-52.1%
511100	PERS	3,436	5,462	7,423	6,278	3,008	-59.5%	-52.1%
511300	Medicare	486	536	769	632	312	-59.4%	-50.7%
511400	Workers Compensation	591	0	530	530	0	-100.0%	-100.0%
511600	Health Insurance	13,164	13,653	10,610	11,333	0	-100.0%	-100.0%
511650	Dental Insurance	0	0	432	377	0	-100.0%	-100.0%
511700	Life Insurance	30	60	48	48	0	-100.0%	-100.0%
511750	Vision Insurance	0	0	0	0	0	100.0%	100.0%
TOTAL MISSION COURT		53,032	58,725	72,835	64,044	24,806	-65.9%	-61.3%

**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	\$1,374,718	No staffing changes
Professional Services & Interpreting	523100	\$60,000	This request is an increase over prior years because there have been an increase in the number of cases where the Court has been required to pay for interpreters. In addition, there number of cases where competency evaluations have been requested has also increased. Pursuant to R.C. 2945.37 the cost of competency evaluations are borne by the legislative authority and are taxed as costs in the case
Membership and Dues	526100	\$6,000	Increase of \$1,000 from prior year due to increase in organization dues

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	24,001	58,937	50,347	50,347	9,089
24100201- 450500	IDIAM Fees	36,351	26,732	35,000	23,742	30,000
24115000- 523100	Professional Services <i>Carryover PO's</i>	1,415	35,322	65,000	63,456 1,545	0
	Fund Balance - December 31st	58,937	50,347	20,347	9,089	39,089

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.

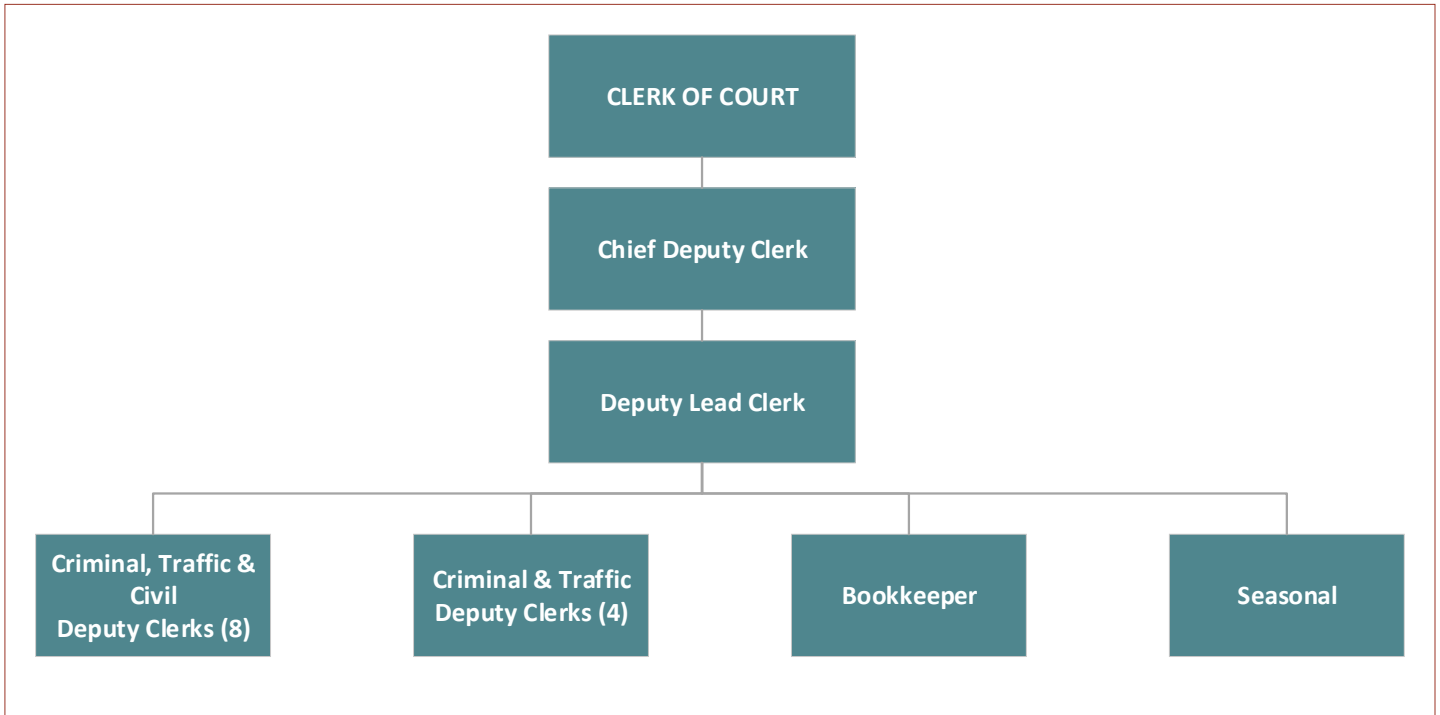
Cindy Dinovo has been Clerk of Court since January 1, 2008. She was elected to her first term in November 2007 and was re-elected in November 2013 and again November 2019. Clerk Dinovo brings an expansive knowledge of the court system, having worked 33 years in the Municipal Court. She previously served as the Clerk of Court for five years from 1997 to 2001.

Clerk Dinovo is a member of the Ohio Association of Municipal and County Court Clerks and was recognized by her peers for her extraordinary dedication and service and was named the 2018 Clerk of the Year. She currently serves as a Trustee for the Association and Conference Chair. In 2019 Cindy was inducted into the Delaware Area Career Center Hall of Fame. She is also a member of the Ohio Association of Court Administrators. In addition, she is a member of the Delaware County Agricultural Society; Delaware, Powell and Sunbury/Big Walnut Chambers of Commerce and the Delaware County Criminal Justice Association.

Clerk Dinovo previously served as the Delaware City Council Clerk and worked for Delaware City Schools.

2024 Budget Summary	
	Clerk of Court
Personal Services	1,557,677
Services & Charges	351,327
Materials & Supplies	26,000
Total Courts	1,935,004

CLERK OF COURT



Authorized Personnel	2021	2022	2023	2024
Clerk of Court	1	1	1	1
Chief Deputy Clerk	0	0	1	1
Deputy Lead Clerk	0	0	0	1
Deputy Clerks	12	12	12	12
Bookkeeper	1	1	1	1
IT Director	1	1	1	0
Technical Support Specialist	1	1	1	0
Office Assistant— <i>Seasonal</i>	1	1	1	1
Total	17	17	18	16

2023 Accomplishments

- ◆ Hired Chief Deputy Clerk
- ◆ Fully staffed
- ◆ Streamlined IT services with the City of Delaware for improved efficiency
- ◆ Two staff members graduated from the Management Development Program
- ◆ Fully implemented the following legislative changes: Marsy’s Law & Driving While Texting
- ◆ Continued education for the staff through the Ohio Association of Municipal/County Court Clerks, Ohio Judicial College, Ohio County Clerks Association, and In-House trainings

2024 BUDGET DETAIL

FUND: CLERK OF COURT
 DEPARTMENT: CLERK OF COURT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		0	0	0	0	0		
24200023- 430100	Investment Income	0	0	0	0	0	100.0%	100.0%
24200201- 450100	Court Costs	0	0	0	0	550,000	100.0%	100.0%
450200	Bail Bonds	0	0	0	0	4,800	100.0%	100.0%
450300	Immobilization Fees	0	0	0	0	500	100.0%	100.0%
450700	Drug Enforcement	0	0	0	0	40,500	100.0%	100.0%
484100	Bank Service Charges	0	0	0	0	0	100.0%	100.0%
24200202- 420600	Federal Grants	0	0	0	0	0	100.0%	100.0%
420800	County Reimbursement	0	0	0	0	0	100.0%	100.0%
420810	Transfer from CL-CLRS	0	0	0	0	50,000	100.0%	100.0%
483100	Reimbursement	0	0	0	0	68,877	100.0%	100.0%
24200252- 493020	Transfer In	0	0	0	0	1,310,000	100.0%	100.0%
Total Revenue						2,024,677	100.0%	100.0%
						-Revenues included in Muni Court Fund 240-		
24215800-	Clerk of Court	1,184,547	1,381,790	1,633,668	1,547,661	1,935,004	18.4%	25.0%
Total Expenditures		1,184,547	1,381,790	1,633,668	1,547,661	1,935,004	-18.4%	25.0%
<i>Carryover PO's</i>								
Fund Balance - December 31st		0	0	0	0	89,673		
24215800- 510000	Wages	838,012	876,464	1,051,529	992,066	1,011,516	-3.8%	2.0%
510500	Overtime Wages	0	19,063	23,400	26,645	25,000	6.8%	-6.2%
511100	PERS	123,988	120,637	150,476	141,809	145,112	-3.6%	2.3%
511300	Medicare	11,689	12,496	15,585	14,225	15,029	-3.6%	5.7%
511400	Workers Compensation	8,970	0	10,748	10,748	0	-100.0%	-100.0%
511600	Health Insurance	156,633	292,163	280,732	290,220	344,921	22.9%	18.8%
511650	Dental Insurance	0	0	12,758	10,788	12,532	-1.8%	16.2%
511700	Life Insurance	1,275	2,550	2,340	2,340	2,703	15.5%	15.5%
511750	Vision Insurance	0	0	0	0	864	100.0%	100.0%
520100	Uniforms	0	0	0	0	2,000	100.0%	100.0%
521000	Cellular Telephone	135	1,149	0	1,020	0	100.0%	-100.0%
522000	Postage	33,413	24,648	45,000	43,953	45,000	0.0%	2.4%
523100	Professional Services	0	19,000	500	0	800	60.0%	100.0%
523220	Witness Fees	0	0	0	0	0	100.0%	100.0%
526000	Travel/Training	1,032	2,016	5,500	2,331	7,500	36.4%	221.7%
526100	Membership and Dues	700	540	1,100	1,111	1,300	18.2%	17.0%
527010	Maintenance of Equipment	1,940	148	3,000	1,199	3,000	0.0%	150.2%
527220	Information Technology Rotary	0	0	0	0	289,227	100.0%	100.0%
529310	Bank Fees	164	75	5,000	0	2,500	-50.0%	100.0%
533000	Operating Supply	6,596	10,841	25,000	8,597	25,000	0.0%	190.8%
539000	Small Equipment	0	0	1,000	608	1,000	0.0%	64.5%
Total Expenditures		1,184,547	1,381,790	1,633,668	1,547,661	1,935,004	18.4%	25.0%

**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>
Uniforms	520100	\$2,000	Uniforms for Bailiffs
Postage	522000	\$45,000	Postage-utilizing pre-sorting pricing
Travel/Training	526000	\$7,500	Mission Court Probation Officers Training
Membership and Dues	526100	\$1,300	Ohio Association of Municipal Court Clerks, Ohio and National Association of Court Administrators, Delaware County Criminal Justice Association, Chambers of Commerce, National Association of Court Managers
Maintenance of Equipment	527010	\$3,000	Maintenance of time stamp machines and money counter/counterfeit protection machine
Operating Supply	533000	\$25,000	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	51,290	53,261	55,265	55,265	57,312
25000201- 450700	Drug Enforcement Fines	1,971	2,195	2,600	2,047	3,000
	Total Revenues	1,971	2,195	2,600	2,047	3,000
25013500- 523100	Professional Services	0	0	2,500	0	14,000
533000	Operating Supplies	0	191	500	0	14,000
	Total Expenditures	0	191	3,000	0	28,000
	Fund Balance - December 31st	53,261	55,265	54,865	57,312	32,312

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	624,075	671,038	690,038	690,038	711,869
25100201- 450400	Court Fees Indigent Driver	53,836	52,783	75,000	46,875	70,000
	Total Revenues	53,836	52,783	75,000	46,875	70,000
25115000- 523100	Professional Services	6,873	33,783	100,000	18,043	150,000
	Total Expenditures	6,873	33,783	100,000	18,043	150,000
	<i>Carryover PO's</i>				<i>7,000</i>	
	Fund Balance - December 31st	671,038	690,038	665,038	711,869	631,869

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	5,708	6,980	8,046	8,046	8,500
25200201- 450400	Court Fees - OMVI	1,272	1,066	1,600	454	1,200
	Total Revenues	1,272	1,066	1,600	454	1,200
25213500- 550300	New Equip / Cap Outlay	0	0	0	0	5,000
	Total Expenditures	0	0	0	0	5,000
	Fund Balance - December 31st	6,980	8,046	9,646	8,500	4,700

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	23,324	60,318	87,684	87,684	87,968
25300152- 484300	Miscellaneous Income	43,719	33,012	38,000	26,904	30,000
	Total Revenues	43,719	33,012	38,000	26,904	30,000
25313500- 523100	Professional Services	0	2,954	3,000	3,097	5,000
526000	Travel/Training	0	1,575	10,000	5,471	20,000
550300	New Equip / Cap Outlay	6,725	1,117	2,000	7,276	40,000
570000	Transfer to Federal Judgement Fund	0	0	0	0	0
	Total Expenditures	6,725	5,646	15,000	15,844	65,000
	<i>Carryover PO's</i>				<i>10,775</i>	
	Fund Balance - December 31st	60,318	87,684	110,684	87,968	52,968

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	13,886	6,527	4,330	4,330	4,452
25400023- 430100	Interest Income	7	35	20	122	100
25400152- 420600	Federal Grant [Seizure]	0	0	0	0	200
420700	State Grant	3,388	0	0	0	0
484300	Miscellaneous Income	0	0	0	0	0
	Total Revenues	3,395	35	20	122	300
25413500- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	5
550300	New Equip / Cap Outlay	10,754	2,232	0	0	0
	Total Expenditures	10,754	2,232	5	0	5
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	6,527	4,330	4,345	4,452	4,747

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	79,629	79,629	62,579	62,579	62,579
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	Total Revenues	0	0	0	0	0
25512000- 523100	Parks Master Plan	0	17,050	0	0	0
550300	Capital Outlay	0	0	0	0	62,579
	Total Expenditures	0	17,050	0	0	62,579
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	79,629	62,579	62,579	62,579	0

2024 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 to pay for legal research on cases and for purchasing and maintaining computer equipment.

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	742,067	831,688	887,961	887,961	820,305
25600201- 450400	Court Fees	166,004	176,792	42,692	50,704	51,718
450410	Clerk Fees	0	0	142,308	96,146	0
25600202- 420600	Federal Grant	22,138	0	0	3,200	0
484300	Miscellaneous	12	81	0	57	0
	Total Revenue	188,154	176,873	185,000	150,107	51,718
25615000- 522200	Court-Data Processing	4,387	6,074	3,500	4,280	5,000
523100	Court-Professional Services	27,348	45,263	13,240	46,440	26,480
523175	Court-Ops Chargeback - Muni Court Fund	50,000	25,000	7,500	0	35,000
533000	Court-Operational Supplies		10,694	20,500	6,207	25,000
550300	Court-New Equip / Cap Outlay	16,798	33,569	0	49,401	0
570000	Court-Transfers - IT Rotary Fund	0	0	0	0	60,927
25615800- 522200	Clerk-Data Processing	0	0	12,300	1,212	moved to 25
523100	Clerk-Professional Services	0	0	70,000	43,744	0
523175	Clerk-Ops Chargeback - Muni Court Fund	0	0	46,570	46,570	0
533000	Clerk-Operational Supplies	0	0	28,500	1,576	0
550300	Clerk-New Equip / Cap Outlay	0	0	50,000	6,263	0
570000	Clerk- IT Rotary Fund Equity Transfer	0	0	0	0	683,047
	Total Expenditures	98,533	120,600	252,110	205,693	835,454
	<i>Carryover PO's</i>				<i>12,071</i>	
	Fund Balance - December 31st	831,688	887,961	820,851	820,305	36,569

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	622,876	623,966	701,032	701,032	753,202
25700201- 450400	Court Fees	162,998	256,588	239,700	287,064	290,000
450500	IDIAM Fees	17,413	23,296	23,762	14,991	14,500
484300	Miscellaneous	0	15	0	24	0
25700202- 420600	Federal Operating Grant	0	0	0	3,200	0
484300	Miscellaneous	2	0	0	0	0
	Total Revenue	180,413	279,899	263,462	305,278	304,500
25715000- 523100	Professional Services	58,267	30,399	51,500	60,480	35,000
523110	IDIAM Expense	19,805	33,669	60,000	13,472	20,000
523175	Operations Chargeback - Muni Court Fund	25,000	100,000	100,000	100,000	50,000
533000	Operating Supplies	0	8,854	41,000	8,211	50,000
550300	New Equip / Cap Outlay	76,251	29,910	30,000	63,157	80,000
	Total Expenditures	179,323	202,832	282,500	245,320	235,000
	<i>Carryover PO's</i>				<i>7,788</i>	
	Fund Balance - December 31st	623,966	701,032	681,994	753,202	822,702

2024 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH -- CLERK

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 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
25800201- 450410	Clerk Fees	0	0	0	0	146,600
25800202- 420600	Federal Grant	0	0	0	0	0
484300	Miscellaneous	0	0	0	0	0
25800252- 493020	Equity Transfers In	0	0	0	0	683,047
	Total Revenue	0	0	0	0	829,647
25815800- 522200	Clerk-Data Processing	0	0	0	0	7,000
523100	Clerk-Professional Services	0	0	0	0	73,941
523175	Clerk-Ops Chargeback - Clerk Fund	0	0	0	0	0
533000	Clerk-Operational Supplies	0	0	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	0	0	0	47,000
570000	Clerk-Transfers - IT Rotary Fund	0	0	0	0	50,000
	Total Expenditures	0	0	0	0	177,941
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	651,706

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	707,004	976,599	1,153,835	1,153,835	1,070,052
25900201- 450400	Court Fees	293,196	278,247	310,000	238,095	319,300
484300	Miscellaneous Revenue	0	9	0	30	0
25900202- 420600	Federal Grant	0	0	0	3,200	0
420700	State Grant	50,000	0	0	0	0
420700- MC001	Mission Court Grant	0	50,000	0	25,000	0
420700- MC002	Drug Court Grant	0	70,000	0	35,000	0
420700- MC003	Mental Health Court Grant	0	70,000	0	35,000	0
	Total Revenue	343,196	468,256	310,000	336,325	319,300
25915000- 523100	Professional Services	21,818	32,055	54,600	33,079	57,600
523100- -MC001	Mission Ct Prof Services	0	0	0	471	476
523100- -MC002	OVI Docket Prof Services	0	0	0	2,484	2,509
523100- -MC003	Mental Hlth Prof Services	0	0	0	300	303
523175	Operations Chargeback - Muni Court Fund	50,000	250,000	285,000	285,000	376,700
523175- -MC001	Mission Crt Ops Support	0	0	0	20,000	20,000
523175- -MC002	OVI Docket Ops Support	0	0	0	30,000	30,000
523175- -MC003	Mental Hlth Ops Support	0	0	0	30,000	30,000
533000	Operational Supplies	0	6,502	15,000	11,350	25,000
550300	New Equip / Cap Outlay	1,783	2,463	10,000	0	60,000
	Total Expenditures	73,601	291,020	364,600	412,684	602,588
	<i>Carryover PO's</i>				7,423	
	Fund Balance - December 31st	976,599	1,153,835	1,099,235	1,070,052	786,764

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	178	0	0	17,755
26100019- 412100	Real Property Tax	274,976	293,328	305,000	302,261	308,306
26100152- 420100	Homestead	3,671	3,660	4,000	3,624	4,200
26100152- 420200	Rollback	28,788	30,060	31,000	31,669	32,000
	Total Revenues	307,435	327,047	340,000	337,554	344,506
26113500- 570000	Transfers - General Fund	307,257	327,225	340,000	319,799	344,506
	Fund Balance - December 31st	178	0	0	17,755	17,755

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	177	0	0	17,755
26200019- 412100	Real Property Tax	274,976	293,328	305,000	302,261	314,200
26200152- 420100	Homestead	3,671	3,660	4,000	3,624	4,200
26200152- 420200	Rollback	28,787	30,060	31,000	31,669	32,000
	Total Revenues	307,434	327,047	340,000	337,554	350,400
26214500- 570000	Transfers - Fire/EMS Fund	307,257	327,224	340,000	319,799	350,400
	Fund Balance - December 31st	177	0	0	17,755	17,755

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	9,951	9,951	35,968
26500152-	420700 State Opioid Settlement	0	9,951	0	26,018	23,310
	Total Revenue	0	9,951	0	26,018	23,310
26513500-	523100 Professional Services	0	0	0	0	20,000
	550300 Capital Outlay	0	0	0	0	20,000
	Total Expenditures	0	0	0	0	40,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	9,951	9,951	35,968	19,278

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,652	28,855	58,666	58,666	49,779
27200020- 412200	Hotel/Motel Tax	71,178	89,761	85,000	84,261	85,000
27200102- 480100	Donations	25	25,050	25,000	25,150	25,800
	Total Revenues	71,203	114,811	110,000	109,411	110,800
27227200- 523100	Community Promotions Distributions	0	0	20,000	16,840	15,000
523100	Main Street Support	45,000	35,000	35,000	35,000	40,000
523410 -CP001	Arts Castle	0	5,000	5,000	5,000	0
523410 -CP002	Central Ohio Symphony	0	0	5,000	10,000	0
523410 -CP003	Second Ward Community Initiative	0	0	5,000	10,000	0
523410	Ross Art Museum	0	0	0	0	0
523410	Arena Fair Theatre	0	0	0	0	0
523410 -CP004	Fireworks	0	40,000	40,000	40,000	40,000
523410	City of Delaware Special Events	0	5,000	0	0	0
529600	Sister City Promotion	0	0	0	457	0
550300	RB Hayes Statue	0	0	0	0	0
	Total Expenditures	45,000	85,000	110,000	117,297	95,000
	<i>Carryover PO's</i>				<i>1,000</i>	
	Fund Balance - December 31st	28,855	58,666	58,666	49,779	65,579

2024 BUDGET DETAIL

FUND: COMMERCIAL TIFs

The Commercial TIFs 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 commercial buildings constructed within the City, and within a Commercial TIF district. TIF proceeds must be used for public improvements within the TIF district identified when the TIF.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
27500022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	0	0	0	0	0
27527500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	0	0

2024 BUDGET DETAIL

FUND: RESIDENTIAL TIFs

The Residential TIFs 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 residential buildings constructed within the City, and within a residential TIF district. TIF proceeds must be used for public improvements within the TIF district identified when the TIF.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
27600022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	0	0	0	0	0
27627600- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	0	0

2024 BUDGET DETAIL

FUND: NORTHWEST TIFs

The Northwest TIFs include the Addison, Parkview, and Lucy Ridge TIFs approved with ordinances 23-02, 23-03, 23-09, etc.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
27900022- 414100 -ADDSN	PILOT Revenue	0	0	0	0	0
414100 -LUCYR	PILOT Revenue	0	0	0	0	0
414100 -PRKVV	PILOT Revenue	0	0	0	0	0
27900025- 494030	Advance from General Fund	0	0	0	0	450,000
27900401- 471300 -ADDSN	Developer Fees	0	0	0	0	0
	Total Revenue	0	0	0	0	450,000
27927900- 523100	Professional Services	0	0	0	0	0
523175	Chargeback Services to Gen Fund	0	0	0	0	75,000
550300	Capital Improvements	0	0	0	0	0
550300 -OPW24	Pennsylvania/Heritage Turn Ln	0	0	0	0	300,000
560110	TIF School Reimbursements	0	0	0	0	0
570500	Advance Out to General Fund	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	375,000
	Fund Balance - December 31st	0	0	0	0	75,000

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	849	849	849	5
28200102- 420600	Federal Grant	65,000	0	0	0	409,038
	Total Revenue	65,000	0	0	0	409,038
28211400- 533000	Operating Supplies	64,151	0	0	844	0
550300	Capital Outlay	0	0	0	0	0
560020	Refunds	0	0	0	0	0
570000	Transfers	0	0	0	0	409,038
	Total Expenditures	64,151	0	0	844	409,038
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	849	849	849	5	5

