

**CITY OF DELAWARE  
NOTICE OF SPECIAL CITY COUNCIL MEETING  
CITY HALL -COUNCIL CHAMBERS  
1 SOUTH SANDUSKY STREET  
DELAWARE, OHIO 43015**

**AGENDA**

**6:00 PM**

**DECEMBER 5, 2022**

**Live streaming of meeting will be available under "Events" at [www.delawareohio.net](http://www.delawareohio.net).**

**6:00 P.M. EXECUTIVE SESSION**

1. **ROLL CALL**
2. **EXECUTIVE SESSION: pursuant to Ohio Revised Code Section 121.22 (G) (1) personnel, Section 121.22 (G) (3) pending or imminent court action**

**6:30 P.M. SPECIAL MEETING OF COUNCIL**

3. **PRESENTATION**

A. "The Fiscal Analysis of the City of Delaware", presented by Bill LaFayette, Ph.D.

4. **THIRD READING OF ORDINANCE NO. 22-101**

Ordinance No. 22-101, an ordinance amending the Delaware Municipal Court and Clerk of Court Employee Benefits and Leave Policies and declaring an emergency.

5. **THIRD READING OF ORDINANCE NO. 22-102**

Ordinance No. 22-102, an ordinance amending Ordinance No. 22-15 establishing the pay and benefits for various Part-Time and Intermittent/Seasonal Employees of the City of Delaware and declaring an emergency.

6. **THIRD READING OF ORDINANCE NO. 22-103**

Ordinance No. 22-103, an ordinance amending the Management, Professional, Technical, Confidential, and Supervisory Employees Pay Plan and declaring an emergency.

7. **SECOND READING OF ORDINANCE NO. 22-109**

Ordinance No. 109, an ordinance establishing the salary and benefits of the Council Clerk and declaring an emergency.

8. **SECOND READING OF ORDINANCE NO. 22-110**

Ordinance No. 22-110, an ordinance establishing new salary rates for the Mayor and Members of City Council effective January 1, 2024 and repealing Ordinance No. 20-78.

9. **7:35 PM PUBLIC HEARING AND SECOND READING OF ORDINANCE NO. 22-106**  
Ordinance No. 22-106, an ordinance amending Chapter 937 of the Delaware Codified Ordinances.
10. **7:40 PM PUBLIC HEARING AND FIRST READING OF ORDINANCE NO. 22-107**  
Ordinance No. 22-107, an ordinance amending portions of the Schedule of Fees and Service Charges.
11. **7:45 PM PUBLIC HEARING AND SECOND READING OF ORDINANCE NO. 22-108**  
Ordinance No. 22-108, an ordinance amending Section 913.14 of Chapter 913 of the Codified Ordinances of the City of Delaware, Ohio establishing water rates and repealing existing Sections 913.14.
12. **8:00 PM SECOND PUBLIC HEARING AND THIRD READING OF ORDINANCE NO. 22-104**  
Ordinance No. 22-104, an ordinance making appropriations for the Year 2023 and declaring an emergency.
13. **ADJOURNMENT**



# Item Cover Page

## SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Presentation

**AGENDA SECTION:** **PRESENTATION**

**SUBJECT:** "The Fiscal Analysis of the City of Delaware", presented by Bill LaFayette, Ph.D.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[Delaware Fiscal Analysis 8-2022.pdf](#)

# Fiscal Analysis of the City of Delaware

Bill LaFayette, Ph.D.  
Owner, Regionomics® LLC

September 3, 2022



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## Fiscal Analysis of the City of Delaware

Bill LaFayette, Ph.D.  
Owner, Regionomics® LLC  
September 3, 2022

### Summary of Key Findings

This study was commissioned by the City of Delaware as a supplement to the recently released Comprehensive Plan Update, *Delaware Together*. The study's objective is to assess the City's long-term fiscal sustainability, and to estimate the impact of primary development types on net revenues. The study includes demographic and employment projections, which are needed to project revenues and expenditures.

#### Demographics and Employment

Delaware population is projected to reach 46,300 within the current city boundaries by 2035, a 12% increase from 2020 and an 84% increase from 2000. The number of households is equal by definition to the number of occupied housing units. Households totaled 15,759 in 2020. Household size is expected to decline both nationally and locally, so households will increase at a faster rate than population. These are projected to total 17,800 in 2035, up 13% from 2020. More new residential units will be needed than this because of units lost from the inventory during these years.

Municipal-level employment estimates are less reliable than those for larger geographies from other sources, but these show employment within Delaware of 15,948 in 2019. City employment growth between 2002 and 2019 may have been less than half the employment growth in Delaware County. Commuters from elsewhere filled 12,496 (78%) of the jobs in Delaware in 2019. Meanwhile, 15,267 residents commuted out of the city for employment. This net export of workers may benefit the city as employers make remote work permanent, but the scale of this benefit is unknown at this point.

Employment projections are developed for the long-run fiscal projections, so they do not include economic fluctuations, including impacts of the current pandemic. Employment is projected to total 20,500 in 2035. While onset of the COVID-19 pandemic caused a larger-than-average Delaware County employment decline in March and April 2020, employment recovered to a greater extent than Ohio and the U.S. through December 2020. The city may have fared even better than the county because of the smaller concentration of leisure and hospitality employment, which bore the brunt of the pandemic's economic impact. Delaware inflation-adjusted income tax revenues in 2020 fell 1.5% from 2019, much worse than the 4.2% average annual inflation-adjusted increase between 2014 and 2019.

#### Financial Sustainability of the Budget

Evaluating the fiscal sustainability of the Delaware budget seeks to answer the question whether revenues exceed expenses over the long term. If this is not true, either expenditures must be reduced – whether through increasing efficiencies or curtailing services – revenues must be increased, or some combination of the two. The strategy is to relate the growth of all revenues and expenditures, except for large capital expenditures and bond and note proceeds, to Delaware's growth. The resulting projections show the ability of general fund revenues to accommodate this growth.

There is currently a structural excess of revenues over net expenditures. This continues over the current decade, but the more rapid projected growth of expenditures causes a steady decrease in the excess. As early as 2021, the excess is only \$1.7 million, and it vanishes altogether before the end of the forecast period. A structural imbalance could develop within the projection period under the assumption that revenue and expense trends continue as they have. The projections show excess revenues disappearing in 2032, but this could occur sooner given the city's capital investment needs.

The city has an array of "business-type activities" that rely on user fees to be fully self-supporting. These include water, sewer, and storm sewer services; refuse services; and the Hidden Valley Golf Course. Two other activities could also be classified in this category because they also depend on user fees: Delaware Municipal Airport and Oak Grove Cemetery. Water and sewer, refuse and recycling, and the golf course both enjoy an excess of revenues over expenses. This excess is not sufficient to meet future capital needs, however, making rate increases a necessity. The airport has a very modest revenue excess, but the cemetery's expenses far exceed its revenues. The financial status of the airport could be improved if fees could be increased and/or expenses reduced, but the size of the deficit of the cemetery's operations makes it unlikely that its operations could feasibly be brought into balance. Thus, the cemetery is likely to remain a city-subsidized service to the community. Efforts to increase revenues and/or decrease costs would be helpful to narrow the growing gap between expenditures and revenues.

Street maintenance is a particular concern and need. Nearly 42% of Delaware roadways are in poor condition; the ideal is only 4%. Judging from street maintenance expenditures over time, current road conditions are the result of as many of 20 years of deferred maintenance. It is vital to address this shortcoming. Traditional sources of funding, vehicle license fees and gasoline taxes, fall far short of the need, even with the recent increase in the state gasoline tax. Fully funding ongoing maintenance would cost \$3.8 million annually, \$1.6 million more than the amount currently budgeted. In addition, nearly \$25 million in 2021 dollars is needed to address the current backlog of deferred maintenance.

### **Addressing the General Fund Shortfall**

Increasing fees at the airport and cemetery could be increased to mitigate the potential and current drain on the general fund. Other City operations could be examined to identify and address inefficiencies.

But by far the most productive way to address the narrowing excess of revenues over expenses is to increase the income tax rate. A limitation on the credit for income taxes paid to other municipalities should be maintained. A rate increase to 2.25% produces an additional \$6.37 million in revenue. Reasonable voters will vote for a tax increase if the need is presented clearly and compellingly. The City of Columbus conducted a successful campaign to increase the income tax rate immediately after the 2007-2009 recession ended. The campaign included a citizens' Economic Advisory Committee, along with a campaign highlighting the cuts that had already been made and discussing further cuts that would be necessary.

This income tax rate increase may be enough to cure the developing structural imbalance and sustain the debt service on bonds to address the current street deficiencies. Fully funding the ongoing street maintenance program would require additional revenue, though. Diverting at least some of the income earmarked for the Fire/EMS Fund to a street repair fund is reasonable, given the healthy balance in the Fire/EMS Fund. However, the increase in construction costs and forecast increases in long-term interest

rates have already increased the cost of the project and may soon increase the cost of financing it. Thus, time is of the essence.

Tax increment financing (TIF) agreements also have an impact on general fund revenues. These divert property taxes to a fund to provide for infrastructure. However, most of Delaware's agreements have terms of 30 years. These might divert funding from other needs with a higher priority, especially in later years.

Tax abatements, unlike TIF arrangements, reduce the property taxes due for a period of perhaps 10 or 15 years. It is argued that the revenue "lost" in an abatement is not really lost. It is only the incremental post-development revenue that is affected by the abatement. Even with a 100% abatement, tax revenues would equal those that would have been paid had no development occurred. However, this is true only if the incentive is truly needed for the development to occur; otherwise, the abatement represents a deadweight cost. However, whether the abatement is truly necessary is unknowable. Abatements matter much more within regions than among them. Given that most municipalities in central Ohio use abatements to at least some degree, eliminating these could result in Delaware losing lucrative projects to other municipalities. It is crucial to conduct a serious analysis of the project before the fact to assess the likelihood that the project will not occur or will go elsewhere without the abatement. Employment, payroll, and investment targets should be monitored after operations commence to ensure that promises are being fulfilled. Using an incentive to encourage development of a blighted or underused parcel can be an especially productive use of abatements.

### **Fiscal Impacts of Specific Development Alternatives**

The study analyzes a variety of alternative development types to determine their marginal impact on the Delaware budget. These include high value housing, moderate value housing, moderate value dense housing, low value dense housing, apartment complexes, restaurants, small retail structures, large retail structures, general offices, medical offices, manufacturing plants, and warehouse/distribution facilities. Restrictive assumptions make the results conservative: tax rates are assumed constant over the next 15 years and household wages and property values are assumed to increase only at the rate of inflation.

Recognizing the fact that the impact of a development does not stop at its property line, estimates are developed of the budget impacts of the purchases made by the occupants of these dwellings and businesses within the 43015 ZIP code area to sustain operations. However, the housing impacts do not include the favorable impacts on businesses that can improve their efficiency by hiring from the larger and more diverse local labor pool.

It is also important to understand that even the most carefully constructed economic impact analysis is only a rough approximation of the unobservable actual impacts on the subject geography. Because these analyses focus on hypothetical projects, rely on a number of assumptions spelled out below, and cannot consider specific business expenditure patterns, they are particularly subject to error. Only the largest net revenue impacts can be considered conclusive, and in no case should these impact estimates be used for budgeting purposes.

In all cases, the marginal revenue net of costs declines over time, consistent with the finding of the weakening projected financial status of the general fund. The high value and moderate value housing both make positive marginal contributions to the budget, with the dense development performing better than the traditional development. The low value development and the apartment complex both

have negative impacts. All commercial properties make a positive total contribution to the budget throughout the 15-year projection period. Industrial and office properties provide much greater benefits than any of the other types. Thanks to higher wages, the decline in their positive contribution over time is less steep than the restaurant and retail projects.

Although some property types are more beneficial to the budget than others, it would be a mistake to focus on only those that generate high levels of excess revenue. Housing at all income levels provides the nearby workforce that helps employers recruit workforce and that enhances population diversity. Retail and restaurants improve the quality of life and reinforce the uniqueness of the community. The success of one property type depends upon the success of all.

Housing prices and affordability are rapidly becoming a regional concern, partly because of inadequate new housing supply. Roughly 1,100 Delaware households (21%) pay at least half their income on rent. This is equivalent to the Columbus MSA average, and only marginally less than the national average. A lack of low-income housing increases the risk of household instability and homelessness, and makes it harder to fill entry-level positions.

The amount and types of housing needed in coming years will change significantly. The *Insight 2050* study of the Mid-Ohio Regional Planning Commission, One Columbus, and the Urban Land Institute projects that regional population will increase to 3 million by 2050. Average age will increase, the share of households with children will decrease, and a higher percentage of households will be singles and empty nesters. The demand for dense development served by public transit will increase, while the need for large lot suburban development will decrease. A continuing focus on large lot development runs the risk of generating housing supply exceeding future demand.

Locally owned, locally serving retail and restaurants trap dollars that would otherwise leave the local economy, which makes the fostering of retail and restaurant entrepreneurship particularly important. Trapping dollars that would otherwise leave the local economy has the same economic impact as bringing dollars into the economy. Additionally, a broad array of unique shopping and dining experiences attracts people and their dollars to the community.

## Introduction

This study was commissioned by the City of Delaware as a supplement to the recently released Comprehensive Plan Update, *Delaware Together*. The objective is to assess the City's fiscal health over the long term, and to estimate the impact of the primary development types proposed in the plan on the City's fiscal position.

Chapter 3 of the Comprehensive Plan summarizes the demographic and financial conditions and trends affecting Delaware, and Chapter 6 outlines the City's fiscal sustainability. This study delves deeper into each of these issues. A demographic breakdown and careful projection of population and employment – beyond what is available in *Delaware Together* – is needed for a projection of finances. The paper begins with this demographic and employment analysis. A general assessment of the City's long-term fiscal sustainability follows, along with an analysis of the budget impact of various property types.

### Demographic and Employment Estimates and Projections

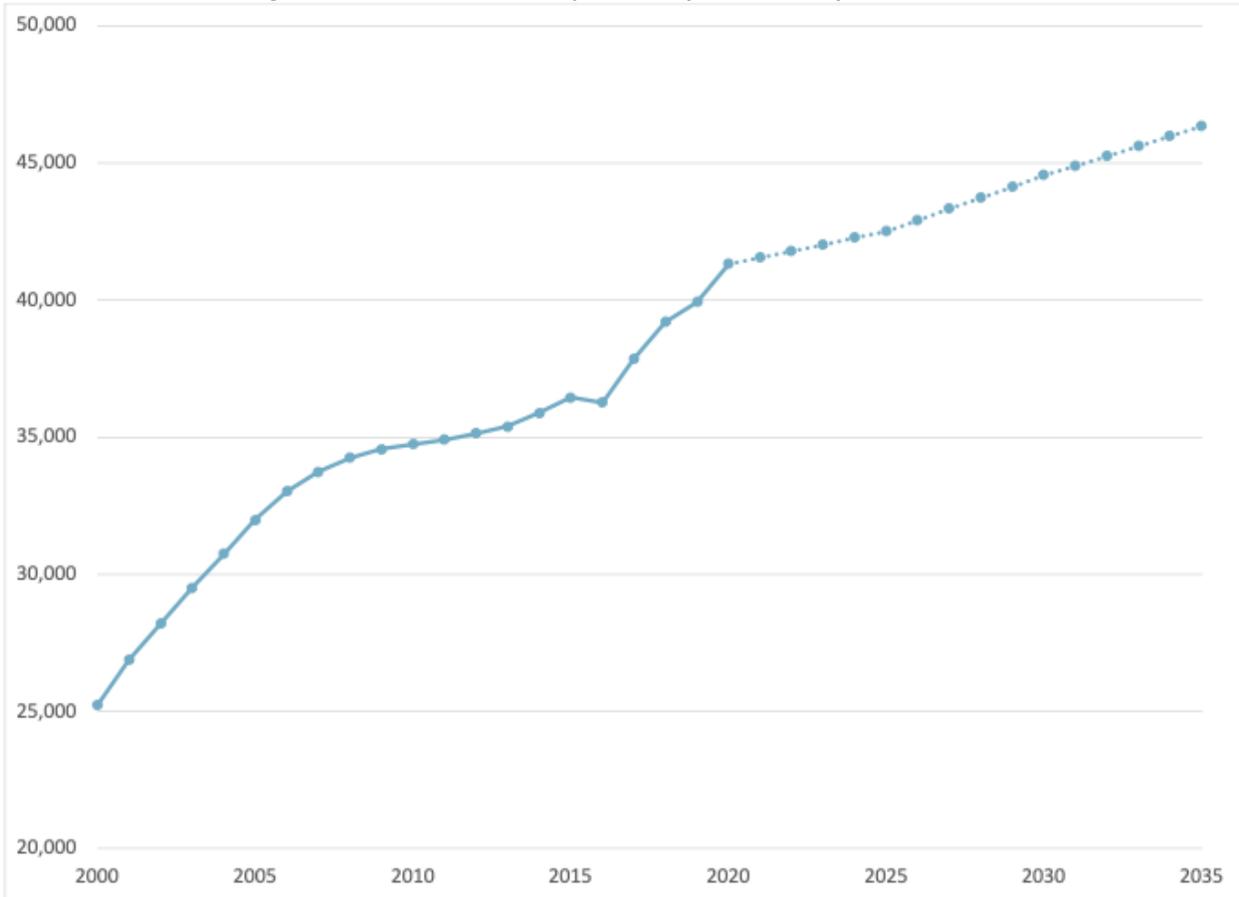
The fiscal analysis begins in 2001 with projections through 2035, so the demographic analysis must cover the same period. Accordingly, Figure 1 charts historical and projected population totals from 2000 through 2035. The projections are from the Mid-Ohio Regional Planning Commission (MORPC) and are aggregated by MORPC from grid derivatives of transportation analysis zones. These correspond to Delaware's current city boundaries. Because of this, the projections assume that no future annexation occurs. As suggested by the map on page 21 of *Delaware Together*, the city's sharp population increase between 2000 and 2010 was driven at least partially by the substantial annexations during those years. In addition, Delaware County's population increased 58% during that decade. This made Delaware one of the fastest-growing counties in the U.S. during the early years of the decade. Much of this growth was centered in the southern part of the county, however. Even with the no-annexation restriction, Delaware population is projected to reach 46,300 by 2035, a 12% increase from the 2020 census, and 84% higher than the 2000 census.<sup>1</sup>

Most of the fiscal projections are based on population rather than households, so a household projection is unnecessary for the fiscal analysis. However, projected household totals are important for development planning: the number of households is equal by definition to the number of occupied housing units. The household projection is based on past and projected estimates of average household size. Note that average household size is not equal to total population divided by households. The relevant population total is population in households, which excludes those in institutions and group quarters, such as nursing homes and Ohio Wesleyan dormitories. Population in households in Delaware as a percentage of total city population has increased over the years. It was 92.4% in 2000, 94.1% in 2010, and 96.4% in 2020.

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<sup>1</sup> The 2010 through 2019 population estimates in Figure 1 are preliminary, derived from projections based on the 2010 census. Neither these nor the MORPC projections include information from the recently released 2020 total, which is included in Figure 1. The Census Bureau will at some point issue revised 2010-2019 population estimates called "intercensal estimates," which will be informed by both 2010 and 2020 censuses. The result could be higher measured growth in the first part of the decade and lower measured growth in the second.

**Figure 1: Historical and Projected Population, City of Delaware**



Source: U.S. Census Bureau and Mid-Ohio Regional Planning Commission.

There are two sources of average household size: the decennial census and, in recent years, the American Community Survey (ACS). The census total is the count as of April 1, but the ACS estimate is based on an ongoing random survey of the population. While single-year averages are available for geographies with population of 65,000 or more, only five-year averages are available for those with fewer residents, such as the city of Delaware. *Delaware Together* refers to an average household size of 2.47 on page 19, which was the 2013-2017 ACS average. It is incorrectly referred to as a 2017 estimate, however. Table 1 provides average household size in total and for owner and renter housing from the 2000 and 2010 censuses, two non-overlapping releases of the ACS, and the 2020 census.

**Table 1: Average Household Size, Delaware, Delaware County, and U.S.**

	2000 census	2010 census	2009-2014 ACS	2015-2019 ACS	2020 census
<b>Delaware city</b>	<b>2.45</b>	<b>2.47</b>	<b>2.44</b>	<b>2.65</b>	<b>2.53</b>
Owner	2.63	2.65	2.60	2.94	n/a
Renter	2.17	2.18	2.17	2.16	n/a
<b>Delaware County</b>	<b>2.70</b>	<b>2.74</b>	<b>2.75</b>	<b>2.84</b>	<b>2.73</b>
Owner	2.83	2.85	2.83	2.97	n/a
Renter	2.17	2.25	2.39	2.27	n/a
<b>United States</b>	<b>2.59</b>	<b>2.58</b>	<b>2.63</b>	<b>2.62</b>	<b>2.55</b>
Owner	2.70	2.74	2.70	2.70	n/a
Renter	2.45	2.47	2.52	2.49	n/a

Source: Decennial Census and American Community Survey, U.S. Census Bureau.

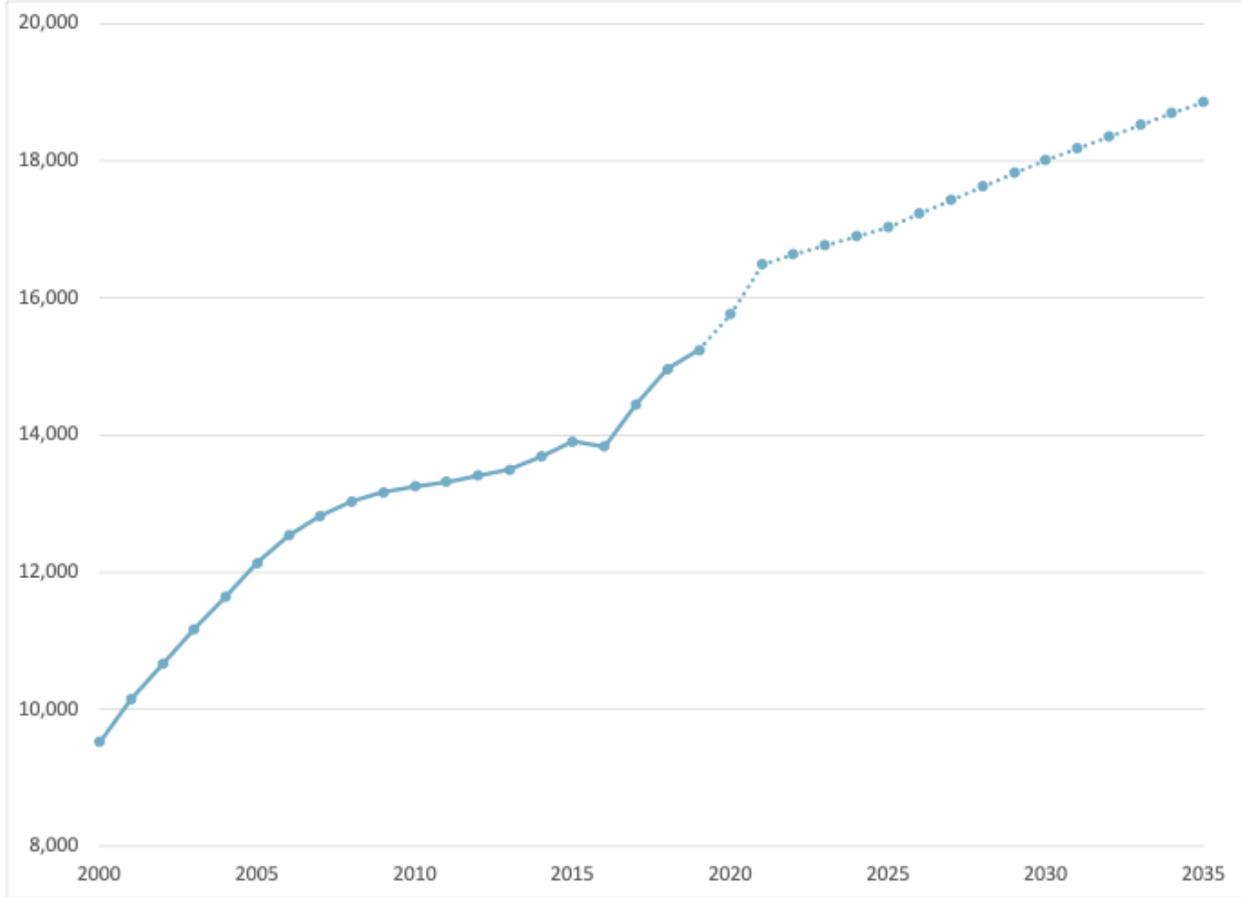
As the table reveals, the 2015-2019 average household size was even higher than the 2013-2017 average: 2.65. An increase in average household size of that magnitude is unusual, suggesting misestimation of population, population in households, and/or the number of households. The entire increase occurred in owner-occupied housing; the household size of renter households has been stable since 2000. The reported margin of error on total household size is plus or minus 0.07, meaning that the actual household size over the five-year period could reasonably have been as low as 2.58 or as high as 2.72. The 2020 census results suggest that household size was indeed overestimated in the 2015-2019 estimates for both the city and the county.