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	2,162,219	3,641,702	3,641,702	0
28500102- 420600	Federal Grant	2,162,219	2,179,483	0	0	0
	Total Revenue	2,162,219	2,179,483	0	0	0
28511400- 570000	Transfer Out	0	700,000	2,161,690	3,641,702	0
560020	Refunds	0	0	0	0	0
	Total Expenditures	0	700,000	2,161,690	3,641,702	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,162,219	3,641,702	1,480,012	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
29100024- 484300	Miscellaneous Revenue	0	1	0	0	0
29100025- 493020	Transfer	142,352	0	0	0	0
29100302- 420600	Federal Grant	0	12,253	153,000	141,857	13,000
420600 -CCI24	2024 Critical Infrastructure Grant	0	0	0	0	495,000
	Total Revenue	142,352	12,254	153,000	141,857	508,000
29111800- 523150	Administration	2,352	10,254	11,000	1,857	11,000
523155	Fair Housing	0	2,000	2,000	0	2,000
523155	Fair Housing Impediments Analysis	0	0	0	0	0
550300 -CDB21	Street Improvements	140,000	0	0	0	0
550300 -CDB23	Street Improvements	0	0	140,000	140,000	0
550300 -CCI24	2024 Critical Infrastructure	0	0	0	0	495,000
	Total Expenditures	142,352	12,254	153,000	141,857	508,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	3,542	8,839	10,862	10,862	11,167
29200023- 430100	Interest Income	8	64	100	306	250
29200152- 420600	Federal Grant [Seizure]	6,139	1,959	3,000	0	3,100
	Total Revenues	6,147	2,023	3,100	306	3,350
29213500- 523100	Professional Services	850	0	2,000	0	5,000
529310	Bank Fees	0	0	5	0	5
	Total Expenditures <i>Carryover PO's</i>	850	0	2,005	0	5,005
	Fund Balance - December 31st	8,839	10,862	11,957	11,167	9,512

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	300,623	293,817	252,101	252,101	245,220
29500023- 430100	Revolving Loan Fund Interest Income	293	1,696	1,000	7,744	6,000
29500301- 483110	Loan Principal Payments	139,422	54,747	43,793	43,684	45,200
483115	Loan Interest Payments	8,313	5,104	3,582	3,691	3,700
	Total Revenues	148,028	61,548	48,375	55,119	54,900
29511800- 529310	Bank Fees	0	0	100	0	100
550300 -RL001	RLF Projects	0	0	25,000	0	25,000
550300 -RL002	Façade Loan Program	20,875	41,748	100,000	0	60,000
550300 -RL003	RLF Administration	1,359	26,525	10,000	1,158	9,700
550300 -CDB21	CDBG City Share	24,266	0	0	0	0
550300 -CDB23	CDBG City Share	0	0	30,000	60,000	0
550300 -CCI24	CDBG Critical Infrastructure 2024	0	0	0	0	50,000
550300	SWCI/City Building Improvements	108,334	34,991	0	0	0
	Total Expenditures	154,834	103,264	165,100	61,158	144,800
	<i>Carryover PO's</i>				<i>843</i>	
	Fund Balance - December 31st	293,817	252,101	135,376	245,220	155,320

DEBT SERVICE FUNDS

2024 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	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
	Fund Balance - January 1st	492,655	33	1,708,989	1,708,989	187,778
30000023- 430100	Investment Income	123	7,550	2,500	24,356	18,000
30000024- 484300	Miscellaneous Revenue	0	0	0	31,500	0
30000025- 491010	Debt Issuance	3,540,866	1,754,708	0	0	0
491015	Note Sale - Premium	0	0	0	108,514	100,000
493020 -DS001	Transfer Police Impact Fee Justice Center	128,801	207,829	131,123	131,123	124,775
493020 -DS002	Transfer Municipal Impact Fee	78,078	292,464	79,814	79,814	75,950
493020 -DS003	Transfer T-Hangar Fund	67,514	68,510	68,098	68,098	67,173
493020 -DS004	Transfer Fire/EMS 2021 Station 303	348,600	196,595	0	0	0
493020 -DS004	Transfer Fire Imp Fee 2021 Station 303	0	0	199,535	199,535	189,875
493020 -DS005	Transfer Fire/EMS Fund	84,566	90,750	94,050	94,050	92,250
493020 -DS006	Transfer Fire Impact Fee Station 302	0	59,436	0	0	0
493020 -DS007	Transfer Park Levy Fund 2015 GO Debt	200,630	203,030	200,330	200,330	202,630
493020 -DS008	Transfer CIP 2019 Buildings/Software	542,150	204,431	205,256	205,256	205,650
493020 -DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	0	340,719	342,094	342,094	342,750
493020 -DS009	Transfer Fire Impact Fee Station 304	0	284,850	284,000	284,000	281,000
493020 -DS010	Transfer Point Project	0	0	0	0	0
493020	Transfer from General Fund	0	0	120,000	120,000	50,000
	Total Revenue	4,991,328	3,710,871	1,726,800	1,888,670	1,750,053
30030000- 523100	Professional Services	87,665	53,301	50,000	50,485	50,500
529310	Bank Fees	0	0	250	0	250
580100 -DS001	Bond Principal - Justice Center/PW Gar.	1,878,550	153,550	162,800	162,800	98,900
580100 -DS002	Bond Principal- Streetscape/Houk Rd.	278,419	286,730	0	0	60,200
580100 -DS003	Bond Principal - T-hangars	45,278	47,290	48,296	48,296	49,303
580100 -DS004	Bond Principal - Fire Station 303	1,870,250	145,250	154,000	154,000	154,000
580100 -DS005	Bond Principal - EMS Vehicles	85,000	85,000	90,000	90,000	90,000
580100 -DS006	Bond Principal - Fire Station 302	56,581	58,271	0	0	0
580100 -DS007	Bond Principal - 2015 Rec Improve. GO	130,000	135,000	135,000	135,000	140,000
580100 -DS008	Bond Principal - 2019 Bldg/Software	425,000	445,000	465,000	465,000	480,000
580100 -DS009	Bond Principal - Fire Station 304	190,000	195,000	200,000	200,000	205,000
580100 -DS010	Bond Principal - Point Project	0	0	0	0	0
580100	Note Principal	0	0	1,700,000	1,700,000	0
580200 -DS001	Bond Interest - Justice Center/PW Gar.	53,330	54,279	48,137	48,137	25,875
580200 -DS002	Bond Interest - Streetscape/Houk Rd.	11,303	5,735	0	0	15,750
580200 -DS003	Bond Interest - T-hangars	22,578	21,220	19,802	19,802	17,870
580200 -DS004	Bond Interest - Fire Station 303	51,951	51,345	45,535	45,535	39,375
580200 -DS005	Bond Interest - EMS Vehicles	7,450	5,750	4,050	4,050	2,250
580200 -DS006	Bond Interest - Fire Station 302	2,297	1,165	0	0	0
580200 -DS007	Bond Interest - 2015 Rec Improve. GO	70,630	68,030	65,330	65,330	62,630
580200 -DS008	Bond Interest - 2019 Bldg/Software	117,150	100,150	82,350	82,350	68,400
580200 -DS009	Bond Interest - Fire Station 304	95,550	89,850	84,000	84,000	76,000
580200 -DS009	Bond Interest - Point Project	0	0	0	0	0
580200	Note Interest	4,969	0	55,096	55,096	0
	Total Expenditures	5,483,951	2,001,915	3,409,646	3,409,881	1,636,303
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	33	1,708,989	26,143	187,778	301,528

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	48,165	2	1,280	1,280	33,289
30100023- 430100	Investment Income	12	1,278	50	32,010	25,000
30100025- 493020	Transfer In from Recreation Tax Fund	2,249,175	2,315,750	2,325,550	2,325,550	2,336,950
	Total Revenue	2,249,187	2,317,028	2,325,600	2,357,560	2,361,950
30130100- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	5
580100	Bond Principal	1,790,000	1,880,000	1,965,000	1,965,000	2,055,000
580200	Bond Interest	507,350	435,750	360,550	360,550	281,950
	Total Expenditures	2,297,350	2,315,750	2,325,555	2,325,550	2,336,955
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2	1,280	1,325	33,289	58,284

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	34	0	397	397	2,806
30200023- 430100	Investment Income	0	397	40	2,409	102
30200025- 493020	Transfer In Sewer Funds	825,366	824,600	828,200	828,200	826,203
	Total Revenue	825,366	824,997	828,240	830,609	826,305
30230200- 529310	Bank Fees	0	0	2	0	2
580100	Bond Principal	395,000	410,000	398,200	430,000	450,000
580200	Bond Interest	430,400	414,600	430,000	398,200	376,700
	Total Expenditures	825,400	824,600	828,202	828,200	826,702
	Fund Balance - December 31st	0	397	435	2,806	2,409

CAPITAL FUNDS

2024 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

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

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Fund Balance - January 1st		2,449,344	1,040,676	1,694,487	1,694,487	(3,513,079)
4100025- 413100	-SK001 Sidewalk Assessments - Auditor	207	23,302	25,000	10,360	15,000
491010	-SWMLG Note Issue	0	3,700,000	3,700,000	3,700,000	3,700,000
4100025- 493020	Transfer from General Fund	1,975,283	1,836,804	2,966,672	2,966,672	3,266,317
4100025- 494030	-SWMLG Advance from Water Cap Fee Fund	0	1,100,000	0	0	0
41000353- 420700	-DZ008 ODOT-AWOS Grant	0	0	0	0	334,726
41000403- 420600	-TR003 MORPC Grant - Citywide Signals	0	905,882	1,108,664	707,271	573,454
420600	-TR004 Federal Operating Grant	0	6,335	0	6,320	0
420600	-ST008 ODOT Safety Funds - US23 & Hull	27,335	0	335,000	385,384	0
420700	OPWC	291,805	0	0	0	0
420700	-ST011 OPWC Grant - Pollock Rd Embankment	0	0	0	0	273,316
420700	-SWMLG Sawmill Extension State Grant	0	0	0	0	2,125,000
420700	-SW013 OPWC Grant - John St Bridge	257,667	0	0	0	0
420800	-SWMLG Sawmill Extension Phase G Local Grant	0	0	0	500,000	0
420800	-OPW24 Fair Board Contribution	0	0	0	0	200,000
483100	Reimbursements	27,721	0	0	0	0
493020	Transfer from Other Funds	0	0	0	1,480,012	0
Total Revenue		2,580,018	7,572,323	8,135,336	9,756,020	10,487,813
41030000- 570000	Transfer Bond Fund - 2012 G. O Debt	289,721	295,331	0	0	0
570000	Transfer Bond Fund - 2019 Bldg/Software	542,150	545,150	205,256	205,256	205,650
570500	Advance Repay from Water Cap Fee	0	0	220,000	220,000	220,000
580100	Note Principal	0	0	3,700,000	3,700,000	3,700,000
580200	Note Interest	0	0	119,916	119,916	172,050
41011400- 550310	-BCH01 Building Renovations/Maintenance	18,221	0	0	10,454	0
550310	Unanticipated Projects	25,385	67,353	0	6,800	0
41011600- 550330	-IT004 Software Systems	362,566	292,045	0	315,447	0
41011800- 550300	-CNR25 CDBG Neighborhood Revitalization Design	0	0	80,000	0	75,000
41012000- 550300	-PK002 Playground Equipment	35,825	75,113	100,000	106,829	290,000
550300	-PK003 Other Park Development	7,474	550	0	17,500	0
550300	-PK006 Parks Master Plan	0	13,317	0	0	0
550300	-RL004 SWCI Roof Repair	0	7,381	0	33,200	0
41012300- 550300	-PK007 Field & Court Improvements	0	26,311	95,000	38,535	100,000
41012500- 550300	-PK008 Pool Improvements	0	12,419	50,000	642	173,000
41012600- 550300	-OG001 Cemetery Roads & Paths	0	0	85,000	84,089	50,000
550300	-OG002 Memorial Garden Improvements	0	0	50,000	49,988	0
41013500- 550300	-PD001 BWC & Cruiser Video Replacement	0	118,237	0	47,484	47,484
550300	-PD002 K9 Replacement	0	0	0	0	40,000
550300	Justice Center Space Study	0	24,530	0	0	0
41016000- 570000	Equipment Acquisition	586,218	422,820	882,500	882,500	909,000
41016200- 550300	-CCI24 CDBG Critical Infrastructure 2024	0	0	0	0	189,200
550300	-DZ003 T Hangar Pavement	0	54,422	0	0	0
550300	-ECENT E Central Avenue Improvements	0	0	0	0	156,000
550300	-EWILL US 36/E. William St. Corridor	151,599	11,248	0	0	0
550300	-OPW20 OPWC Belle Ave/US 36	182,715	0	0	0	0
550300	-OPW24 Pennsylvania Avenue	0	0	0	0	600,000
550300	-OPW24 Pennsylvania Ave Sidewalk Connector	0	0	0	0	200,000
550300	-PENCK Penick Ave Connector	357,753	7,093	0	0	0
550300	-SK001 Sidewalk/ADA Improvements	18,891	78,297	25,000	0	25,000
550300	-ST001 Delaware County & Urban Resurfacing	0	97,215	0	0	0
550300	-ST008 US23 & Hull Drive Intersection Mods	32,648	8,036	0	565,186	0
550300	-ST011 Pollock Road Embankment	0	0	0	0	307,800
550300	-SW013 John St Bridge	257,667	0	0	0	0
550300	-SWMLG Sawmill Extension Phase G	0	3,283,049	370,000	2,625,509	488,000

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
41016400- 550300	COVID Capital	1,217	0	0	0	0
550300 -ST007	Signal Improvements - Resurfacing	25,734	0	0	0	0
550300 -TR002	Traffic Signal System Upgrades	50,008	0	0	0	0
550300 -TR003	Citywide Signals	41,258	1,064,147	0	740,263	0
550300 -TR005	US36 & Carson Farms Signal	0	0	350,000	0	0
550300 -TR006	W William St & Liberty Rd Traffic Signal	0	0	0	0	65,000
41016800- 550310	Public Works Building	466,413	0	0	0	0
550310 -BCH01	City Hall Improvements	81,689	148,000	10,000	49,969	147,000
550310 -BFE01	FS 305 Building Improvements	0	9,790	0	0	0
550310 -BJC01	Justice Center Improvements	45,995	209,527	75,000	222,103	65,000
550310 -BMG01	Mingo Rec Center Improvements	0	0	75,000	51,893	40,000
550310 -BPW01	Public Works Building Improvements	133,888	0	76,000	100,311	32,500
41017000- 550300	Airport Capital	208,050	12,734	0	0	0
550300 -DZ007	Above Ground Fuel Farm	0	0	75,000	24,859	0
550300 -DZ008	AWOS Replacement	0	0	0	0	313,500
550300 -DZ04A	Apron A Expansion	65,601	34,398	0	0	0
550300 -DZ04B	Apron B Rehabilitation	0	0	23,000	16,149	0
	Total Expenditures	3,988,686	6,918,511	6,666,672	10,234,880	8,611,184
	<i>Carryover PO's</i>				4,728,706	
	Fund Balance - December 31st	1,040,676	1,694,487	3,163,152	(3,513,079)	(1,636,450)

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	150,000	150,000	140,688
41200025- 493020	City Funds	150,000	0	0	0	0
41200402- 483100	OPWC Reimbursements	0	0	0	0	0
41200403- 420700	-OPW21 OPWC State Grant	234,225	36,863	0	0	0
420700	-OPW22 OPWC State Grant	0	359,790	0	46,030	0
420700	-OPW24 OPWC State Grant	0	0	0	0	450,000
420800	-OPW21 OPWC County Grant	0	150,000	0	0	0
420800	-OPW22 OPWC County Grant	0	150,000	0	0	0
420800	-OPW24 OPWC County Grant	0	0	0	0	150,000
	Total Revenue	384,225	696,653	0	46,030	600,000
41241200- 523100	-OPW24 2024 OPWC - Design Work	0	0	0	7,246	0
550300	-OPW21 2021 OPWC Project	384,225	36,863	0	2,065	0
550300	-OPW22 2022 OPWC Project	0	509,790	0	46,030	0
550300	-OPW24 2024 OPWC - Pennsylvania Avenue	0	0	0	0	600,000
	Total Expenditures	384,225	546,653	0	55,342	600,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	150,000	150,000	140,688	140,688

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	1,126,494	387,387	487,429	487,429	2,599,284
41500025- 493010	-POINT Debt Proceeds	0	0	7,000,000	7,000,000	5,000,000
493020	-POINT City Funds	0	0	0	0	0
41500403- 420600	-POINT ODOT Safety Grant (90/100)	300,000	571,732	0	2,000,000	0
420600	-POINT TRAC Grant (75/25)	80,689	0	0	128,369	19,739
480100	-POINT Donations	0	100,000	100,000	100,000	0
483100	-POINT Berkshire JEDD I Tax Receipts	175,087	191,158	193,057	138,790	140,177
483100	-POINT Conduit Reimbursements	0	40,000	0	82,853	0
483120	-POINT Outlet Center NCA (1.5 mills)	55,598	55,598	56,154	55,598	56,153
483125	-POINT Berkshire JEDD II Tax Receipts	0	0	40,000	10,547	40,000
	Total Revenue	611,374	958,487	7,389,211	9,516,155	5,256,070
41541500- 523100	-POINT Professional Services	915,266	278,387	0	130,279	45,000
550100	-POINT Land	0	310,000	0	0	0
550300	-POINT Right of Way Acquisition	400,000	270,058	0	0	0
550300	-POINT Construction	0	0	7,000,000	7,172,892	0
550300	-POINT Private Utility Relocation	35,215	0	0	0	0
550300	-POINT Debt Service	0	0	0	0	0
550300	-POINT Railroad Force Account	0	0	0	0	0
570000	Transfer to GBR	0	0	0	0	0
580100	Debt Principal	0	0	0	0	7,000,000
580200	Debt Interest	0	0	0	48,101	305,400
	Total Expenditures	1,350,481	858,445	7,000,000	7,351,272	7,350,400
	<i>Carryover PO's</i>				<i>53,027</i>	
	Fund Balance - December 31st	387,387	487,429	876,640	2,599,284	504,954

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	9,209	109,910	109,910	(1,570,310)
43000025- 491010	Note Issue	0	0	0	1,700,000	0
43000353- 420600	Federal Funds	5,598	473,892	0	0	0
420600 -DZ04A	Federal Funds - Apron A	0	0	0	13,396	2,999,027
420600 -DZ04B	Federal Funds - Apron B	0	0	0	0	0
420700	State Funds	3,611	0	0	72,368	0
420700 -DZ04A	State Funds - Apron A	0	0	0	0	137,960
420700 -DZ04B	State Funds - Apron B	0	0	437,000	0	435,937
494030	General Fund Advance	0	80,000	0	0	0
493020	TIF Funds	0	0	0	0	0
493020	City Funds	0	0	0	0	0
	Total Revenue	9,209	553,892	437,000	1,785,764	3,572,924
43017000- 550300 -DZ003	T-Hangar A,B,&C Resurfacing	0	385,000	0	0	0
550300 -DZ04A	Apron A Rehabilitation	0	0	3,000,000	14,855	0
550300 -DZ04B	Apron B Rehabilitation	0	0	361,000	381,761	0
550300	Capital Outlay	0	68,191	15,808	13,797	0
570500	Advance back to General Fund	0	0	80,000	80,000	0
580100	Debt Principal	0	0	0	0	1,700,000
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	0	453,191	3,456,808	490,413	1,700,000
	<i>Carryover PO's</i>				2,975,571	
	Fund Balance - December 31st	9,209	109,910	(2,909,898)	(1,570,310)	302,614

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	89,765	83,532	0	0	0
43100353- 420700	ODOT State Funds	287	0	0	0	0
420600	Federal Funds	93,919	218,635	0	0	0
43100025- 494030	City Gen Fund Advance					0
43100025- 493020	City Transfer	0	0	0	0	0
	Total Revenue	94,206	218,635	0	0	0
43117000- 550310 -DZ003	Maintenance Bldg Improvements	13,783	0	0	0	0
550300 -DZ003	T-Hangar Pavement Area Resurfacing	86,656	302,168	0	0	0
	Total Expenditures	100,439	302,168	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	83,532	0	0	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	213,611	109,986	287,104	287,104	70,929
44000024- 493020	Transfer In	586,218	422,820	882,500	882,500	909,000
	Total Revenue	586,218	422,820	882,500	882,500	909,000
44012000- 550320	Parks Equipment Acquisition	23,313	16,000	275,000	274,967	116,000
44012600- 550320	Cemetery	14,867	0	37,500	31,819	18,000
44013500- 550320	Police Equipment Acquisition	410,799	36,720	260,000	286,769	400,000
44016200- 550320	SMR Equipment Acquisition	240,864	113,563	255,000	231,015	0
44016400- 550320	Traffic Equipment Acquisition	0	0	0	0	285,000
44016600- 550320	Engineering Equipment Acquisition	0	11,640	0	0	0
44016800- 550320	Facilities Equipment Acquisition	0	0	55,000	49,206	65,000
44017000- 550320	Airport Equipment	0	0	0	0	25,000
44017200- 550320	Fleet Maintenance Equipment	0	67,778	0	19,490	0
	Total Expenditures	689,843	245,702	882,500	893,266	909,000
	<i>Carryover PO's</i>				<i>205,409</i>	
	Fund Balance - December 31st	109,986	287,104	287,104	70,929	70,929

2024 BUDGET DETAIL

FUND: FIRE/EMS CAPITAL

The Fire/EMS Capital Fund is used to account for the City Fire Department's capital projects and purchases and the revenue/debt necessary to pay for them.