The misestimation of household size in the 2015-2019 ACS means that it cannot be used to project the number of future households. Rather, the percentage of total population in households is projected through 2035 with a continuing – but somewhat slower – increase. This projected share of population in households will reach 97.1% of total population by 2035; the share is multiplied by MORPC’s total population projections to project household population. The other necessary component is projected household size. Despite the recent increases in household size in Delaware, the projection of both national demographic analysts and the *Insight 2050* study of the Mid-Ohio Regional Planning Commission, Columbus 2020 (now One Columbus), and the Urban Land Institute Columbus is for a long-term demographic-driven decline in average household size both nationally and locally. Researchers at Harvard University’s Joint Center for Housing Studies project a decline of U.S. average household size from 2.57 in 2018 to 2.48 in 2038.<sup>2</sup> Projecting household size in Delaware to decline proportionally to this national projection is conservative in the sense that it produces a greater future need for housing. The result is 18,400 households in 2035, an increase of 3,100 (20%) from 2020. More new dwellings will be needed than this because of units that will be lost from the inventory during these years.

Recall that MORPC’s population projection is based on the current city boundaries, so these new households will occupy the same land area. This means that population density will increase. Delaware should plan to respond to this demand with review of city zoning and infrastructure to accommodate the larger population. Developers should plan housing appropriate for these smaller households, along with the walkable communities that these households will prefer.

<sup>2</sup> D. McCue. (2018, Dec.). Updated household growth projections: 2018-2028 and 2028-2038. Joint Center for Housing Studies of Harvard University. Retrieved from [https://www.jchs.harvard.edu/sites/default/files/media/imp/Harvard\\_JCHS\\_McCue\\_Household\\_Projections\\_Rev010319.pdf](https://www.jchs.harvard.edu/sites/default/files/media/imp/Harvard_JCHS_McCue_Household_Projections_Rev010319.pdf)

**Figure 2: Historical and Projected Households, City of Delaware**



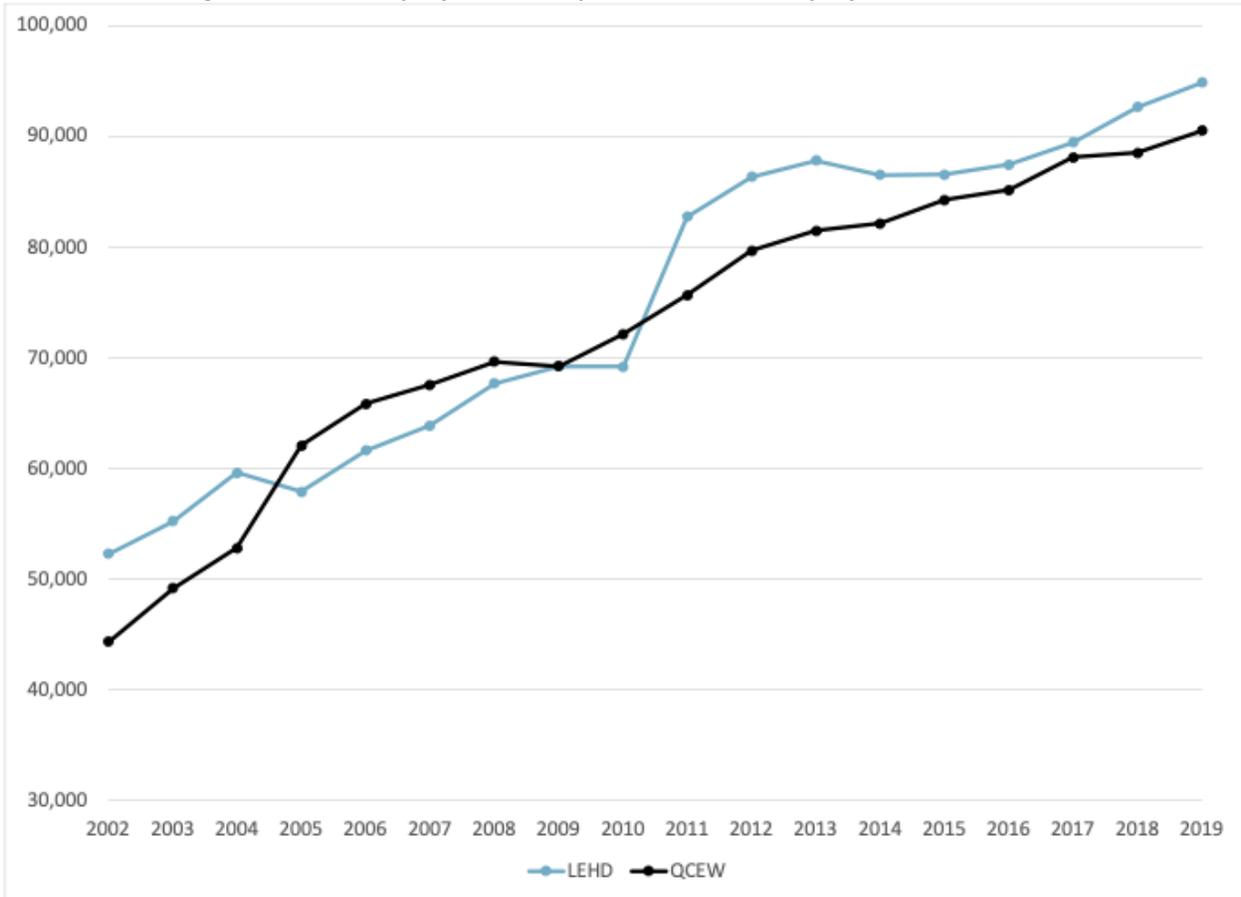
Source: U.S. Census Bureau, Mid-Ohio Regional Planning Commission, and Regionomics calculations (see text).

### **Employment Growth and Commuting**

Employment projections are needed for the fiscal analysis. Employment information for municipalities in total and the number of workers commuting in and out is available beginning in 2002 from the Census Bureau’s Longitudinal Employer-Household Dynamics (LEHD) database. Employment and commuting data have gained increased relevance because of the greater number of individuals working from home, and the possibility of tax revenue shifting if working from home continues over the long term and workers are taxed at home rather than at the office where they worked prior to the pandemic.

The LEHD shows employment within Delaware of 15,948 in 2019. Because the LEHD relies on a survey, this total is an estimate subject to error. It is important to understand the scale of this potential error. Figure 3 compares Delaware County employment as measured by the LEHD for with county employment from the highly reliable Quarterly Census of Employment and Wages (QCEW) from the Bureau of Labor Statistics. The QCEW is available for counties, but not municipalities. It is not error-free, but its totals are close to unobservable actual employment. In the early years, LEHD employment was much higher than QCEW employment, with an 18% difference in 2002. Differences have grown smaller more recently: since 2014, the difference has varied between 2% and 5%.

**Figure 3: LEHD Employment Compared to QCEW Employment, 2002-2019**

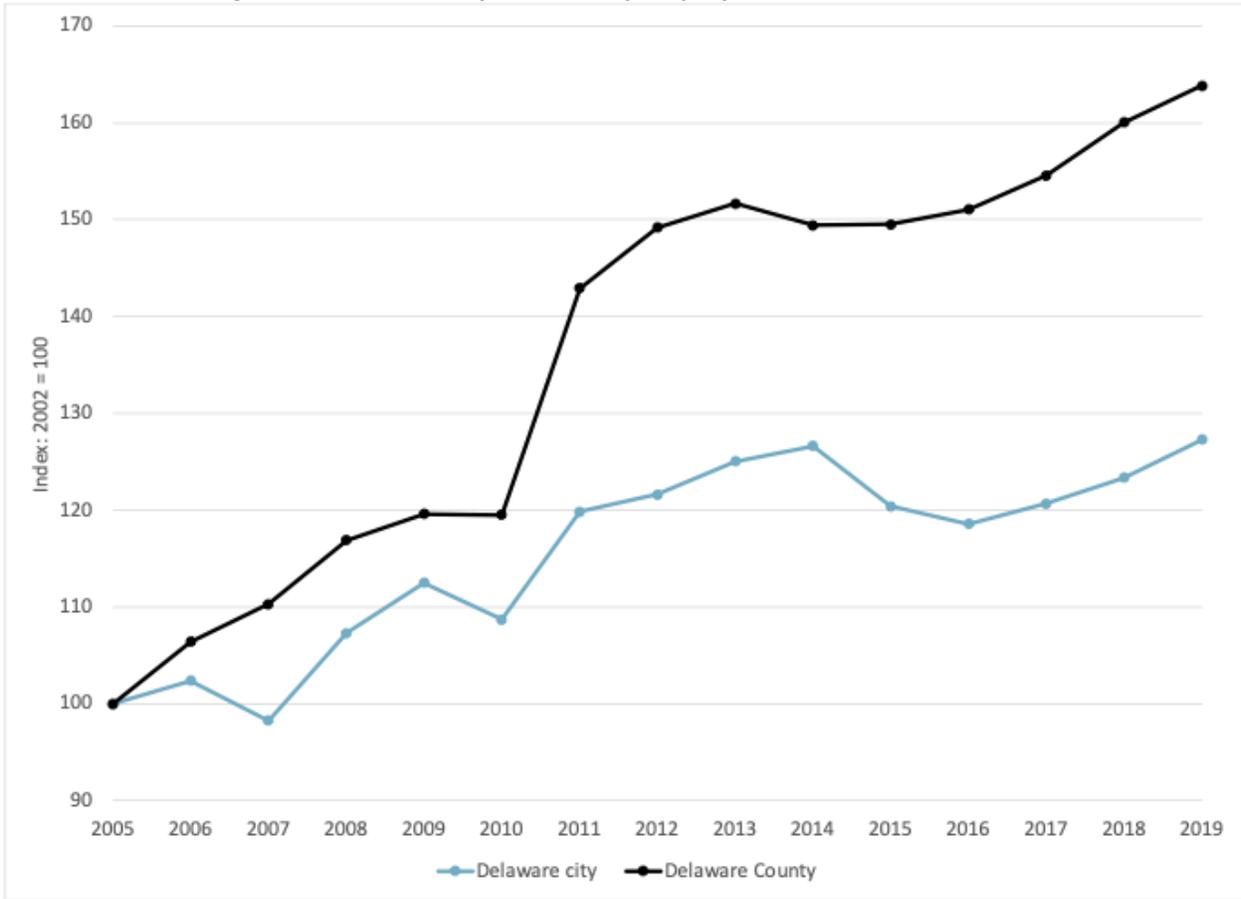


Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau, and Quarterly Census of Employment and Wages, U.S. Bureau of Labor Statistics.

Figure 4 compares employment growth in the city of Delaware and Delaware County between 2005 and 2019. This comparison omits the first three years of data, which seem to have overstated county employment at least. County employment increased 64% over this period, while city employment increased 27%. Although both estimates are subject to error, the difference in growth is large enough to conclude that much of the county’s employment growth occurred outside of the city.

One feature of these employment trends that is confirmed by the QCEW is the minimal employment decline both in the city and the county during the 2007-2009 recession. Employment in Delaware County fell only in 2009 and only by 0.6%. Delaware city employment fell only in 2010, by 2.5%. In contrast, the Columbus MSA, Ohio, and the U.S. suffered three consecutive years of decline – in 2008, 2009, and 2010. As measured by the QCEW, the MSA lost 5%, Ohio lost 7.5%, and the U.S. lost 5.6%.

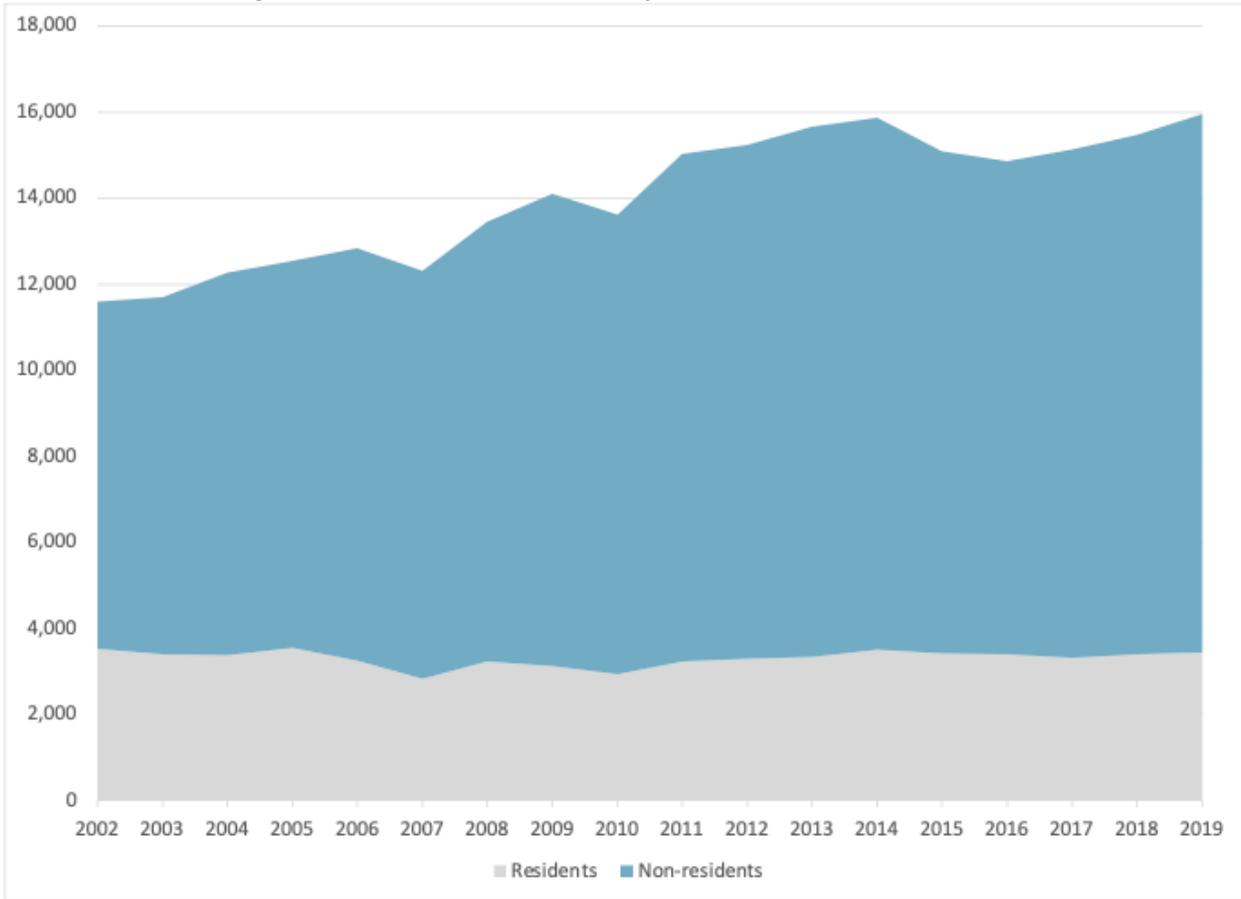
**Figure 4: Delaware City and County Employment Growth, 2005-2019**



Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau.

Figure 5 shows the number of jobs within the city that are filled by residents and non-residents. Of the 15,948 jobs in the city in 2019, 12,496 (78%) were filled by workers commuting in from elsewhere, while 3,452 (22%) were filled by Delaware residents. The figure makes clear that all the growth in city employment between 2002 and 2019 was accommodated by workers who lived outside of the city. The share of jobs filled by in-commuters was 70% in 2002.

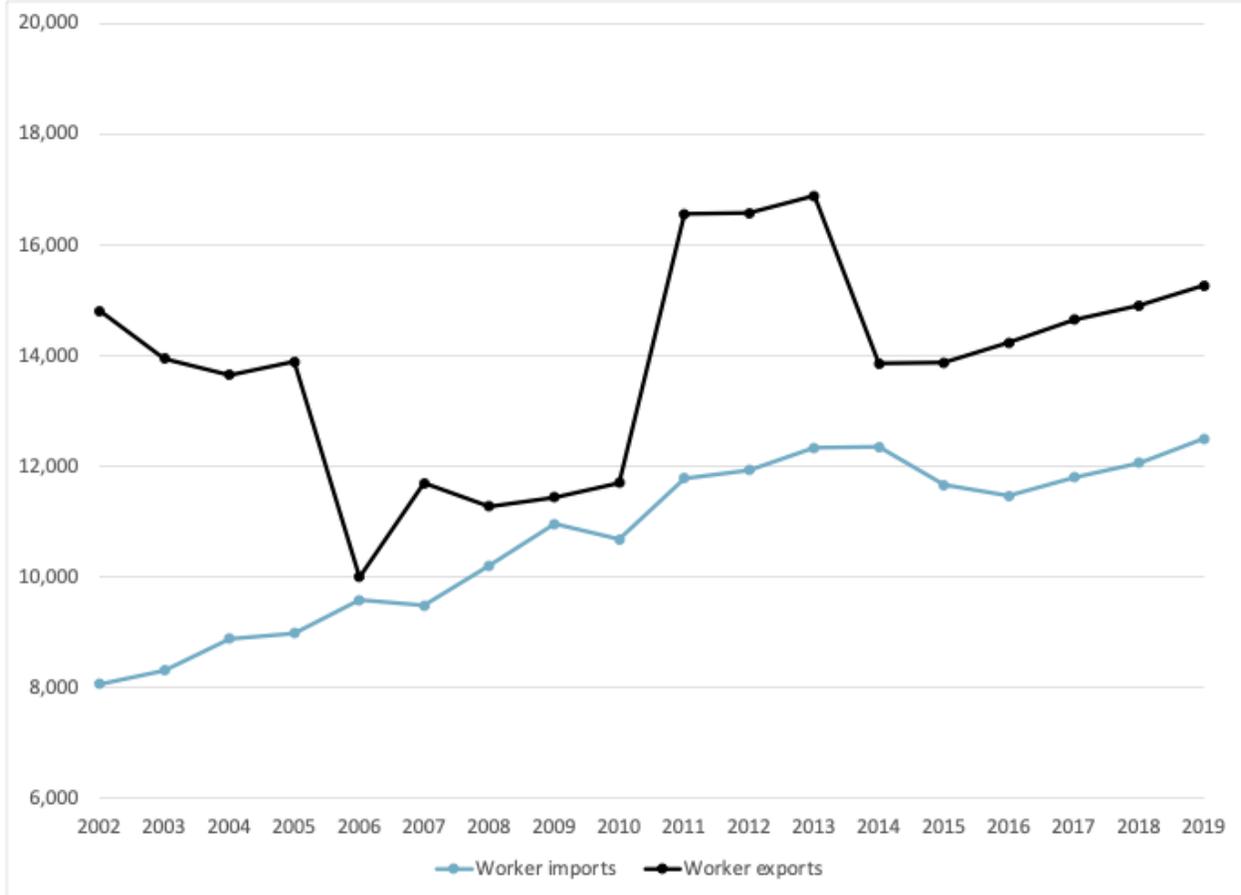
**Figure 5: Jobs in Delaware Filled by Residents and Non-Residents**



Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau.

Figure 6 compares the number of Delaware residents commuting out of the city to jobs elsewhere (worker exports, in black) to the number of non-residents commuting into the city for jobs (worker imports, in blue). Although the number of worker exports is probably affected by estimation errors because of its variability, worker exports consistently exceed imports.

**Figure 6: Workers Commuting in for Jobs in Delaware (Imports) and Delaware Residents Commuting out for Jobs Elsewhere (Exports)**



Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau.

As noted above, this disparity has implications for Delaware income tax revenue. Some of these workers are currently working from home – whether in Delaware or elsewhere – and may continue to do so over the long term. Traditionally, anyone working in a municipality for 20 days or more during a calendar year was subject to tax by that municipality. This rule was suspended at the beginning of the pandemic by a provision in Ohio House Bill (HB) 197, signed into law by Governor DeWine March 27, 2020. This provision directed employers who had sent workers home to continue to tax them at their former worksite.

This provision has been updated by a stipulation in the state’s Biennial Budget Bill (HB 110, signed into law July 1, 2021). Through the end of 2021, employers with employees working from home could withhold taxes based either on the employer’s place of business or on the employee’s home. Employees working from home could request refunds if the withholding occurred in the work municipality, provided that they paid the correct amount of tax to their home municipality. This provision is more likely to be a concern for high tax rate municipalities such as Columbus than it would be for Delaware. The most likely applicants for refunds from Delaware are residents of unincorporated areas of townships, where the income tax rate is zero.

However, HB 110 reinstated the 20-day rule as of January 1, 2022. As a result, employees permanently home-based would be taxed there rather than at the employer’s place of business. Even those working

from home one or two days a week – but at least 20 days in a year – would be subject to taxation in their home municipality for the days of pay earned at home.<sup>3</sup>

The economic implication of remote work for Delaware and other municipalities is still unknown. It remains unclear how many employers will retain remote work policies after the pandemic, and to what degree. These arrangements are likely to be more common than they were before the pandemic. Recent opinion polls have found a split, with employers much more favorable toward a return to the office than many employees. Further, occupations such as clerical and information technology are more adaptable to a permanent shift to working from home than others. The net impact on Delaware of working from home depends on the occupations of those commuting in versus the occupations of those commuting out, but the LEHD data do not include any industry or occupational detail. The consistently greater number of out-commuters, though, suggests that Delaware might be a net beneficiary of the remote work trend.

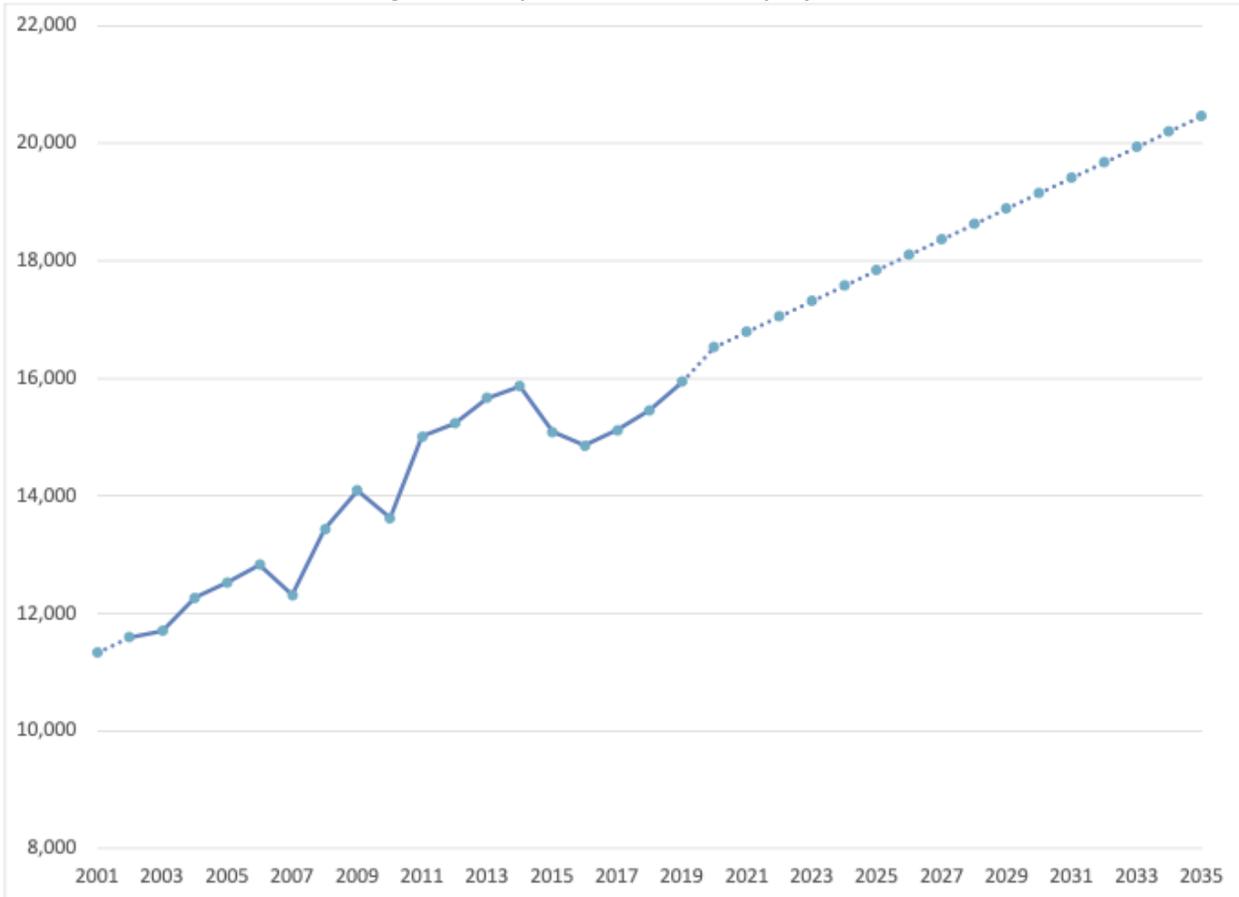
### **Employment Projections**

As will be discussed, employment projections are necessary for many of the financial projections contributing to the sustainability analysis. These projections are based on the LEHD data analyzed in the previous section. A least-squares regression analysis is used to project employment back to 2001 and forward to 2035. The results are graphed in Figure 7; these show projected 2035 employment of 20,500. Note that the projections do not include the impacts of the pandemic. Because these are long-run projections, no attempt is made to introduce this or project the timing of economic cycles during the forecast period. The typical assumption is that economic downturns are corrected by above-average growth that returns the economy to its long-run trend. That is the assumption here, although the short-run impacts of the pandemic are discussed next.

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<sup>3</sup> See V. Nardone, M. Sorice & E. Fry (2022, February 10). How Ohio's new municipal income tax withholding requirements impact work-from-home arrangements. *Walter Haverfield Attorneys at Law*. <https://www.walterhav.com/how-ohios-new-municipal-income-tax-withholding-requirements-impact-work-from-home-arrangements/>

**Figure 7: Projected Delaware Employment**



Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau, and Regionomics Projections.

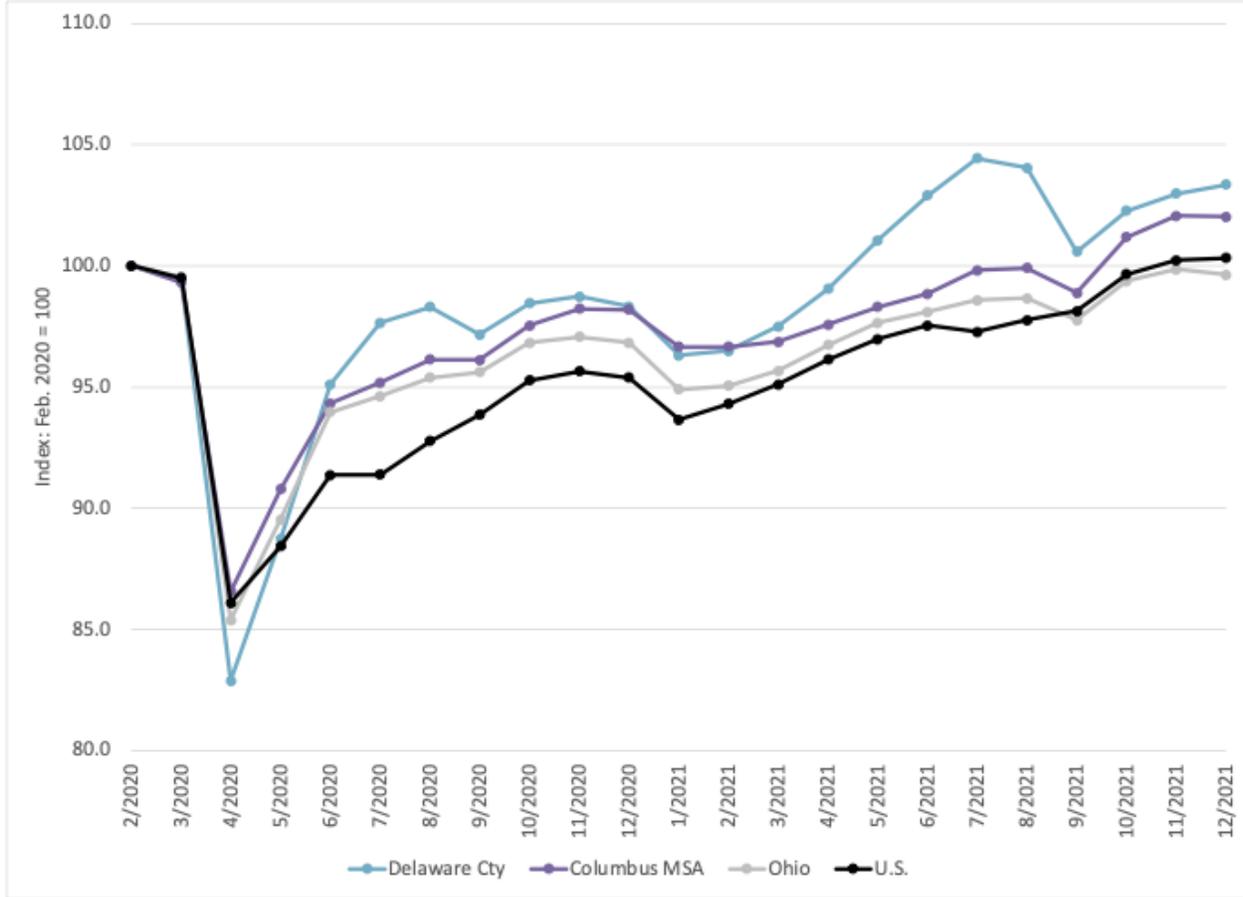
### **Pandemic Impacts on Employment**

The COVID-19 pandemic and the public health response have had significant impacts on the national and local economies. No city-level employment estimates are available, but Quarterly Census of Employment and Wages (QCEW) employment counts for the second quarter of 2021 for counties, states, and the U.S. were released in November 2021, allowing an analysis of employment impacts of the initial stage of the pandemic. As noted earlier, the QCEW is a highly reliable count of total and industry employment, covering more than 95% of employment.<sup>4</sup>

Figure 8 graphs monthly employment from the QCEW for Delaware County, the Columbus MSA, Ohio, and the U.S. from February 2020, the final month before employment declines began, through December 2021. Employment is graphed on an index basis, with all employment set to 100 in February 2020.

<sup>4</sup> QCEW employment totals omit the proprietors of unincorporated businesses, some farm and domestic workers, and railroad employees.

**Figure 8: Total Employment, Delaware County, Columbus MSA, Ohio, and U.S. February 2020-December 2021**



Source: Quarterly Census of Employment and Wages, U.S. Bureau of Labor Statistics.

Delaware County’s employment declines were worse than average in March and April 2020, with a two-month loss of 15,100 jobs (17.1%). This compares to the losses of 13.4% for the Columbus MSA, 14.6% for Ohio, and 13.9% for the U.S. But Delaware County’s recovery has been better than average: the county’s employment rose above its pre-pandemic level in May 2021 and stood 2,962 (3.4%) above that level in December 2021. December employment in the MSA was 2% above its February 2020 level and U.S. employment was 0.3% above. Ohio employment, however, remained 0.4% below its pre-pandemic level.

There is an important caveat to this finding: QCEW employment totals are not seasonally adjusted. December employment is typically higher than in February, so incorporating seasonality would increase the February total and reduce the December total. Seasonal factors are also behind the January 2021 employment declines visible in the chart. These include the ending of seasonal jobs in retail, transportation, and other industries. But the same forces apply to employment elsewhere, so it is likely that a seasonally adjusted employment trend would show better than average recovery in Delaware County.

As stated previously, the QCEW does not report employment for municipalities, but other evidence suggests that the employment impact of the pandemic initially and to date may have been less on the city than on Delaware County. By far the hardest-hit sector has been leisure and hospitality, including

arts, entertainment, recreation, hotels, restaurants, and other food services. This sector lost nearly half of its employment in Delaware County and elsewhere in March and April 2020. On a seasonally adjusted basis, this loss accounted for one-third of the Columbus MSA’s total initial loss. Leisure and hospitality employment remained 7.1% below its pre-pandemic level as of June 2022. Consequently, to the extent that leisure and hospitality is a smaller share of city employment than county employment, the overall employment decline should be less. Analysis of data from the Census Bureau’s 2017 ZIP Code Business Patterns suggests that leisure and hospitality employment was approximately 10.5% of private-sector employment in Delaware’s 43015 ZIP, but an above-average 16.1% of Delaware County’s private-sector employment. That above-average share of leisure employment is a likely explanation for Delaware County’s larger-than average decline in March and April 2020, while the lower share in the 43015 ZIP implies that the city’s employment decline was likely less than Delaware County’s, and its recovery greater.

However, the economic disruptions from the pandemic did impact City revenues, particularly income tax revenues. Table 2 compares 2019 income tax revenues, the original 2020 budget, and actual 2020 revenues. Nominal dollar income tax revenues increased marginally in 2020 but suffered a 1.5% decline after inflation. This change was far less than the 5.9% average annual increase between 2014 and 2019 (4.2% adjusted for inflation).

**Table 2: City of Delaware Income Tax Revenues and Budgeted Totals**

Category	2019 revenues	2020 budget	2020 revenues	2020 revenues vs.	
				2020 budget	2019 revenues
General fund: 1%	15,572,613	16,510,750	15,591,586	-5.6%	0.1%
Fire/EMS: 0.7%	10,896,589	11,500,000	10,898,746	-5.2%	0.0%
Recreation facilities: 0.15%	2,335,384	2,427,500	2,335,859	-3.8%	0.0%
<b>Total income tax</b>	<b>28,804,586</b>	<b>30,438,250</b>	<b>28,826,191</b>	<b>-5.3%</b>	<b>0.1%</b>

Source: Delaware City Finance Department.

The impact of the pandemic on 2020 municipal income tax collections has varied widely among cities in central Ohio. Some fared worse than Delaware, but others fared better. Table 3 documents these changes in both nominal and inflation-adjusted terms for 20 of the 25 largest Columbus MSA municipalities for which 2020 financial data were readily available. As noted in the table, Gahanna and Circleville enjoyed large tax revenue increases thanks to tax rate increases.

**Table 3: Income Tax Revenues, Large Columbus MSA Municipalities, 2019 and 2020**  
In order of population

City	2019 as given	2019 inflation adjusted	2020	Nominal change	Inflation-adj. change
Columbus	948,106,000	963,304,526	947,016,000	-0.1%	-1.7%
Newark	24,146,929	24,534,014	23,273,642	-3.6%	-5.1%
Dublin	91,709,730	93,179,874	90,714,675	-1.1%	-2.6%
Grove City	26,443,162	26,867,057	28,354,354	7.2%	5.5%
Westerville	42,547,481	43,229,534	43,517,158	2.3%	0.7%
Hilliard	30,004,276	30,485,257	32,978,704	9.9%	8.2%
Lancaster	20,977,070	21,313,341	20,733,365	-1.2%	-2.7%
Gahanna*	23,727,439	24,107,800	29,550,669	24.5%	22.6%
Upper Arlington	29,291,541	29,761,096	31,494,428	7.5%	5.8%
Marysville	19,779,333	20,096,404	21,121,248	6.8%	5.1%
Pickerington	7,942,803	8,070,129	8,086,394	1.8%	0.2%
Pataskala	5,899,011	5,993,575	6,073,123	3.0%	1.3%
Worthington	26,745,221	27,173,958	26,770,166	0.1%	-1.5%
Circleville**	6,632,805	6,739,132	8,304,315	25.2%	23.2%
Bexley	12,702,274	12,905,897	13,009,446	2.4%	0.8%
Powell***	6,591,293	6,696,954	6,521,991	-1.1%	-2.6%
Heath	9,435,004	9,586,251	8,936,297	-5.3%	-6.8%
New Albany	40,774,119	41,427,745	38,185,807	-6.3%	-7.8%
Grandview Hts.	16,212,561	16,472,455	17,596,520	8.5%	6.8%
Groveport	17,822,855	18,108,563	15,864,542	-11.0%	-12.4%

\*Tax rate increased from 1.5% to 2.5% and the credit of taxes paid to another municipality increased from 83.33% to 100%, July 1, 2019.

\*\* Income tax rate increased from 2% to 2.5% on January 1, 2020. The credit for taxes paid to another municipality remained at 100%. Without this increase, revenues would have declined 1.4%.

\*\*\*Tax rate increased from 0.75% to 2%, and the credit for taxes paid to other municipalities increased from 33.3% to 100%, effective January 1, 2022. This change does not affect the comparison here.

Source: Comprehensive Annual Financial Reports. Inflation adjustment by Gross Domestic Product Implicit Price Deflator for Government Spending.

### Financial Sustainability of the Delaware City Budget

Delaware provides both general government services and a variety of “business-type activities.” These include water, sewer, and refuse services and the Hidden Valley Golf Course; user fees are intended to cover the operating costs of providing the service and generate a surplus that supports capital expenditures within that activity.<sup>5</sup> An overview of the City’s financial structure and an introductory analysis of the sustainability of the budget is in the *Delaware Together* Comprehensive Plan (pages 91-106). The purpose of this analysis is to examine Delaware’s fiscal sustainability more formally and, in the following section, to estimate the financial impacts of specific types of development proposed in *Delaware Together*.

Evaluating the fiscal sustainability of the Delaware budget seeks to answer the question whether revenues exceed expenses over the long term. This must be true to allow expenditures for large capital

<sup>5</sup> As discussed below, the Delaware Airport and Oak Grove Cemetery are owned by the City and also rely on user fee revenue, so these are analyzed as business-type activities as well.

items, which are not part of the analysis, and to ensure that funds are available to maintain government services in economic downturns. If long-term revenues do not exceed long-term expenses, there is a structural imbalance. To address this, expenditures must be reduced, whether through increasing efficiencies or curtailing services, revenues must be increased, or some combination of the two.

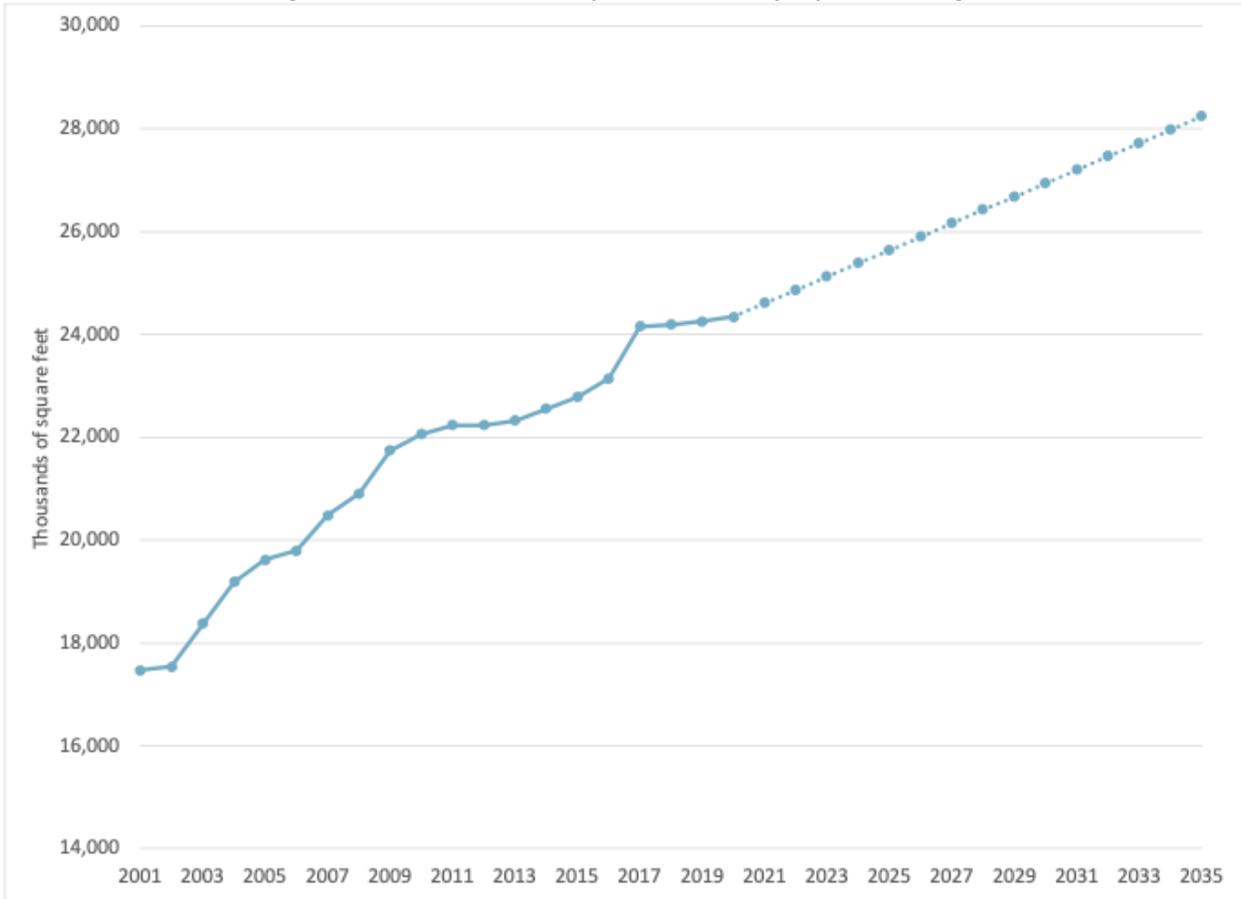
The implicit assumption of this stage of the analysis is that growth in the future continues as it has in the past, both in the rate and type of growth. This assumption will be relaxed in assessing the fiscal impact of future development proposed in *Delaware Together*. Further, as noted above, no attempt is made to project economic conditions, including the impact of the COVID-19 pandemic. If projections had included actual 2020 totals, the implicit assumption would be that the pandemic impact would have continued 15 years into the future.

Growth in income and expenditures is driven both by inflationary impacts and growth in population or businesses. Inflation distorts the analysis, so all revenues and expenditures must first be adjusted to constant-dollar terms. This is accomplished using the Gross Domestic Product (GDP) Implicit Price Deflator for Government Purchases from the U.S. Bureau of Economic Analysis. The 2020 forecasts and later years' projections (where these are used) are adjusted using the February 2021 projections of the GDP Deflator from the Congressional Budget Office.

The strategy relates all revenues and expenditures (except for large capital expenditures and bond and note proceeds) to Delaware's growth. The Delaware City Finance Department supplied historical revenues and expenses dating as far back as 2001 for some items. In most cases, the inflation-adjusted historical expenditures were divided by the estimated population discussed in the previous section and graphed in Figure 1. This produced a time series of the revenue or expense per capita. The slopes of the time series of per capita revenues and expenditures were calculated; these were used to project the per capita values forward to 2035. The projected per capita totals were multiplied by the projected population totals from MORPC to derive projected total revenues and expenditures.

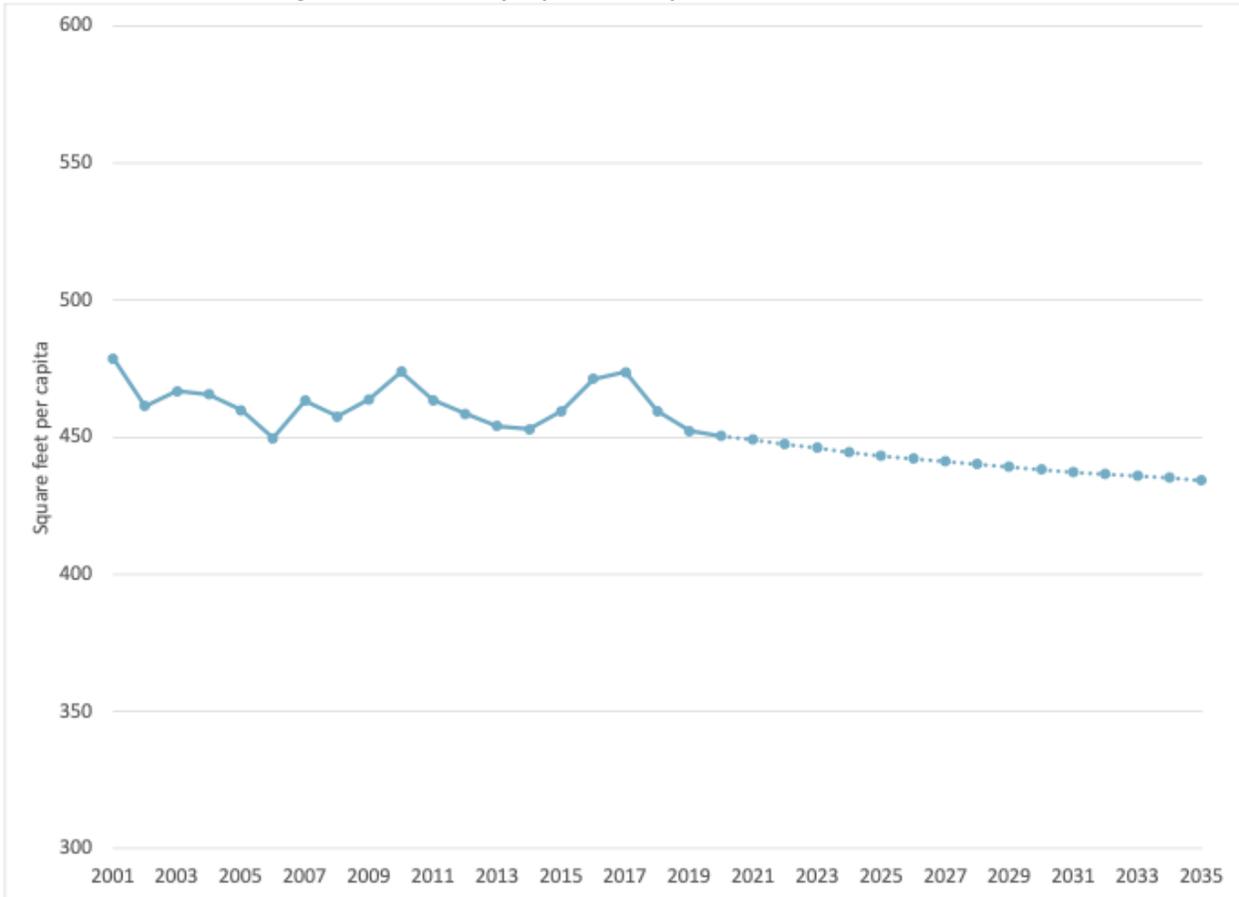
The one exception to the use of population to project revenues and expenditures was street maintenance expenditures, which were calculated from total square feet of roadway being maintained in each year. These totals are graphed in Figure 9. Figure 10 relates these totals to a total per capita – historic and projected population and employment. The slope analysis revealed a slight downward trend, which is continued in the projection. This projection is consistent with increased density, the prediction and need outlined in the *Insight 2050* study.

**Figure 9: Historical and Projected Roadway Square Footage**



Source: City of Delaware; Regionomics projections.

**Figure 10: Roadway Square Feet per Resident and Worker**



Source: City of Delaware; Population Estimates, U.S. Census Bureau; Regionomics projections.

This section begins with an analysis of the sustainability of the General Fund, then it considers the sustainability of business-type activities. Following this is a detailed analysis of one component of the General Fund that is of particular concern: street maintenance and repair. The following section will evaluate alternative strategies for enhancing the long-term budget position.

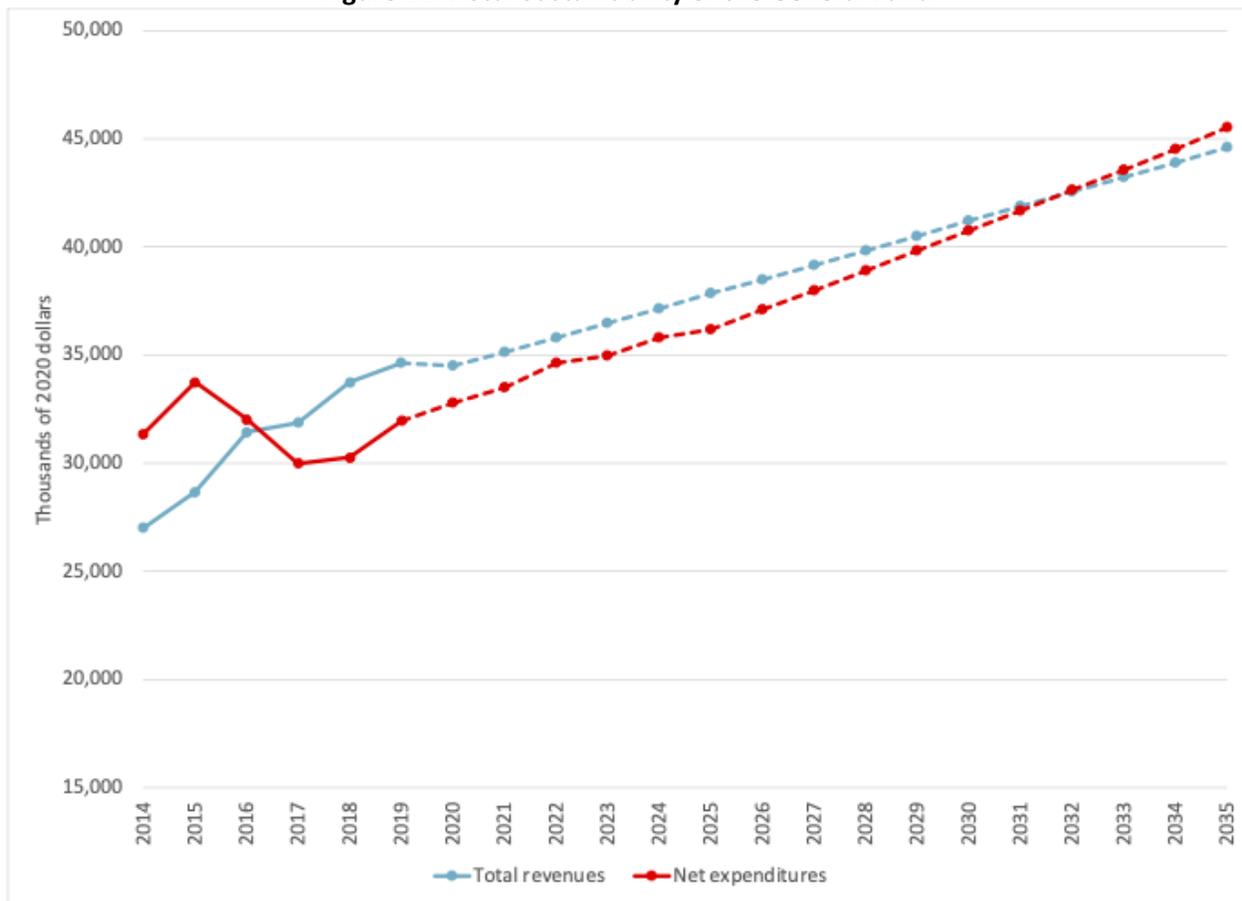
### **The Fiscal Sustainability of the General Fund**

The calculations and projections described above are aggregated into totals showing the long-term sustainability of the Delaware General Fund. Again, because the emphasis is on the long-term viability of the budget, the impacts of the pandemic and future expansions and contractions are not considered. Business-type activities are considered separately, and revenues whose primary purpose is to defray specific expenditures are grouped with their associated expenditures. Examples of these include fines and forfeitures, which help to support the courts and public safety; license fees and gasoline taxes, which support roadway maintenance; and recreation and park fees, which support those expenditures. Thus, the primary revenue items are income taxes, property taxes, general licenses and fees, and hotel/motel taxes. Note that calculating some categories of expenditures on a net basis does not affect the key result: the distance between the revenue and expenditure lines.