<i>Org-Object</i>	<i>Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
		Fund Balance - January 1st	0	0	0	0	0
44500025-	491010	Debt Proceeds	0	0	0	0	15,000,000
	493020	Transfer In	0	0	0	0	4,424,132
		Total Revenue	0	0	0	0	19,424,132
44514500-	550300	New Equip/Capital Outlay	0	0	0	0	113,235
	550300 -FD002	Sprinkler Grant	0	0	0	0	0
	550310 -FD001	Training Tower	0	0	0	0	1,500,000
	550310 -FD301	Station 301 AC Unit	0	0	0	0	65,000
	550310 -FD305	Station 305 Construction	0	0	0	0	14,000,000
	550320	CIP Equipment	0	0	0	0	607,147
	550320	Fire Apparatus	0	0	0	0	0
	580100	Note Principal	0	0	0	0	3,000,000
	580200	Note Interest	0	0	0	0	138,750
		Total Expenditures	0	0	0	0	19,424,132
		<i>Carryover PO's</i>					
		Fund Balance - December 31st	0	0	0	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	396,095
46000022- 414200	Comm Auth Charges	0	0	0	0	0
46000401- 460100	Transportation Fees	0	0	40,000	0	144,000
471300 -LUCYR	Developer Fees	0	0	0	396,095	40,000
471300 -PRKVW	Developer Fees	0	0	260,000	0	390,000
	Total Revenue	0	0	300,000	396,095	574,000
46046000- 523100 -NW001	Merrick Phase 1A Design	0	0	300,000	0	455,000
523100 -NW001	Merrick Phase 1B Design	0	0	0	0	125,000
523100 -NW002	Merrick Phase 2 Design	0	0	0	0	285,000
550300 -NW002	Railroad Costs	0	0	0	0	105,000
580100	Bond Principal	0	0	0	0	0
580200	Note Interest	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	300,000	0	970,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	396,095	95

2024 BUDGET DETAIL

FUND: TRANSPORTATION FEES

The City collects transportation fees as development occurs for the purpose of transportation improvements caused by the development.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
46500025- 493020-	Transfer from Project Trust	0	0	0	0	0
46500401- 460100-	Transportation Fees	0	0	0	0	0
460100-	Developer Fees	0	0	0	0	0
	Total Revenue	0	0	0	0	0
46546500- 523100 -NW01A	Merrick Phase 1A Design	0	0	0	0	0
580100	Bond Principal	0	0	0	0	0
	Note Interest	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,518,138	2,490,490	2,615,493	2,615,493	3,171,574
49100023-	430100 Investment Income	2,278	15,303	15,000	81,545	60,000
49100251-	460100 Park Impact Fees	595,250	551,700	561,000	660,154	700,000
49100252-	420700 State Grant Income	0	113,000	0	0	0
	420800 Local Grant Income	0	15,000	0	0	0
	483100 Reimbursements	0	0	0	6,575	0
	Total Revenue	597,528	695,003	576,000	748,274	760,000
49112000-	523100 Professional Services	14,811	0	0	4,513	0
	529310 Bank Fees	0	0	1,000	0	1,000
	550100 Land Purchases	0	260,841	0	0	0
	550300 Merrick-Smith Park Ped Crossing	0	17,586	0	652	0
	550300 -CNR25 CDBG Neigh. Revital. Design	0	0	0	0	25,000
	550300 -PK005 South Community Park Land Acquisition	6,901	0	1,500,000	0	0
	550300 -PK009 Unity Park Improvements	21,000	103,679	160,000	32,286	100,000
	550300 -PK010 Ravines at Olentangy - New Park	0	0	0	0	400,000
	550300 -PK011 Mill Run Park - Disc Golf	0	0	0	0	100,000
	550300 -TL001 Central Avenue Pedestrian Corridor	577,560	92,003	0	1,400	0
	550300 -TL004 Olentangy River Walk - Mingo	0	32,350	0	7,412	0
	550300 -TL005 Delaware Run Greenway	0	0	200,000	41,450	200,000
	550300 -TL006 Mingo Trail (US23 - Cottswold to 315)	0	50,000	0	0	0
	550300 -TL007 Downtown Olentangy River Trail	0	8,637	0	41,113	730,000
	550300 -TL008 Mill Run Trail Improvements	0	0	70,000	0	70,000
	550300 -TL009 Smith Park Trail	0	0	0	0	40,000
	550300 -TL010 Oakhurst Trail (BROPATH)	0	0	0	0	140,000
	560020 Refunds	4,904	4,904	5,000	2,726	5,000
	Total Expenditures	625,176	570,000	1,936,000	131,552	1,811,000
	<i>Carryover PO's</i>				<i>60,642</i>	
	Fund Balance - December 31st	2,490,490	2,615,493	1,255,493	3,171,574	2,120,574

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	486,957	452,923	445,156	445,156	395,971
49200151- 460100	Police Impact Fees	94,987	119,141	131,055	171,405	190,000
49200023- 430100	Investment Income	428	2,931	1,800	12,863	10,000
	Total Revenue	95,415	122,072	132,855	184,268	200,000
49213500- 523100	Professional Services	0	0	0	538	1,000
529310	Bank Fees	0	0	155	0	150
550300	Capital Outlay	0	0	101,250	101,028	81,250
560020	Refunds	648	648	1,000	162	1,000
570000	Transfer Bond Fund - Justice Center Debt	128,801	129,191	131,123	131,123	124,775
	Total Expenditures	129,449	129,839	233,528	232,852	208,175
	<i>Carryover PO's</i>				602	
	Fund Balance - December 31st	452,923	445,156	344,483	395,971	387,796

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	622,208	798,552	1,040,245	1,040,245	958,581
49300151- 460100	Fire Impact Fees	176,906	237,258	260,983	373,035	420,000
49300023- 430100	Investment Income	694	5,691	2,000	31,595	28,000
	Total Revenue	177,600	242,949	262,983	404,630	448,000
49314500- 523100	Professional Services	0	0	0	1,155	25,000
529310	Bank Fees	0	0	300	0	300
560020	Refund	1,256	1,256	2,200	314	2,200
570000	Transfer Bond Retirement Fund 304	0	0	284,000	284,000	281,000
570000	Transfer Bond Retirement Fund 303	0	0	199,535	199,535	189,875
	Total Expenditures	1,256	1,256	486,035	485,004	498,375
	<i>Carryover PO's</i>				<i>1,290</i>	
	Fund Balance - December 31st	798,552	1,040,245	817,193	958,581	908,206

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	507,885	628,611	869,192	869,192	853,213
49400023- 430100	Investment Income	0	4,667	2,000	27,648	24,000
49400101- 460100	Municipal Impact Fees	199,716	251,015	253,000	380,508	420,000
484300	Transfer In Sewer Cap - Cherry St. Fac.	552	65,000	65,000	0	65,000
	Total Revenue	200,268	320,683	320,000	408,156	509,000
49416800- 523100	Professional Services	0	0	0	879	2,000
529310	Bank Fees	0	0	250	0	250
560020	Refund	1,464	1,464	3,000	366	3,000
570000	Transfer Bond Fund - PW/Justice Bldgs	78,078	78,638	79,814	79,814	75,950
570000	Transfer Bond Fund - City Hall Annex	0	0	342,094	342,094	342,750
	Total Expenditures	79,542	80,102	425,158	423,153	423,950
	<i>Carryover PO's</i>				<i>981</i>	
	Fund Balance - December 31st	628,611	869,192	764,034	853,213	938,263

2024 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	1,385,273	1,955,172	1,963,941	1,972,287	2,056,557
49600022- 414200 -SGLEN	Community Authority Fees	1,092,699	766,787	750,000	869,791	985,402
49600401- 460100 -SGLEN	Transportation Impact Fees	201,000	28,000	75,000	0	0
471300 -SGLEN	Developer Payments	0	0	0	0	0
483100 -SGLEN	County Storm Reimbursement	0	0	0	0	0
49600025- 492010	Land Sale	0	0	0	0	0
49600023- 430100	Investment Income	1,750	14,379	7,000	66,531	60,000
	Total Revenue	1,295,449	809,165	832,000	936,322	1,045,402
49649600- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	750	0	750
550300 -SGLEN	Construction Glenn Road Phase 1B	0	0	0	0	0
560020 -SGLEN	Transportation Fee Refunds	1,000	3,000	5,000	3,003	5,000
580100 -SGLEN	Bond Principal	510,000	600,000	690,000	690,000	795,000
580200 -SGLEN	Bond Interest	214,550	189,050	159,050	159,050	124,550
	Total Expenditures	725,550	792,050	854,800	852,053	925,300
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,955,172	1,972,287	1,941,141	2,056,557	2,176,659

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	290,330	267,867	254,225	254,225	217,908
49800022-	414200 -NGLEN	134,369	159,810	180,000	148,712	182,079
49800023-	430100 -NGLEN	263	2,043	1,000	8,466	7,500
	Total Revenue	134,632	161,853	181,000	157,178	189,579
49849800-	523100 -NGLEN	0	0	0	0	0
	529310	0	0	110	0	110
	580100 -NGLEN	80,000	100,000	120,000	120,000	135,000
	580200 -NGLEN	77,095	75,495	73,495	73,495	71,095
	Total Expenditures	157,095	175,495	193,605	193,495	206,205
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	267,867	254,225	241,620	217,908	201,282

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
49900022- 414200 -TERRA	Comm Auth Charges	0	0	0	0	0
	Total Revenue	0	0	0	0	0
49949900- 523100 -TERRA	Professional Services	0	0	0	0	0
580100 -TERRA	Bond Principal	0	0	0	0	0
580200 -TERRA	Bond Interest	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2024 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER CAPITAL PROJECTS

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		(1,927,152)	778,422	843,230	843,230	63,797		
52400025- 493020	Transfers In	3,364,285	500,000	1,750,000	1,375,000	1,438,615	-17.8%	4.6%
494030 SWMLG	Advances In	0	1,722,500	0	0	0	100.0%	100.0%
Total Revenues		3,364,285	2,222,500	1,750,000	1,375,000	1,438,615	-17.8%	4.6%
52419400- 550300 -CNR25	CDBG Neighborhood Revitalization 2025	0	0	0	0	100,000	100.0%	100.0%
550300 -EWILL	East William St	87,077	0	0	0	0	100.0%	100.0%
550300 -PENCK	Penick Storm Extension	28,930	1,472	0	0	0	100.0%	100.0%
550300 -POINT	The Point Storm Improvements	0	0	800,000	800,000	0	-100.0%	-100.0%
550300 -SW001	Inflow/Infiltration Remediation	0	469	0	0	0	100.0%	100.0%
550300 -SW002	Birch Terrace	109,651	0	0	0	0	100.0%	100.0%
550300 -SW004	Bernard Ave.	23,600	833,159	0	15,975	0	100.0%	-100.0%
550300 -SW007	US 23 ODOT Culvert Repair	207,000	0	350,000	0	170,000	-51.4%	100.0%
550300 -SW012	Storm Sewer Replacement	0	13,627	125,000	6,480	125,000	0.0%	1829.0%
550300 -SW013	John St. Bridge Repair	202,453	0	0	0	0	100.0%	100.0%
550300 -SW014	Vernon Avenue Ditch Cleaning	0	0	135,000	0	135,000	0.0%	100.0%
550300 -SW015	Liberty Rd Culvert Replacement	0	28,408	350,000	69,939	95,000	-72.9%	35.8%
550300 -SW016	Hidden Valley Stream Restoration	0	0	0	13,086	0	100.0%	-100.0%
550300 -SW017	Oak Grove Storm Pipe	0	0	0	0	500,000	100.0%	100.0%
550300 -SWMLG	Sawmill Pkwy Phase G	0	1,280,556	0	238,837	0	100.0%	-100.0%
550320	Equipment	0	0	0	0	0	100.0%	100.0%
570500 -SWMLG	Advances Out	0	0	344,500	344,500	344,500	0.0%	0.0%
Total Expenses		658,711	2,157,692	2,104,500	1,488,817	1,469,500	-30.2%	-1.3%
<i>Carryover PO's</i>					665,616			
Fund Balance - December 31st		778,422	843,230	488,730	63,797	32,912		

2024 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.

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Fund Balance - January 1st		1,398,500	630,750	738,670	738,670	1,731,869
53100025- 493020	Transfer from Water Fund	901,356	1,090,498	800,000	800,000	1,212,060
493020	Transfer from Water Fund Surcharge	0	1,285,729	1,285,727	1,285,727	1,285,728
493020	Transfer from Water Reserve	0	0	0	0	2,000,000
494030	Advances In from Water Cap	0	0	2,500,000	2,500,000	0
53100452- 483100	Reimbursements	0	0	0	9	0
Total Revenues		901,356	2,376,227	4,585,727	4,585,736	4,497,788
53118000- 580100	OWDA Principal Debt Service - Plant	707,287	730,103	753,666	753,666	778,000
580200	OWDA Interest Debt Service - Plant	578,440	555,624	532,061	532,061	507,727
53118200- 550300	Plant SCADA Hardware Upgrades	38,972	0	0	0	0
550300 -WT020	Well Cleaning - Riverview, Penry	0	0	36,500	35,070	53,000
550300 -WT023	Lagoon Maintenance	0	0	60,000	0	0
550310	Pressure Filter Improvements	0	0	987,932	452,344	3,000,000
550310 -WT003	Plant Maintenance	95,074	0	815,000	842,496	150,000
550310 -WT003	Nano-Filtration Membrane Replacement	0	354,969	674,730	0	0
550320	Equipment Purchase	4,920	0	0	0	0
53118400- 550300	Waterline Replacements	54,922	0	0	0	0
550300 -CNR25	CDBG Neighborhood Revitalization 2025	0	0	0	0	50,000
550300 -POINT	The Point - Waterline	0	1,672	300,000	300,000	0
550300 -WT001	Elevated Tank Painting	0	0	0	0	0
550300 -WT002	Elevated Tank Maintenance	0	0	0	0	0
550300 -WT004	Small Main Replacement	58,883	0	0	0	0
550300 -WT005	Fire Flow Improvement	88,189	77,598	180,000	125,105	180,000
550300 -WT006	Water Meter Replacement	0	20,010	25,000	1,690	25,000
550300 -WT008	Automated Meter Reading	0	0	0	6,471	0
550300 -WT010	Rt. 23 Turn Lane Improvements	1,316	159,382	0	2,212	0
550300 -WT015	Lincoln Ave. Waterline	28,902	0	0	0	0
550300 -WT019	Pennsylvania Ave. Waterline	12,201	224,986	40,000	271,855	0
550300 -WT021	S Franklin St. Waterline	0	51,244	150,000	28,598	125,000
550300 -WT024	Sandusky St. Waterline	0	92,719	0	0	0
550300 -WT027	N Franklin St. Waterline	0	0	160,000	125,113	0
550300 -WT028	Harrison St. Waterline	0	0	0	0	150,000
550320	Equipment Purchase	0	0	145,000	0	360,000
570500	Advances Out	0	0	0	0	500,000
Total Expenses		1,669,106	2,268,307	4,859,889	3,476,680	5,878,727
<i>Carryover PO's</i>					<i>115,857</i>	
Fund Balance - December 31st		630,750	738,670	464,508	1,731,869	350,930

2024 BUDGET DETAIL

FUND: WATER CAPACITY FEE

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

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Fund Balance - January 1st		11,662,149	12,996,970	11,653,656	11,954,731	3,396,141
53600451- 481400	Capacity Fees	2,708,917	2,358,082	2,500,000	3,034,844	2,610,000
53600452- 483100	Reimbursements	0	0	0	126	0
53600025- 494030	Advances In Water Construction Fund	0	0	0	0	500,000
494030 -SWMLG	Advances In CIP Fund	0	0	220,000	220,000	220,000
Total Revenues		2,708,917	2,358,082	2,720,000	3,254,969	3,330,000
53618000- 580100	OWDA Principal	416,593	430,531	444,942	444,942	459,842
580200	OWDA Interest	334,159	320,220	305,811	305,809	290,910
53618400- 580100	G.O. Bond Principal	140,278	146,512	149,630	149,630	152,747
580200	G.O. Bond Interest	69,952	65,744	61,348	61,348	55,363
53618200- 550310	Pressure Filter Upgrade	0	0	949,078	1,362,068	
53618400- 523100	Professional Services		0	0	0	0
53618400- 523120	Water Master Plan Update	0	0	100,000	0	0
550300 -BYXBE	Byxbe Parkway Extension	0	0	330,000	0	0
550300 -GLENN	Glenn Rd Waterline Extension	8,364	0	0	0	0
550300 -PENCK	Penick Ave. Watermain Extension	43,202	3,582	0	0	0
550300 -SWMLG	Sawmill Parkway Waterline	60,159	711,699	1,395,000	1,060,156	150,000
550300 -WT007	Water Line Extensions/Oversizing	0	124,467	200,000	0	200,000
550300 -WT011	Olentangy Ave. River Crossing	56,288	45,790	2,200,000	1,861,616	52,500
550300 -WT013	Panhandle Bridge Waterline	34,649	34,623	1,120,000	95,048	3,900,000
550300 -WT018	Gleasonkamp Dam Breach	45,463	355,356	0	18,214	0
550300 -WT022	Braumiller Rd 16" Water Main	0	42,148	800,000	69,161	0
550300 -WT025	US42 Watermain Extension		0	100,000	0	0
550300 -WT026	Troy Rd Loop	0	0	200,000	888,871	0
550300 -WT029	Upground Reservoir	0	0	0	0	200,000
550300 -PU001	South Industrial Loop	0	0	0	0	200,000
550300 -NW001	Merrick Waterline	0	0	0	0	0
560020	Refunds	164,989	19,648	0	4,912	0
570500	Advances Out	0	0	2,500,000	2,500,000	0
570500 -SWMLG	Advances Out	0	1,100,000	0	0	0
Total Expenses		1,374,096	3,400,321	10,855,809	8,821,774	5,661,362
<i>Carryover PO's</i>					2,991,785	
Fund Balance - December 31st		12,996,970	11,954,731	3,517,847	3,396,141	1,064,779

2024 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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	3,960,063	3,145,137	2,774,615	2,774,615	4,245,060
54100025- 493020	Transfer in - Sewer Fund	0	1,500,000	3,500,000	2,625,000	2,860,000
483100	Reimbursements	6	0	0	8	0
494030	Advance from WW Cap Fund	0	0	2,000,000	2,000,000	0
	Total Revenue	6	1,500,000	5,500,000	4,625,008	2,860,000
54118600- 580100	OWDA Principal	129,580	134,274	139,137	139,137	144,178
580200	OWDA Interest	24,578	20,656	16,592	16,592	12,380
54118800- 550300	Belt Filter Press Replacement	7,981	0	0	0	700,000
550310	Maintenance Building Expansion	24,990	0	0	0	0
550310 -WW002	Plant Improvement	0	0	2,915,000	9,950	2,400,000
550310 -WW003	Wastewater Plant Maintenance	386,705	1,100,562	1,500,000	1,467,819	1,025,000
54119000- 550300	Capital Improvement	189,166	1,239	0	0	0
550300 -POINT	The Point - Sewer	0	1,604	150,000	112,743	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000
550300 -WW004	Meter Replacement	43,200	20,010	25,000	1,690	25,000
550300 -WW005	Sanitary Sewer Replacement	8,732	14,500	100,000	0	100,000
550300 -WW010	Hayes Colony Sewer Rehab	0	240,980	0	0	0
550300 -WW015	W William Sewer Repair	0	27,908	0	0	0
550300 -WW016	Wesleyan Woods Sewer Rehab	0	308,790	0	0	0
550300 -WW017	Pump Station Repair	0	0	0	189,193	25,000
550300 -WW019	Shelbourne Forest CIPP Lining	0	0	280,000	0	0
550300 -WW021	Sunnyview Section 7 CIPP Lining	0	0	0	0	200,000
550300 -WW022	N Union Alley CIPP Lining	0	0	0	0	50,000
550320	Equipment	0	0	125,000	155,644	125,000
570500	Advances Out	0	0	0	0	400,000
	Total Expenses	814,932	1,870,522	5,425,729	2,092,767	5,381,558
	<i>Carryover PO's</i>				<i>1,061,796</i>	
	Fund Balance - December 31st	3,145,137	2,774,615	2,848,886	4,245,060	1,723,502

2024 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

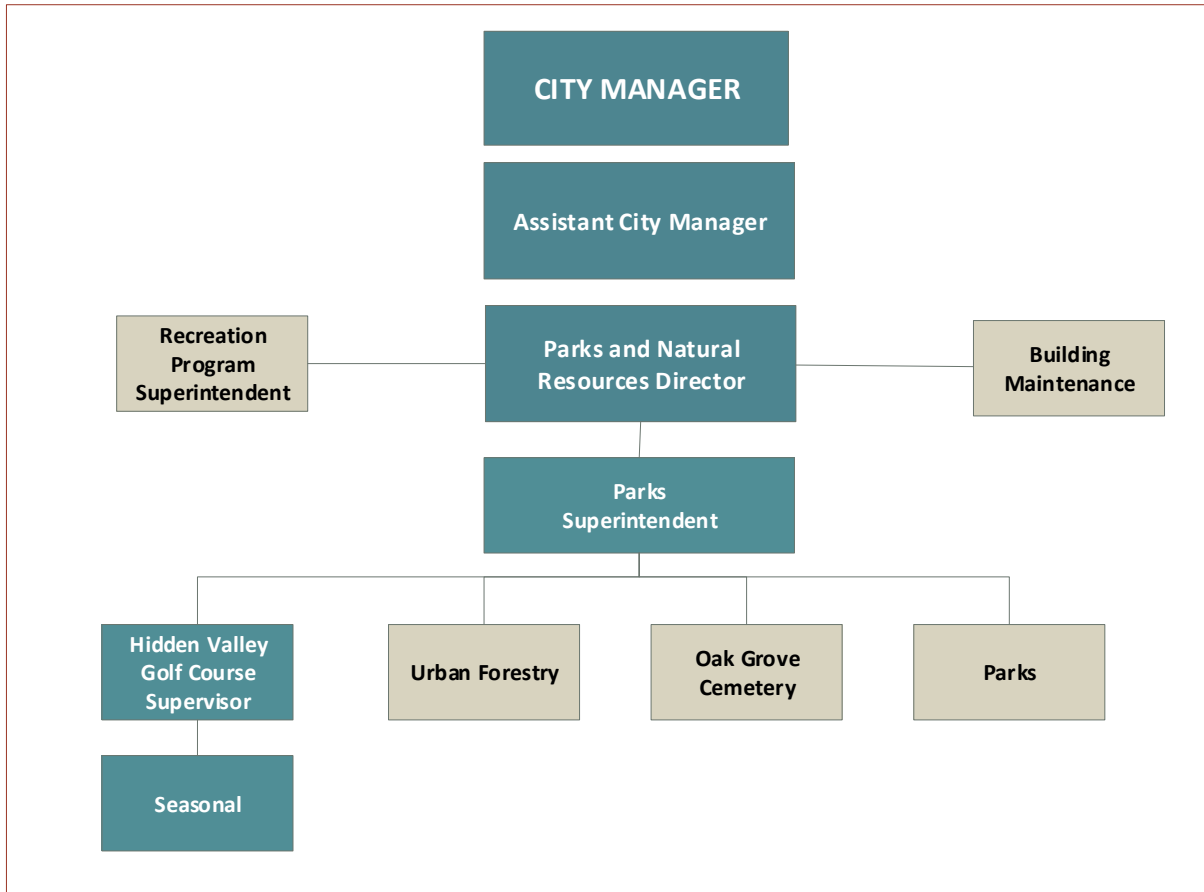
The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
Fund Balance - January 1st		8,376,102	7,753,540	6,237,094	6,237,094	3,100,465
54600025- 493020	Transfer in - Sewer Fund/SE Highland	0	1,642,398	1,650,871	0	1,720,000
494030 -SWMLG	Advances In	0	0	344,500	344,500	344,500
54600501- 479210	Service Fees	0	0	0	341	0
481400	Capacity Charges	2,084,575	1,469,759	2,000,000	1,861,848	2,000,000
483100	Riverby Sewer Reimbursements	17	0	0	2	0
54600025- 494030	Advances In	0	0	0	0	400,000
Total Revenue		2,084,592	3,112,157	3,995,371	2,206,691	4,464,500
54618600- 580100	OWDA Principal	1,373,669	1,423,426	1,474,985	1,474,985	1,528,413
580200	OWDA Interest	260,552	218,972	175,886	175,886	131,239
54619000- 580100	G.O. Bond Principal	329,444	336,198	42,074	42,074	42,951
580200	G.O. Bond Interest	31,369	24,386	17,250	17,250	15,567
54618800- 550310 -WW002	Belt Filter Press - Increased Capacity	0	0	750,000	0	0
54619000- 523100	Professional Services	0	0	0	0	0
523100 -WW023	East Olentangy Interceptor Study	0	0	0	0	250,000
550300	Other Projects	385,022	8,373	0	0	0
550300 -SWMLG	Sawmill Parkway Sewer Extension	18,662	385,595	1,000,000	352,187	50,000
550300 -WW006	Sewer Extension/Oversizing	627	153,086	150,000	238,075	200,000
550300 -WW008	Riverby Sewer Extension	152,096	11,557	0	0	0
550300 -WW009	Spring Street Sewer Upsizing	0	0	0	0	0
550300 -WW013	Slack Rd - Force Main	0	0	150,000	55,035	1,517,500
550300 -WW018	Prospect St Sanitary Sewer	0	16,931	0	51,878	0
550300 -WW020	US 42 Sewer Extension	0	0	0	0	0
550300 -WW024	Pittsburgh Drive	0	0	0	0	2,850,000
550300 -PU001	South Industrial	0	0	0	0	500,000
560010	Reimburse Cherry St. Fac. to Fund 494	0	65,000	0	0	0
560020	Refunds	155,713	12,580	0	3,145	0
570000	Transfer to SE Highland Sewer	0	250,000	350,000	350,000	376,700
570500	Advances Out	0	0	2,000,000	2,000,000	0
570500 -SWMLG	Advances Out	0	1,722,500	0	0	0
Total Expenses		2,707,154	4,628,603	6,110,195	4,760,516	7,462,370
<i>Carryover PO's</i>					<i>582,804</i>	
Fund Balance - December 31st		7,753,540	6,237,094	4,122,270	3,100,465	102,595

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.



2023 Accomplishments

- ◆ New tee sheet software
- ◆ Equipment Updates
- ◆ Driveway improvements
- ◆ Installed ADA lift

2024 Budget Summary	
Personal Services	163,703
Capital Outlay	149,500
Services & Charges	79,804
Materials & Supplies	39,100
Refunds/Reimbursements	500
Total Golf Course	432,607

HIDDEN VALLEY GOLF COURSE

Authorized Personnel	2021	2022	2023	2024
Golf Course Superintendent	1	1	1	1
Seasonal Staff— <i>Seasonal</i>	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>	<u>2.10</u>
Total	3.10	3.10	3.10	3.10

On the Horizon

- ◆ Implementation of digital kiosk at Hole #1
- ◆ Equipment 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	2022	2023	2024 Goal
1	Average Rounds Played per Day	72	103	105
2	Cost Recovery	100%	100%	100%
3	Number of Rounds Played—Youth	1,801	2,536	3,000

2024 BUDGET DETAIL

FUND: GOLF COURSE
 DEPARTMENT: HIDDEN VALLEY GOLF COURSE

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		221,143	219,224	323,784	323,784	199,459		
50100651- 472210	-GC001 Green Fees	114,666	128,693	125,100	187,875	175,000	39.9%	-6.9%
472210	-GC002 Cart and Club Rental	63,237	66,900	65,000	84,730	80,000	23.1%	-5.6%
472210	-GC003 League Fees	7,761	3,919	4,000	5,468	5,500	37.5%	0.6%
472210	-GC004 Memberships	35,049	32,036	30,250	48,392	41,000	35.5%	-15.3%
472210	-GC005 Driving Range	11,366	11,605	13,000	14,784	14,200	9.2%	-4.0%
472210	-GC006 Concessions	6,682	9,580	9,500	15,270	14,800	55.8%	-3.1%
472210	-GC007 Merchandise Sales	2,824	2,850	3,000	3,597	3,500	16.7%	-2.7%
472320	Alcohol Sales	4,869	7,578	7,500	9,945	9,500	26.7%	-4.5%
484200	Miscellaneous	1,179	381	750	531	550	-26.7%	3.5%
Total Revenue		247,633	263,541	258,100	370,591	344,050	33.3%	-7.2%
Total Expenditures		249,552	158,981	269,703	405,644	432,607	60.4%	6.6%
<i>Carryover PO's</i>					89,273			
Fund Balance - December 31st		219,224	323,784	312,181	199,459	110,902		
50113200- 510000	Wages	52,483	57,647	120,206	117,524	124,233	3.4%	5.7%
510500	Overtime Wages	0	105	1,536	398	500	-67.4%	25.7%
511100	PERS	7,193	8,085	17,044	16,509	17,463	2.5%	5.8%
511300	Medicare	761	843	1,765	1,676	1,809	2.5%	7.9%
511400	Workers Compensation	507	0	1,217	1,217	0	-100.0%	-100.0%
511600	Health Insurance	0	0	15,915	17,462	18,823	18.3%	7.8%
511650	Dental Insurance	0	0	648	587	731	12.8%	24.5%
511700	Life Insurance	0	0	72	72	101	40.3%	40.3%
511750	Vision Insurance	0	0	0	0	43	100.0%	100.0%
520110	Clothing	457	146	500	556	800	60.0%	43.9%
521000	Cellular Telephones	0	0	0	300	360	100.0%	20.0%
521100	Electric	4,514	3,918	5,800	5,772	5,916	2.0%	2.5%
523100	Professional Services	3,787	2,165	2,500	2,693	2,500	0.0%	-7.2%
523175	Operations Chargeback to PNR	50,000	28,474	0	0	0	100.0%	100.0%
526000	Travel/Training	48	0	200	0	600	200.0%	100.0%
526100	Memberships and Dues	611	411	800	511	1,000	25.0%	95.7%
527010	Maintenance of Equipment	1,978	34	4,500	0	4,500	0.0%	100.0%
527020	Maintenance of Facility	1,716	3,626	15,000	34,118	15,000	0.0%	-56.0%
527210	Garage Rotary	9,537	11,124	14,000	14,000	17,000	21.4%	21.4%
527220	Information Technology Rotary	5,000	5,843	2,000	2,000	20,016	900.8%	900.8%
527230	Fleet Fuel Chargeback	0	0	0	0	112	100.0%	100.0%
529220	Sales Tax	937	1,299	1,000	1,871	2,000	100.0%	6.9%
529310	Bank Fees	0	0	0	11,027	10,000	100.0%	-9.3%
531000	Office Supply	128	175	500	75	500	0.0%	568.1%
533000	Operating Supply	12,127	18,749	26,000	19,789	26,000	0.0%	31.4%
534020	Concession/Merchandise Supply	4,156	5,800	6,500	9,020	7,000	7.7%	-22.4%
534040	Alcohol Purchases	1,499	2,110	3,000	3,040	4,000	33.3%	31.6%
539000	Small Equipment	1,504	2,999	1,500	472	1,600	6.7%	239.0%
550300	New Equip / Cap Outlay	90,609	5,350	20,000	58,917	30,000	50.0%	-49.1%
550320	Equipment Replacements	0	0	7,000	86,039	119,500	1607.1%	38.9%
560020	Refunds	0	77	500	0	500	0.0%	100.0%
TOTAL GOLF COURSE		249,552	158,981	269,703	405,644	432,607	60.4%	6.6%

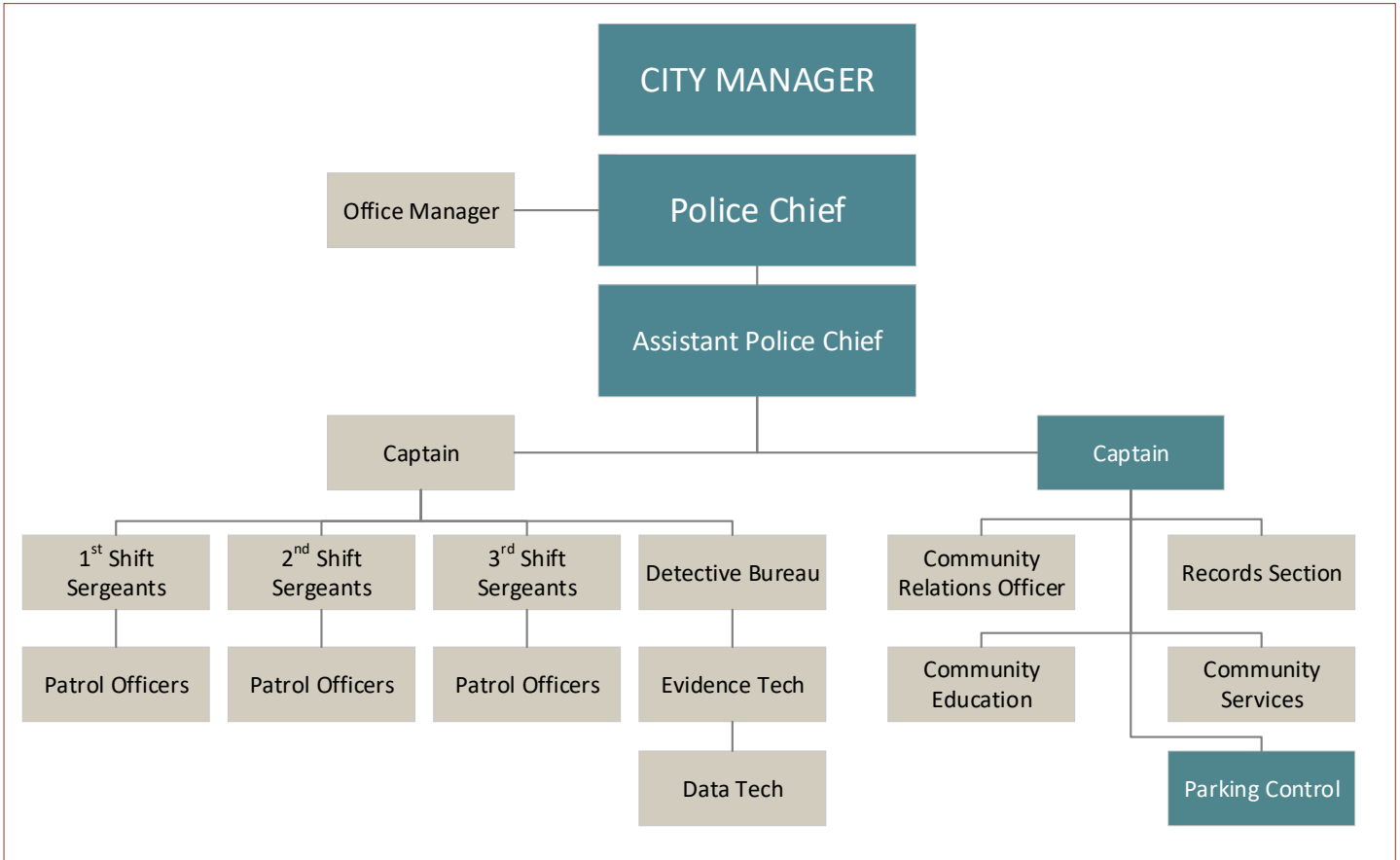
**LINE ITEM DETAIL
GOLF COURSE FUND
HIDDEN VALLEY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$124,233	No staff changes
Travel Training	526000	\$600	Pesticide Applicator's CEU's
Memberships/ Dues	526100	\$1,000	CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation
Maintenance of Facility	527020	\$15,000	Clubhouse awning replacement
Operating Supply	533000	\$26,000	Purchase fertilizer, fuel and herbicide, course kiosk, on line tee time software
New Equip/ Cap Outlay	550300	\$30,000	Irrigation updates

PARKING

The Parking division lives within the Delaware Police Department. With changes to the parking rates, the 2024 operating budget marks the first year that the Parking Fund is projected to bring in enough revenues to be a self-sustaining enterprise fund with personnel.



*Org chart is not finalized and is subject to change.

2023 Accomplishments

- ◆ Hired parking consultant, Kimley-Horn to help the City with a comprehensive parking plan.
- ◆ Council passed a tiered-increase approach to raising the parking rates. Rates were raised to \$0.50/hour effective July 2023.
- ◆ Revisions to the parking budget to allow the fund to track all revenues and expenditures. Previously this was included in multiple operating departments.

2024 Budget Summary	
Services & Charges	91,184
Capital Outlay	90,000
Personal Services	79,766
Transfers	34,000
Materials & Supplies	2,500
Total Parking	297,450

PARKING

Authorized Personnel	2021	2022	2023	2024
Parking Control Officer— <i>Part-time</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
Total	0	0	0	2

*Parking positions were moved to the Parking Fund in 2024, but report to the Administrative Police Captain

On the Horizon

- ◆ Implementation of new mobile payment platform, ParkMobile.
- ◆ Implementation of new merchant of record for processing.
- ◆ Implementation of License Plate Reader (LPR) enforcement for parking.
- ◆ Retain Kimley-Horn for Phase II of parking program changes.

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Implement consultant’s recommendations to enhance the parking experience in the downtown and educate the public on the changes.
Goal #2	Implement enforcement capabilities (LPR) that improve operational efficiency and create turnover in prime parking zones.
Effective Government: Promote efficiencies that reduce the City’s future obligations	
Goal #3	Create a parking program that is self-sustaining and not reliant on General Fund transfers.

Goal #	Performance Metrics	2022	2023	2024 Goal
1	% of Recommendations Implemented	n/a	n/a	75%
2	% Compliance Rate	n/a	n/a	95%
3	% Cost Recovery	n/a	n/a	100%

2024 BUDGET DETAIL

FUND: PARKING
DEPARTMENT: 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.

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	44,995	52,985	38,631	38,631	165,379		
52000025-	494030	0	0	0	170,000	0	100.0%	-100.0%
52000701-	440600	0	0	0	1,325	1,500	100.0%	13.2%
	450350	0	0	0	0	0	100.0%	100.0%
	450355	0	0	0	0	0	100.0%	100.0%
	476110	0	0	0	775	70,000	100.0%	8932.3%
	476115	0	0	0	0	70,000	100.0%	100.0%
	476120 -LT001	6,699	6,932	30,000	7,130	16,500	-45.0%	131.4%
	476120 -LT002	1,181	1,253	4,800	1,488	3,400	-29.2%	128.4%
	476120 -LT003	13,148	12,412	48,000	13,076	29,800	-37.9%	127.9%
	476120 -LT004	12,701	13,665	52,000	13,850	31,400	-39.6%	126.7%
	476125 -LT001	597	626	2,500	1,171	2,100	-16.0%	79.4%
	476125 -LT002	193	132	600	316	450	-25.0%	42.3%
	476125 -LT003	2,706	2,924	12,500	4,653	8,200	-34.4%	76.2%
	476125 -LT004	3,738	3,394	15,000	5,235	9,000	-40.0%	71.9%
	483100	1,475	0	0	0	0	100.0%	100.0%
	Total Revenues	42,438	41,339	165,400	219,021	242,350	46.5%	10.7%
52013700-	510000	0	0	0	0	69,091	100.0%	100.0%
	511100	0	0	0	0	9,673	100.0%	100.0%
	511300	0	0	0	0	1,002	100.0%	100.0%
	511400	0	0	0	0	0	100.0%	100.0%
	520100	0	0	0	0	1,000	100.0%	100.0%
	521100 -LT001	396	396	400	396	400	0.0%	1.0%
	521100 -LT002	396	396	400	396	400	0.0%	1.0%
	521100 -LT003	975	975	1,000	975	1,000	0.0%	2.6%
	521100 -LT004	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%
	523100	0	19,788	13,000	19,896	50,000	284.6%	151.3%
	523500 -LT002	673	659	1,000	1,549	2,500	150.0%	61.4%
	523500 -LT003	532	504	750	1,065	1,500	100.0%	40.9%
	523500 -LT009	8,412	10,512	9,000	10,512	10,512	16.8%	0.0%
	527010 -LT001	162	254	300	356	625	108.3%	75.6%
	527010 -LT002	32	134	150	168	625	316.7%	272.4%
	527010 -LT003	245	224	250	372	625	150.0%	67.8%
	527010 -LT004	264	204	350	428	625	78.6%	46.0%
	527220	0	0	0	0	6,672	100.0%	100.0%
	529210 -LT001	3,097	3,025	3,200	2,937	3,200	0.0%	8.9%
	529210 -LT003	3,233	3,158	3,300	3,067	3,300	0.0%	7.6%
	529210 -LT004	4,368	4,266	4,500	4,143	4,500	0.0%	8.6%
	529210 -LT005	463	0	0	0	0	100.0%	100.0%
	529310	0	0	0	0	2,500	100.0%	100.0%
	533000	0	0	0	99	2,500	100.0%	2434.7%
	550300	0	0	30,000	11,981	50,000	66.7%	317.3%
	550320	0	0	40,000	0	40,000	0.0%	100.0%
	570000	10,000	10,000	79,774	0	0	-100.0%	100.0%
	570500	0	0	0	0	34,000	100.0%	100.0%
	Total Expenses	34,448	55,693	188,574	59,539	297,450	57.7%	399.6%
	Carryover PO's				32,734			
	Fund Balance - December 31st	52,985	38,631	15,457	165,379	110,279	613.5%	-33.3%

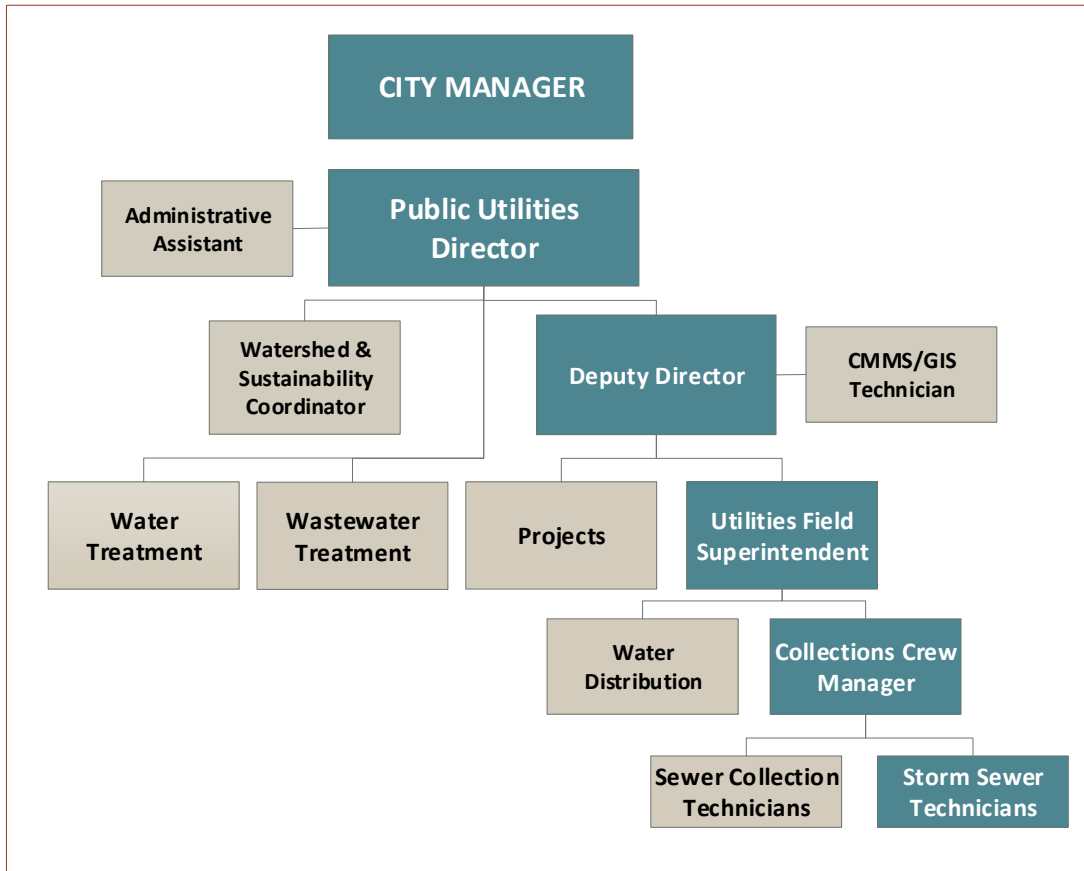
**LINE ITEM DETAIL
PARKING LOTS FUND
PARKING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Meter Collections Street	476110	\$70,000	Moving street meter revenues from General Fund to Parking Lots fund
Wages	510000	\$69,091	Creation of parking department and moving enforcement personnel from Police to Parking Lots Fund
Capital Outlay	550300	\$50,000	Metered lot paving
Equipment	550320	\$40,000	License Plate Reader technology
Advances Out	570500	\$34,000	Repayment of General Fund advance for parking initiatives

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.



2023 Accomplishments

- ◆ Growth/expansion of City's watershed festival to include new activities, educational topics and vendors
- ◆ Improvements to the City's storm sewer network at "the point" intersection
- ◆ Several citizen participant Olentangy River cleanup initiatives coordinated
- ◆ Replacement of the Liberty Rd culvert, allowing for reduced bottlenecks for fewer localized flooding incidents

2024 Budget Summary	
Capital Outlay	15,500
Personal Services	563,471
Services & Charges	235,666
Materials & Supplies	85,400
Debt Service	74,109
Transfers	1,438,615
Total Stormwater	2,412,761

STORMWATER

Authorized Personnel	2021	2022	2023	2024
*Utilities Field Superintendent	.10	.10	.10	.10
Tech III	1	1	1	1
Tech I	2	2	2	3
<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	4.77

*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
- ◆ Replacement of the large diameter brick storm sewer within the Oak Grove Cemetery

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	2022	2023	2024 Goal
1	Feet of Storm Sewer CCTV	2,473	1,873	2,500
2	Number of Public Outreach Events	8	3	7
3	Feet of Stormwater Line Replaced	622	40	200

2024 BUDGET DETAIL

FUND: STORMWATER
 DEPARTMENT: STORMWATER DIVISION

Org-Object-Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		3,761,277	895,682	1,452,401	1,452,401	1,109,693		
52300023- 430100	Investment Income	1,627	9,088	5,000	28,752	25,000	400.0%	-13.1%
52300551- 481200	Stormwater Fees	883,408	1,568,144	1,500,000	1,628,354	1,680,000	12.0%	3.2%
481300	Collection Agency	807	6,504	6,000	344	500	-91.7%	45.6%
484300	Miscellaneous	10,250	4,869	5,000	18,495	20,000	300.0%	8.1%
52300552- 483100	Reimbursements	0	0	0	500	0	100.0%	-100.0%
52300553- 420700	State Grant	0	0	0	2,149	0	100.0%	-100.0%
Total Revenue		896,092	1,588,605	1,516,000	1,678,594	1,725,500	13.8%	2.8%
52319200- 510000	Wages	199,546	201,344	245,341	232,288	342,643	39.7%	47.5%
510500	Overtime Wages	0	3,981	4,000	2,221	4,000	0.0%	80.1%
511100	PERS	25,397	28,028	34,908	31,280	48,530	39.0%	55.1%
511300	Medicare	2,802	2,926	3,491	3,149	4,865	39.4%	54.5%
511400	Workers Compensation	1,932	0	2,493	2,493	0	-100.0%	-100.0%
511600	Health Insurance	27,936	39,786	48,948	96,114	156,097	218.9%	62.4%
511650	Dental Insurance	0	0	2,100	3,183	6,082	189.6%	91.1%
511700	Life Insurance	180	468	462	462	887	92.0%	92.0%
511750	Vision Insurance	0	0	0	0	367	100.0%	100.0%
520100	Uniform	2,329	2,409	2,800	2,270	2,800	0.0%	23.3%
520110	Clothing	1,567	1,163	2,800	1,898	2,800	0.0%	47.5%
521000	Cellular Telephone	5	(52)	1,000	300	1,000	0.0%	233.7%
521100	Electric	4,800	4,800	5,000	4,800	6,200	24.0%	29.2%
521200	Heat	3,587	4,687	6,000	2,555	7,000	16.7%	173.9%
522000	Postage	0	4,430	5,000	4,883	5,200	4.0%	6.5%
523100	Professional Services	41,498	60,990	65,000	25,398	65,000	0.0%	155.9%
523104	Utility Billing Fees	0	0	0	2,664	4,000	100.0%	50.1%
523175	Chargeback - General Fund	0	48,665	53,000	53,000	56,746	7.1%	2029.8%
523310	Street Sweeping	46,286	64,206	11,332	1,810	15,000	32.4%	-71.7%
523620	Tipping Fees	0	0	7,500	12,668	20,000	166.7%	57.9%
526000	Travel/Training/Safety/Security	91	315	3,500	4,645	3,600	2.9%	-22.5%
526200	License & Other Fees	77	90	250	160	350	40.0%	118.4%
527010	Maintenance of Equipment	972	9,273	25,000	14,127	25,000	0.0%	77.0%
527020	Maintenance of Facility	2,214	1,076	8,000	1,523	8,400	5.0%	451.5%
527210	Garage Rotary	2,296	2,678	2,678	2,678	2,100	-21.6%	-21.6%
527215	Corrosion Prevention	0	0	126	126	252	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	5,000	3,750	4,218	-15.6%	12.5%
528000	Insurance Liability/Property	0	0	2,000	0	2,000	0.0%	100.0%
529310	Bank Fees	0	0	450	3,419	3,500	677.8%	2.4%
529500	Collection Fees	58	31	500	5	500	0.0%	9193.7%
533000	Operating Supply	27,331	45,900	70,000	26,271	70,000	0.0%	166.5%
533000 -SW002	Operating Supply	1,459	0	0	0	0	100.0%	100.0%
533035	Fuel Supply	2,853	3,277	0	316	0	100.0%	-100.0%
537200	Maintenance Supply	25	28	850	121	900	5.9%	646.8%
539000	Small Equipment	2,161	1,387	15,000	711	14,500	-3.3%	1940.1%
550300	New Equipment/Capital Outlay	0	0	12,000	0	15,500	29.2%	100.0%
560200	Refunds	0	0	0	0	0	100.0%	100.0%
570000	Transfer Out	3,364,285	500,000	1,750,000	1,375,000	1,438,615	-17.8%	4.6%
580300	Lease Principal	0	0	78,668	74,108	58,734	-25.3%	-20.7%
580400	Lease Interest	0	0	0	0	15,375	100.0%	100.0%
Total Expenditures		3,761,687	1,031,885	2,475,197	1,990,397	2,412,761	-2.5%	21.2%
<i>Carryover PO's</i>					<i>30,906</i>			
Fund Balance - December 31st		895,682	1,452,401	571,872	1,109,693	422,432		

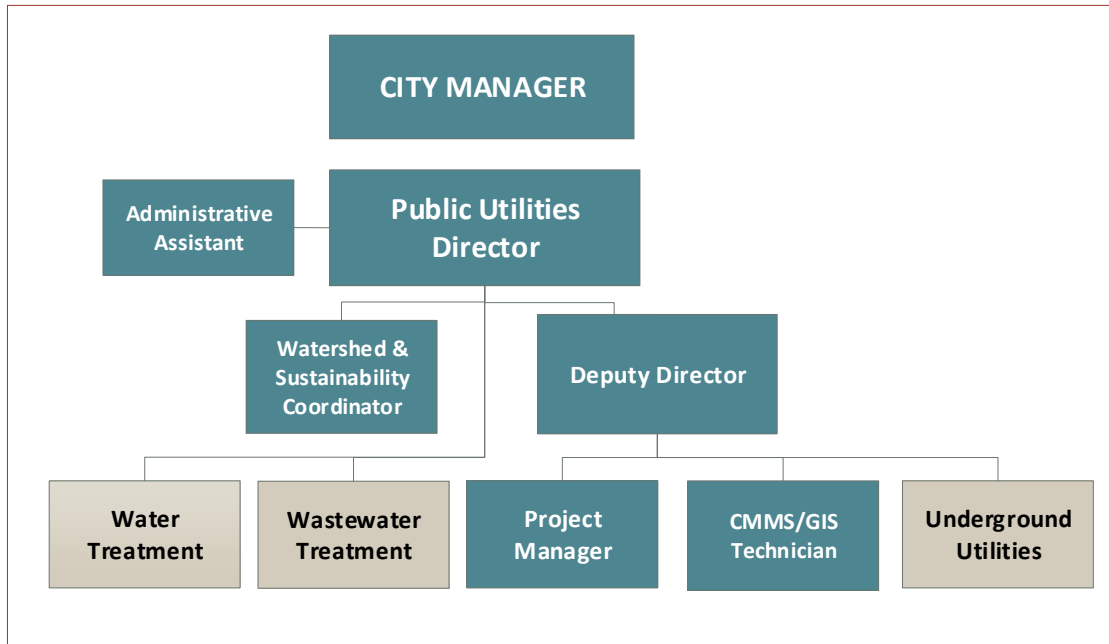
**LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$342,643	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; Misc. Professional Services \$17,000
Travel/Training	526000	\$3,600	Licenses & Memberships \$400; 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	\$8,400	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$8,400
Operating Supply	533000	\$70,000	Repair Materials \$46,500; Concrete/CDF \$13,400; Asphalt \$10,100
Small Equipment	539000	\$14,500	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 \$2,000; Miscellaneous Equipment \$5,500
Capital Outlay	550300	\$15,500	Sewer Jet Nozzles split w/Sewer \$6,000; Pipe Laser split w/Sewer \$3,000; Lateral Line Cleaning Kit \$6,500;
Lease Payments	580300	\$58,734	Street Sweeper

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.