The result of the fiscal sustainability analysis is shown in Figure 11. The chart begins in 2014 because court expenditures were not available before that year. However, the projection of each category of

revenues and expenditures incorporates as many years as possible. Net expenditures significantly exceeded revenues in 2014 and 2015, but a reduction in net court expenditures and an increase in parks and recreation revenues brought the budget back into balance in the following years. The excess of revenues over net expenditures continues through the current decade, but the more rapid projected increase of expenditures causes a steady decrease in the excess. As early as 2022, the excess is less than \$1.2 million, and it vanishes altogether before the end of the forecast period. Even now, this is of concern because it implies a limited capacity to satisfy the significant need for road maintenance (to be discussed below), satisfy the needs outlined in the Capital Improvement Plan, and meet other expected and unexpected operating and capital obligations. Suggestions for addressing this shortfall are in the following section.

**Figure 11: Fiscal Sustainability of the General Fund**

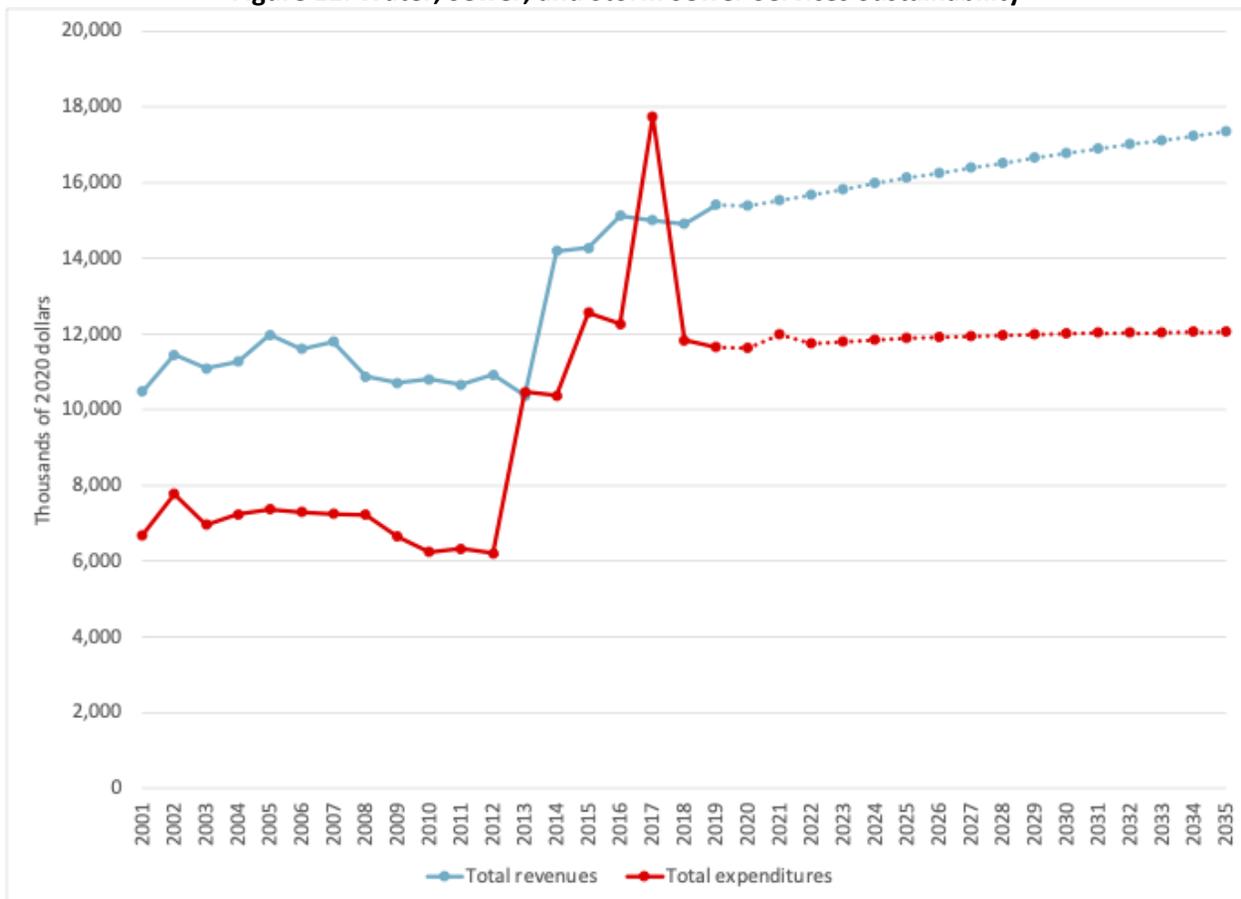


**Business-Type Activities**

As mentioned earlier, the analysis in Figure 11 omits the “business-type activities” that rely on user fees to be fully self-supporting. These activities include water, sewer, and storm sewer services; refuse services; and the Hidden Valley Golf Course. Two other activities should also be classified in this category because they also depend on user fees: Delaware Municipal Airport and Oak Grove Cemetery. These are analyzed in this section as well. Cemetery revenues, however, are much less than what is needed to support expenditures, so these revenues and expenditures were included in the General Fund analysis above.

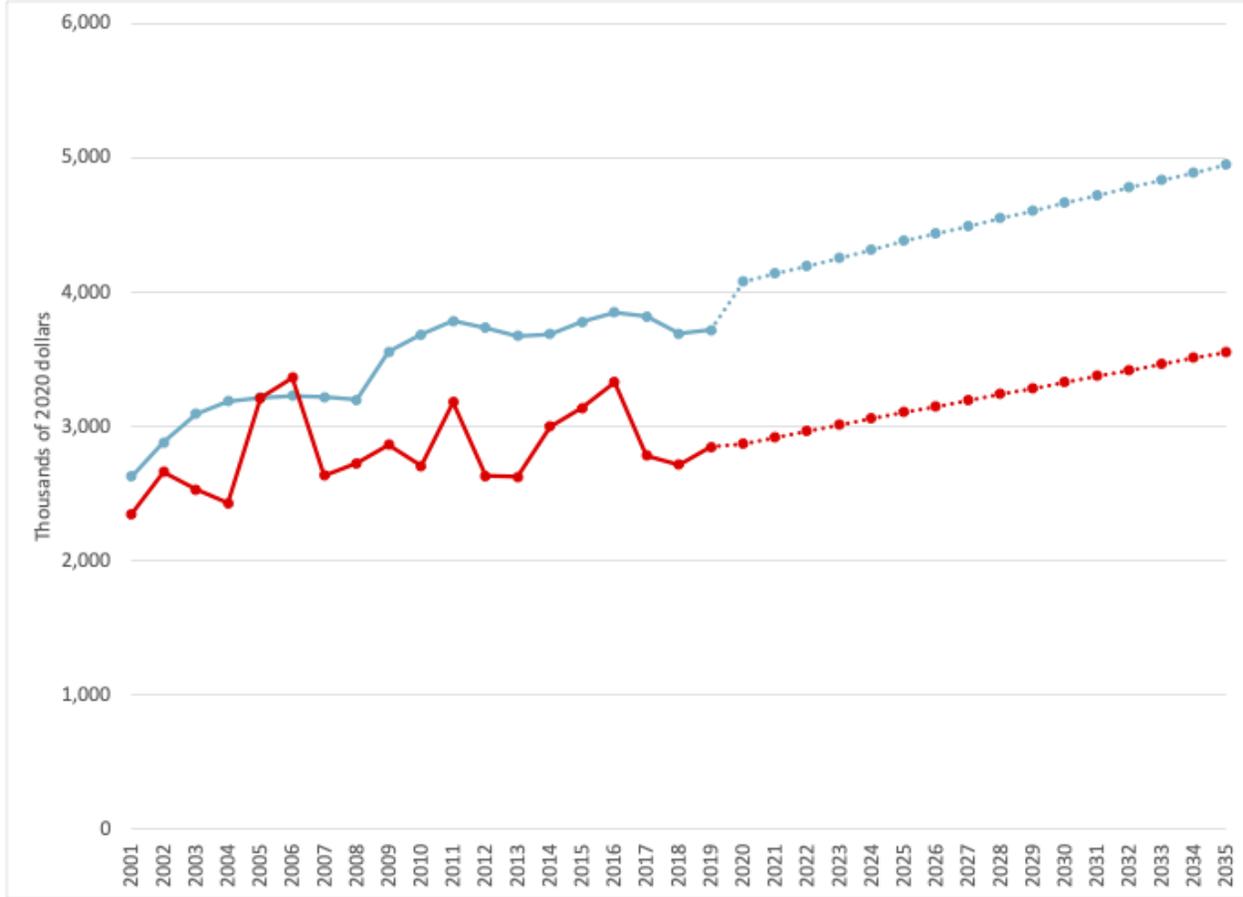
**Water, Sewer, and Storm Sewer.** The revenue and expenditure analysis of the water, sewer, and storm sewer activities is graphed in Figure 12. As in the General Fund analysis, capital expenditures and the related capacity fees are not included, but interest and principal payments on existing debt are included. A healthy excess of revenue over expenditures is particularly important in this activity because of the particularly large capital needs, including some expenditures that may be required on an emergency basis. It appears that water and sewer service revenues are well equipped to handle these needs. The large increases in revenues beginning in 2014 are due to the increase in meter fees. The increases in expenditures beginning in 2013 and the spike in expenditures in 2017 are due to increases in debt payments. Although revenues generally exceed expenditures, the excess is insufficient to meet the substantial needs in the Capital Improvement Plan. Consequently, an increase in rates in the near term is necessary.

**Figure 12: Water, Sewer, and Storm Sewer Services Sustainability**



**Refuse and Recycling Services.** The analysis of refuse administration, collection, and recycling sustainability used the same process as water and sewer: including all revenues and expenditures other than for major capital purchases. The results of the projection of revenues and non-capital expenditures are shown in Figure 13. As in the analysis of water and sewer services, refuse activities are sustainable, with revenues consistently greater than expenditures. The 2005-2006 spike in expenditures was due to the payoff of a note supporting the Curve Road landfill. However, this excess is insufficient to accommodate planned capital improvements, so the City is proposing a fee increase in 2022.

**Figure 13: Refuse and Recycling Services Sustainability**



**Hidden Valley Golf Course.** Hidden Valley Golf Course opened in 1960; information is available in the financial records beginning in 2009. Golf courses have faced challenges for years, with the number of rounds played nationwide declining each year between 2006 and 2019.<sup>6</sup> Several central Ohio courses have closed for redevelopment in recent years, including Minerva Park Golf Club, Winding Hollow, Shamrock outside of Powell, Phoenix Links, and Blackhawk in Galena.<sup>7</sup> However, the natural social distancing offered by golf has been well suited to the requirements of the pandemic, and half a million more people golfed nationwide in 2020 than in 2019.<sup>8</sup> Hidden Valley also saw an increase in rounds played. It remains to be seen whether this growth will continue after the pandemic, but municipal courses such as Hidden Valley offer an accessible, affordable option for those wishing to play.

The sustainability analysis is charted in Figure 14. Prior to 2019, the golf course’s position was slightly less than break-even. Inflation-adjusted wages and benefits declined more than 60% (\$107,000) that year. This was not due to a change in staffing, but to a reallocation of these wages from the golf course to Parks and Recreation. That has effectively subsidized golf course operations. It is a policy decision,

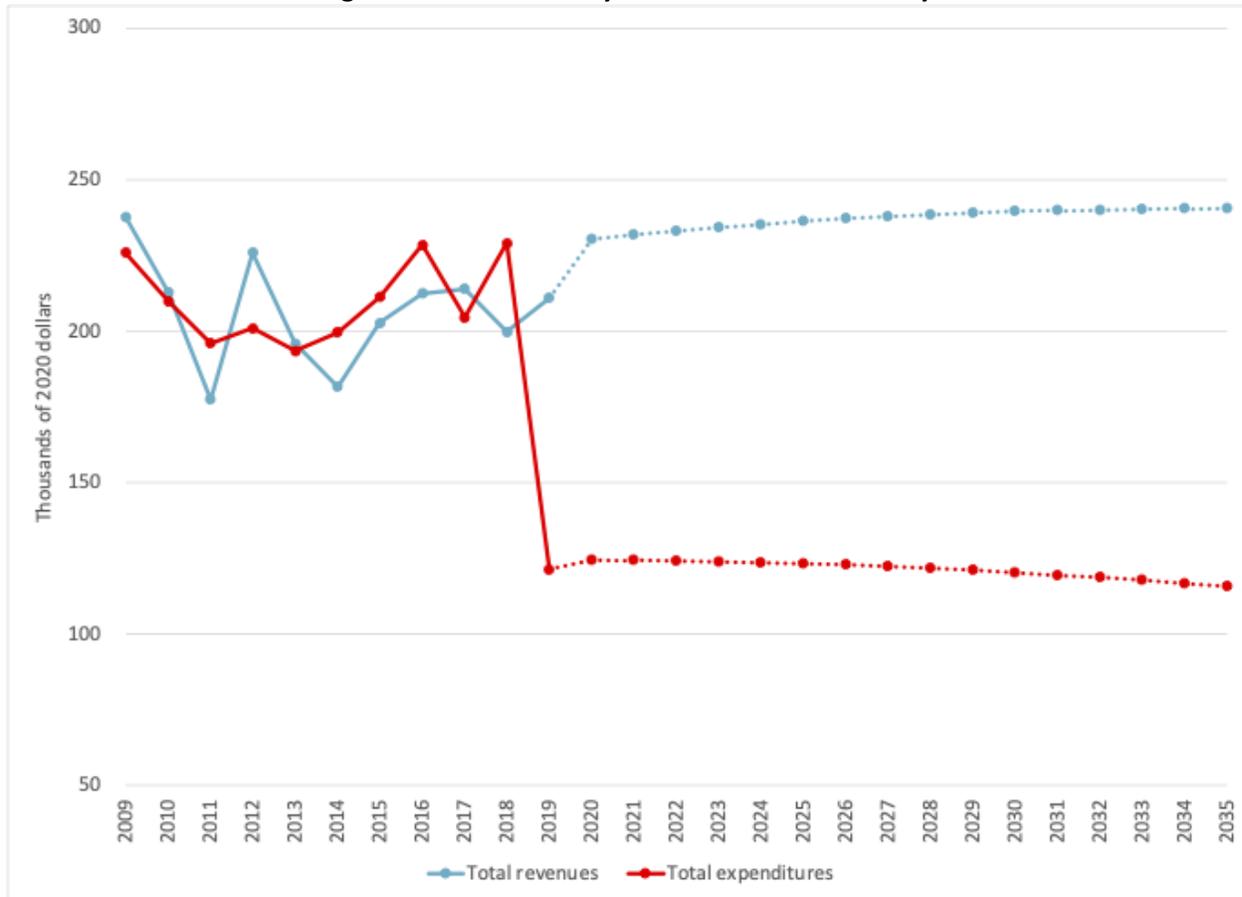
<sup>6</sup> P. Dooley (2021, April 10). Golf (special report): How golf hopes to keep winning after COVID. *Wall Street Journal, Eastern Edition*, p. R1.

<sup>7</sup> M.M. Rose (2018, November 7). In the rough. *Columbus Dispatch*, p. 12B.

<sup>8</sup> Dooley.

and not necessarily a bad one. Delaware leadership has decided to maintain the golf course as an affordable amenity for players.

**Figure 14: Hidden Valley Golf Course Sustainability**



**Delaware Municipal Airport.** Delaware Municipal Airport (Jim Moore Field) is a public general aviation airport owned by the City and opened in August 1945. Facilities include a 5,800-foot runway, t-hangars, tie-downs, and fixed-base operator (FBO) services. According to AirNav.com, the airport is home to 86 aircraft, including 76 single-engine airplanes, six multi-engine airplanes, two jets, one helicopter, and one glider.<sup>9</sup>

The sustainability analysis is in Figure 15. Revenues are calculated on a net basis: aviation fuel revenues are net of their cost to reduce the variability of the time series. The 2014 expenditure spike was due to information technology costs of more than \$630,000 in 2020-equivalent dollars. Revenues fell short of expenditures until 2013, when the t-hangars opened. The subsequent excess of operating revenues over operating expenditures excludes annual transfers from the General Fund, which have increased from \$10,000 in 2014 to \$30,000 per year in the last three years.

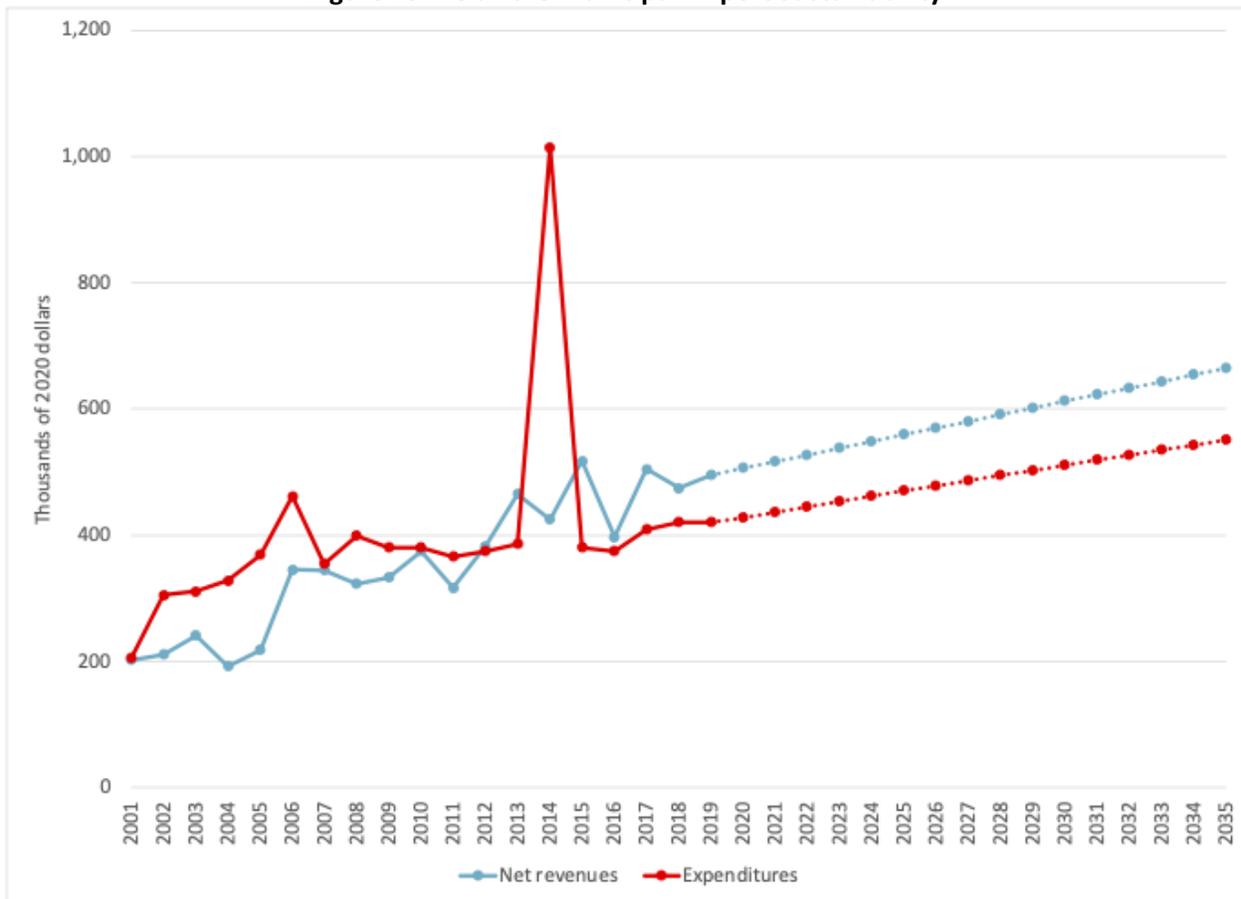
Projections are that revenues excluding transfers will continue to exceed expenditures, but by no more than 17%. In contrast, the projected water and sewer revenues exceed expenditures by more than 40%. Airports, like water systems, have significant capital needs so this excess may not be sufficient and may

<sup>9</sup> AirNav.com. Delaware Municipal Airport – Jim Moore Field. <https://www.airnav.com/airport/KDLZ>

leave the City exposed to large, unexpected funding needs. Unlike water systems, though, airports have access to Federal Aviation Administration Airport Improvement Grants. These grants are not guaranteed, however. A detailed market analysis of airport charges is beyond the scope of this project, but the Union County Airport’s 2019 financial report showed a 30% excess of revenues over expenditures.<sup>10</sup> This is a smaller airport with shorter runways and only 55 based aircraft, but the profit percentage was more than double that of Delaware Municipal Airport in all of the past 20 years (except 2015) and the projected 16 years. The City may wish to consider an increase in airport fees and charges if the market will bear it.

Discussions are currently underway with Delaware County to establish a port authority to own and operate the airport. This would be a separate political jurisdiction, and not a branch of either Delaware City or Delaware County. However, both entities would appoint members to the governing board. This would separate the airport operations from those of the City. It would also give Delaware County a stake in an airport that doubtless benefits the county and Delaware County communities in addition to Delaware. However, it does not eliminate the concern that revenues may be insufficient to sustain the airport and the need to evaluate both revenues and expenditures to improve its self-sufficiency.

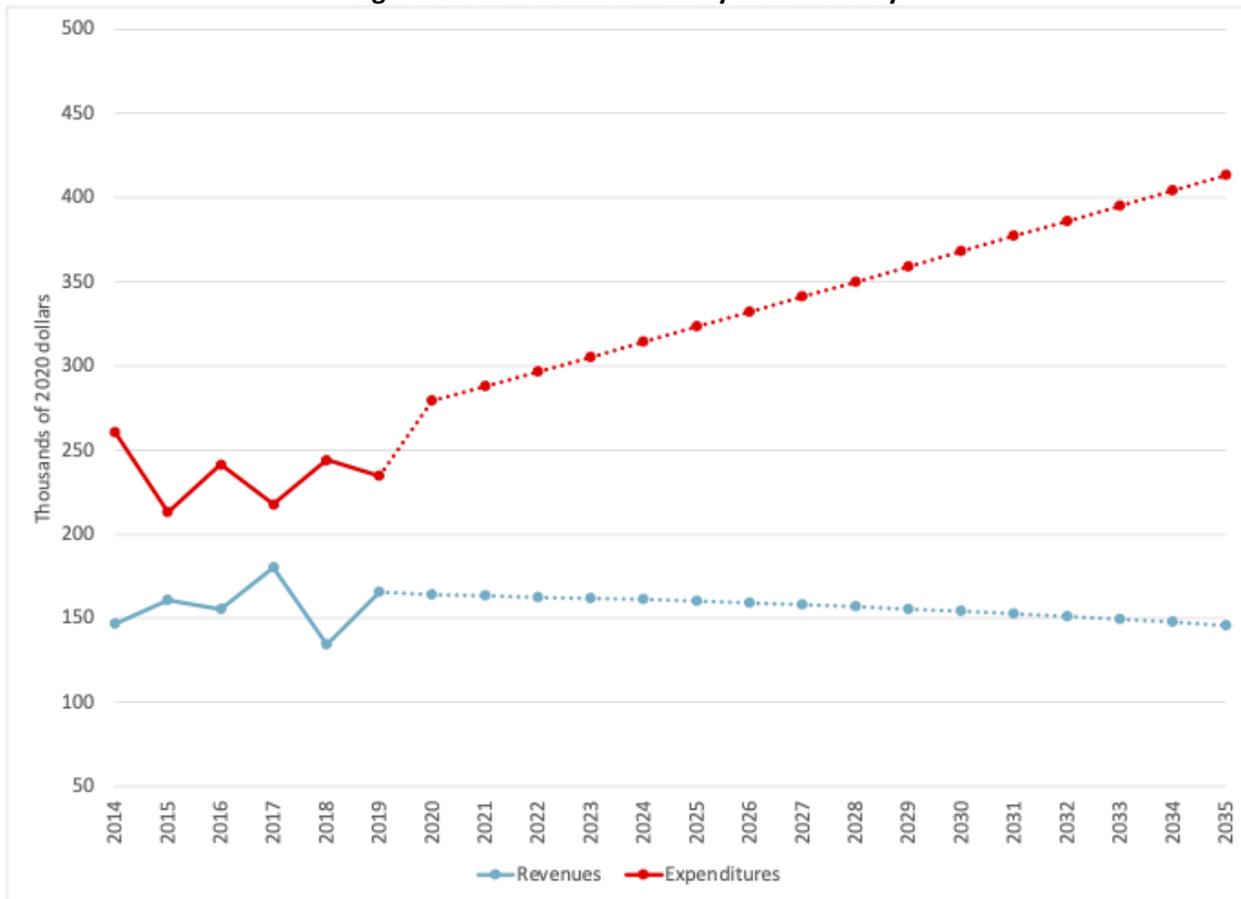
**Figure 15: Delaware Municipal Airport Sustainability**



<sup>10</sup> Union County, Ohio. 2019 Comprehensive Annual Financial Report, p. 285.  
[https://www.unioncountyohio.gov/media/Officials/Auditor/Financial%20Reports/Union%20County\\_19\\_CAFR\\_Financial%20w%20Opinion.pdf](https://www.unioncountyohio.gov/media/Officials/Auditor/Financial%20Reports/Union%20County_19_CAFR_Financial%20w%20Opinion.pdf)

**Oak Grove Cemetery.** Oak Grove Cemetery was established in 1850. The cemetery was owned by a separate association from 1906 until 2012, when the association dissolved and the City assumed control. As shown in Figure 16, the cemetery’s expenses far exceed its revenues. These projections are less certain because of the relatively short time series of historical revenues and expenditures. Theoretically, the cemetery could be a business-type activity, but given pre-purchased plots, the cost of perpetual care, and increasing wages and other expenses, there is little opportunity to bring revenues in line with expenditures. Thus, the cemetery is likely to remain a City-subsidized service to the community. The cost will be an increasing drain on the budget if the projections of increasing inflation-adjusted expenditures and slightly decreasing revenues are correct. Some effort could be made to increase revenues and/or decrease costs to mitigate this trend.