2023 Accomplishments

- ◆ Project management of 6,000 linear feet of new waterline along Pollock Rd.
- ◆ Project management of 5,750 linear feet of new waterline along Troy Rd.
- ◆ Coordination and PM work for the sewer lining of the Hayes Colony and Stratford Woods subdivision sewers

2024 Budget Summary		
	Water Administration	Wastewater Administration
Transfers	2,497,788	4,580,000
Services & Charges	1,443,266	1,352,125
Personal Services	372,215	372,215
Refunds/Reimbursements	20,000	0
Materials & Supplies	500	200
Total Public Utilities Admin	4,333,769	6,304,540

PUBLIC UTILITIES ADMINISTRATION

Authorized Personnel	2021	2022	2023	2024
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 Slack Rd force main rerouting project
- ◆ 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	2022	2023	2024 Goal
1	% of the City Mapped	95	96	97
2	MS4 Compliant & Report Submitted	Yes	Yes	Yes
3	Number of Projects from Master Plans Completed	4	4	3

2024 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,058,416	2,821,366	2,039,397	2,039,397	2,140,254		
5300023- 430100	Investment Income	16,511	107,522	82,500	401,089	350,000	324.2%	-12.7%
53000451- 479210	Service Fees	99,578	101,690	100,000	97,718	100,000	0.0%	2.3%
479220	Reconnect Fees	24,953	75,861	70,000	61,025	70,000	0.0%	14.7%
481200	Meter Charges	5,986,285	6,370,547	6,954,000	7,342,919	7,500,000	7.9%	2.1%
481300	Collection Agency	7,152	43,365	25,000	3,707	10,000	-60.0%	169.7%
53000452- 484300	Miscellaneous	17,832	19,037	18,000	19,773	20,000	11.1%	1.1%
Total Revenue		6,152,311	6,718,022	7,249,500	7,926,231	8,050,000	11.0%	1.6%
53018000-	Administrative Expenses	2,296,098	3,968,229	3,761,077	3,769,754	4,333,769	15.2%	15.0%
53018200-	Treatment Expenses	2,202,885	2,562,331	2,813,686	2,769,948	3,077,560	9.4%	11.1%
53018400-	Distribution Expenses	890,378	969,431	1,164,896	1,175,793	1,331,907	14.3%	13.3%
Total Expenditures		5,389,361	7,499,991	7,739,659	7,715,495	8,743,236	13.0%	13.3%
<i>Carryover PO's</i>					<i>109,880</i>			
Fund Balance - December 31st		2,821,366	2,039,397	1,549,238	2,140,254	1,447,018	-6.6%	-32.4%
WATER ADMINISTRATION								
53018000- 510000	Wages	242,228	247,416	263,075	282,175	261,224	-0.7%	-7.4%
511100	PERS	57,458	33,374	36,830	34,718	36,571	-0.7%	5.3%
511300	Medicare	3,364	3,463	3,815	3,984	3,788	-0.7%	-4.9%
511400	Workers Compensation	2,388	0	2,631	2,631	0	-100.0%	-100.0%
511600	Health Insurance	37,033	67,415	55,705	60,104	67,174	20.6%	11.8%
511650	Dental Insurance	0	0	2,385	2,170	2,694	13.0%	24.2%
511700	Life Insurance	250	486	459	459	570	24.2%	24.2%
511750	Vision Insurance	0	0	0	0	194	100.0%	100.0%
520100	Uniform	900	700	1,500	753	1,250	-16.7%	65.9%
521000	Cellular Telephones	1,319	913	2,000	1,348	2,000	0.0%	48.3%
522000	Postage	0	39,870	40,000	44,127	60,000	50.0%	36.0%
523100	Professional Services	90,247	111,541	150,000	91,608	150,000	0.0%	63.7%
523104	Utility Billing Fees	0	0	0	24,157	32,200	100.0%	33.3%
523175	Chargeback - General Fund	730,000	833,319	867,000	867,000	899,654	3.8%	3.8%
526000	Travel/Training	1,448	3,801	4,500	1,189	3,500	-22.2%	194.4%
526100	Membership and Dues	257	658	750	407	1,000	33.3%	146.0%
527220	Information Technology Rotary	100,000	126,825	125,000	125,000	156,502	25.2%	25.2%
528000	Liability/Property Insurance	80,643	91,140	93,000	87,531	94,860	2.0%	8.4%
529210	Real Estate Taxes	4,197	8,353	8,400	7,871	8,500	1.2%	8.0%
529310	Bank Fees	0	0	3,000	30,733	33,500	1016.7%	9.0%
529500	Collection Charges	500	301	300	52	300	0.0%	473.8%
531000	Office Supply	160	352	3,000	2,335	500	-83.3%	-78.6%
550320	Staff Vehicles	25,000	0	0	0	0	100.0%	100.0%
560020	Refunds	17,350	22,075	12,000	13,675	20,000	66.7%	46.3%
570000	Transfer - Water CIP	901,356	1,090,498	800,000	800,000	1,212,060	51.5%	51.5%
570000	Transfer - Plant CIP/Cap. Debt	0	1,285,729	1,285,727	1,285,727	1,285,728	0.0%	0.0%
TOTAL WATER ADMINISTRATIVE		2,296,098	3,968,229	3,761,077	3,769,754	4,333,769	15.2%	15.0%

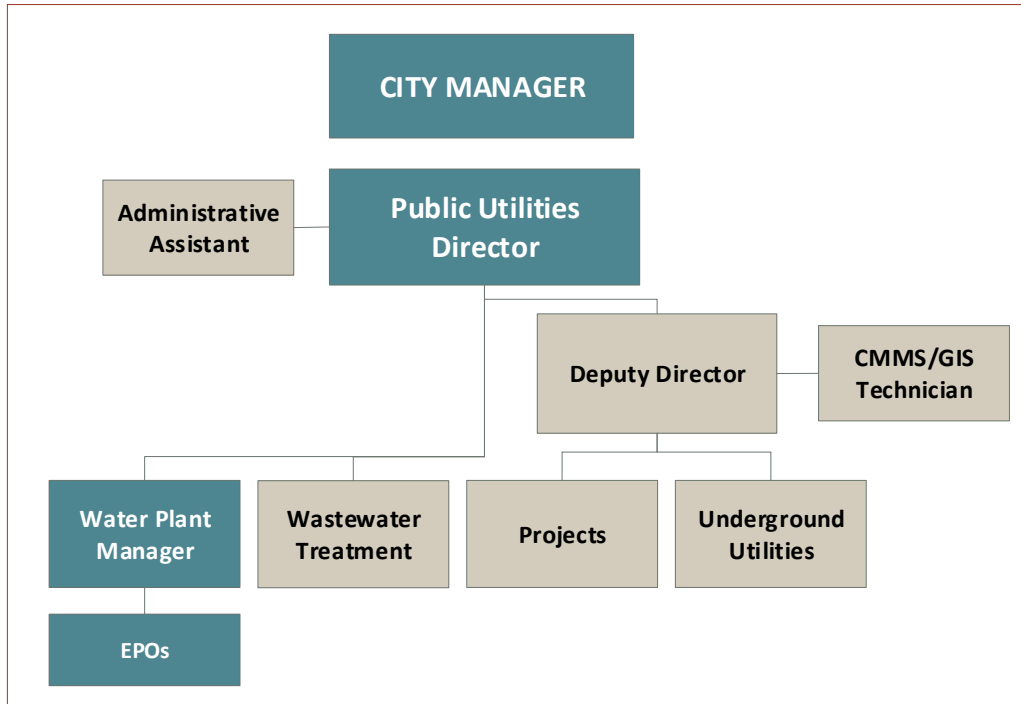
LINE ITEM DETAIL
WATER FUND
WATER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$261,224	No additional staff or major reclassifications are being requested for 2024
Cellular Telephones	521000	\$2,000	Monthly stipend for management staff and department cell phones and hotspot devices
Professional Services	523100	\$150,000	Penry Road Wellfield Easement \$32,000; Professional Engineering Services \$33,500; Utility Billing Lockbox Services \$37,500; AMI Software Support \$12,000; Penry Wellfield Monitoring \$20,000; Legal Fees \$15,000
Travel/Training	526000	\$3,500	Professional seminars & conferences for staff continuing education requirements

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.



2023 Accomplishments

- ◆ Treatment and distribution of 1.77 Billion gallons of drinking water to the City of Delaware
- ◆ Replacement of nano-filtration membranes in both surface water and ground water production trains
- ◆ Addition of ultra-filtration modules to increase surface water production abilities by ~ 15%

2024 Budget Summary	
Capital Outlay	75,000
Services & Charges	1,156,237
Personal Services	1,046,223
Materials & Supplies	800,100
Total Water Treatment	3.077,560

WATER TREATMENT

Authorized Personnel	2021	2022	2023	2024
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
- ◆ Installation of a new/additional ultra-filtration treatment unit
- ◆ Replacement of filtration media within the ground water rapid filtration filters

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	2022	2023	2024 Goal
1	# of EPA Violations	0	0	0
2	% of Unaccounted for Water Loss	8.4%	7%	<15.0%
3	# of Unscheduled Shutdowns	0	0	0

2024 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
53018200- 510000	Wages	687,853	619,077	660,518	710,290	667,166	1.0%	-6.1%
510500	Overtime Wages	0	17,197	18,090	31,784	30,300	67.5%	-4.7%
511100	PERS	94,133	87,298	95,005	91,927	97,645	2.8%	6.2%
511300	Medicare	8,318	8,677	9,840	10,004	10,113	2.8%	1.1%
511400	Workers Compensation	6,672	0	6,786	6,786	0	-100.0%	-100.0%
511600	Health Insurance	139,795	265,174	212,200	204,917	230,057	8.4%	12.3%
511650	Dental Insurance	0	0	8,635	7,535	9,086	5.2%	20.6%
511700	Life Insurance	636	1,272	960	960	1,352	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	504	100.0%	100.0%
520100	Uniform	5,111	4,750	5,500	4,903	6,050	10.0%	23.4%
520110	Clothing, Safety, Security	3,824	3,148	3,500	3,392	5,000	42.9%	47.4%
521000	Cellular Telephone	218	1,126	1,250	1,320	1,500	20.0%	13.6%
521100	Electric	435,646	435,530	570,000	528,515	598,500	5.0%	13.2%
521200	Heat	37,243	47,112	80,000	35,930	85,000	6.3%	136.6%
521300	Generator Fuel	3,797	3,211	7,000	2,920	8,000	14.3%	173.9%
522000	Postage	370	0	0	0	0	100.0%	100.0%
523100	Professional Services	73,695	61,171	80,000	68,198	85,000	6.3%	24.6%
523630	Outside Lab	30,800	40,234	76,000	62,601	45,000	-40.8%	-28.1%
526000	Travel / Training	3,871	3,644	4,500	3,150	5,000	11.1%	58.7%
526100	Membership and Dues	1,071	925	1,500	803	1,800	20.0%	124.1%
526200	Licensing Fees	16,841	18,556	20,700	16,825	25,000	20.8%	48.6%
527010	Maintenance of Equipment	90,545	100,439	120,000	110,688	135,000	12.5%	22.0%
527020	Maintenance of Facility	68,159	130,599	111,500	93,543	141,000	26.5%	50.7%
527210	Garage Rotary	7,064	8,240	11,250	11,250	9,000	-20.0%	-20.0%
527215	Corrosion Prevention	0	0	252	252	504	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	4,500	4,500	4,883	8.5%	8.5%
531000	Office Supply	913	1,265	1,600	888	1,600	0.0%	80.2%
533035	Fuel Supply	2,514	4,093	0	330	0	100.0%	-100.0%
533210	Chemical Supply	347,058	508,675	567,000	633,012	740,000	30.5%	16.9%
533410	Lab Supply	24,570	30,020	30,000	25,371	30,000	0.0%	18.2%
537000	Repair Materials	13,992	13,568	20,000	14,360	20,000	0.0%	39.3%
537200	Fac.Maintenance Supply	3,475	3,748	4,000	4,337	5,000	25.0%	15.3%
539000	Small Equipment	1,720	2,000	6,600	6,460	3,500	-47.0%	-45.8%
550300	New Equip / Cap Outlay	92,981	141,583	75,000	72,200	75,000	0.0%	3.9%
TOTAL WATER TREATMENT		2,202,885	2,562,331	2,813,686	2,769,948	3,077,560	9.4%	11.1%

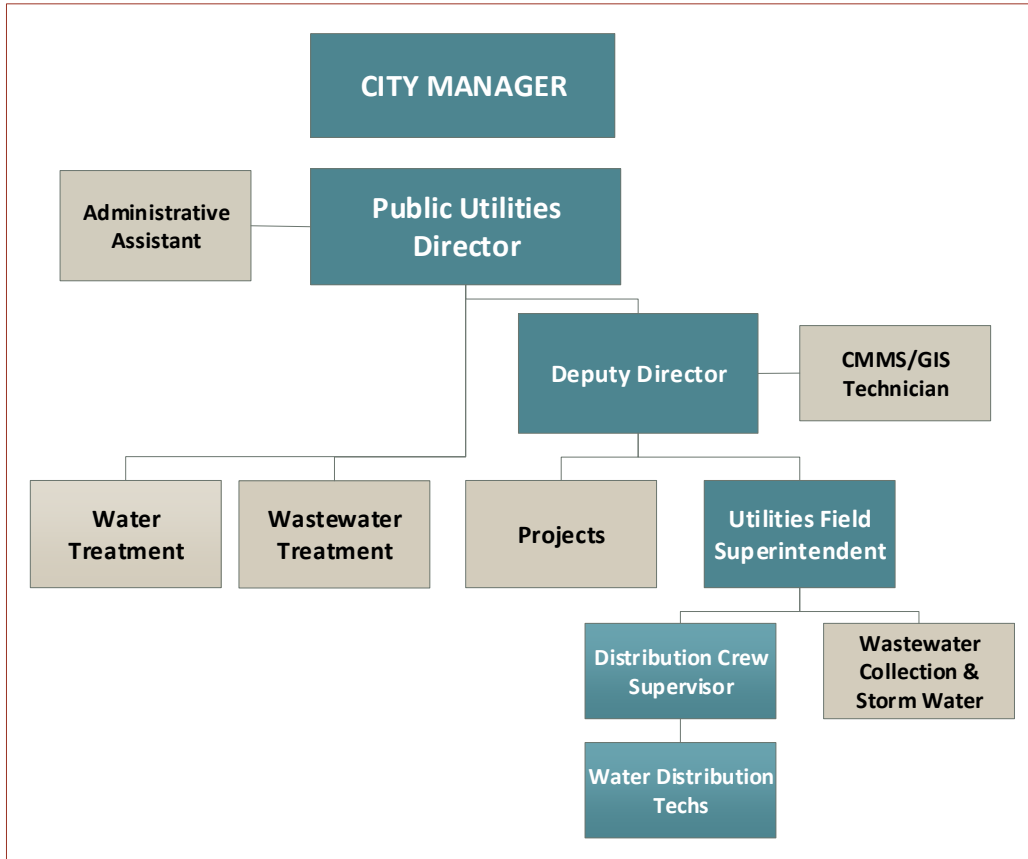
**LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$667,166	No Changes in Staff Requested
Electric	521100	\$598,500	Electric service for water plant and wellfields
Professional Services	523100	\$85,000	Membrane Maint. Program \$20,000; OEPA Consumer Confidence Report \$3,550; SOS Integration Support Fees \$12,800; Engineering Services \$21,500; Rotork Valve PM Program \$18,000; Cath. Protection Insp. \$2,650; Incidentals \$6,500
Outside Lab	523630	\$45,000	OEPA Lab Analysis for water plant & wellfields
Travel / Training	526000	\$5,000	Workshops and conferences for OEPA required contact hours
Licensing Fees	526200	\$25,000	OEPA annual fees for: WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses
Maintenance of Equipment	527010	\$135,000	Chemical pump maintenance \$18,000; NF membrane cartridge filter maintenance \$43,000; Membrane
Maintenance of Facility	527020	\$141,000	AC Drive Maint. \$18,000; Clear well and cascade aerator maintenance \$37,500; New Fire Alarm Panel \$14,000; Maintenance \$71,500
Chemical Supply	533210	\$740,000	Orthophosphate \$159,992; Aluminum Chlorohydrate \$95,843; RO Antiscalant \$101,660; Caustic Soda \$46,115;
Capital Outlay	550300	\$75,000	HVAC Improvements \$28,000; AC Drive \$18,500; Plant Improvements \$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.



2023 Accomplishments

- ◆ Replacement of Pennsylvania Ave waterline
- ◆ Self-performed replacement of aged waterline on North Franklin Street
- ◆ New waterline along Troy Rd. installed

2024 Budget Summary	
Capital Outlay	20,000
Personal Services	781,472
Materials & Supplies	344,500
Services & Charges	185,935
Total Water Distribution	1,331,907

WATER DISTRIBUTION

Authorized Personnel	2021	2022	2023	2024
*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

On the Horizon

- ◆ Replacement of aged and failing waterline along S. Franklin St.
- ◆ Replacement of aged and failing waterline along Harrison St.
- ◆ 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	2022	2023	2024 Goal
1	Feet of Water Line Replaced	4,620	2,423	1,800
2	# of Valves Turned	730	568	750
3	Number of Meter Pits Installed	117	39	50

2024 BUDGET DETAIL

FUND: WATER
DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
53018400- 510000	Wages	395,878	395,254	447,988	426,208	479,494	7.0%	12.5%
510500	Overtime Wages	0	14,350	15,800	11,714	15,800	0.0%	34.9%
511100	PERS	58,087	56,828	64,930	60,780	69,341	6.8%	14.1%
511300	Medicare	5,451	5,640	6,493	5,982	6,934	6.8%	15.9%
511400	Workers Compensation	4,274	0	4,638	4,638	0	-100.0%	-100.0%
511600	Health Insurance	103,451	163,407	167,882	179,675	201,711	20.2%	12.3%
511650	Dental Insurance	0	0	6,967	5,772	6,649	-4.6%	15.2%
511700	Life Insurance	435	870	840	840	1,183	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	360	100.0%	100.0%
520100	Uniform	2,254	2,539	2,700	3,096	3,200	18.5%	3.4%
520110	Clothing	2,969	2,591	2,800	1,630	3,500	25.0%	114.7%
521000	Cellular Telephone	1,880	2,806	3,300	3,819	4,200	27.3%	10.0%
521100	Electric	13,719	14,441	17,000	15,622	17,500	2.9%	12.0%
521200	Heat	3,587	4,687	5,700	2,555	5,700	0.0%	123.1%
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%
523100	Professional Services	35,044	33,546	50,000	46,878	55,000	10.0%	17.3%
523500	Rent	351	366	1,500	388	1,500	0.0%	286.3%
526000	Travel/Training/Safety/Security	67	716	2,000	567	2,000	0.0%	252.7%
526100	Memberships	75	85	250	95	250	0.0%	163.2%
526200	Licenses	81	91	200	129	500	150.0%	286.8%
527010	Maintenance of Equipment	3,222	2,627	3,500	15,269	3,700	5.7%	-75.8%
527020	Maintenance of Facility	2,054	1,178	5,500	3,224	5,000	-9.1%	55.1%
527210	Garage Rotary	30,731	35,844	38,000	38,000	43,600	14.7%	14.7%
527215	Corrosion Prevention	0	0	1,008	1,008	2,016	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	42,900	42,900	37,769	-12.0%	-12.0%
533000	Operating Supply	112,444	142,819	170,000	156,759	210,000	23.5%	34.0%
533035	Fuel Supply	30,114	40,987	0	3,472	0	100.0%	-100.0%
533110	Meter Replacement	82,990	43,275	68,000	143,019	125,000	83.8%	-12.6%
537000	Repair Material	9	30	2,000	0	2,000	0.0%	100.0%
539000	Small Equipment	1,211	4,452	7,500	1,753	7,500	0.0%	327.8%
550300	New Equip / Cap Outlay	0	0	25,000	0	20,000	-20.0%	100.0%
TOTAL WATER DISTRIBUTION		890,378	969,431	1,164,896	1,175,793	1,331,907	14.3%	13.3%

**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	\$479,494	No Changes in Staff Requested
Electric	521100	\$17,500	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	\$55,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$19,000; Emergency Contractor Services \$25,000; Engineering services \$11,000
Training/Security	526000	\$2,000	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	\$210,000	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 \$100,500; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$48,300; Stone, asphalt, concrete, topsoil \$51,200; 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	\$125,000	New Residential Meters \$95,000; Meter Replacement \$30,000
New Equip/Cap Outlay	550300	\$20,000	Utility Locating Equipment \$20,000

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0
53318000- 570000	Transfer to Water Construction fund	0	0	0	0	2,000,000
	Total Expenditures	0	0	0	0	2,000,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	0

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>2025 Projected</i>
	Fund Balance - January 1st	190,360	114,053	121,299	121,299	139,909	139,909
53500451- 482100	Water Customer Deposits	0	8,858	5,000	20,506	45,000	45,000
	Total Revenue	0	8,858	5,000	20,506	45,000	45,000
53553500- 560030	Deposit Refunds	76,307	1,611	1,000	1,897	45,000	45,000
	Total Expenditures	76,307	1,611	1,000	1,897	45,000	45,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	114,053	121,299	125,299	139,909	139,909	139,909

2024 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: ADMINISTRATION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		4,092,154	7,401,132	8,113,975	8,113,975	9,171,378		
54000023- 430100	Investment Income	18,181	122,188	93,000	539,286	225,000	141.9%	-58.3%
54000501- 479110	Surcharges	101,509	81,675	90,000	83,563	95,000	5.6%	13.7%
479120	Septage Receiving Charges	293,696	294,230	310,000	330,921	325,000	4.8%	-1.8%
481200	Meter Charges	7,224,407	7,668,555	7,500,000	7,841,692	7,800,000	4.0%	-0.5%
481300	Collection Agency	9,739	52,203	50,000	4,738	12,000	-76.0%	153.3%
492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
54000502- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
484300	Miscellaneous	1,839	23,393	22,500	8,881	1,000	-95.6%	-88.7%
Total Revenue		7,649,371	8,242,244	8,065,500	8,809,080	8,458,000	4.9%	-4.0%
54018600-	Administrative Expenses	1,396,745	4,635,586	6,701,241	4,166,908	6,304,540	-5.9%	51.3%
54018800-	Treatment Expenses	2,346,150	2,312,430	2,877,672	2,577,130	3,082,563	7.1%	19.6%
54019000-	Collection Expenses	597,498	581,386	752,870	694,034	834,997	10.9%	20.3%
Total Expenditures		4,340,393	7,529,402	10,331,783	7,438,072	10,222,100	-1.1%	37.4%
<i>Carryover PO's</i>					313,604			
Fund Balance - December 31st		7,401,132	8,113,975	5,847,692	9,171,378	7,407,278	26.7%	-19.2%

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
54018600- 510000	Wages	249,649	247,416	263,075	281,920	261,224	-0.7%	-7.3%
511100	PERS	19,633	33,374	36,830	34,718	36,571	-0.7%	5.3%
511300	Medicare	3,495	3,465	3,815	3,983	3,788	-0.7%	-4.9%
511400	Workers Compensation	2,387	0	2,631	2,631	0	-100.0%	-100.0%
511600	Health Insurance	44,768	67,473	55,705	60,104	67,174	20.6%	11.8%
511650	Dental Insurance	0	0	2,385	2,170	2,694	13.0%	24.2%
511700	Life Insurance	250	486	459	459	570	24.2%	24.2%
511750	Vision Insurance	0	0	0	0	194	100.0%	100.0%
520100	Uniforms	0	283	1,000	753	1,250	25.0%	65.9%
521000	Cellular Telephone	2,071	1,075	2,500	1,348	2,500	0.0%	85.4%
522000	Postage	0	39,870	40,000	44,127	50,000	25.0%	13.3%
523100	Professional Services	53,596	113,847	113,720	45,067	100,000	-12.1%	121.9%
523104	Utility Billing Fees	0	0	0	24,157	32,500	100.0%	34.5%
523175	Chargeback - General Fund	823,000	791,339	823,000	823,000	922,742	12.1%	12.1%
526000	Travel/Training	372	3,038	4,500	465	4,000	-11.1%	760.2%
526100	Membership and Dues	48	224	250	85	300	20.0%	252.9%
527220	Information Technology Rotary	75,000	82,939	80,000	80,000	96,133	20.2%	20.2%
528000	Liability/Property Insurance	95,395	107,812	110,000	103,547	112,200	2.0%	8.4%
528100	Judgements	1,180	0	0	0	0	100.0%	100.0%
529310	Bank Fees	0	0	7,000	30,733	30,000	328.6%	-2.4%
529500	Collection Charges	684	404	500	70	500	0.0%	613.6%
531000	Office Supply	217	145	3,000	2,570	200	-93.3%	-92.2%
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%
550320	Staff Vehicles	25,000	0	0	0	0	100.0%	100.0%
560020	Refunds	0	0	0	0	0	100.0%	100.0%
570000	Transfer - Sewer CIP	0	1,500,000	3,500,000	974,129	2,860,000	-18.3%	193.6%
570000	Transfer - Sewer Capacity Fund	0	1,642,398	1,650,871	1,650,871	1,720,000	4.2%	4.2%
TOTAL WASTEWATER ADMIN		1,396,745	4,635,586	6,701,241	4,166,908	6,304,540	-5.9%	51.3%

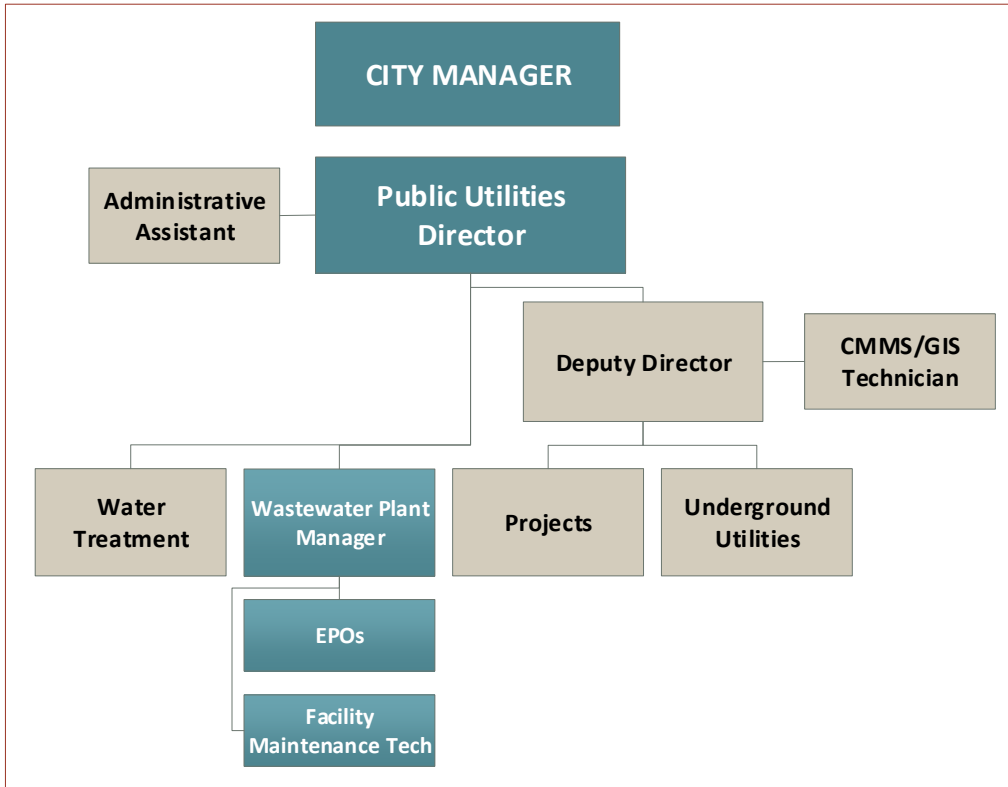
**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER ADMINISTRATION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$261,224	No additional staff or major reclassifications are being requested for 2024
Cellular Telephone	521000	\$2,500	Monthly stipend for management staff and department cell phones and hotspot devices
Professional Services	523100	\$100,000	Professional Engineering Services \$35,000; AMI Software Support \$12,000; Legal Fees \$15,000; Utility Lockbox Services \$38,000
Travel/Training	526000	\$4,000	Professional seminars & conferences for staff continuing education requirements

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.



2023 Accomplishments

- ◆ Complete replacement of the internal machinery of final clarifiers 3 and 5
- ◆ Upgrade and replacement of aged variable frequency drives within plant operating equipment
- ◆ Rehabilitation to the failing equalization basin concrete and replacement of diffuser piping within
- ◆ Sludge disposal trucking operations now done directly by City personnel, taken over from 3rd party contractors

2024 Budget Summary	
Capital Outlay	20,000
Services & Charges	1,486,259
Personal Services	1,115,304
Materials & Supplies	421,000
Total Wastewater Treatment	3,082,563

WASTEWATER TREATMENT

Authorized Personnel	2021	2022	2023	2024
Waste Water Plant Manager	1	1	1	1
EPO Class III	3	3	3	3
EPO Class II	0	0	0	0
EPO Class I	3	3	3	3
EPO Class OIT	1	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
- ◆ Storm pump upgrades to allow for better plant operation under high-flow conditions

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	2022	2023	2024 Goal
1	# of EPA Violations	4	1	0
2	Gallons of Septage Received	4,903,000	5,480,000	5,000,000
3	# of Unscheduled Shutdowns	0	0	0

2024 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
54018800- 510000	Wages	743,723	634,931	708,856	698,383	757,786	6.9%	8.5%
510500	Overtime Wages	0	20,233	17,300	22,220	22,000	27.2%	-1.0%
511100	PERS	101,858	85,921	101,662	96,872	109,170	7.4%	12.7%
511300	Medicare	10,287	9,012	10,529	10,024	11,307	7.4%	12.8%
511400	Workers Compensation	7,004	0	7,262	7,262	0	-100.0%	-100.0%
511600	Health Insurance	141,076	223,877	206,543	213,057	243,301	17.8%	14.2%
511650	Dental Insurance	0	0	8,538	7,681	9,643	12.9%	25.5%
511700	Life Insurance	675	1,350	1,080	1,080	1,521	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	576	100.0%	100.0%
520100	Uniform	4,240	3,212	5,000	3,876	5,000	0.0%	29.0%
520110	Clothing/Safety	3,016	2,200	4,000	1,963	5,000	25.0%	154.7%
521000	Cellular Telephone	86	506	1,200	600	1,200	0.0%	100.0%
521100	Electric	288,469	338,935	473,000	408,709	500,000	5.7%	22.3%
521200	Heat	25,107	32,812	40,000	17,876	45,000	12.5%	151.7%
521300	Generator Fuel	3,880	2,817	5,000	1,519	5,000	0.0%	229.2%
523100	Professional Services	51,166	58,263	106,000	86,162	100,000	-5.7%	16.1%
523610	Sludge Removal	408,264	386,432	400,000	300,834	450,000	12.5%	49.6%
523630	Outside Lab	13,914	12,814	15,000	13,760	15,000	0.0%	9.0%
526000	Travel / Training	2,358	1,019	6,000	5,889	6,000	0.0%	1.9%
526100	Membership and Dues	660	676	1,000	942	1,000	0.0%	6.2%
526200	Licensing Fees	11,341	5,300	10,000	7,339	10,000	0.0%	36.2%
527010	Maintenance of Equipment	179,775	158,357	185,000	124,967	195,000	5.4%	56.0%
527020	Maintenance of Facility	127,107	86,974	130,000	97,968	110,000	-15.4%	12.3%
527210	Garage Rotary	8,124	9,476	11,000	11,000	17,400	58.2%	58.2%
527215	Corrosion Prevention	0	0	252	252	504	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	43,200	43,200	20,155	-53.3%	-53.3%
531000	Office Supply	621	1,008	1,250	623	1,000	-20.0%	60.6%
533035	Fuel Supply	3,060	3,855	0	650	1,000	100.0%	53.8%
533210	Chemical Supply	192,168	209,618	280,000	289,123	400,000	42.9%	38.3%
533410	Lab Supply	14,853	15,391	16,000	11,195	16,000	0.0%	42.9%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
538100	Incidentals	130	180	500	105	500	0.0%	374.2%
539000	Small Equipment	3,188	1,372	2,000	2,000	2,000	0.0%	0.0%
550300	New Equip / Cap Outlay	0	5,890	80,000	90,000	20,000	-75.0%	-77.8%
TOTAL WASTEWATER TREATMENT		2,346,150	2,312,430	2,877,672	2,577,130	3,082,563	7.1%	19.6%

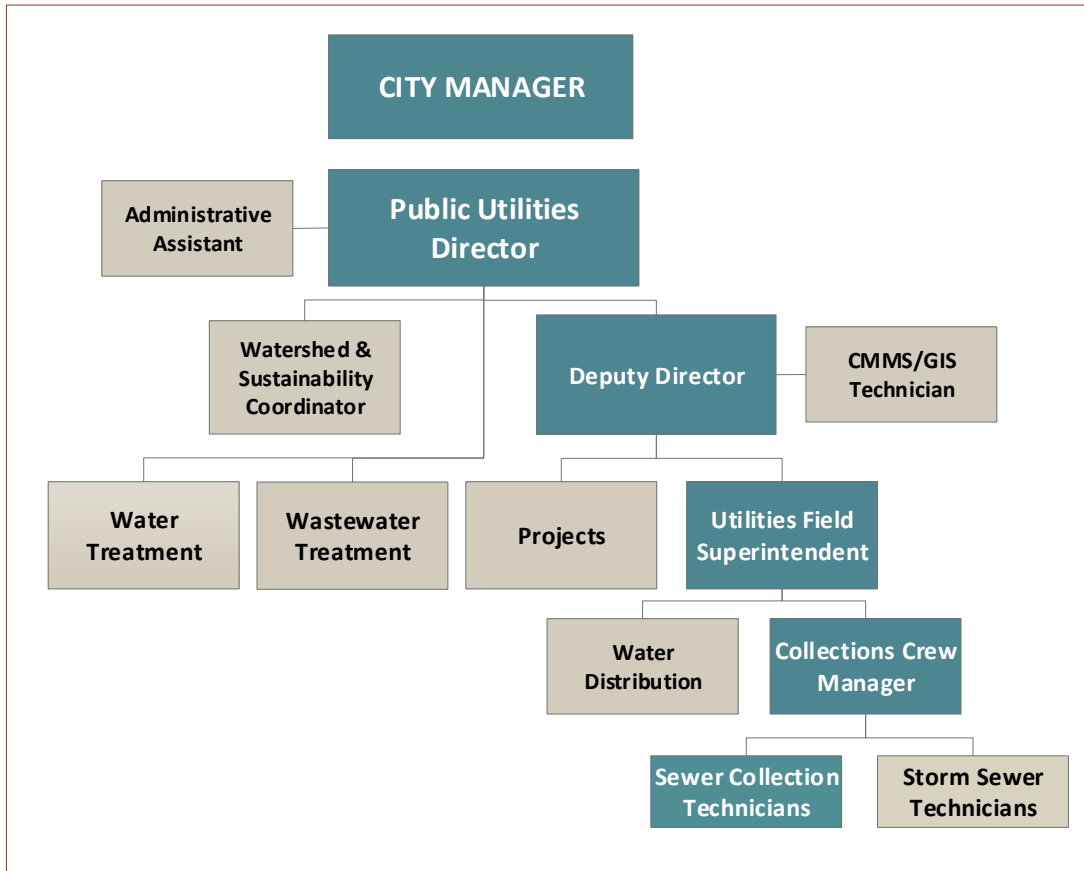
**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$757,786	No Change in Staff
Professional Services	523100	\$100,000	Misc Prof Service Fee \$30,000; Annual Transformer Testing \$25,000; Cleaning service fees \$7,000; Hach Service Contract \$17,500; 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	\$450,000	Disposal of Sludge at Biogas Facility (\$31/ton) \$225,000; Disposal of Sludge at Landfill (\$55.65/ton) \$225,000
Maintenance of Equipment	527010	\$195,000	General Equipment Repair \$40,000; Mixed Liquor Recycle Pump Repair \$30,000; VFD Equipment Upgrades/repairs \$30,000; PLC Equipment Upgrades/repairs \$20,000; UV Disinfection Equipment \$20,000; Aeration Tank Mixer Repair \$20,000; Lube and Maintenance Supply \$15,000; Belt Filter Press Replacement Belts \$10,000; Disk Filter Replacement Panels \$10,000
Maintenance of Facility	527020	\$110,000	General Facility Maintenance \$40,000; Overhead Door Replacement (1 total) \$30,000; NPW Hydrant Replacement \$5,000; HVAC Repairs \$5,000; Equipment for Shop Expansion \$30,000
Chemical Supply	533210	\$400,000	Ferric Chloride \$240,000; Polymer \$100,000; Sludge Oxidizer \$60,000; Defoamer \$10,000

WASTEWATER COLLECTION

The division is responsible for 185 miles of sanitary sewer gravity mains, 5.4 miles of sanitary sewer force mains and 4,242 manholes that comprise the City's wastewater collection system. Crews maintain the pump stations and performs sewer line maintenance and inspection.



2023 Accomplishments

- ◆ Response to and completion of 370 collections system work orders
- ◆ Completion of an extensive amount of sewer main cast in place repair within multiple neighborhoods

2024 Budget Summary	
Capital Outlay	17,000
Personal Services	360,959
Services & Charges	252,583
Materials & Supplies	204,500
Total Wastewater Collection	834,997

WASTEWATER COLLECTION

Authorized Personnel	2021	2022	2023	2024
*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 Sunnyview Subdivision
- ◆ Replacement of the Georgetown pump station in its entirety
- ◆ Completion of the Slack Rd force main project
- ◆ Pittsburgh Drive capacity improvement project

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	2022	2023	2024 Goal
1	Feet/% of WW Line CCTV	82,440	80,543	100,000
2	Feet/% of WW Lines Lined/Replaced	22,383	480	6,500
3	# of Sanitary Sewer Overflows / Water in Basements	1/6	2/7	0/0

2024 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
54019000- 510000	Wages	236,547	197,835	225,126	189,977	214,268	-4.8%	12.8%
510500	Overtime Wages	0	12,194	13,200	3,514	13,200	0.0%	275.7%
511100	PERS	29,047	28,762	33,366	22,431	31,818	-4.6%	41.8%
511300	Medicare	3,282	2,897	3,337	2,665	3,182	-4.6%	19.4%
511400	Workers Compensation	2,155	0	2,383	2,383	0	-100.0%	-100.0%
511600	Health Insurance	41,287	78,286	61,894	56,625	94,113	52.1%	66.2%
511650	Dental Insurance	0	0	2,650	2,155	3,655	37.9%	69.6%
511700	Life Insurance	195	390	360	360	507	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	216	100.0%	100.0%
520100	Uniform	2,057	2,307	2,500	2,608	2,750	10.0%	5.5%
520110	Clothing	1,633	1,298	1,800	1,420	2,400	33.3%	69.0%
521000	Cellular Telephone	1,577	4,887	4,200	5,451	6,000	42.9%	10.1%
521100	Electric	21,423	22,347	28,000	23,691	28,000	0.0%	18.2%
521200	Heat	3,587	4,687	5,800	2,555	5,800	0.0%	127.0%
523100	Professional Services	28,892	57,901	80,000	55,619	80,000	0.0%	43.8%
523500	Rent	9,614	832	1,500	1,307	2,000	33.3%	53.0%
526000	Travel/Training/Safety/Security	1,275	788	3,000	4,220	3,500	16.7%	-17.1%
526200	Licensing Fees	95	95	250	0	300	20.0%	100.0%
527010	Maintenance of Equipment	44,424	16,756	55,000	90,037	62,000	12.7%	-31.1%
527020	Maintenance of Facility	6,055	1,163	8,000	2,305	8,500	6.3%	268.8%
527210	Garage Rotary	36,470	42,539	45,000	45,000	27,600	-38.7%	-38.7%
527215	Corrosion Prevention	0	0	504	504	1,008	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	28,500	28,500	22,680	-20.4%	-20.4%
533000	Operating Supply	33,454	33,473	53,000	17,191	60,500	14.2%	251.9%
533035	Fuel Supply	18,811	23,031	0	1,717	2,500	100.0%	45.6%
533110	Meter Replacement	70,900	43,275	68,000	128,478	125,000	83.8%	-2.7%
537200	Maintenance Supply	367	658	1,500	656	1,500	0.0%	128.5%
539000	Small Equipment	2,971	788	15,000	2,664	15,000	0.0%	463.1%
550300	New Equip / Cap Outlay	1,380	4,195	9,000	0	17,000	88.9%	100.0%
	TOTAL WW COLLECTION	597,498	581,386	752,870	694,034	834,997	10.9%	20.3%

**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	\$214,268	No Changes in Staff Requested
Electric	521100	\$28,000	Lift Stations \$19,200; 241 Cherry Street - Storage \$8,800
Heat	521200	\$5,800	241 Cherry Street - Storage \$5,800
Professional Services	523100	\$80,000	Asphalt Repairs \$12,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$35,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$6,750; Misc. Professional Services \$19,750
Travel/Training	526000	\$3,500	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700
Maintenance of Equipment	527010	\$62,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$9,000; Lift Station Repairs \$35,000; Misc. Equipment Repairs \$5,500
Maintenance of Facility	527020	\$8,500	Mechanical, Structural, and Miscellaneous Upgrades/Repairs
Operating Supply	533000	\$60,500	Repair Materials \$34,500; Concrete/CDF \$9,000; Asphalt \$9,000; 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	\$17,000	Jet Truck Nozzles split w/Storm \$9,000; Pipe Laser split w/Storm \$3,000; Lift Station Level Control \$5,000

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0
	Total Expenditures	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

2024 BUDGET DETAIL

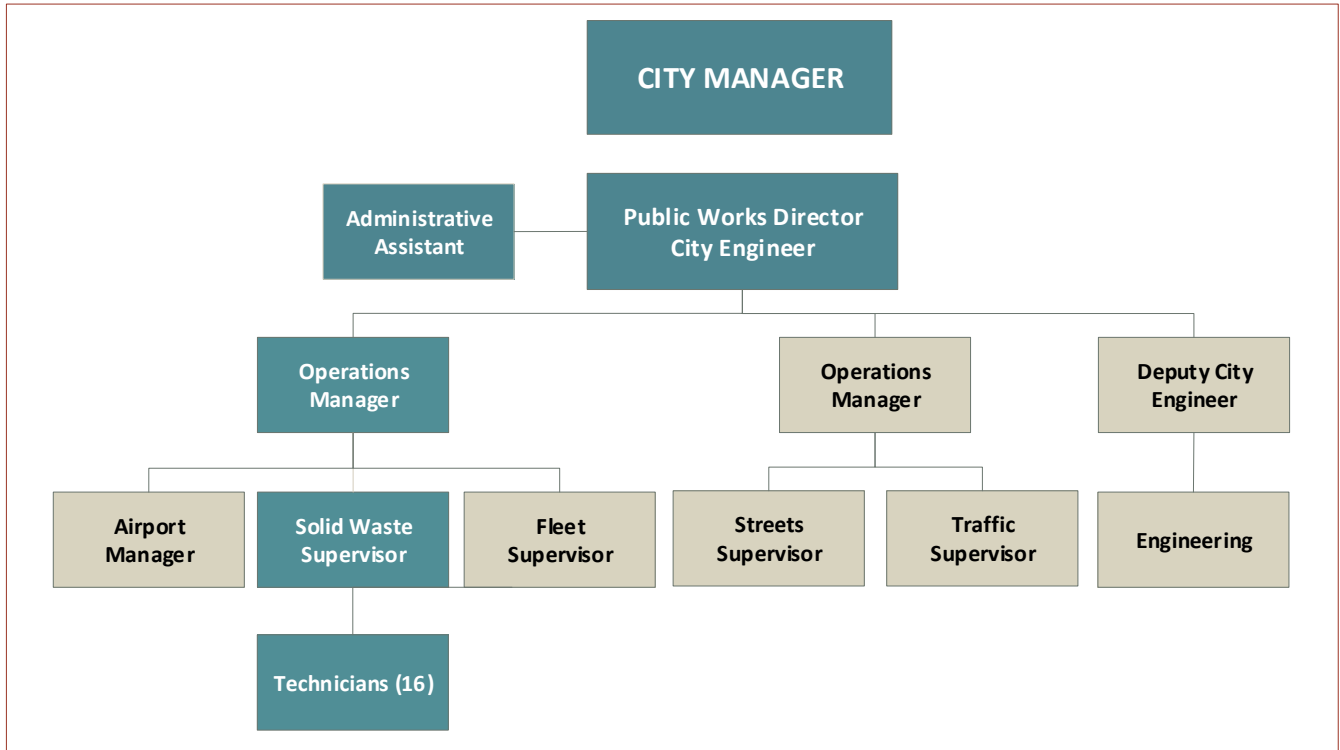
FUND: SE HIGHLAND SEWER FUND

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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	244,100	202,735	360,935	360,935	442,735
54800025- 493020	Transfer In Sewer Capacity Fee Fund	0	250,000	350,000	350,000	376,700
54800501- 460110	ERU Charges	787,201	742,400	625,000	563,200	600,000
	Total Revenue	787,201	992,400	975,000	913,200	976,700
54818600- 560020	ERU Refunds	3,200	9,600	10,000	3,200	10,000
570000	Transfer to SE Highland Bond Fund	825,366	824,600	828,200	828,200	826,700
	Total Expenses	828,566	834,200	838,200	831,400	836,700
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	202,735	360,935	497,735	442,735	582,735

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.