**Figure 16: Oak Grove Cemetery Sustainability**



**Street Maintenance and Repair**

Roadway maintenance needs are a particular concern for the City. An April 27, 2021, memo by Justin Nahvi, Finance Director, stated that nearly 42% of Delaware roadways are in poor condition. This implies a substantial amount of deferred maintenance: the standard is that only 4%, or 1/25, of streets should be in poor condition at any one time. Judging from the time series of repair expenditures, this deferment of proper maintenance could have started as early as 2003. Roadways in poor condition are

not only an inconvenience and expense for Delaware residents, workers, and visitors, they create a negative impression of the city overall, and might adversely affect property values and the ability to attract new businesses and residents.

As noted earlier, street-related expenditures are projected based on square feet of roadway. The historical and projected square footage was charted in Figure 9. The projection is derived in the same way as population and employment: using regression analysis to project forward the long-term slope of the annual increase in roadway square footage. This implies a projected increase of 260,000 square feet, or roughly 3.3 lane miles, per year. Figure 10 charted historical and projected square footage per capita (population plus employment). The decline in roadway area per capita projected there suggests heavier roadway usage and consequently an even greater need to address roadway maintenance shortcomings. Traditionally, roadway maintenance expenditures have been funded by vehicle license fees of state and county residents and federal and state gasoline taxes. These revenues fall far short of the required amount to support roadway maintenance expense at even its current level. This was acknowledged in Governor Mike DeWine's successful effort to increase the gasoline and diesel tax for the first time in 14 years. The Governor originally sought an 18-cent increase to the 28-cent tax, but this was bargained down to 10.5 cents on gasoline and 19 cents for diesel. Annual fees of \$100 for hybrids and \$200 for electric vehicles were also imposed. These taxes, signed into law April 3, 2019, increased local governments' annual receipts by 56%, or \$366 million, effective July 1, 2019.<sup>11</sup>

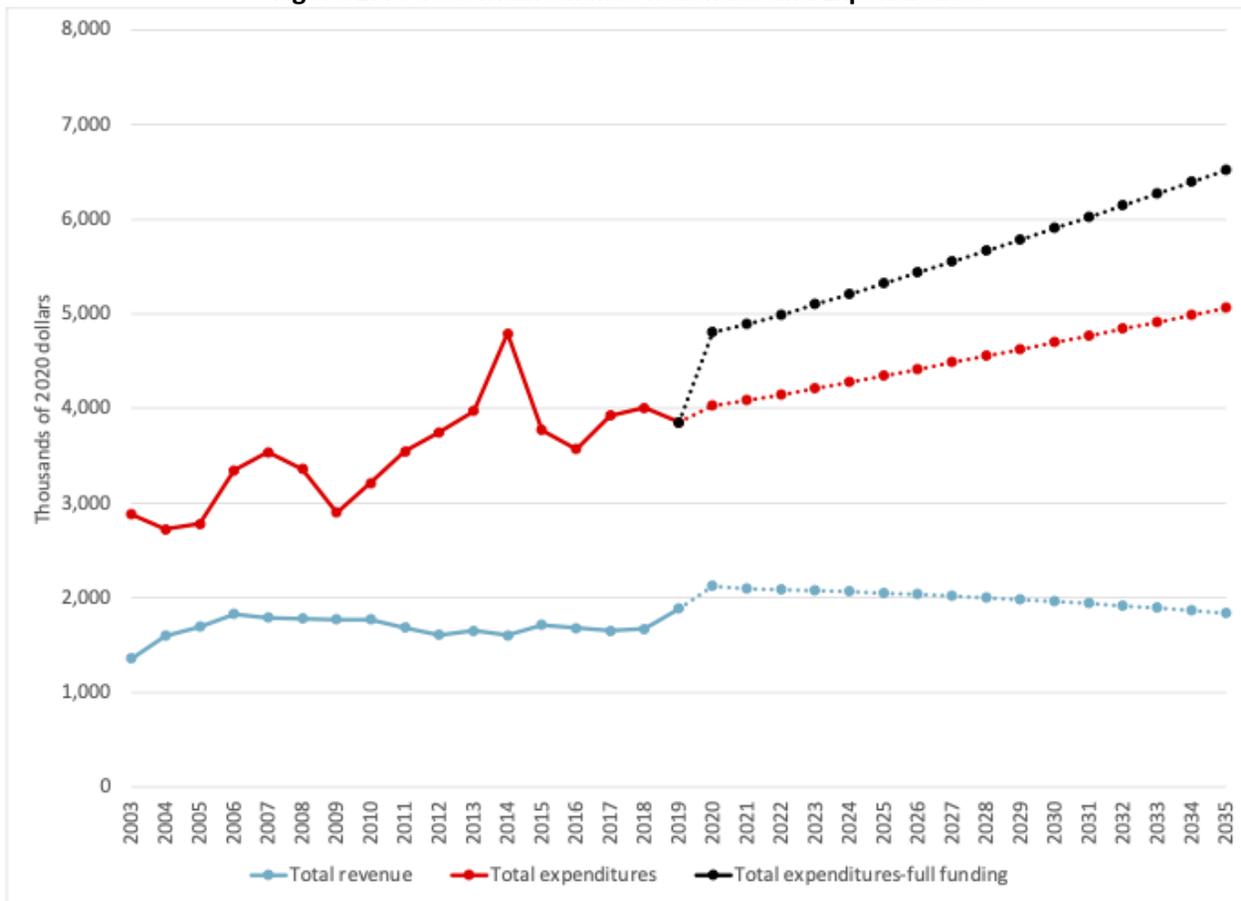
The Nahvi memo estimates that fully funding ongoing maintenance would cost \$3.8 million annually, compared to less than \$2.2 million budgeted per year over the next five years. In addition, nearly \$25 million in 2021 dollars is needed to address the current backlog of deferred maintenance.

The operating budget position is shown in Figure 17, which includes both current projections and those assuming that future roadway maintenance needs are fully funded. Even with the increased gasoline tax revenues, the revenues fall far short of the increasing need for funding, even if no increase is assumed for street maintenance (the lower projected expense line). Gasoline taxes account for 85% of street maintenance revenues. The downward drift of revenue per capita is due to inflation eroding the value of the tax per gallon and improved fuel efficiency offsetting the increasing number of residents and workers. Finally, this chart includes only the increase in ongoing maintenance, and not the costs of curing the backlog. There are several potential funding options, each of which will have a different impact on the time series of costs. These options are discussed and evaluated in the next section.

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<sup>11</sup> R. Ludlow & J. Siegel. (2019, April 4). Governor signs gas-tax increase. *The Columbus Dispatch*, p. 1A.

**Figure 17: Street Maintenance Revenues and Expenditures**



**Addressing the General Fund Shortfall**

As stated earlier, there are only three ways to address the decreasing excess of revenues over expenditures in the General Fund: decrease expenditures, increase revenues, or some combination of the two. An examination of departmental operations could be undertaken to identify opportunities for greater efficiencies without harming the level of services delivered to Delaware citizens, employees, and visitors. However, the condition of the city’s streets suggests that in that respect at least, current service levels are inadequate and in need of an upgrade. A review of operations might identify additional opportunities for improvement in efficiency or service levels.

A comprehensive possibility is to increase income tax revenues through increasing employment, increasing the rate (possibly coupled with an increase in the credit), or both. Income tax receipts provide just under 70% of total general fund revenues, making them a key candidate for reevaluation. *Delaware Together* includes areas for new commercial and industrial development. As these build out, they will increase income tax revenues, but it must be remembered that a substantial share of increased employment is likely to come from existing employers. Over the past 20 years, 76% of Ohio’s new jobs were created by employers already resident in the state, based on analysis of the Bureau of Labor Statistics’ Job Openings and Labor Turnover Survey.

The question is the impact on tax collections of changes in the rate and possibly the credit for taxes paid to other municipalities. Currently, Delaware's income tax rate is 1.85% with a credit of half of the tax paid elsewhere, up to 0.925% (i.e., half of the Delaware rate). Thus, a Delaware resident working in Marysville, where the tax rate is 1.5%, would receive a credit of 0.75% and pay 1.1% to Delaware. A resident working in Columbus, where the tax rate is 2.5%, would receive the maximum 0.975% credit and pay Delaware 0.975%. The Nahvi memo evaluates receipts from increasing the tax on workers in Delaware businesses but eliminating the tax on residents working elsewhere. It may be prudent to continue the limitation on the resident tax credit, however. Although taxes on residents working outside the city contribute only 10% of total revenue, the simulations discussed below and those in the Nahvi memo both show that reducing or eliminating this tax would require a substantial increase in the tax rate to raise necessary revenue. As demonstrated in the memo, increasing the income tax rate to 2% and eliminating the limitation on the resident credit causes receipts to decline.

Calculating the impact of changes in the tax rate and credit requires the income on which the tax is paid, which allows taxes from a change in rates to be calculated. The income of residents and non-residents working in Delaware can be derived by dividing the receipts as given by the Delaware Finance Department by the 1.85% tax rate. Business net income can also be obtained by dividing receipts by 1.85% if it is assumed that all taxed business net income is earned in the city. This is not entirely true: some proprietors may live in Delaware but own businesses located elsewhere. There is no way to estimate this percentage, and it is certainly less than the percentage of wage and salary workers whose job is outside the city.

Deriving the income of Delaware residents working outside the city is not nearly so straightforward because obtaining the effective tax rate requires reflecting the complicated interplay of the credit limit and the dozens of different tax rates of the municipalities in which Delaware residents work. The LEHD data discussed earlier include estimates of the number of Delaware residents working in each city, village, or Census-designated place (CDP, an unincorporated population center). The effective Delaware tax rate is calculated for these residents using a database of tax rates and collections from the Ohio Department of Taxation.<sup>12</sup> Correctly calculating taxable income and maintaining comparability requires the 2019 tax rates, so Appendix Table A-1 lists the 50 municipalities with the largest number of workers living in Delaware, the municipalities' tax rate in 2019, and the post-credit Delaware tax rate.

An overall tax rate for Delaware residents working elsewhere is derived by calculating the weighted average Delaware tax rate after credits, where the weights are the percentages of Delaware residents working in each municipality. The resulting rate, 0.964%, is the weighted average rate on Delaware residents working outside of Delaware. Recall that the total number employed in these municipalities are estimates so the results are estimated with error. Finally, it is assumed that earnings are insensitive to changes in the tax rate.

The top panel of Table 4 shows the derivation of the income of each category of taxpayers using the tax payments of the category as given by the Delaware Finance Department, the income tax rate applicable to that category, and the income calculated by dividing the payments by the tax rate. Delaware's income taxes are earned on a combined \$1.7 billion of worker and business income. The overall tax rate of 1.692% is calculated by dividing total tax receipts by total taxable income.

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<sup>12</sup> Ohio Department of Taxation. (2020, September 28). Municipal income tax: Tax rates and net collections, by municipality, calendar year 2018.

[https://tax.ohio.gov/static/tax\\_analysis/tax\\_data\\_series/local\\_government\\_funds/lg11/lg11cy18.pdf](https://tax.ohio.gov/static/tax_analysis/tax_data_series/local_government_funds/lg11/lg11cy18.pdf)

The second and third panels of Table 4 report the results of increasing the income tax rate to 2% and 2.25%, first maintaining the 50% maximum credit and then increasing the credit to a maximum of 75%. The process for deriving the tax rate for residents working outside of the city is the same as described above and in Appendix Table A-1: the tax rate net of the relevant credit is calculated for the 50 municipalities and the weighted average tax rate is derived from the net tax rates. The resulting rates with the 50% credit are 1.048% for the 2% income tax rate and 1.219% for the 2.25% tax rate. Tax receipts increase \$2.35 million (8.1%) at the 2% rate and \$6.37 million (22.1%) at the 2.25% rate, including an additional \$19 million for the General Fund.

The 75% credit may make the tax rate increase more palatable to voters, but significantly reduces the impact of the tax rate increase. Increasing the rate from 1.85% to 2% leads to less than \$1 million, or 3.1%, in additional revenue. The 2.25% rate results in a \$4.8 million (16.7%) increase.

**Table 4: Estimated Income Tax Revenue at Varying Tax Rates and 2019 Income**

	2019 tax revenues*		Tax rate		Income basis	
Residents working elsewhere	\$2,932,635		0.964%		\$304,243,082	
Residents working in Delaware	\$5,027,242		1.850%		\$271,742,811	
Non-residents working in Delaware	\$18,911,327		1.850%		\$1,022,233,906	
Business net profits	\$1,937,329		1.850%		\$104,720,486	
<b>Total</b>	<b>\$28,808,533</b>		<b>1.692%</b>		<b>\$1,702,940,286</b>	
Fund 101 – General	\$15,556,608					
Fund 231 – Fire/EMS	\$10,947,243					
Fund 233 – Recreation	\$2,304,683					
<b>50% maximum credit</b>	<b>2% rate</b>		<b>2.25% rate</b>			
	<b>Tax rate</b>	<b>Revenue</b>	<b>Tax rate</b>	<b>Revenue</b>		
Residents working elsewhere	1.048%	\$3,188,119	1.219%	\$3,709,807		
Residents working in Delaware	2.000%	\$5,434,856	2.250%	\$6,114,213		
Non-residents working in Delaware	2.000%	\$20,444,678	2.250%	\$23,000,263		
Business net profits	2.000%	\$2,094,410	2.250%	\$2,356,211		
<b>Total</b>	<b>1.830%</b>	<b>\$31,162,063</b>	<b>2.066%</b>	<b>\$35,180,494</b>		
Fund 101 – General		\$16,827,514		\$18,997,467		
Fund 231 – Fire/EMS		\$11,841,584		\$13,368,588		
Fund 233 – Recreation		\$2,492,965		\$2,814,440		
<b>75% maximum credit</b>	<b>2% rate</b>		<b>2.25% rate</b>			
	<b>Tax rate</b>	<b>Revenue</b>	<b>Tax rate</b>	<b>Revenue</b>		
Residents working elsewhere	0.572%	\$1,739,747	0.704%	\$2,141,976		
Residents working in Delaware	2.000%	\$5,434,856	2.250%	\$6,114,213		
Non-residents working in Delaware	2.000%	\$20,444,678	2.250%	\$23,000,263		
Business net profits	2.000%	\$2,094,410	2.250%	\$2,356,211		
<b>Total</b>	<b>1.745%</b>	<b>\$29,713,691</b>	<b>1.974%</b>	<b>\$33,612,663</b>		
Fund 101 – General		\$16,045,393		\$18,150,838		
Fund 231 – Fire/EMS		\$11,291,203		\$12,772,812		
Fund 233 – Recreation		\$2,377,095		\$2,689,013		

\*Source: Delaware Finance Department.

The Nahvi memo shows the impact of raising the rate while raising the credit for taxes paid elsewhere to 100%. Raising the rate to 2% while eliminating taxes on income earned elsewhere reduces total revenue

by \$5.0 million (17.3%). However, an increase to 2.5% with full resident credit produces revenue of \$38.1 million, an increase of \$9.3 million (32.2%). The intermediate alternative, an increase to 2.25%, increases revenues to \$31.5 million, slightly more than the 2% rate and 50% credit.

Another way to increase revenue is through an increase in property tax. Nahvi found that each one-mill increase in the property tax rate produces \$893,000 in additional revenue. This is less revenue than any of the income tax increases, but there is logic in using property taxes to fund the roadway deficiencies, at least in part. Improving the condition of the streets favorably impacts adjacent properties.

The Nahvi memo also discusses the funding needed to address the roadway deficiency. The total cost to reduce the percentage of streets in poor condition from 25% to 4% is \$24.8 million in 2021-equivalent dollars, and \$3.8 million per year is needed to maintain this standard. This ongoing expense is more than \$1.6 million greater than the current allocation. Nahvi found that if Delaware were to issue 25-year, 3% bonds to raise the \$24.8 million, the annual debt service payments would be more than \$1,412,405. The memo suggests diverting at least some of the income earmarked for the Fire/EMS Fund to a street repair fund. This is reasonable, given that there is a healthy balance in the Fire/EMS fund. This fund totaled \$8.7 million at the end of 2020, up from \$5.2 million in 2016. Redirecting some of this income if there is not an impending need would reduce the tax increase required.

The roadway cost calculations were performed in April 2021. There has been substantial construction inflation since then. No producer price indices are available from the Bureau of Labor Statistics for heavy construction, but one is available for nonresidential building construction in the Midwest. This index implies a price increase between April and November 2021 of 9.3%. Interest rates are also expected to increase as a result of inflation and economic growth. The consensus December forecast of the National Association for Business Economics (NABE) is that the 10-year Treasury yield will increase from its April 2021 rate of 1.64% to 2.10% by the end of 2022. Municipal bonds comprise a different market segment from the Treasury bond segment, but this does suggest an increase in long-term rates in 2022. Assume that the 9.3% producer price increase is also relevant for heavy construction and that prices increase an additional 2.8% by the end of 2022 (the current NABE forecast for the Consumer Price Index). This implies that the cost of addressing the backlog will be \$27.9 million by the end of 2022, and the \$3.8 million annual maintenance cost will be \$4.27 million. Assuming also that the bond rate will be 3.5%, the annual debt service payment would then be \$1,692,800. Average Delaware County wages increased as well, but only 4.3% from 2019 to the second quarter of 2021. The message of this analysis is that the longer the delay in implementing this program, the greater will be the burden.

Bear in mind, though, that the need is not merely to restore and maintain the city's street grid but also to address the declining revenue excess illustrated in Figure 11 and adequately fund the other items in the Capital Improvements Program. An increase in the income tax rate is likely to be necessary, as will other measures as well. Earlier, it was suggested that an increase in the maximum credit for taxes paid elsewhere might make the tax increase more appealing to voters. But reasonable voters should expect to pay for the services that they need. When confronted with the need to raise taxes and the consequences of not doing so, voters may agree to a tax increase.

Consider the Columbus tax increase from 2% to 2.5%. It was approved by 51.7% of voters in August 2009, immediately after the end of the brutal 2007-2009 recession. The City had already imposed cutbacks and the campaign warned of more, including police and fire layoffs, if the increase was not approved. At least some of those who voted in favor were likely voting to tax themselves: half of all

Columbus jobs at the time were filled by Columbus residents, according to LEHD data. The current share in Delaware is 16.5%.

In seeking an income tax increase, Delaware should clearly demonstrate that all measures to avoid raising taxes have been taken, including a study of internal operations. Columbus City Council and Mayor Michael Coleman convened a 15-member citizen Economic Advisory Committee (including the author) that met monthly from March 2008 to March 2009. The meetings included a thorough review of City finances and presentations by the head of each major department. The committee concluded that there was no way to cure the structural budget deficit without raising taxes, but that tax increases should be coupled with compensation and benefits adjustments, efficiency improvements, and other ways of reducing costs.

In Delaware, the condition of the street grid is a readily apparent example of the consequences of insufficient revenues; there are likely to be others. An ad hoc citizen budget review committee would be helpful, but a public education campaign should also be undertaken and endorsements by community and neighborhood leaders should be sought.

### **Tax Incentives: Tax Increment Financing and Tax Abatements**

Delaware uses tax increment financing (TIF) to facilitate development. These agreements divert some or all of the increase in property taxes arising from development of a parcel or parcels to a fund to defray related infrastructure costs. The logic behind TIF is that the property would not be developable without the expenditures on infrastructure that the TIF fund is supporting. Without this infrastructure, the affected area would not develop. Delaware's TIF agreements are summarized below.

- Delaware Municipal Airport TIF, adopted January 24, 2005. This is a 20-year, 100% TIF to finance debt payments on the improvement of a variety of infrastructure elements of the airport: intersections of Pittsburgh Drive with Houk Road and with the airport entrance road; and airport utilities, ramps, taxiways, parking lots, and navigational aids. The Delaware City School District receives 30% of all payments made to the TIF.
- Cheshire North, West, and South; Evans; and Braumiller Residential TIF Districts, adopted November 14, 2005. This is a 30-year, 100% TIF to finance the debt on improvements supporting residential development in the southern part of the city, east of Route 23. These improvements include the design and construction of a double overpass for Glenn Parkway over Berlin Station Road and the Norfolk Southern railroad tracks. The Olentangy Local School District receives the revenue that it would have earned without the exemption.
- Southern Point Commercial TIF District, adopted August 14, 2006. This is a 30-year, 100% TIF in an area between Winter and Cheshire Roads and primarily east of Route 23 in the southern part of Delaware. The purpose is to finance debt payments on a variety of new and existing roadway and intersection improvements along Route 23. These are designed to accommodate the increase in traffic and development in the area. The Olentangy Local School District receives the revenue that it would have earned without the exemption.
- Sky Climber, LLC and V&P Hydraulic Products TIF District, adopted January 22, 2007. This is a 30-year, 100% TIF to defray the costs of acquiring the parcel at 1800 Pittsburgh Drive for Sky Climber, the parcel at 1700 Pittsburgh Drive for V&P Hydraulics, and building a 45,000 square foot building on each parcel. Sky Climber, headquartered in Delaware, manufactures and distributes suspended access equipment for a global market. V&P Hydraulics manufactures hydraulic cylinders. The Delaware City School District receives 90% of all payments made to the TIF in years 16 through 30.

- Zaremba-Mill Run TIF, adopted September 24, 2007. This is a 30-year, 100% TIF to finance debt payments on infrastructure enabling the commercial development at 720-1380 Sunbury Road (Route 36/37). The Delaware City School District receives the revenue that it would have earned without the exemption.
- Central Avenue TIF, adopted November 27, 2017. This is a 30-year, 100% TIF to finance debt payments on infrastructure to upgrade the intersection of Central Avenue and Buehler Drive. These improvements are intended to benefit the commercial buildings at 750-1034 West Central Avenue, which are the properties covered by the TIF. The Delaware City School District and the Delaware Joint Vocational School District receive the revenue that they would have earned without the exemption.
- Seattle House TIF, adopted July 22, 2019. This is a 30-year, 100% TIF to finance debt payments on infrastructure permitting the development of the Seattle House apartment complex on Sunbury Road (Route 36/37), including property acquisition, roadways, water and sewer, and parkland and trails. The Delaware City School District and the Delaware Area Career Center receive the revenue that they would have earned without the exemption.
- Sawmill Parkway TIF, adopted May 23, 2022. This is a 15-year, 100% TIF to assist the extension of Sawmill Parkway to Section Line Road and development of the 89-acre Sawmill Pointe Business Park. The Delaware City School District and the Delaware Area Career Center receive 50% of the payments to the TIF.

Some of these TIF agreements, such as the Sawmill Parkway TIF, open land to job-creating development. Others permit roadway development in growing parts of the city or facilitate badly needed housing development. Still these agreements result in encumbrances on property tax revenues, and as such could potentially divert revenues from their highest and best use. They should thus be evaluated and implemented with great care. The author conducted an extensive analysis of the economic impact of tax incentives and abatements for Columbus City Council and the Franklin County Commissioners. With respect to TIF, this study recommends that, “TIF agreements should have clear objectives, a public purpose, budgets, and timelines.”<sup>13</sup> The study recommends that TIF agreements, “have expiration dates consistent with the underlying needs. The term of these agreements should be affirmatively extended...for good cause and only if necessary.”<sup>14</sup>

The study also argues that many TIF-funded improvements have a private as well as a public benefit. In these cases, a reasonable expectation might be that the private entities reaping the benefit contribute to their cost. For example, it might be reasonable to consider a special improvement district or a special assessment as a supplement to, or instead of, a TIF district. This would help address the criticism that TIF agreements lead to diversions of public funds to private entities.

The author’s study also examined property tax abatements, which reduce the incremental property taxes arising from development for a stated number of years. Incentives are used by all states and nearly all cities, including most of those in central Ohio. Proponents of tax incentives argue that the incentive’s “lost” revenue is not really lost. Even in cases where there is a 100% abatement, it is only the incremental revenue that is abated, and tax revenues are the amount that would have been paid had no development occurred. Consequently, it is incorrect to compare the revenue from the abated developed parcel to that from the unabated developed parcel; the correct comparison is between the abated developed parcel and the unabated undeveloped parcel.

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<sup>13</sup> B. LaFayette. (2020). *Analysis of the costs and benefits of property tax incentives*, p. 47.

<sup>14</sup> LaFayette (2020), p. 47.

However, these points are true only if the incentive is truly needed for the development to occur. If the development would have gone forward even without a tax incentive or TIF agreement, the abatement is a deadweight cost. Unfortunately, whether the incentive is truly necessary is unknowable. The company applying for the abatement has a strong incentive to give the impression that the development will occur if and only if the abatement is granted. The literature cites examples of jurisdictions without formal guidelines for granting incentives or agreed-upon performance standards, state incentives granted to businesses with no out-of-state business, and incentives awarded to projects that were already completed.

The LaFayette study argues that using abatements to compete with other regions for projects is much less productive than using them to compete with other municipalities within the region. In deciding among regions, companies are much more likely to focus on workforce quality, the availability and affordability of real estate, proximity to suppliers and customers, general business climate, and business costs. The impact of tax abatements looms larger within a region where these other factors are at least broadly similar among the competing municipalities.<sup>15</sup> In general, given the fact that most municipalities in central Ohio use abatements to at least some degree, eliminating these altogether could result in Delaware losing lucrative projects to other municipalities.

Granting incentives inherently leads the municipality to pick winners and losers. The study recommends that priority be given to projects in industries that are economic drivers. These are industries that have employment larger than average and growth faster than average, and are thus likely to strengthen growth and provide stable jobs with greater opportunities for advancement. The author's *Delaware County Strategic Economic Development Plan (2014)* includes an economic driver analysis for the county in Chapter 2. Despite the age of the analysis, its conclusions should still largely apply. For any proposed incentive, it is crucial to conduct a serious analysis of the project proposed for incentives before the fact and monitor employment, payroll, and investment targets after operations commence.

Using an incentive to encourage development of a blighted or underused parcel or development in an economically challenged area of the city can be a productive use of abatements. Incenting development where development is unlikely to occur otherwise can bring a variety of benefits to the city and its residents. The tax incentive study discussed the use of abatements to encourage the development of the long-vacant Timken site in the economically challenged Milo-Grogan area of Columbus for the headquarters, manufacturing, and distribution facilities for Rogue Fitness. The analysis shows that while Rogue employees live throughout the metropolitan area and beyond, a greater-than-average percentage lives in the immediate vicinity. In addition to providing economic opportunity, redevelopment projects such as this can increase the value of nearby properties and ultimately property tax revenues. In a broader sense, an increasing number of municipalities across the country are explicitly including equity and inclusiveness in their criteria for awarding incentives.

### **Fiscal Impacts of Specific Development Alternatives**

The Delaware Together plan outlines broad development concepts rather than specific location plans. Accordingly, development alternatives are evaluated broadly here as well. The budget impact is estimated for 10 acres of development of a variety of residential and commercial property types.

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<sup>15</sup> LaFayette (2020), p. 15.

This evaluation is different from that in the previous section. Because the goal is to measure marginal impacts, the only revenues and expenditures that matter are those that increase as population and development increase. Income and property tax revenues, wages of operations staff, maintenance costs of roadways, and expenditures on routine supplies increase with more homes, businesses, and residents. These are called variable revenues and expenses. On the other hand, many expenditures are fixed, meaning that they do not increase as population increases. Examples are salaries of the City Manager and City Council, building maintenance expenditures, and principal and interest payments on already-existing debt. As population increases, the burden of fixed expenditures is spread out among more people.

This is not to imply, however, that fixed expenses are fixed for all time. A substantial increase in population, employment, or development will lead to needs such as a new fire engine, a police substation, or additional supervisory staff. Fixed expenses are only fixed within a relevant range, and when they increase, they may increase substantially. The excess of revenues over expenditures estimated in the previous section provides the funding needed to meet increases in fixed costs. However, for the relatively small development increases analyzed here, these costs can be assumed to remain fixed.

The impact of a development does not stop at its property line. The occupants of residential properties buy household goods and services, and the businesses of commercial and industrial developments buy inventory, supplies, and business services. Businesses also pay wages and salaries to their employees, who use the income to purchase goods and services. To the extent that these purchases are made within Delaware, they increase economic activity, increase income, and sustain jobs in the city. This generates additional budget impacts, both revenues and costs. The supplier and household impacts can be measured through an economic impact model, and the variable revenues and costs of these impacts can be estimated in turn.

An important point is that the operations of the development *cause* these supplier and household impacts. If the development did not exist, neither would the additional economic activity and employment. This is the point that makes economic impact analysis legitimate.

The economic impact of each development alternative on the 43015 ZIP code area is estimated using IMPLAN software. This analysis accounts for the presence or absence of relevant suppliers of goods and services in the area, and generates supplier and household output and employment by detailed industry. Each industry's employment is multiplied by that industry's 2020 average annual pay from the QCEW to determine total taxable wage and salary income. Output (revenue) is multiplied by sector-specific margins derived from the averages reported for commercial tax returns (including pass-through returns) in the Internal Revenue Service's *Statistics of Income*. This publication includes total revenues and taxable net income less deficit for corporations by industry sector. Net income divided by revenues equals the profit margin. Other variable current and projected per-capita revenues and expenditures are measured as for the direct impacts.

There is a crucial omission from the household impacts, however. These impacts include the value of purchases that households make but not the value of the labor they supply beyond the earnings from that labor. As will be seen, lower-value owner and renter housing has a negative impact on the budget. However, without the workers living in this housing, businesses would have greater difficulty filling lower-level positions. Consequently, their efficiency and profitability would suffer. This is a very real impact, but there is no way to include it in the analysis.

It is also important to understand that even the most carefully constructed economic impact analysis is only a rough approximation of the unobservable actual impacts on the subject geography. Because these analyses focus on hypothetical projects, rely on a number of assumptions spelled out below, and cannot consider specific business expenditure patterns, they are particularly subject to error. Only the largest net revenue impacts can be considered conclusive, and in no case should these impact estimates be used for budgeting purposes.

### **Residential Development Alternatives**

The key revenues generated by residential development are income and property taxes, with additional contributions by residents toward roadway maintenance from gasoline taxes and license fees. Both income of residents and their effective income tax rate are needed to estimate income tax revenues. The house value of homeowners can be inferred by relating value to income. According to the 2011 American Housing Survey for the Columbus MSA from the Census Bureau – the most recent available – the home value of owner households in the MSA was on average 2.2 times household income.

Property values of both residential and commercial developments are obtained by benchmarking existing developments. Three recent residential developments in Delaware were analyzed to identify average purchase prices, the relationship between purchase prices and auditor values, the number of properties per acre, and the square footage of roadway. These include a relatively high-value development, Ryan Homes' Terra Alta development, a moderately-priced development, Rockford Homes' Willowbrook development, and a lower-price condo development, Ryan Homes' Enclave at Adalee. Condo developments are becoming increasingly popular because of the trends toward more single-person households and empty nesters discussed in the *Insight 2050* study. These developments are also consistent with the increased density needed as the region's population increases.

The Delaware County Auditor's market values are generally 5.5% less than the recent purchase prices of those properties. Academic studies have found that auditors' assessed values generally tend to understate market values. This is a sensible approach: if assessments are lower than market values, there are fewer property value challenges, and the jurisdiction avoids the time and expense associated with these challenges. This is part of the explanation, but so is the fact that home purchases often include appliances, which are not part of the real estate.

The income of renter households is derived from their rent. The American Community Survey reports that the average household in Delaware spends 29.1% of total income on rent. Annual rent is needed both to infer income and for the municipal income taxes of the property owners (discussed below). This is estimated from rent per square foot and the physical characteristics of recently developed apartment complexes. Physical characteristics – the number of units per acre and the square footage per unit – are obtained from 35 apartment complexes in Franklin County built between 2016 and 2019.<sup>16</sup> These complexes average 18.8 units per acre and 928.7 square feet per unit.

Rents per square foot are obtained from 11 apartments in three complexes in and near Delaware built between 2014 and 2020. The average annual rent per square foot of these apartments is \$15.60,

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<sup>16</sup> Apartment complexes in Franklin County rather than Delaware County are analyzed because of the number of newer complexes and because, unlike Delaware County, Franklin County records report the total number of units in each complex. This assumes that the configuration of new apartment developments in Delaware will be comparable to those in Franklin County.

implying annual rent per unit of \$14,488. This in turn implies an annual household income of \$49,786. The effective income tax rate for both owners and renters is the 0.964% derived from current income tax provisions and the commuting patterns in Appendix Table A-1.<sup>17</sup>

Estimated household income includes all sources of income, both the wage, salary, and self-employment taxes that are subject to municipal taxes, and the investment, retirement, and social security income that is not. The Internal Revenue Service's *Statistics of Income* includes totals by line item on Form 1040 returns. Table 1.4 lists for all returns sources of income by size of adjusted gross income (AGI). These statistics reveal that wage, salary, and business net income comprised the following shares of total income for returns filed in 2019:

- AGI \$40,000 to under \$50,000: 83.4% of total AGI
- AGI \$50,000 to under \$75,000: 79.5% of total AGI
- AGI \$75,000 to under \$100,000: 76.3% of total AGI
- AGI \$100,000 to under \$200,000: 75.2% of total AGI

Estimated household income is multiplied by the appropriate percentage to derive income that would be taxable by Delaware.

Most expenditure items are analyzed on a per-capita basis so the number of dwellings in 10 acres must be converted to the number of residents, reflecting both average household size and vacancy rates. Ideally, vacancy rates are needed for detached owner dwellings and rental apartments, but the Census Bureau's American Community Survey collects only overall owner housing and renter housing vacancy rates. For the city of Delaware, these averaged 1.0% and 4.7%, respectively, during 2015-2019. Owner households averaged 2.94 members; renter households averaged 2.16. Finally, roadway length is measured in each of the three benchmark developments, converted to square feet by assuming 24 feet of width, and measured per acre of development. The roads in the apartment complex are assumed to be private and thus have no budget impact.

The results of this analysis are reported in Table 5. In addition to the lower value Enclave at Adalee development with its actual average property value, the same development is analyzed assuming the higher middle value Willowbrook average. This hypothetical development shows the impact of more dense development on revenues, expenditures, and net contribution to the General Fund budget.

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<sup>17</sup> Although some of these households will include workers employed in Delaware and paying the full 1.85%, their place of employment is irrelevant to the budget impact of their households.

**Table 5: Residential Property Characteristics**

	Higher value owner	Middle value owner	Lower value owner	Dense middle value owner	Multi-unit renter
Units	22	38	64	64	188
Value per unit	\$400,000	\$341,650	\$248,757	\$341,650	\$72,664
Total value	\$8,800,000	\$12,982,712	\$15,920,461	\$21,865,620	\$13,660,740
Auditor value	\$8,312,802	\$12,263,945	\$15,039,050	\$20,655,066	\$12,904,435
Number of households	22	38	63	63	179
Number of residents	65	112	185	185	387
Average income per household	\$181,818	\$155,296	\$113,071	\$155,296	\$49,786
Taxable income per household	\$136,754	\$116,805	\$85,046	\$116,805	\$41,545
Taxable income total	\$3,008,586	\$4,438,592	\$5,357,917	\$7,358,718	\$7,436,543
Square feet of roadway	32,419	32,677	53,581	53,581	0

The number of residents, property values, and square feet of roadway are used to derive marginal revenues and expenditures for each type of development. These are shown in Table 6, as are the impacts generated by supplier and household purchases derived from the IMPLAN analysis. Note that business income taxes are included for the multi-unit rental development. This value is derived from data on corporate tax returns in *Statistics of Income*. The implied profit margin for real estate and rental and leasing is 32.8%. The \$14,488 annual rent times the 179 occupied units yields total annual revenue of \$2,593,300, This result multiplied by 32.8% gives net income of \$850,324. Multiplying net income by the 1.85% tax rate yields business income tax revenue of \$15,731.

Employees of the apartment complex also contribute income taxes. Direct employment is 9.4, according to the IMPLAN results. The average annual Delaware County wage for lessors of residential real estate is \$43,179, as reported in the QCEW. At the 1.85% tax rate, employee tax revenues are \$7,517 annually.

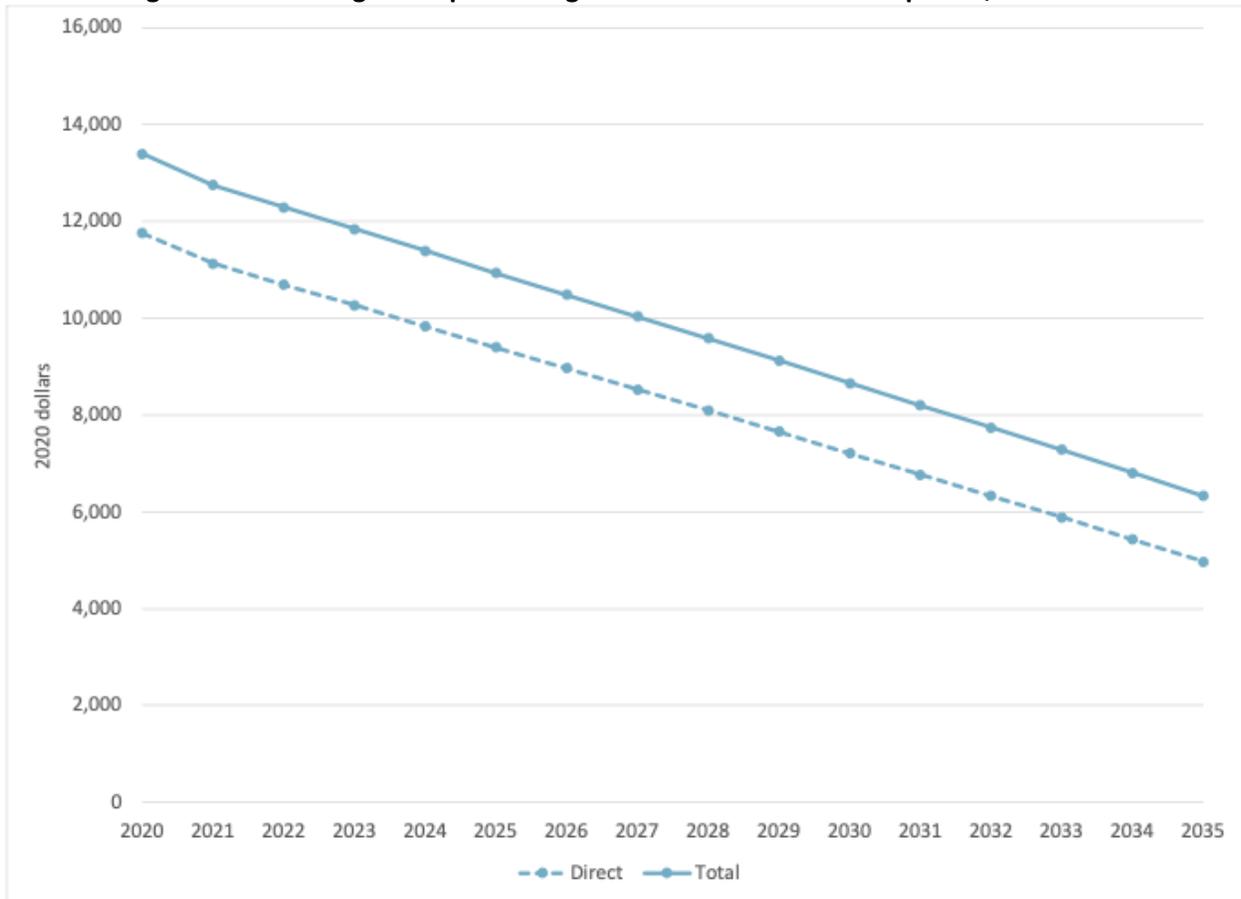
The indirect housing impacts include only the fiscal impacts of resident purchases in the 43015 ZIP code area. This area is larger than the city, so the impacts will be somewhat overstated. The renter housing impacts include the tax impacts of resident purchases, apartment operating wages and business purchases, and the impacts of apartment employees' and supplier employees' household purchases.

**Table 6: Marginal Budget Impacts of Residential Development, 2020**

	Higher value owner	Middle value owner	Lower value owner	Dense middle value owner	Multi-unit renter
<b>Direct marginal revenues</b>					
Income tax	\$29,007	\$41,335	\$49,897	\$68,530	\$71,699
Business income tax					15,731
Employee income tax					7,517
Property tax	7,856	11,194	13,727	18,853	12,195
License fees and gas taxes	3,409	5,874	9,702	9,702	20,295
<b>Total</b>	<b>\$40,272</b>	<b>\$58,403</b>	<b>\$73,326</b>	<b>\$97,085</b>	<b>\$127,437</b>
<b>Direct marginal expenditures</b>					
Finance	\$132	\$227	\$375	\$375	\$784
Police	9,842	16,958	28,012	28,012	58,598
Fire & EMS	11,012	18,975	31,343	31,343	65,565
Planning	1,291	2,225	3,676	3,676	7,689
Economic development	267	460	761	761	1,591
Building maintenance	397	685	1,131	1,131	2,366
Garage	655	1,128	1,864	1,864	3,899
Information technology	1,590	2,739	4,525	4,525	9,465
Self-insurance (net)	1,192	2,054	3,393	3,393	7,098
Courts (net)	(453)	(781)	(1,289)	(1,289)	(2,697)
Parks and recreation	1,328	2,288	3,780	3,780	7,907
Street maintenance	1,376	1,387	2,274	2,274	0
<b>Total</b>	<b>\$28,630</b>	<b>\$48,347</b>	<b>\$79,843</b>	<b>\$79,843</b>	<b>\$162,265</b>
<b>Net direct impact</b>	<b>\$11,642</b>	<b>\$10,056</b>	<b>(\$6,517)</b>	<b>\$17,242</b>	<b>(\$34,827)</b>
<b>Supplier and household impacts</b>					
Income tax	\$2,197	\$3,291	\$5,337	\$4,515	\$9,597
License fees and gas taxes	100	148	237	203	346
<b>Total</b>	<b>\$2,297</b>	<b>\$3,439</b>	<b>\$5,574</b>	<b>\$4,718</b>	<b>\$9,943</b>
Expenditures	\$656	\$970	\$1,552	\$1,327	\$2,431
<b>Net marginal indirect impact</b>	<b>\$1,641</b>	<b>\$2,469</b>	<b>\$4,022</b>	<b>\$3,390</b>	<b>\$7,512</b>
<b>Total impact</b>	<b>\$13,283</b>	<b>\$12,525</b>	<b>(\$2,494)</b>	<b>\$20,633</b>	<b>(\$27,315)</b>

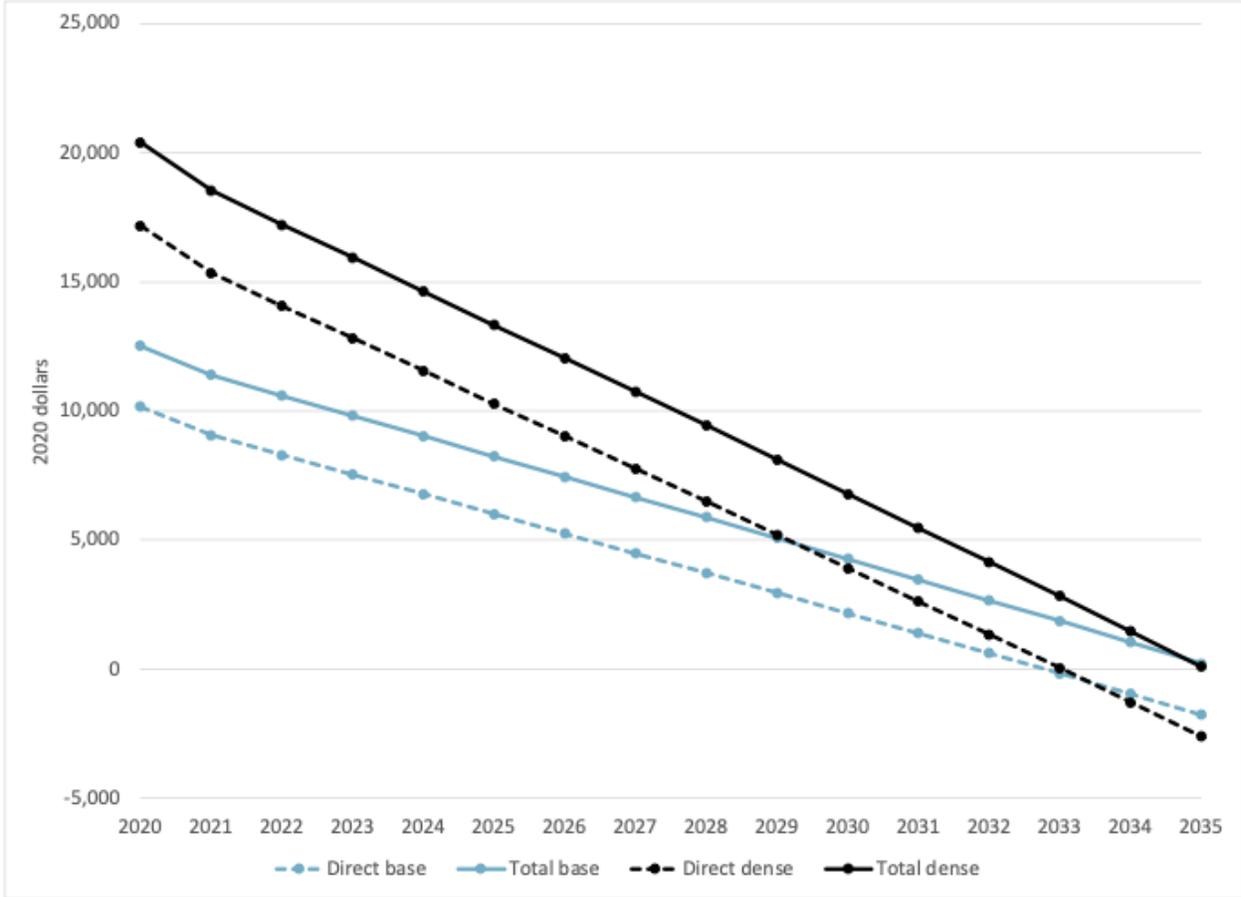
The 15-year projections developed in the previous section can be used to project trends in the net marginal impacts to 2035. These are shown in the following series of charts. Figure 18 shows the direct and total (direct plus indirect) impacts of 10 acres of high-value owner residential development. Direct impacts are the dashed line; the solid line is the total impact. This and all the following impacts decline over time; this is consistent with the finding that the coverage of expenditures by revenues is projected to decrease, as shown in Figure 11. All impacts are shown with the current income tax scheme; an increase in the rate and/or a decline in the credit will shift the lines upward. The high-value owner housing impacts for all years are positive.

**Figure 18: Net Marginal Impact of High-Value Residential Development, 2020-2035**



As previously discussed, the moderately priced development is analyzed assuming both the smaller number of units implied by the Willowbrook development and the larger number implied by the denser Enclave at Adalee development. The objective is to explore the fiscal impact of fostering denser residential developments. The results are graphed in Figure 19. The blue lines represent the base impacts assuming the Willowbrook configuration; the black dense lines assume the Enclave at Adalee layout. Comparing the actual moderate value residential impact with that of the hypothetical denser development with the same unit value shows that density has a positive impact on net revenues. The denser development increases the impacts by nearly two-thirds initially, but they decline more quickly. Still, the dense total impact only equals that of the less dense development at the end of the 15-year period. In the model, these benefits come from fewer square feet of roadway per resident, but density also reduces the amount of other infrastructure that must be installed and maintained, and may also decrease emergency service response times and costs. Because these impacts are not reflected, the actual advantage of the denser development is greater than that shown.