2024 Budget Summary		
	Collection and Recycling	Refuse Administration
Services & Charges	2,134,095	313,962
Personal Services	1,590,285	
Capital Outlay	530,000	
Materials & Supplies	464,100	
Refunds/Reimbursements		300
Total Solid Waste	4,718,480	314,262

SOLID WASTE

2023 Accomplishments

- ◆ Awarded EPA Grant for New Recycling Truck Purchase
- ◆ String Light Collection
- ◆ Added 1,600 new 64-gallon regular tip carts
- ◆ Updated Refuse Rates
- ◆ Implemented Dumpster Recycling

Authorized Personnel	2021	2022	2023	2024
Division Supervisor	1	1	1	1
Refuse Technicians	<u>14</u>	<u>15</u>	<u>15</u>	<u>15</u>
Total	15	16	16	16

On the Horizon

- ◆ Expand fleet of automated-arm collection vehicles
- ◆ Expand 64-gallon recycling tip carts service to all curbside collection customers
- ◆ Improve customer communications
- ◆ Update website
- ◆ Evaluate and increase bulk collection schedule and fees
- ◆ Implement QR code program

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	2022	2023	2024 Goal
1	Local vs. Average area collection cost	1.10	0.95	0.99
2	% Participation in the Recycling Program	55	60	60
3	New Solid Waste Program opportunities	1	2	2

2024 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,199,262	1,022,130	1,802,522	1,802,522	1,832,795		
55000023- 430100	Investment Income	1,018	8,828	6,300	44,884	40,000	534.9%	-10.9%
55000601- 478100	Bag Tags	12,108	11,261	11,000	6,401	6,100	-44.5%	-4.7%
478200	Cleanup	55	763	0	0	0	100.0%	100.0%
478300	Toter Fees	28,573	27,381	60,000	53,143	50,000	-16.7%	-5.9%
481200	Refuse Fees	3,715,662	4,104,641	4,341,245	4,624,833	4,670,000	7.6%	1.0%
481250	Bulk Waste	25,030	34,580	25,000	26,795	30,000	20.0%	12.0%
481300	Collection Agency	4,600	22,477	10,000	2,192	2,000	-80.0%	-8.7%
484300	Miscellaneous Revenue	0	1,556	0	4,077	0	100.0%	-100.0%
492010	Sale of Assets	12,950	0	0	12,655	0	100.0%	-100.0%
55000602- 420600	Federal Grant	0	0	0	0	0	100.0%	100.0%
420700	State Grant	0	100,000	100,000	100,000	200,000	100.0%	100.0%
420800	Local Grant	45,000	53,728	0	0	0	100.0%	100.0%
483100	Reimbursements	0	104	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	3,102	0	0	0	0	100.0%	100.0%
	Total Revenue	3,848,098	4,365,317	4,553,545	4,874,979	4,998,100	9.8%	2.5%
55017400-	Administrative Expenses	472,238	217,344	272,480	277,873	314,262	15.3%	13.1%
55017600-	Collection Expenses	2,700,602	2,459,412	4,250,792	4,691,292	4,718,480	11.0%	0.6%
55017800-	Recycling Expenses	852,390	908,168	0	0	0	100.0%	100.0%
	Total Expenditures	4,025,230	3,584,924	4,523,272	4,969,165	5,032,742	11.3%	1.3%
	Carryover PO's				574,094			
	Fund Balance - December 31st	1,022,130	1,802,522	1,832,795	1,134,242	1,798,153	-1.9%	58.5%

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
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REFUSE ADMINISTRATION

55017400- 521100	Electric	684	777	800	850	800	0.0%	-5.9%
522000	Postage	0	0	4,170	4,497	4,170	0.0%	-7.3%
523100	Landfill Monitoring Service	90,515	42,922	90,000	92,577	95,000	5.6%	2.6%
523100	Professional Services	0	0	4,080	2,664	4,080	0.0%	53.1%
523104	Utility Billing Fees	0	0	0	0	3,500	100.0%	100.0%
523175	Operations Chargeback--Gen Fund	216,750	172,430	172,430	172,430	201,062	16.6%	16.6%
523175	Operations Chargeback--SMR	163,700	0	0	0	0	100.0%	100.0%
529310	Bank Fees	0	0	100	4,321	4,750	4650.0%	9.9%
529500	Collection Charges	324	190	600	33	600	0.0%	1719.3%
550300	Building Improvements	0	0	0	0	0	100.0%	100.0%
560020	Refunds	265	1,025	300	500	300	0.0%	-40.0%
	TOTAL REFUSE ADMIN	472,238	217,344	272,480	277,873	314,262	15.3%	13.1%

2024 BUDGET DETAIL

FUND

REFUSE

DEPARTMENT

SOLID WASTE & RECYCLING

Org-Object	Project	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
55017600-	510000	Wages	481,727	504,837	820,331	916,503	983,662	19.9%	7.3%
	510500	Overtime Wages	0	20,568	45,250	49,484	48,000	6.1%	-3.0%
	511100	PERS	72,297	73,405	121,181	129,446	144,433	19.2%	11.6%
	511300	Medicare	6,544	7,122	12,551	13,271	14,959	19.2%	12.7%
	511400	Workers Compensation	5,338	0	8,656	8,656	0	-100.0%	-100.0%
	511600	Health Insurance	144,005	237,690	241,132	299,546	380,445	57.8%	27.0%
	511650	Dental Insurance	0	0	10,108	10,001	15,074	49.1%	50.7%
	511700	Life Insurance	555	1,110	1,680	1,680	2,704	61.0%	61.0%
	511750	Vision Insurance	0	0	0	0	1,008	100.0%	100.0%
	520100	Uniforms	2,150	2,259	4,030	5,121	7,100	76.2%	38.6%
	520110	Clothing	4,369	5,044	10,483	8,286	10,800	3.0%	30.3%
	521000	Cellular Telephone	95	506	0	500	700	100.0%	40.0%
	521100	Electric	3,083	3,339	4,700	3,026	4,700	0.0%	55.3%
	521200	Heat	1,766	2,238	2,300	1,823	2,300	0.0%	26.2%
	522000	Postage	0	4,430	0	386	525	100.0%	36.0%
	523100	Professional Services	6,889	5,194	9,000	6,486	9,000	0.0%	38.8%
	523620	Tipping Fees	991,842	900,473	1,525,000	1,259,503	1,500,000	-1.6%	19.1%
	526000	Travel & Training	0	0	0	0	6,000	100.0%	100.0%
	526100	Membership and Dues	223	221	300	115	300	0.0%	160.9%
	526200	Licensing Fees	247	397	300	331	300	0.0%	-9.3%
	527010	Maintenance of Equipment	0	114	1,500	1,207	1,500	0.0%	24.3%
	527020	Maintenance of Facility	0	0	2,500	3,617	2,500	0.0%	-30.9%
	527210	Garage Rotary	135,991	158,620	302,500	302,500	279,000	-7.8%	-7.8%
	527215	Corrosion Prevention	0	0	126	126	126	0.0%	0.0%
	527220	Information Technology Rotary	6,000	6,264	6,264	6,264	13,344	113.0%	113.0%
	527230	Fleet Fuel Chargeback	0	0	223,500	223,500	230,900	3.3%	3.3%
	528000	Insurance	58,024	67,221	57,900	63,059	65,000	12.3%	3.1%
	533000	Operating Supply	8,431	6,013	30,500	20,060	27,000	-11.5%	34.6%
	533035	Fuel Supply	138,102	213,220	0	18,956	24,000	100.0%	26.6%
	537000	Repair Material	0	0	100	0	100	0.0%	100.0%
	538500	Containers	54,047	65,514	155,000	178,133	411,000	165.2%	130.7%
	539000	Small Equipment	0	398	1,900	249	2,000	5.3%	703.2%
	550300	New Equip/Capital Outlay	578,877	0	40,000	7,235	0	-100.0%	-100.0%
	550310	-BPW01 Refuse Building Improvements	0	0	0	0	80,000	100.0%	100.0%
	550320	Vehicle Purchases	0	173,215	612,000	1,152,223	450,000	-26.5%	-60.9%
		TOTAL COLLECTION	2,700,602	2,459,412	4,250,792	4,691,292	4,718,480	11.0%	0.6%

**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	\$983,662	Promote Technician II to Technicain III
Professional Services	523100	\$9,000	Land Leases for Public Dumpsters (\$4000); Utility Lockbox Service (\$4,000); Misc. work items (\$1,000)
Tipping Fees	523620	\$1,500,000	Anticipate increase in MSW fee at new Transfer Station, and a reduction in recycling disposal rates
Operating Supply	533000	\$27,000	Bag Tags (\$1,500); Floor dry/tools (\$5,000); Street can liners (\$1,000); Safety Equipment (\$2,000); Disposable Containers (\$2,500); Foul Sheets (\$2,000); GPS monitoring fees (\$5,000); Public Information/QR Code Intitiative (\$10,000)
Refuse Containers	538500	\$411,000	(400) 96-gallon new build carts (\$29,000); (400) 64-gallon new build recycling carts (\$25,000); (200) 96-gallon replacement carts (\$15,000); (700) 64-gallon replacement recycling carts (\$45,000); Tip-cart replacment parts (\$10,000); Dumpsters/Replacement parts (\$20,000)
Vehicle Purchases	550320	\$450,000	Automated side-load refuse vehicle (\$450,000); Two-way radios (\$3,000)

2024 BUDGET DETAIL
 FUND
 DEPARTMENT

REFUSE
 RECYCLING

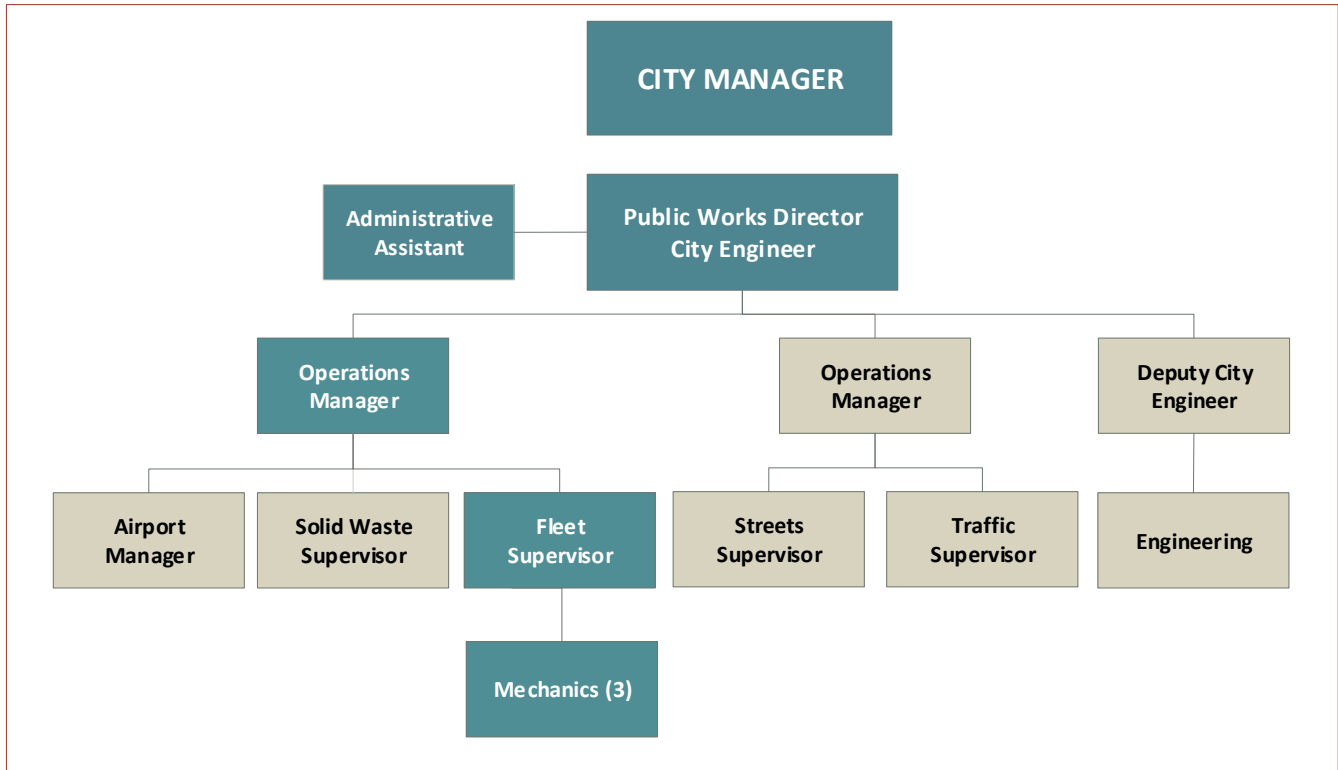
<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget*</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
55017800- 510000	Wages	391,195	369,169	0	0	0	100.0%	100.0%
510500	Overtime Wages	0	22,152	0	0	0	100.0%	100.0%
511100	PERS	57,447	54,089	0	0	0	100.0%	100.0%
511300	Medicare	5,485	5,509	0	0	0	100.0%	100.0%
511400	Workers Compensation	3,448	0	0	0	0	100.0%	100.0%
511600	Health Insurance	65,205	99,954	0	0	0	100.0%	100.0%
511700	Life Insurance	360	840	0	0	0	100.0%	100.0%
520100	Uniforms	1,776	1,642	0	0	0	100.0%	100.0%
520110	Clothing	2,593	3,173	0	0	0	100.0%	100.0%
523100	Professional Services	0	0	0	0	0	100.0%	100.0%
523620	Tipping Fees	201,580	201,275	0	0	0	100.0%	100.0%
527010	Maintenance of Equipment	0	0	0	0	0	100.0%	100.0%
527020	Maintenance of Facility	0	0	0	0	0	100.0%	100.0%
527210	Garage Rotary	58,635	68,392	0	0	0	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	56,992	74,613	0	0	0	100.0%	100.0%
533035	Fuel Supply	5,932	7,361	0	0	0	100.0%	100.0%
539000	Small Equipment	0	0	0	0	0	100.0%	100.0%
550300	New Equip/Cap Outlay	1,742	0	0	0	0	100.0%	100.0%
550320	Vehicle Purchases	0	0	0	0	0	100.0%	100.0%
	TOTAL RECYCLING	852,390	908,168	0	0	0	100.0%	100.0%

* Beginning 2023, Refuse Collection and Recycling have been combined.

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.



2023 Accomplishments

- ◆ Added Technician Fall Protection Equipment
- ◆ Partnership with NAPA IBS for Parts Management
- ◆ Added Seasonal Employee

2024 Budget Summary

Personal Services	522,040
Materials & Supplies	1,293,500
Services & Charges	192,700
Capital Outlay	82,000
Total Fleet	2,090,240

FLEET MAINTENANCE

Authorized Personnel	2021	2022	2023	2024
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
- ◆ Fleet Management Software Implementation
- ◆ Additional Mechanic to Service Fire Department Needs
- ◆ Evaluate Large Truck Wash Bay Options

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

Goal #	Performance Metrics	2022	2023	2024 Goal
1	% of Fleet receiving regular maintenance	55	60	60
2	% of Fleet following Fleet Guidelines	70	80	80
3	Hours per Week spent on Safety Vehicles	20	30	50

2024 BUDGET DETAIL

FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	Fund Balance - January 1st	46,938	55,033	82,519	82,519	392,052		
60100401- 492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
460150	Department Chargeback	711,341	868,985	1,115,782	1,112,490	1,200,400	7.6%	7.9%
460155	Department Chargeback-Fuel	0	0	775,000	752,575	686,666	-11.4%	-8.8%
460156	Dept Chgbk-Corrosion Prevention	0	0	12,726	12,600	27,720	117.8%	120.0%
60100402- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
483100	Reimbursements	1,200	28	0	3,515	0	100.0%	-100.0%
	Total Revenue	712,541	869,013	1,903,508	1,881,180	1,914,786	0.6%	1.8%
	Total Expenditures	704,446	841,527	1,773,515	1,425,242	2,090,240	17.9%	46.7%
	<i>Carryover PO's</i>				<i>146,405</i>			
	Fund Balance - December 31st	55,033	82,519	212,512	392,052	216,598		

2024 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
60117200- 510000	Wages	267,635	275,603	287,598	240,214	329,631	14.6%	37.2%
510500	Overtime Wages	0	6,399	8,800	1,014	8,800	0.0%	767.9%
511100	PERS	39,897	34,537	41,496	32,383	47,380	14.2%	46.3%
511300	Medicare	3,691	3,921	4,298	3,345	4,907	14.2%	46.7%
511400	Workers Compensation	2,977	0	2,964	2,964	0	-100.0%	-100.0%
511600	Health Insurance	54,190	85,173	70,738	70,044	125,484	77.4%	79.1%
511650	Dental Insurance	0	0	3,141	2,544	4,874	55.2%	91.6%
511700	Life Insurance	240	480	480	480	676	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	288	100.0%	100.0%
520100	Uniform	1,791	1,563	2,100	1,713	2,800	33.3%	63.5%
520110	Clothing	2,564	1,503	2,500	2,164	3,800	52.0%	75.6%
521000	Cellular Telephone	95	136	0	450	700	100.0%	55.6%
521100	Electric	11,070	11,827	16,000	14,170	16,000	0.0%	12.9%
521200	Heat	5,405	6,714	5,800	5,455	5,800	0.0%	6.3%
523100	Professional Services	1,764	3,263	62,000	12,269	12,000	-80.6%	-2.2%
523108	NAPA IBS Management Fees	0	0	0	48,710	100,000	100.0%	105.3%
526000	Travel/Training	3,316	1,822	12,000	1,010	12,000	0.0%	1088.1%
526200	Licensing Fees	0	87	100	0	100	0.0%	100.0%
527010	Maintenance of Equipment	0	101	31,000	24,411	12,000	-61.3%	-50.8%
527020	Maint of Facility	0	2,145	2,500	780	2,500	0.0%	220.5%
527040	Risk Management	0	3,657	0	28,722	25,000	100.0%	-13.0%
533000	Operating Supply	11,841	11,917	20,000	14,009	2,000	-90.0%	-85.7%
533030	Fleet Fuel Supply	0	0	100,000	0	100,000	0.0%	100.0%
533033	Corrosion Prevention	0	0	20,000	5,481	25,000	25.0%	356.1%
533035	Fuel Supply	797	1,190	675,000	549,945	690,000	2.2%	25.5%
537000	Repair Materials	220,503	295,163	320,000	226,360	410,000	28.1%	81.1%
539000	Small Equipment	6,387	6,264	6,500	6,588	6,500	0.0%	-1.3%
539920	Outside Repair	28,009	40,800	50,000	112,352	60,000	20.0%	-46.6%
550300	New Equip / Cap Outlay	42,274	47,262	28,500	17,664	82,000	187.7%	364.2%
TOTAL GARAGE ROTARY		704,446	841,527	1,773,515	1,425,242	2,090,240	17.9%	46.7%

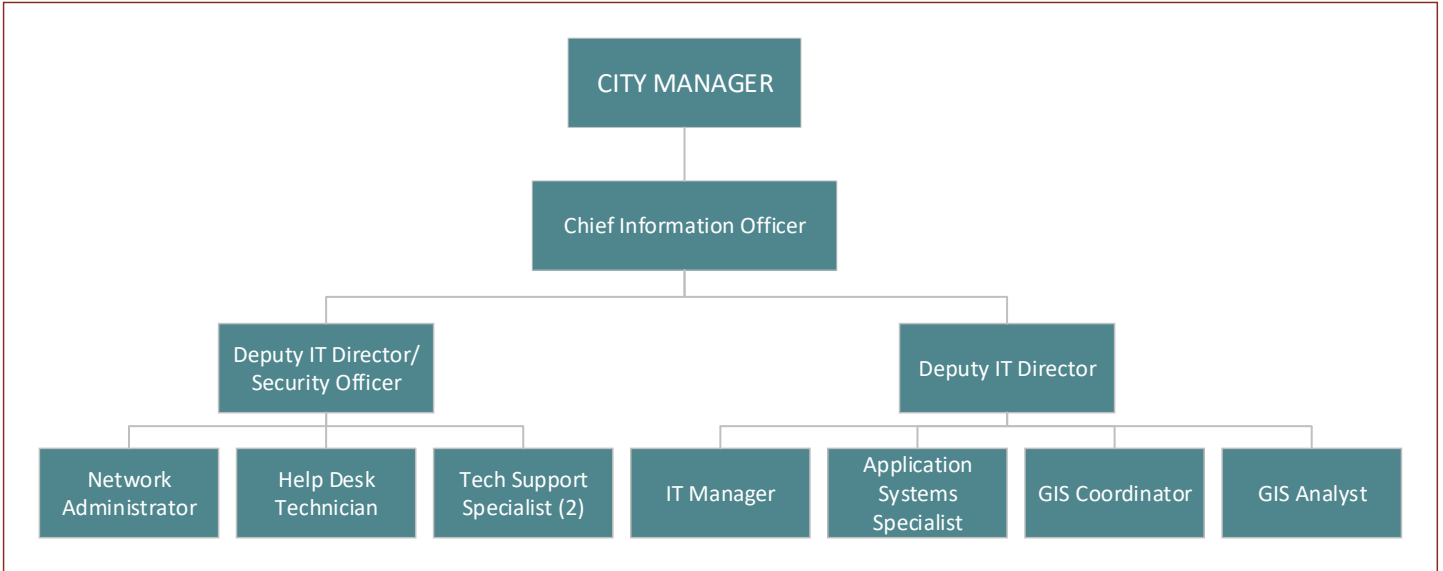
**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$329,631	Add Intern mechanic position 1500 hours/year
Professional Services	523100	\$12,000	Towing (\$2,000); Insurance Deductables (\$10,000); NAPA IBS Parts & Admin Fee (\$100,000)
Repair Parts	537000	\$410,000	Purchase of vehicle repair parts
Outside Repair	539920	\$60,000	Repairs by vendors for engines, transmissiopns, inspections, fire apparatus
New Equip/Cap Outlay	550300	\$82,000	New 4-post vehicle lift; Fleet Software (\$50,000)

IT

The department provides secure, reliable and current systems to City employees through partnership and collaboration. Services can be classified into eight major areas: Help Desk Support; Professional Services and Project Management; Server and Network Hardware Support and Maintenance; Application Software Support and Maintenance; Telephone and Communications; Geographic Information Systems; and Administrative Services.



2023 Accomplishments

- ◆ Traffic Light Infrastructure and Preemption initiatives
- ◆ Assistance with the web portal for better resident experience
- ◆ Public interface for snow and refuse routes
- ◆ Implementation support for new Utility Billing System
- ◆ Return to work plan
- ◆ Employee Development

2024 Budget Summary

	Technology Operations	System Support	GIS Operations
Personal Services	1,106,762		246,417
Services & Charges	24,070	946,223	137,753
Capital Outlay	10,250	241,000	12,500
Materials & Supplies	7,600	1,000	1,000
Total IT	1,148,682	1,188,223	397,670

Authorized Personnel	2021	2022	2023	2024
Chief Information Officer	1	1	1	1
Deputy IT Director/Security Officer	0	0	0	1
Deputy IT Director	0	0	0	1
Network Administrator	1	1	1	1
GIS Coordinator	1	1	1	1
GIS CMMS Analyst	1	1	1	1
IT Manager	0	0	0	1
Technical Support Specialist	1	1	1	2
Application System Specialist	1	1	1	1
Help Desk Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total	7	7	7	11

On the Horizon

- ◆ Unify IT services and budget into one department to leverage knowledge transfer, employee development and overall staff support throughout City departments
- ◆ Physical and Cyber security audits and initiatives
- ◆ Enhance strategic partnerships with community, other municipalities, and government entities
- ◆ Project development, implementation, support, department process mapping, software development and prioritization of issues, requests, and/or projects.