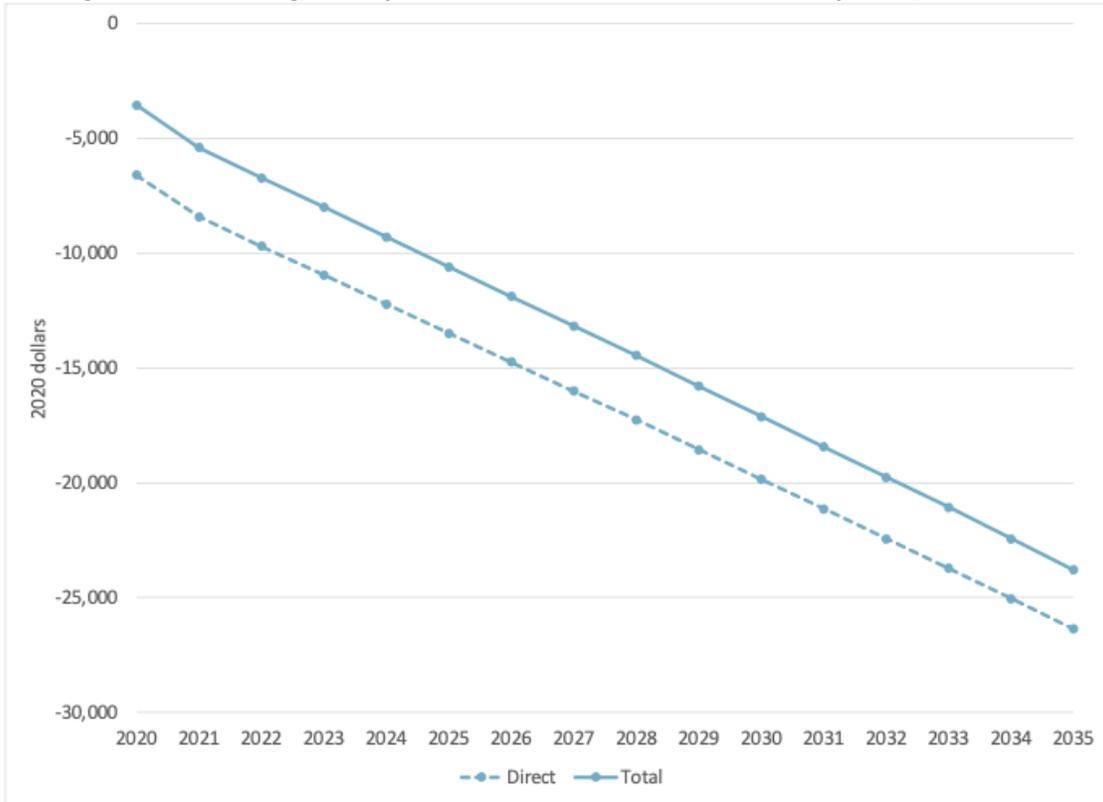
**Figure 19: Net Marginal Impact of Traditional and Dense Moderate-Value Residential Development, 2020-2035**



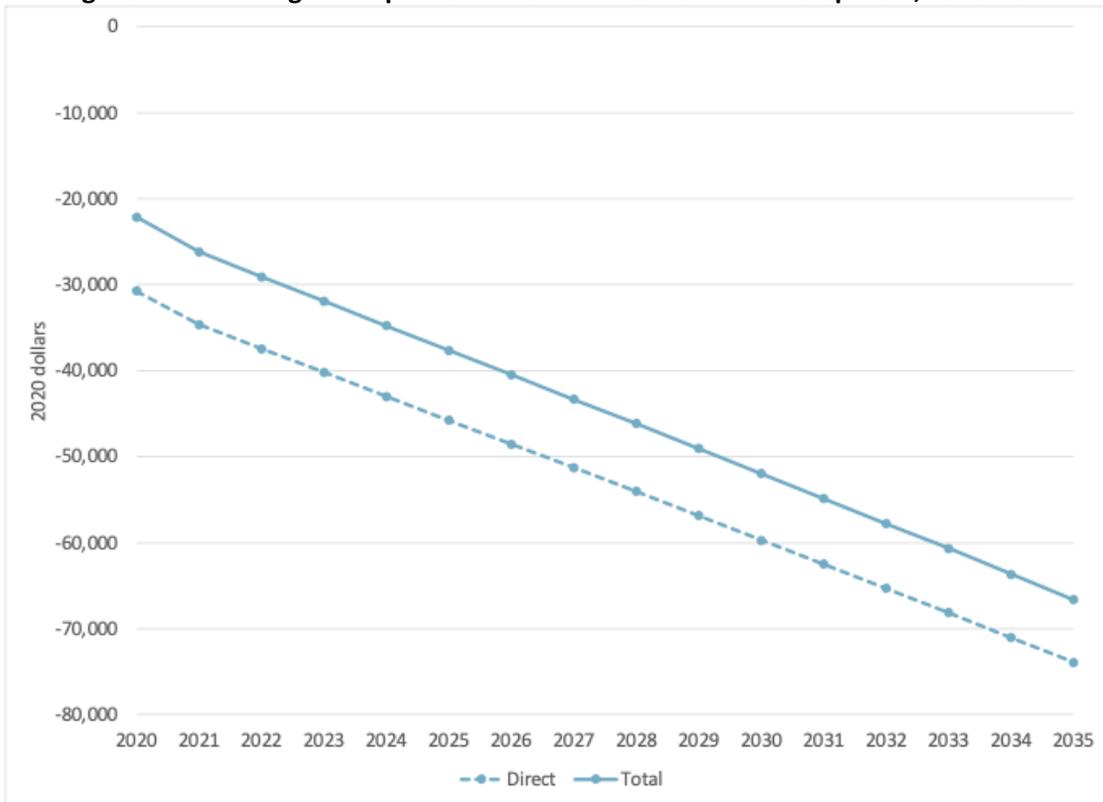
Lower-income households generally demand more in services than they contribute in revenue. This finding is illustrated in Figures 20 and 21, which plot the impacts of low-value owner housing and the rental apartment complex. However, recall the earlier point: these impacts do not include the benefit of having a nearby workforce with a wide diversity of skills, which allows businesses to operate with greater efficiency.

Further, the fact that even the high-value housing impacts are positive is only because of the partial taxation of income earned elsewhere. In cities with a full credit, such as Columbus, commercial development subsidizes all residential development. If a full tax credit were available in Delaware, all residential impacts would be negative, and the income tax rate imposed on businesses and workers in the city would have to be substantially higher.

**Figure 20: Net Marginal Impact of Low-Value Residential Development, 2020-2035**



**Figure 21: Net Marginal Impact of Multi-Unit Residential Development, 2020-2035**



There are two restrictive assumptions underlying these projections that tend to make them conservative. First, no increases in tax rates are assumed. The increases in the income tax rates modeled earlier would shift all time series upward. Second, household wages and property values are assumed to increase only at the rate of inflation (i.e., they remain constant in inflation-adjusted terms).

### Commercial Development Alternatives

As with residential properties, the necessary characteristics of commercial properties are obtained by benchmarking similar developments in Delaware. For the multi-unit apartment development analyzed above, tax generation comes primarily from the taxes on resident income. However, rental properties are both residential and commercial in nature, and generate employment. As discussed above, the implied expenditures of these employees are included with the resident-generated impacts in Table 6 and Figure 22.

Six other commercial and industrial property types are considered: restaurants, small retail structures less than 20,000 square feet, larger retail structures including big-box stores and shopping centers, manufacturing plants, and warehouse/distribution facilities. As for the residential developments, the impact estimates assume 10 acres of development. This development is likely to be scattered, especially for restaurants and small retail. It is assumed that development is either infill or in office or industrial parks with privately-owned roadways, so there is no cost for incremental public streets. Office developments are assumed to be single-story.

Total employment is estimated based on the average number of employees in each type of facility per 1,000 square feet, which in turn requires the number of square feet per acre for each development type. Average property characteristics are derived by analyzing relevant Delaware County properties: 21 stand-alone restaurants, 11 small retail properties, 21 large retail properties, 17 general office properties, 25 medical offices, and 37 industrial properties. The resulting characteristics of each property category are listed in Table 7. Because the land and building values are obtained from Auditor records, they are equal to the taxable values. General office and industrial employment averages per 1,000 square feet are from a 2018 Building Owners and Managers Association (BOMA) survey.<sup>18</sup> Other averages are generated by Regionomics from property square footage and employment counts from Data Axle Reference Solutions (formerly Reference USA). The resulting property characteristics are listed in Table 8. The employment total for each type of development is the variable on which the indirect impacts are calculated by IMPLAN.

**Table 7: Commercial Property Development and Employment**

Category	Square feet per acre	Land value per acre	Building value per square foot	Employment per 1,000 sq.ft
Restaurant	4,128	\$ 298,806	\$ 97.47	6.54
Small retail	5,845	217,711	74.42	2.18
Large retail	8,517	155,354	44.27	1.50
General office	3,553	126,423	70.23	3.47
Medical office	4,095	149,107	136.89	2.00
Industrial	7,842	33,290	21.95	2.13

<sup>18</sup> Building Owners and Managers Association. (2018, September 18). BOMA International’s office and industrial benchmarking reports released. <https://www.boma.org/BOMA/Research-Resources/3-BOMA-Spaces/Newsroom/PR91818.aspx>

Table 8 presents restaurant and retail characteristics. The estimates assume a 7% vacancy rate for all property types. Wages are 2020 averages for Delaware County workers in the given industry from the U.S. Bureau of Labor Statistics' Quarterly Census of Employment and Wages (QCEW). Retail wages are an average of Delaware County average wages from the QCEW for relevant retail industries, weighted by employment in each industry.<sup>19</sup> Revenues are the direct output estimates from the IMPLAN results.<sup>20</sup> Revenue is multiplied by the margins computed for each sector from *Statistics of Income* as discussed above, yielding an estimate of taxable business net income.

**Table 8: Commercial Property Characteristics**

	<b>Restaurant</b>	<b>Small retail*</b>	<b>Large retail</b>
Square footage	41,278	58,449	85,168
Auditor value	\$7,011,595	\$4,408,154	\$3,855,842
Employment	251	118	119
Average wage per employee	\$20,445	\$30,907	\$31,014
Total wages	\$5,132,922	\$3,662,453	\$3,684,723
Revenue	\$24,921,951	\$25,850,041	\$35,880,560
Margin	6.4%	3.1%	3.1%
Taxable net income	\$1,594,588	\$808,762	\$1,122,583

\*Less than 20,000 square feet.

The budget impacts of retail and restaurant development are in Table 9. There are no gasoline taxes and license fees and no cost imposed for parks and recreation; these taxes are paid and facilities are used primarily by residents.

<sup>19</sup> Small retail industries are furniture stores, electronics stores, health stores, gas stations/convenience stores, clothing stores, sporting goods stores, and miscellaneous retail. Large retail industries are auto dealers, building materials stores, grocery stores, and department stores.

<sup>20</sup> Output is usable directly for all industries except retail. Retail output estimates include only the impact of local retail activities. The estimates exclude the manufacturing, transportation, and wholesaling activities that are part of the sale price, and thus of taxable net income. To reflect this, retail output is grossed up by IMPLAN's industry margin estimates.

**Table 9: Marginal Budget Impacts of Restaurant and Retail Development, 2020**

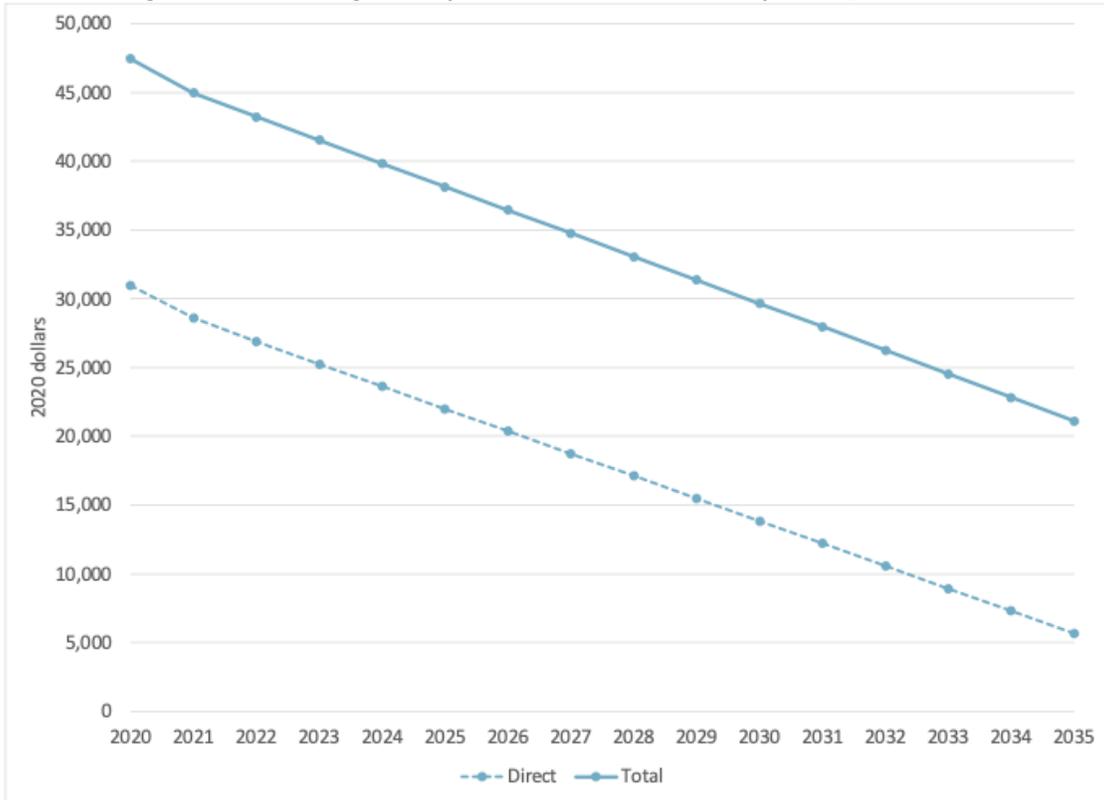
	Restaurant	Small retail*	Large retail
<b>Marginal revenues</b>			
Income tax – wages & salaries	\$ 94,959	\$ 67,755	\$ 61,656
Income tax – business	29,500	14,962	20,768
Property tax	6,626	4,166	3,644
<b>Total</b>	<b>\$ 131,473</b>	<b>\$ 87,127</b>	<b>\$ 92,793</b>
<b>Marginal expenditures</b>			
Finance	\$ 508	\$ 240	\$ 241
Police	38,014	17,943	17,990
Fire & EMS	42,534	20,076	20,129
Planning	4,988	2,354	2,360
Economic development	1,032	487	488
Building maintenance	1,535	725	726
Garage	2,530	1,194	1,197
Information technology	6,140	2,898	2,906
Self-insurance (net)	4,605	2,173	2,179
Courts (net)	(1,750)	(826)	(828)
<b>Total</b>	<b>\$ 100,137</b>	<b>\$ 47,264</b>	<b>\$ 47,388</b>
<b>Net marginal direct impact</b>	<b>\$ 31,336</b>	<b>\$ 39,863</b>	<b>\$ 45,404</b>
<b>Supplier &amp; household impacts</b>			
Income tax	\$ 18,488	\$ 9,872	\$ 9,051
Expenditures	16,498	1,614	2,350
<b>Net marginal indirect impact</b>	<b>\$ 1,990</b>	<b>\$ 8,258</b>	<b>\$ 6,701</b>
<b>Total impact</b>	<b>\$ 33,326</b>	<b>\$ 48,121</b>	<b>\$ 52,105</b>

\*Less than 20,000 square feet.

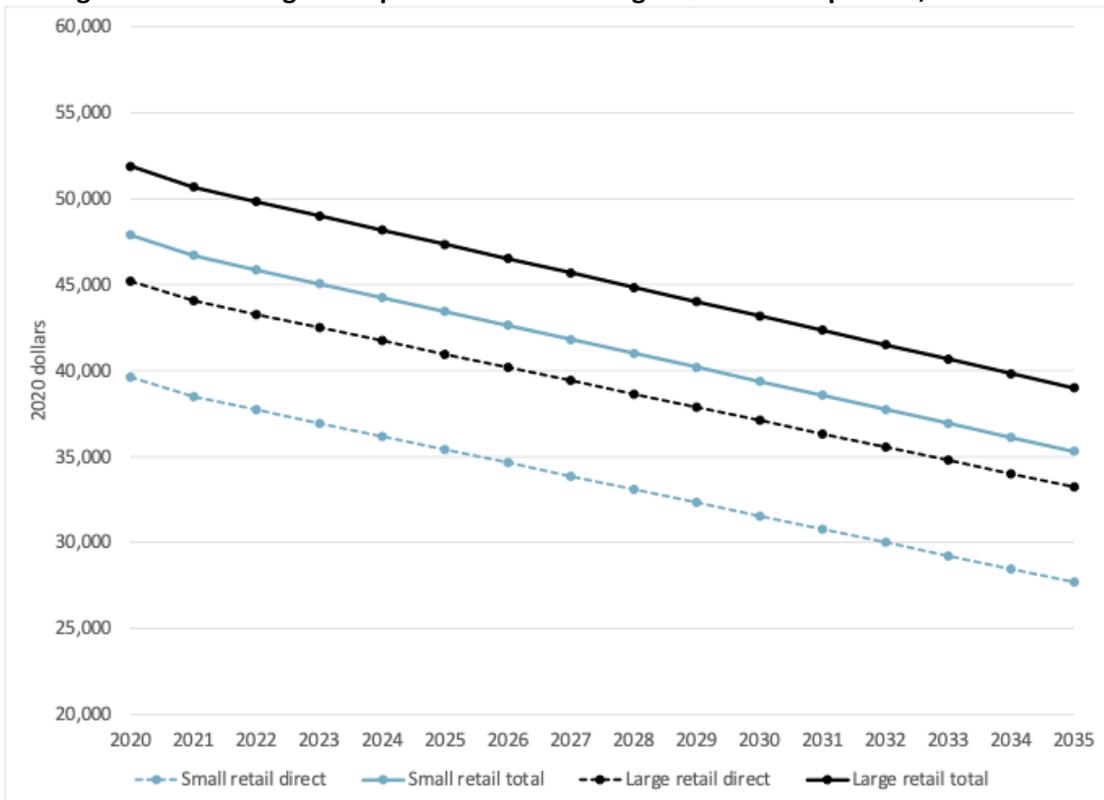
As is true of residential impacts, the fact that these impacts consider only the revenues and expenditures arising from the property itself and the indirect economic activity results in an understatement of the net marginal impacts. Several academic studies have found that residential property values are higher if retail and restaurants are nearby. This implies that if these new retail and restaurant establishments formed a new cluster or enhanced an existing cluster, nearby residential property values and property taxes would increase. Also, these establishments contribute to the local quality of life, helping to attract and retain residents.

Figure 22 charts the inflation-adjusted net marginal restaurant development impacts, while the impacts of small and large retail developments are in Figure 24. Large retail developments (the black lines) provide a somewhat greater impact than small ones (the blue lines). Once again, impacts decline over time. The rapid decline is a function of the large number of low-wage workers generating a relatively small amount of income taxes.

**Figure 22: Net Marginal Impact of Restaurant Developments, 2020-2035**



**Figure 24: Net Marginal Impact of Small and Large Retail Developments, 2020-2035**



Turning next to office and industrial developments, Table 10 summarizes the property and wage characteristics assumed for these properties. General and medical office characteristics are based on single-story buildings. The employment and wages in a two-story office would be substantially greater, but less than double because of the greater parking requirements and consequent smaller land coverage per acre. As before, average wages are for the relevant industries. Office-using employment is in several industry sectors; consequently, the office wage is the weighted average of Delaware County wages in information, financial activities, professional and technical services, and management of companies and enterprises from the QCEW. The weights are the Delaware County employment in each sector. As before, revenue is obtained from the direct IMPLAN output results.

Industrial properties studied have an office component varying from none to 38.5%. A higher percentage of office raises the per-square-foot value of the building. The 38 Delaware industrial properties analyzed help to ensure that the average value is not unduly affected by properties with extremely high or low office components.

**Table 10: Commercial Property Characteristics**

	<b>General office</b>	<b>Medical office</b>	<b>Manufacturing</b>	<b>Warehouse/ distribution</b>
Square footage	35,534	40,948	78,417	78,417
Auditor value	\$2,679,404	\$5,977,381	\$1,905,291	\$1,905,291
Employment	115	76	155	155
Average wage per employee	\$105,367	\$70,522	\$69,916	\$47,924
Total wages	\$12,090,233	\$5,371,193	\$10,871,629	\$7,451,970
Revenue	\$14,991,888	\$10,480,972	\$34,977,962	\$16,278,465
Margin	11.2%	11.3%	7.4%	5.6%
Net income	\$1,685,478	\$1,189,501	\$2,582,414	\$907,520

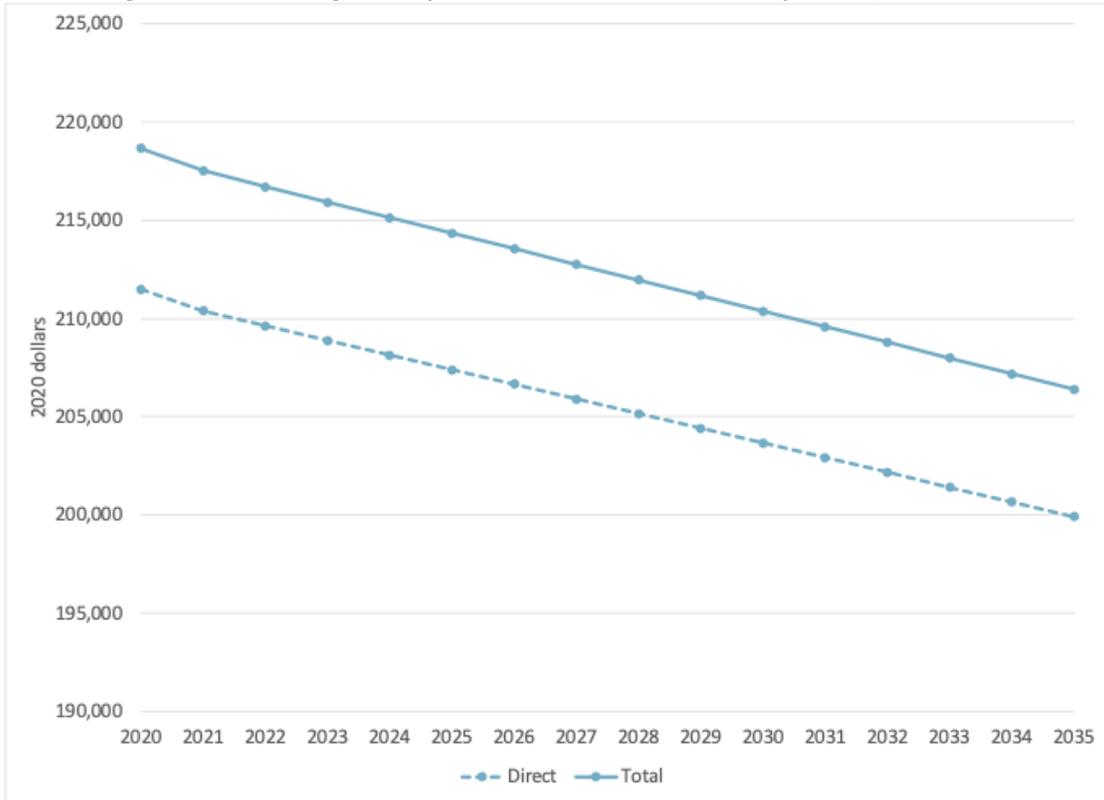
Table 11 provides 2020 budget impacts for office and industrial development categories. Office and industrial developments provide far greater net revenues than other property types, especially general office developments. However, this result is not likely representative of the tax impacts of the current general office stock. This stock is relatively old, which leads to lower property values and possibly lower wages than elsewhere in the county.

**Table 11: Marginal Budget Impacts of Office and Industrial Developments, 2020**

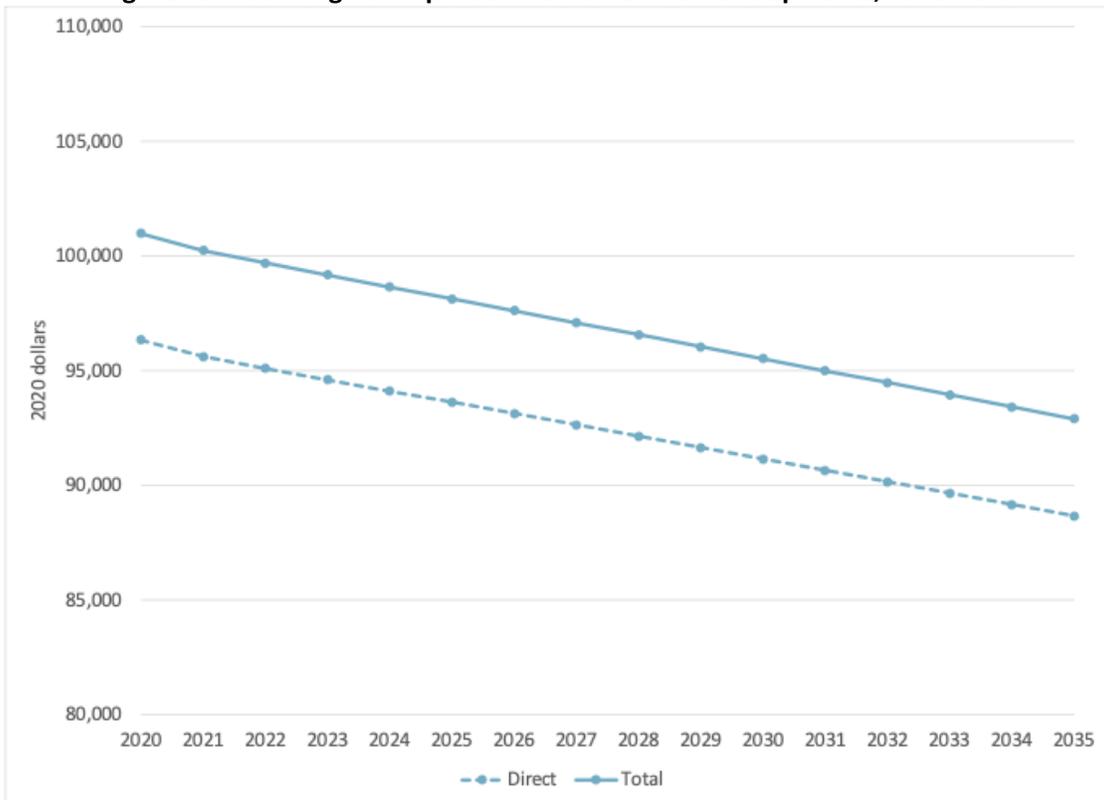
	General office	Medical office	Manufacturing	Warehouse/ distribution
<b>Marginal revenues</b>				
Income tax – wages & salaries	\$ 223,669	\$ 99,367	\$ 201,125	\$ 137,861
Income tax – business	31,181	22,006	47,775	16,789
Property tax	2,532	5,649	1,801	1,801
<b>Total</b>	<b>\$ 257,383</b>	<b>\$ 127,021</b>	<b>\$ 250,700</b>	<b>\$ 156,451</b>
<b>Marginal expenditures</b>				
Finance	\$ 232	\$ 154	\$ 315	\$315
Police	17,374	11,532	23,544	23,544
Fire & EMS	19,440	12,904	26,344	26,344
Planning	2,280	1,513	3,089	3,089
Economic development	472	313	639	639
Building maintenance	702	466	951	951
Garage	1,156	767	1,567	1,567
Information technology	2,806	1,863	3,803	3,803
Self-insurance (net)	2,105	1,397	2,852	2,852
Courts (net)	(800)	(531)	(1,084)	(1,084)
<b>Total</b>	<b>\$ 45,767</b>	<b>\$ 30,378</b>	<b>\$ 62,021</b>	<b>\$ 62,021</b>
<b>Net marginal impact</b>	<b>\$ 211,616</b>	<b>\$ 96,643</b>	<b>\$ 188,680</b>	<b>\$ 94,431</b>
<b>Supplier &amp; household impacts</b>				
Income tax	\$ 9,019	\$ 5,730	\$ 15,162	\$15,067
Expenditures	1,824	1,070	1,957	3,403
<b>Net marginal indirect impact</b>	<b>\$ 7,195</b>	<b>\$ 4,659</b>	<b>\$ 13,205</b>	<b>\$ 11,664</b>
<b>Total impact</b>	<b>\$ 218,811</b>	<b>\$ 101,303</b>	<b>\$ 201,885</b>	<b>\$ 106,095</b>

General office direct and total impacts are graphed in Figure 24, impacts for medical offices are in Figure 25, and industrial and warehouse impacts are in Figures 26 and 27, respectively. The high wages not only lead to higher net impacts, but they also help to blunt the declines in the impacts.