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	2022	2023	2024 Goal
1	% Closed Calls/Tickets Received	99%	97%	95%
2	% Completed Staff Certification & Training Initiatives	75%	75%	80%
3	Departmental Process Maps Completed	7	5	12
4	Average % Participation in User Security Training	75%	80%	75%

2024 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		18,532	49,743	186,550	186,550	10,839		
60200101- 490100	Department Chargeback	1,749,341	1,826,376	1,897,664	1,765,134	2,743,956	44.6%	55.5%
60200102- 420600	Federal Operating Grant	809	0	0	0	0	100.0%	100.0%
420700	State Operating Grant	1,807	12,692	0	4,000	0	100.0%	-100.0%
483100	Reimbursements	0	0	0	3,000	0	100.0%	-100.0%
484300	Miscellaneous Revenue	1,500	243	0	107	0	100.0%	-100.0%
Total Revenue		1,753,457	1,839,311	1,897,664	1,772,241	2,743,956	44.6%	54.8%
60211500-	Staff Support	563,159	598,479	631,564	642,980	1,148,682	81.9%	78.6%
60211600-	System Support	924,058	819,312	917,376	936,424	1,188,223	29.5%	26.9%
60211700-	GIS Operations	235,029	284,713	340,913	332,715	397,670	16.6%	19.5%
Total Expenditures		1,722,246	1,702,504	1,889,853	1,912,119	2,734,575	44.7%	43.0%
Carryover PO's					35,833			
Fund Balance - December 31st		49,743	186,550	194,361	10,839	20,220		

2024 BUDGET DETAIL

FUND: IT ROTARY
 EPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
60211500- 510000	Wages	398,825	422,029	440,315	443,206	781,480	77.5%	76.3%
510500	Overtime	0	0	0	38	0	100.0%	-100.0%
511100	PERS	59,890	58,300	61,644	62,045	109,407	77.5%	76.3%
511300	Medicare	5,580	5,933	6,385	6,260	11,331	77.5%	81.0%
511400	Workers Compensation	3,955	0	4,403	4,403	0	-100.0%	-100.0%
511600	Health Insurance	72,845	95,555	82,725	96,928	194,432	135.0%	100.6%
511650	Dental Insurance	0	0	3,632	3,295	7,763	113.7%	135.6%
511700	Life Insurance	310	713	780	780	1,773	127.3%	127.3%
511750	Vision Insurance	0	0	0	0	576	100.0%	100.0%
520100	Uniform	450	0	300	534	1,400	366.7%	162.2%
521000	Cellular Telephone	2,041	1,314	1,680	1,440	4,320	157.1%	200.0%
522000	Postage	0	0	150	60	150	0.0%	150.0%
522300	Data Connectivity	0	0	500	135	500	0.0%	270.4%
523100	Professional Services	2,557	1,717	2,500	2,396	2,500	0.0%	4.3%
526000	Travel/Training	6,386	6,417	6,500	2,715	10,000	53.8%	268.3%
526100	Membership and Dues	0	239	2,000	1,796	2,000	0.0%	11.4%
527010	Maintenance of Equipment	0	0	200	0	3,200	1500.0%	100.0%
530500	Publications	0	0	100	0	100	0.0%	100.0%
531000	Office Supply	1,327	3,125	5,000	4,316	5,000	0.0%	15.8%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
539000	Small Equipment	160	788	2,000	1,981	2,000	0.0%	1.0%
550300	New Equip / Cap Outlay	3,833	1,754	5,125	2,154	5,125	0.0%	137.9%
550330	Software/Licenses	5,000	596	5,125	8,498	5,125	0.0%	-39.7%
TOTAL STAFF SUPPORT		563,159	598,479	631,564	642,980	1,148,682	81.9%	78.6%
System Support								
60211600- 521000	Telephone Connectivity	18,068	15,897	16,600	19,411	24,000	44.6%	23.6%
522300	Internet Connectivity	45,878	25,822	43,400	39,662	45,000	3.7%	13.5%
523100	Professional Services	49,016	48,533	50,000	49,071	50,000	0.0%	1.9%
523101	Network Support	27,799	16,605	50,000	44,397	50,000	0.0%	12.6%
523102	Software Support	510,184	524,638	550,000	546,189	679,497	23.5%	24.4%
523103	Hardware Support	35,660	29,728	35,000	35,720	45,000	28.6%	26.0%
527010	Maintenance of Equipment	8,652	660	5,000	7,008	10,000	100.0%	42.7%
527210	Garage Rotary	525	700	750	750	2,100	180.0%	180.0%
527215	Corrosion Prevention	0	0	126	126	126	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	0	500	250	500	0.0%	100.0%
527900	Copier Maintenance	25,862	23,198	20,000	18,997	40,000	100.0%	110.6%
533035	Fuel Supply	0	45	0	0	0	100.0%	100.0%
539000	Small Equipment	1,186	870	1,000	638	1,000	0.0%	56.7%
550300	New Equip / Cap Outlay	152,937	107,511	100,000	105,727	166,000	66.0%	57.0%
550330	Software/Licenses	48,291	25,105	45,000	68,478	75,000	66.7%	9.5%
TOTAL SYSTEM SUPPORT		924,058	819,312	917,376	936,424	1,188,223	29.5%	26.9%
GIS Operations								
60211700- 510000	Wages	137,554	143,435	150,575	150,768	156,567	4.0%	3.8%
511100	PERS	20,669	20,081	21,080	21,108	21,919	4.0%	3.8%
511300	Medicare	1,868	1,944	2,183	2,043	2,270	4.0%	11.1%
511400	Workers Compensation	1,293	0	1,506	1,506	0	-100.0%	-100.0%
511600	Health Insurance	22,642	59,044	53,050	54,118	62,742	18.3%	15.9%
511650	Dental Insurance	0	0	2,159	1,162	2,437	12.9%	109.7%
511700	Life Insurance	135	300	240	240	338	40.8%	40.8%
511750	Vision Insurance	0	0	0	0	144	100.0%	100.0%
523100	Professional Services	0	19,005	20,000	20,000	20,000	0.0%	0.0%
523102	Software Support	38,500	0	70,620	70,500	109,753	55.4%	55.7%
526000	Travel/Training	1,823	725	5,500	995	7,500	36.4%	653.8%
527010	Maintenance of Equipment	320	0	500	0	500	0.0%	100.0%
531000	Office Supply	0	0	1,000	750	1,000	0.0%	33.3%
550300	New Equip / Cap Outlay	225	36,869	2,500	0	2,500	0.0%	100.0%
550330	Software/Licenses	10,000	3,311	10,000	9,525	10,000	0.0%	5.0%
TOTAL GIS		235,029	284,713	340,913	332,715	397,670	16.6%	19.5%
TOTAL INFORMATION TECH.		1,722,246	1,702,504	1,889,853	1,912,119	2,734,575	44.7%	43.0%

**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	\$781,480	Moving 2 positions from Clerk/Court & adding new position
Travel/Training	526000	\$10,000	Adding additional staff; increase amount for development. Bi-Annual Technology Conference (Clerk); Civica Conference; Ohio Judicial Technology Conference
<u>System Support</u>			
Telephone Connectivity	521000	\$24,000	Phone charges for Clerk/Court included in total
Internet Connectivity	522300	\$45,000	Adding backup route to OARNET for redundancy and disaster recovery purposes
Software Support	523102	\$679,497	Additional maintenance support for new software and moved software maintenance costs from Clerk/Court budget-see Software tab
Hardware Support	523103	\$45,000	Increase to capture Clerk/Court costs
Copier Maintenance	527900	\$40,000	Increase to capture Clerk/Court costs
New Equip/Cap Outlay	550300	\$166,000	Cost has increased since everyone is back in the office using the machines; included Clerk Charges
Software/Licenses	550330	\$75,000	Need to replace Clerk monitors; 58 machines (mostly Finance & Clerk laptop/machines)
<u>GIS Operations</u>			
Software Support	523102	\$109,753	Additional maintenance support for new software; increase in annual maintenance and support for CityWorks
Travel/Training	526000	\$7,500	Adding additional staff; increase amount for development.

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	2,010,397	501,643	1,878,047	1,878,047	2,108,426
61000024- 484300	Miscellaneous Rev	0	8	0	7	0
61000101- 474100	Employer Health Premiums	5,455,644	7,658,357	7,377,243	7,243,164	8,989,853
474105	Employee Health Payments	285,152	1,104,312	1,151,866	966,902	1,200,000
474110	Employer Vision Premiums	0	0	0	0	20,195
474115	Employee Vision Care Payments	26,019	33,442	35,000	38,591	40,000
474120	Employer Dental Premiums	0	0	307,015	253,235	344,864
474125	Employee Dental Payments	0	0	54,179	54,141	70,000
474130	Employer Life Premiums	0	58,847	62,040	62,160	74,119
490100	Transfer for Wellness Reductions	0	0	150,000	50,000	0
61000102- 483100	Reimbursements	1,995,658	1,162,110	1,000,000	1,607,144	1,623,215
	Total Revenue	7,762,473	10,017,077	10,137,343	10,275,344	12,362,246
61061000- 523100	Program Administration	210,619	259,767	290,000	249,155	253,200
523108	Other Service Fees	5,141	14,408	18,000	17,356	17,900
524000	Preventive Care	13,791	27,267	27,812	26,688	29,600
528030	Life/ADD Insurance	24,222	29,756	33,200	30,866	32,400
528050	Vision Insurance Premiums	41,434	32,481	45,000	35,074	45,000
528110	Stop Loss Insurance	1,034,507	1,444,612	1,500,000	1,238,792	1,260,000
528120	Medical Claims	6,349,220	4,706,982	6,000,000	5,739,448	6,026,420
528130	Dental Claims	272,983	306,732	330,000	313,785	329,474
528150	Prescription	1,296,012	1,814,509	1,800,000	2,372,166	2,490,774
528210	Self-Insurance TPA Fees	0	1,699	4,000	3,487	3,480
528220	Opt Out Payments	19,555	0	0	0	0
528310	Federal ACA Excise Tax	3,743	2,461	5,000	3,193	3,300
	Total Expenditures	9,271,227	8,640,674	10,053,012	10,030,010	10,491,549
	<i>Carryover PO's</i>				14,955	
	Fund Balance - December 31st	501,643	1,878,047	1,962,377	2,108,426	3,979,123

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	3,651,058	3,285,467	2,876,326	2,876,326	2,771,626
62000101-	474100 Premiums	0	0	342,412	323,205	0
62000102-	483100 Reimbursements	506	3,051	25,000	5,227	26,000
	484300 Miscellaneous	0	2,089	0	1,781	0
62000103-	420700 State BWC Grant	0	0	0	29,961	0
	Total Revenue	506	5,140	367,412	360,174	26,000
62062000-	523100 Program Administration	0	0	8,000	0	8,000
	523100 Professional Services	11,229	30,625	116,000	31,888	115,000
	528010 BWC Premiums	152,708	216,420	220,000	221,691	220,000
	528140 Workers Comp Claims	202,160	167,237	275,000	116,109	275,000
	550200 Worker Safety Equipment	0	0	50,000	44,988	100,000
	550300 Worker Safety Capital	0	0	0	0	40,000
	Total Expenditures	366,097	414,282	669,000	414,676	758,000
	<i>Carryover PO's</i>				<i>50,198</i>	
	Fund Balance - December 31st	3,285,467	2,876,326	2,574,738	2,771,626	2,039,626

FIDUCIARY FUNDS

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

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	7,749	7,749	7,749	7,749	7,999
70200251- 480100	Donations Miscellaneous	5,000	0	0	250	0
480100 -PK003	Cheshire Crossing HOA Donation	8,604	0	0	0	0
	Total Revenue	13,604	0	0	250	0
70212000- 550300	Capital Outlay	0	0	0	0	0
550300	Hayes Statue	5,000	0	0	0	0
550300 -PK003	Cheshire Basketball Court	8,604	0	0	0	0
	Total Expenditures	13,604	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,749	7,749	7,749	7,999	7,999

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	9,337	10,620	9,631	9,631	9,631
70300152- 480100	Donations	1,932	23	1,000	0	0
480100	K-9 Donations	0	0	0	0	0
	Total Revenue	1,932	23	1,000	0	0
70313500- 533000	Supplies	649	1,012	1,000	0	1,000
550300	Capital Outlay / New Equipment	0	0	0	0	8,500
	Total Expenditures	649	1,012	1,000	0	9,500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	10,620	9,631	9,631	9,631	131

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	1,448	2,035	2,888	2,888	2,439
70400102- 480100	Donations	760	900	1,000	900	1,000
70400024- 484300	Miscellaneous Revenue	0	0	0	3	0
	Total Revenue	760	900	1,000	903	1,000
70410000- 523100	Professional Services	173	47	1,000	852	1,000
	Total Expenditures	173	47	1,000	852	1,000
	<i>Carryover PO's</i>				<i>500</i>	
	Fund Balance - December 31st	2,035	2,888	2,888	2,439	2,439

2024 BUDGET DETAIL

FUND: PROJECT TRUST FUND

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

<i>Org-Object</i>	<i>Description</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	1,124,541	1,276,591	1,464,172	1,464,172	2,018,624
70500022- 414200	Curtis Farms Infrastructure Fees	6,106	6,086	6,500	6,086	6,500
70500025- 493020	Transfer In - Developer Fees	0	0	0	260,000	0
70500401- 471300 -PJ006	Innopak Developer Fees	0	13,135	0	0	0
471300 -PJ007	Ravines at Olentangy	54,000	86,000	0	42,000	0
471300 -PJ008	Riverwest Contribution	0	0	0	0	100,000
471300 -SWMLG	Sawmill Point	0	107,438	0	139,366	0
471300	Ohio Health	80,000	0	0	0	60,000
471300	Developers Fees	0	0	0	187,000	0
471300 -PENCK	DCS Penick Ave Contribution	175,000	0	0	0	0
	Total Revenue	315,106	212,659	6,500	634,452	166,500
70570500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	100,000	0	0
550300 -PENCK	Pennick Ave Connector	163,056	11,944	0	0	0
550300 -PJ004	William/Curtis Intersection Improvements	0	0	0	0	217,000
550300 -PJ008	E Central Turn Lane at Milo St	0	0	0	0	100,000
550300 -PJ010	Valleyside Drive Distribution	0	0	0	50,000	0
550300 -PJ011	Limestone Ridge Culvert Distribution	0	0	0	0	0
550300 -PJ012	SR521/Bowtown Rd Intersection Imprv.	0	0	0	0	11,000
550300 -PJ013	US23/Stratford Rd Bikeway Improvements	0	0	0	0	118,000
560010 -PJ006	Reimbursements	0	13,135	0	0	0
	Total Expenditures	163,056	25,079	100,000	50,000	446,000
	<i>Carryover PO's</i>				<i>30,000</i>	
	Fund Balance - December 31st	1,276,591	1,464,172	1,370,672	2,018,624	1,739,124

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
CITY FUND						
	Fund Balance - January 1st	57,589	57,589	57,589	57,589	30,552
70700202- 495000	UFTF Unclaimed Funds	0	0	5,000	16,661	5,000
	Total Revenue	0	0	5,000	16,661	5,000
70770700 560020	Unclaimed Funds Payment	0	0	0	0	0
570000	Transfer to General Fund	0	0	43,699	43,698	0
	Total Expenditures	0	0	43,699	43,698	0
	Fund Balance - December 31st	57,589	57,589	18,890	30,552	35,552
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	106,922	112,641	112,789	112,789	122,660
70800102- 495000	UFTF Unclaimed Funds	5,743	148	2,000	9,871	2,000
	Total Revenue	5,743	148	2,000	9,871	2,000
70870800- 560020	Unclaimed Funds Payment	24	0	44,000	0	68,877
	Total Expenditures	24	0	44,000	0	68,877
	Fund Balance - December 31st	112,641	112,789	70,789	122,660	55,783

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	678,717	752,793	822,141	822,141	646,317
70900025- 493020- TX006	Transfer from General Fund	75,000	75,000	75,000	75,000	75,000
70900403- 420700- SPRNG	ODOD Grant	0	0	148,116	0	0
	Total Revenue	75,000	75,000	223,116	75,000	75,000
70970900- 523100	Professional Services	924	5,652	25,000	19,017	10,000
550300	City Signage	0	0	0	69,650	0
550300- PJ008	Riverwest Turn Lane Imprv	0	0	150,000	24,359	200,000
550300- PJ009	Colomet Drive	0	0	0	16,585	0
550300- PJ013	Mill on Flax Grant	0	0	0	0	325,000
550300- SPRNG	Spring Street Demo	0	0	165,000	75,000	0
	Total Expenditures	924	5,652	340,000	204,611	535,000
	<i>Carryover PO's</i>				<i>46,213</i>	
	Fund Balance - December 31st	752,793	822,141	705,257	646,317	186,317

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	1,213,864	1,288,864	1,363,864	1,363,864	1,438,864
71000025- 493020- TX007	Transfer from General Fund	75,000	75,000	75,000	75,000	75,000
	Total Revenue	75,000	75,000	75,000	75,000	75,000
71071000- 570000	Transfer to General Fund	0	0	973,089	0	
	Total Expenditures	0	0	973,089	0	0
	Fund Balance - December 31st	1,288,864	1,363,864	465,775	1,438,864	1,513,864

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	37,204	36,658	35,250	35,250	35,078
75000023- 430100	Investment Income	34	216	150	984	750
75000252- 480100	Special Care Contributions	0	0	0	0	0
	Total Revenue	34	216	150	984	750
75075000- 529310	Bank Fees	0	0	10	0	10
533140	Easter Arrangements	260	260	300	250	300
533140	Memorial Day Arrangements	320	368	400	250	400
533140	Christmas Arrangements	0	996	500	256	500
533140	Other Event Arrangements	0	0	300	0	300
	Total Expenditures	580	1,624	1,510	756	1,510
	<i>Carryover PO's</i>				<i>400</i>	
	Fund Balance - December 31st	36,658	35,250	33,890	35,078	34,318

AGENCY FUNDS

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	7,086	0	4,106	4,106	3,287
80100151- 450400	Fines & Forfeitures	47,996	39,257	45,000	41,181	41,000
	Total Revenue	47,996	39,257	45,000	41,181	41,000
80180100- 523100	Professional Services	55,082	35,151	45,000	42,000	41,000
	Total Expenditures	55,082	35,151	45,000	42,000	41,000
	Fund Balance - December 31st	0	4,106	4,106	3,287	3,287

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	632	1,858	1,309	1,309	4,407
80300151- 440300	3% State Building Permit Fee	4,839	4,183	5,000	9,833	10,000
440400	1% State Plumbing Fee	8,082	8,516	10,000	10,960	8,000
	Total Revenue	12,921	12,700	15,000	20,793	18,000
80380300- 560250	State Building Permit - 3%	7,635	9,123	5,000	8,055	10,000
560255	State Plumbing Permit - 1%	4,060	4,126	10,000	9,640	8,000
	Total Expenditures	11,695	13,249	15,000	17,695	18,000
	Fund Balance - December 31st	1,858	1,309	1,309	4,407	4,407

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	153,199	107,361	106,864	106,864	108,178
81100015- 411100	JEDD Income Tax Collections	428,479	519,030	535,000	489,283	580,000
	Total Revenue	428,479	519,030	535,000	489,283	580,000
81181100- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	13,558	16,510	20,000	4,680	5,500
560410	JEDD Board Fees (1%)	4,608	5,030	5,150	4,833	5,745
560420	City General Fund (4%)	18,430	20,121	20,600	19,332	22,980
560430	Berkshire Township Distribution	262,632	286,719	293,550	275,474	327,465
560440	City of Delaware Distribution	175,089	191,146	195,700	183,650	218,310
	Total Expenditures	474,317	519,526	535,000	487,969	580,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	107,361	106,864	106,864	108,178	108,178

2024 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>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Budget</i>	<i>2023 Actual</i>	<i>2024 Budget</i>
	Fund Balance - January 1st	0	0	30,615	30,615	6,059
81200015- 411100	JEDD Income Tax Collections	0	30,677	100,000	32,923	100,000
	Total Revenue	0	30,677	100,000	32,923	100,000
81281200- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	0	0	3,000	0	3,000
560410	JEDD Board Fees (1%)	0	0	970	575	970
560420	City General Fund (4%)	0	2	3,880	2,992	3,880
560430	Berkshire Township Distribution	0	47	55,290	43,365	73,720
560440	City of Delaware Distribution	0	12	36,860	10,547	18,430
	Total Expenditures	0	61	100,000	57,479	100,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	30,615	30,615	6,059	6,059

APPENDIX A

2024-2028 CIP CALENDAR

Date	Activity
May 5, 2023	CIP packets and guidance distributed to Department Heads
June 9, 2023	CIP requests submitted to the Budget Team
June 19-23, 2023	CIP review with Department Heads & Budget Team
June 19-23, 2023	Equipment request recommendations and reviews with Fleet Maintenance
July 3, 2023	Draft CIP to City Manager
July 10-14, 2023	Review by City Manager & 2 nd Round Meetings with Departments if needed
July 14, 2023	Project Narratives due to Budget Team
July 17-31, 2023	Final Updates to the CIP
August 1-9, 2023	Recap Proposed CIP with Department Heads
August 10, 2023	CIP Submitted to City Council
August 14, 2023	First Reading
Aug 14-Sep 7, 2023	Finance Committee Reviews
August 19, 2023	Parks Board Section 80 Review
August 28, 2023	Second Reading
September 6, 2023	Planning Commission Section 80 Review
September 7, 2023	Work Session (if needed)
September 11, 2023	Third Reading
September 25, 2023	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
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

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	

GLOSSARY

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.

GLOSSARY

Capital Improvement Program (CIP) - A five-year expenditure plan financing new and improved infrastructure needs and facilities.

Carry-over - Appropriated funds which remain unspent at the end of a fiscal year, which are allowed to be retained in the budget to which they were appropriated so that they may be expended in the next fiscal year for the purpose designated.

Debt service - Principal and interest requirements on outstanding debt.

Deficit- An excess of current-year expenditures over current-year resources.

Department - an organizational and/or budgetary unit established by the City Council to carry out specified public services and implement policy directives. Administrative Services, Fire, and Public Utilities are examples of City departments.

Division - A sub-unit of a department which encompasses a substantial portion of the duties assigned to a department. May consist of several sections, which in turn may consist of activities.

Encumbrance- A legal obligation to pay funds, the expenditure of which has not yet occurred.

Enterprise fund - Enterprise Funds are established to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the enterprise fund is that the full cost of providing goods or services be financed primarily through charges and fees specific to the good or services, and not with general tax revenues.

Expenditure - Actual outlay of funds. Expenditures are budgeted by function: personal services (salaries and benefits), materials and supplies, services and charges, capital outlays, refunds, transfers, and debt services.

Expense – As expenditures, but used for Enterprise and Internal Service funds.

Fiscal year - The twelve-month budget period. The fiscal year for the City of Delaware is the January through December calendar year.

Full-time equivalent position (FTE) - A position converted to the decimal equivalent based on 2,080 hours per year. For example, a summer lifeguard working 8 hours per day for four months, or 690 hours, would be equivalent to .3 of a full-time position.

Fund - Accounting entity with accounts for recording revenues and expenditures to carry on specific purposes.

Fund balance - The total dollars remaining after current expenditures for operations are subtracted from the sum of the beginning fund balance and current revenues.

General Fund - The City's principal operating account, which is supported primarily by taxes and fees.

Governmental funds - A fund group used to account for operations that rely mostly on current assets and current liabilities. Governmental funds include the General Fund, special revenue funds, debt service funds, and capital improvement funds.

GLOSSARY

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.

GLOSSARY

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.