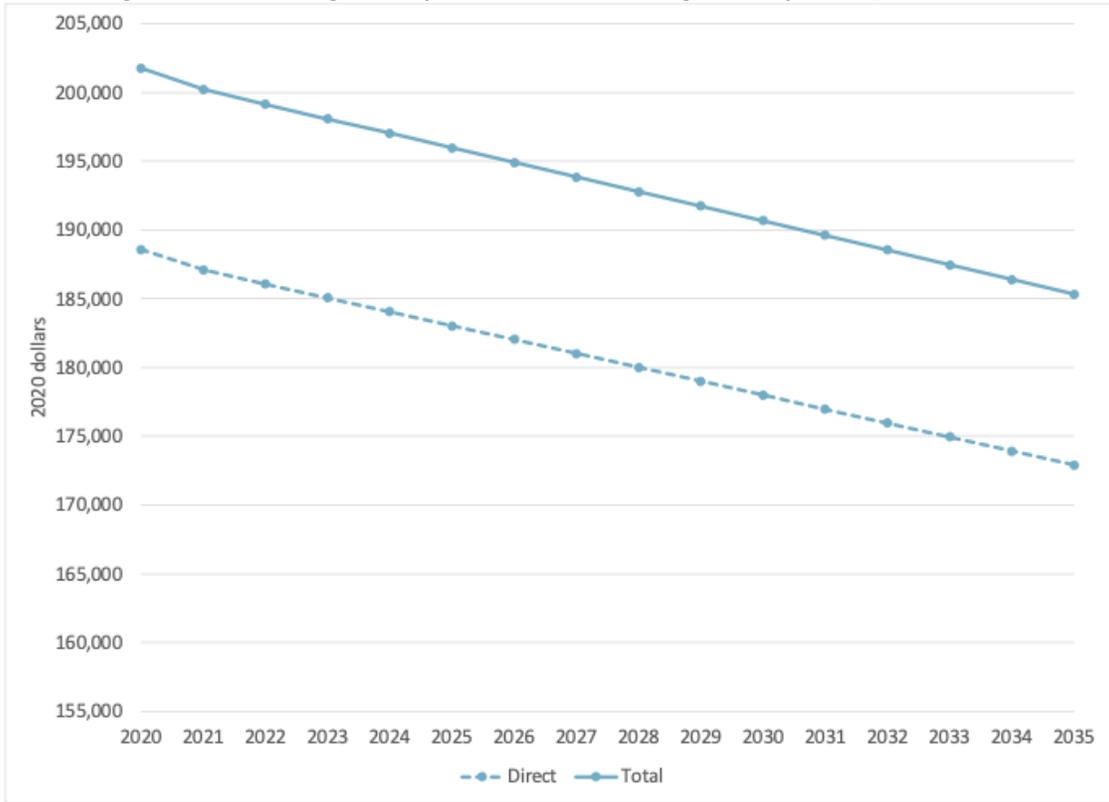
**Figure 24: Net Marginal Impact of General Office Developments, 2020-2035**



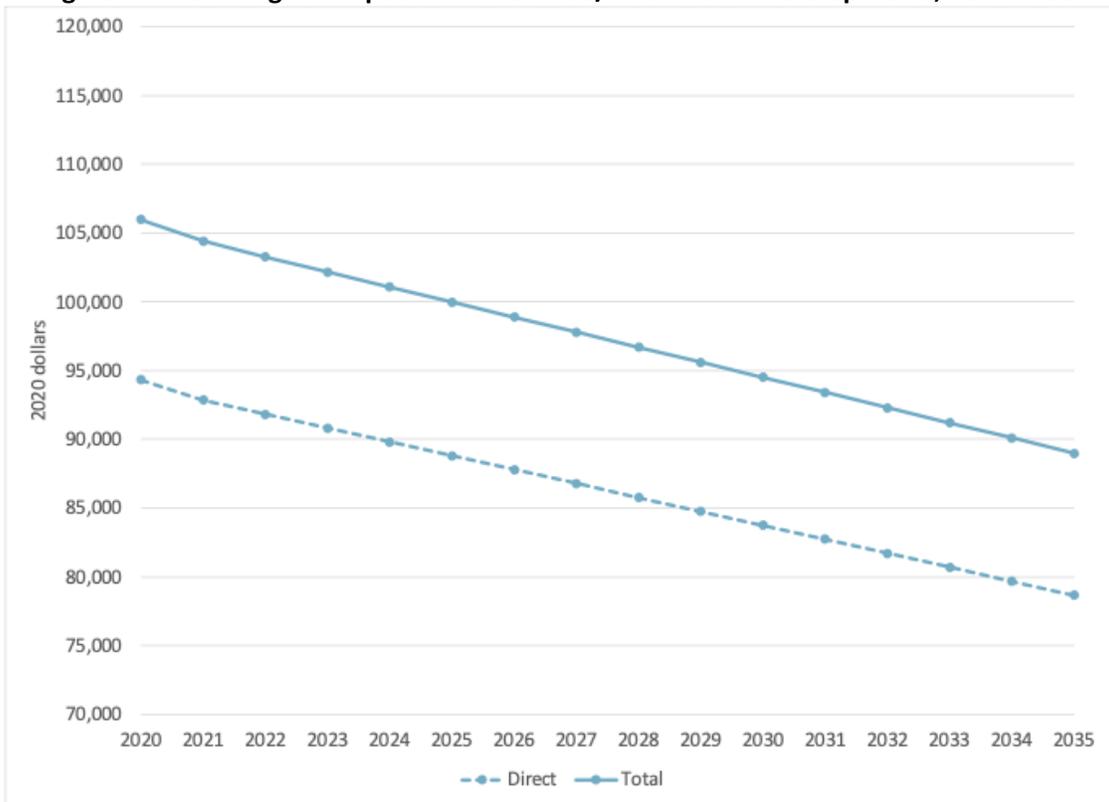
**Figure 25: Net Marginal Impact of Medical Office Developments, 2020-2035**



**Figure 26: Net Marginal Impact of Manufacturing Developments, 2020-2035**



**Figure 27: Net Marginal Impact of Warehouse/Distribution Developments, 2020-2035**



## Concluding Thoughts

As this analysis demonstrates, some development alternatives are more favorable to the Delaware budget than others, and the lower-income housing alternatives lead to a net decrease in tax revenues, even at the outset. This might lead the Delaware development staff to focus on office and industrial projects to the exclusion of other types whose impact is less favorable. This would be a serious mistake. As argued previously, housing for households at all income levels provides the nearby workforce that makes employee recruitment and economic development more successful, increases business efficiency and profitability, and enhances population diversity. A wide array of retail and restaurants leads to a more vibrant city, creates placemaking opportunities, attracts visitors and new residents, and improves quality of life. There is a synergy among these property types that cannot be captured in the analyses above. The success of one development type depends upon the success of all. The greater impact of the more favorable alternatives offsets the lesser impact of the less favorable.

Housing development is an important priority: housing affordability is rapidly becoming a regional concern. Central Ohio housing has traditionally been considered affordable, but increases in house values at a rate greater than the national average is imperiling that reputation. A key reason is an underinvestment in new housing. Until recently, the development of new housing in Central Ohio seriously lagged the increase in households. Residential building permits in the Columbus MSA increased from 4,700 units in 2011 to 9,400 in 2018, but then fell back to 8,100 in 2019. During that same period, approximately 2,500 units per year – 27,500 in total – were lost from destruction or conversion to other purposes. As a result, the maximum 93,900 housing units developed during this period (not all permitted units are built) resulted in a net increase of 66,700 housing units. Over the same period, the number of households in the MSA increased 92,300. Because by definition each household occupies a housing unit, the excess growth in households was accommodated by a decrease in vacant existing housing units and/or a subdivision of larger units. But the supply of existing housing units is finite. Permits in 2020 increased to a record 12,358 (11,967 in 2021) but even this level is unlikely to meet the needs of the household increase given the loss of existing units from the stock.

The result is many households must struggle to afford their housing. The U.S. Department of Housing and Urban Development defines households paying 35% or more of their gross income on housing as “housing cost burdened.” This is true of 35% of Delaware renter households (1,900 households), according to estimates from the American Community Survey, while 21%, or roughly 1,100 households, pay at least half their income on rent. This is equivalent to the Columbus MSA average, and only marginally less than the national average. As the city’s population and demand for housing increase, housing prices and costs will increase. If housing is unavailable for low-income households, the risk of household instability and homelessness increases, and employers will find it increasingly difficult to fill entry-level positions. Affordable Housing Online reports 17 low-income apartment complexes in the city, while the Delaware Metropolitan Housing Authority offers 441 housing choice vouchers. Its waiting list is closed.

The *Insight 2050* study has been referenced several times in this paper. This study, originally released in 2014 by the Mid-Ohio Regional Planning Commission (MORPC), Columbus 2020 (now One Columbus), and the Columbus District Council of the Urban Land Institute, contemplated the makeup and needs of the central Ohio population in 2050.<sup>21</sup> The study found that the population of Franklin and adjacent counties, currently 2 million, could grow to 3 million by 2050. (More recent trends, along with the new

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<sup>21</sup> Mid-Ohio Regional Planning Commission et al. (2015). *Insight 2050*. <http://www.getinsight2050.org>

workforce needed for Intel and its suppliers, continue to confirm this projection.) Driven by local and national demographic trends, the composition of the population will also change substantially. Average age will increase, the share of households with children will decrease, and a higher percentage of households will be singles and empty nesters. The demand for denser development readily accessible by public transit will increase, while the need for large lot suburban development will decrease. As was shown earlier, denser development is more positive for the Delaware budget. Beyond this, continuing focus on large lot development promotes sprawl and runs the risk of generating supply exceeding future demand. This will lead to a decline in value of these properties and a reduction in property tax revenues.

Economic development often focuses on commercial and industrial retention and attraction and ignores retail development. The argument for this approach is that, in addition to the impact on the municipal budget, businesses occupying office and industrial space often serve non-local markets and attract dollars into the local economy from other regions. This increases local income and wealth. It is argued that retail simply circulates dollars already in the economy, creating no wealth, and will take care of itself as other development occurs. Fortunately, this is not the attitude of the Delaware Economic Development Department, which has a strong outreach to retailers and restaurants.

The argument that retail does not matter in economic development is incorrect both because of the synergy among property types and because locally owned, locally serving retail and restaurants trap dollars that would otherwise leave the local economy. This makes the fostering of retail and restaurant entrepreneurship particularly important. These businesses generally source inventory, supplies, and business services locally to a much greater degree than chains, which usually centralize these suppliers and functions outside of the region. A series of studies by Civic Economics found that a typical chain retailer retains 14 cents of every sales dollar in the local economy for at least one additional round of spending, while a typical locally owned retailer retains 48 cents. Chain restaurants retain 30 cents, while locally owned restaurants retain 65 cents.<sup>22</sup> A 2016 study by the author found that retailers the North Market in Columbus retained 79 cents of every sales dollar and restaurants retain 87 cents – at the upper end of the range of impacts found by Civic Economics.<sup>23</sup> Spending at local businesses traps dollars that would otherwise flow out of the local economy to distant corporate headquarters. Trapping dollars that would otherwise leave the local economy has the same economic impact as bringing dollars in. Additionally, local business owners are better able to meet the unique needs of the community because they live in and understand the community. A broad array of unique shopping and dining experiences attracts people and their dollars – and ultimately new residents – strengthening the local economy and contributing to the Delaware budget.

The Delaware Development Department may wish to consider evaluating the demand for upscale office space and fostering this development if the demand exists. The survey of office properties undertaken to generate the analysis above suggested that the city's non-medical office stock is relatively old. Delaware provides an attractive, historic, walkable environment that, as the urban studies theorist Richard Florida and others have argued, is more attractive to creative workers than the homogeneous surroundings that are prevalent in many other places in the county and region. This suggests a potential untapped demand, but again, a market study and/or conversations with developers should be undertaken to confirm this possibility.

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<sup>22</sup> Civic Economics. (n.d.). Indie impact study series. <http://www.civiceconomics.com/indie-impact.html>

<sup>23</sup> Bill LaFayette. (2016). Economic and tax impacts of the North Market.

## Conclusions and Recommendations

The projections developed in this study suggest that the City of Delaware's budget is currently in a positive long-term position, but that position is steadily deteriorating. A structural imbalance may develop within the next 15 years, implying that municipal services and capital expenditures will not be covered by revenues even in favorable economic environments. These projections implicitly assume that current tax rates and expenditure patterns continue. However, capital needs are likely to increase as the population grows, development continues, and the vision to preserve residents' quality of life and the city's historic character is implemented. Above all, the condition of city streets and the need to perform extensive rehabilitation – the result of as many as 20 years of deferred maintenance – implies that the financial position of the city budget is even more negative than the projections imply. The poor condition of the streets is dangerous to those who travel them and conveys a negative impression of Delaware to residents and visitors.

Several opportunities for increasing revenues were identified in the study. The self-insurance fund revenues can be increased so that they cover fund costs. User fees for the airport and the golf course can be increased to cover their costs. The property tax rate could be increased. But the most promising strategy is to increase the income tax rate.

Recommendations are as follows:

1. Consider increasing the income tax rate in the near term. Maintain some level of limitation on the credit for income earned outside of the city.
2. As soon as revenues are increased, begin addressing the streets, possibly through bond funding. If maintenance continues to be deferred, deterioration continues, and costs increase, the cost of repairs and negative impacts on the community will increase.
3. Examine operations to discover any opportunities to improve efficiency and reduce costs.
4. Increase fees at the airport and golf course.
5. Use tax increment financing sparingly and thoughtfully. These agreements divert funding from other important public services. Terms and the life of the agreement should be closely tied to the actual need for infrastructure financing.
6. Evaluate property tax abatements with care. Whether a given incentive is truly necessary in a particular case cannot be conclusively established, but critically evaluate the probability that incentives will make a difference in the applicant's decision. Bidding wars with other jurisdictions for a project may result in a positive outcome but create more costs than revenues for an extended period.
7. Consider prioritizing property tax incentives for projects in driver industries, for those planned for underused and blighted properties, and for those that promote equity and economic opportunity.
8. Prioritize housing developments that increase density.
9. Increase the number of low-income housing units and housing choice vouchers.

10. Encourage the development of additional affordable and workforce housing.
11. Continue to encourage retail and restaurant entrepreneurship and locally owned businesses. Work with the Delaware Area Chamber of Commerce and local business owners to implement a Buy Delaware campaign Engage local residents using the arguments discussed earlier.
12. Encourage the development of office space if there is demand for this type of development.

Appendix

**Table A-1: City and Village Workplaces of Delaware Residents and Derivation of Effective Delaware City Tax Rate for Residents Working Elsewhere**

City/village	Number	Percentage of total		Tax rate	
		All workers	Non-Delaware workers	Municipal	Delaware
<b>All employed Delaware residents</b>	<b>17,140</b>	<b>100.00%</b>			
Delaware city, OH	3,151	18.38%		1.85%	1.850%
Columbus city, OH	4,743	27.67%	33.91%	2.50%	0.925%
Dublin city, OH	778	4.54%	5.56%	2.00%	0.925%
Westerville city, OH	688	4.01%	4.92%	2.00%	0.925%
Worthington city, OH	349	2.04%	2.49%	2.50%	0.925%
Marysville city, OH	347	2.02%	2.48%	1.50%	1.100%
Gahanna city, OH*	245	1.43%	1.75%	2.50%	0.925%
Hilliard city, OH	215	1.25%	1.54%	2.00%	0.925%
Sunbury village, OH	152	0.89%	1.09%	1.00%	1.350%
New Albany city, OH	140	0.82%	1.00%	2.00%	0.925%
Grove City city, OH	139	0.81%	0.99%	2.00%	0.925%
Powell city, OH	136	0.79%	0.97%	0.75%	1.475%
Cleveland city, OH	98	0.57%	0.70%	2.50%	0.925%
Marion city, OH	94	0.55%	0.67%	2.00%	0.925%
Upper Arlington city, OH	92	0.54%	0.66%	2.50%	0.925%
Cincinnati city, OH	90	0.53%	0.64%	2.10%	0.950%
Grandview Heights city, OH	80	0.47%	0.57%	2.50%	0.925%
Reynoldsburg city, OH	69	0.40%	0.49%	2.50%	0.925%
Whitehall city, OH	64	0.37%	0.46%	2.50%	0.925%
Newark city, OH	60	0.35%	0.43%	1.75%	0.975%
Groveport city, OH	58	0.34%	0.41%	2.00%	0.925%
Mount Vernon city, OH	49	0.29%	0.35%	2.00%	0.925%
Mansfield city, OH	48	0.28%	0.34%	2.00%	0.925%
Lincoln Village CDP, OH	42	0.25%	0.30%	0.00%	1.850%
Dayton city, OH	38	0.22%	0.27%	2.50%	0.925%
Blue Ash city, OH	35	0.20%	0.25%	1.25%	1.225%
Cardington village, OH	35	0.20%	0.25%	2.50%	0.925%
Akron city, OH	34	0.20%	0.24%	1.00%	1.350%
Independence city, OH	34	0.20%	0.24%	2.00%	0.925%
Toledo city, OH	33	0.19%	0.24%	2.25%	0.925%
Mount Gilead village, OH	31	0.18%	0.22%	1.00%	1.350%
Richwood village, OH	30	0.18%	0.21%	1.00%	1.350%
Lancaster city, OH	28	0.16%	0.20%	1.75%	0.975%
Springfield city, OH	27	0.16%	0.19%	2.40%	0.925%
Zanesville city, OH	27	0.16%	0.19%	1.90%	0.925%
Beavercreek city, OH	26	0.15%	0.19%	0.00%	1.850%
Bellefontaine city, OH	26	0.15%	0.19%	1.33%	1.184%
Pataskala city, OH	26	0.15%	0.19%	1.00%	1.350%
Pickerington city, OH	26	0.15%	0.19%	1.00%	1.350%

\*2018 rate: 1.50%.

– Continued –

**Table A-1 (continued): City and Village Workplaces of Delaware Residents, 2018**

City/village	Number	Percentage of total		Tax rates	
		All workers	Non-Delaware workers	Municipal	Delaware
Findlay city, OH	22	0.13%	0.16%	1.00%	1.350%
Wooster city, OH	22	0.13%	0.16%	1.50%	1.100%
Chillicothe city, OH	21	0.12%	0.15%	2.00%	0.925%
Ashland city, OH	20	0.12%	0.14%	2.00%	0.925%
Obetz village, OH	19	0.11%	0.14%	2.50%	0.925%
Sidney city, OH	18	0.11%	0.13%	1.75%	0.975%
Ontario city, OH	17	0.10%	0.12%	1.50%	1.100%
Sharonville city, OH	17	0.10%	0.12%	1.50%	1.100%
Athens city, OH	16	0.09%	0.11%	1.85%	0.925%
Beachwood city, OH	16	0.09%	0.11%	2.00%	0.925%
Middleburg Heights city, OH	16	0.09%	0.11%	2.00%	0.925%
All Other Locations	4,553	26.56%	32.55%		
<b>Workers outside of Delaware</b>	<b>13,989</b>	<b>81.62%</b>	<b>100.00%</b>		<b>0.964%</b>

Source: Longitudinal Employer-Household Dynamics, U.S. Census Bureau.



# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **THIRD READING OF ORDINANCE NO. 22-101**

**SUBJECT:** Ordinance No. 22-101, an ordinance amending the Delaware Municipal Court and Clerk of Court Employee Benefits and Leave Policies and declaring an emergency.

### **SUGGESTED ACTION:**

### **ATTACHMENTS:**

[Fact Sheet ord 22-101 for 2023 Municipal Court Benefits Manual.pdf](#)  
[ord 22-101, Municipal Pay Plan 2023 Budget.docx](#)  
[2023 Municipal Pay Plan Final- AMENDED 11282022.docx](#)



## FACT SHEET

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AGENDA ITEM NO: 22

DATE: 12/05/2022

ORDINANCE NO: 22-101

RESOLUTION NO:

READING: THIRD

PUBLIC HEARING: NO

---

TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Justin Kudela, Court Administrator

---

**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING THE DELAWARE MUNICIPAL COURT AND CLERK OF COURT EMPLOYEE BENEFITS AND LEAVE POLICIES AND DECLARING AN EMERGENCY.

**BACKGROUND:**

This ordinance reflects changes made to The Delaware Municipal Court Pay Plan and Summary of Benefits for 2023.

The changes to the pay plan are the addition of definitions for salary adjustments, removal of the provision for providing a clothing allowance, and a formal adoption of the City of Delaware's Employee Handbook by the Municipal Court.

**REASON WHY LEGISLATION IS NEEDED:**

This legislation is necessary to adopt the changes.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

Minimal. The pay ranges for Municipal Court positions have not been adjusted but the Court/Clerk will provide a market adjustment for judiciary employees within their existing position pay range that is consistent with any adjustments

provided by the City to legislative/executive branch employees. The Court/Clerk will also provide equity adjustments to judiciary employees, when warranted, and the cost of equity adjustments will be funded from grants received by the Court and/or other funding sources outside the City's general revenue fund.

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

Justin Kudela, Court Administrator; Judge Marianne Hemmeter; Clerk Cindy Dinovo will present at the November 28, 2022 meeting.

**RECOMMENDATION:**

Approval with emergency clause.

**ATTACHMENT(S)**

Delaware Municipal Court and Clerk of Court's 2023 Summary of Benefits (AMENDED NOVEMBER 28, 2022).

ORDINANCE NO. 22-101

AN ORDINANCE AMENDING THE DELAWARE MUNICIPAL COURT AND CLERK OF COURT EMPLOYEE BENEFITS AND LEAVE POLICIES AND DECLARING AN EMERGENCY.

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

SECTION 1. That the Delaware Municipal Court and Clerk of Court Employee Benefits and Leave Policies shall be amended to reflect the noted changes (attached hereto).

SECTION 2. 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 3. EMERGENCY CLAUSE. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City. The emergency clause is required to enact the changes effective on December 25, 2022. Therefore, this Ordinance shall be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

YEAS \_\_\_ NAYS \_\_\_

ABSTAIN \_\_\_

PASSED: \_\_\_\_\_, 2022

YEAS \_\_\_ NAYS \_\_\_

ABSTAIN \_\_\_

ATTEST: \_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



# THE DELAWARE MUNICIPAL COURT 2023 SUMMARY OF BENEFITS

For exempt and non-exempt employees of the  
Municipal Court and Municipal Clerk of Court

Revised \_\_\_\_\_

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PREAMBLE – General Application and Construction

Unless specifically stated otherwise, the provisions in this document apply to employees, exempt and non-exempt, of both the Delaware Municipal Court and Delaware Municipal Clerk of Court.

This document shall be referred to as the Municipal Court Pay Plan. The Delaware Municipal Court and Delaware Municipal Clerk of Court shall be referred to collectively in this document as “Court or Clerk.”

Any change in benefits for an employee because of this revision of the Municipal Court Pay Plan shall be prospective only, and no employee will receive any retroactive increase in benefits because of the changes made in this version of the Municipal Court Pay Plan.

Article I. WAGES AND PAY PLAN

Section 1.01 Non- Union Employee Pay Plan

- (a) The following pay schedule is effective December 26, 2021.
- (b) The salary an employee receives in the employee’s position of employment with the Municipal Court, whether by new hire, promotion, demotion, market adjustment or equity adjustment, shall be set by the Administrative Judge of the Municipal Court, upon recommendation from the Court Administrator.
- (c) The salary an employee receives in the employee’s position of employment with the Municipal Clerk of Court, whether by new hire, promotion, demotion, market adjustment or equity adjustment, shall be set by the Clerk of the Municipal Court.

Pay Grades and Positions

\*MC = Municipal Court Position; CC = Clerk of Court Position

Pay Grade	Agency	Position
1	MC	Office Assistant, Mission Court Mentor - Part Time, Bailiff - Part Time
	CC	None
2	MC	Bailiff, Bond Intake Officer
	CC	Deputy Clerk I
3	MC	Assignment/Jury Commissioner, Assignment Commissioner, Community Control Officer
	CC	Deputy Clerk II, Technical Support Specialist I
4	MC	Specialized Docket Coordinator
	CC	Deputy Clerk III
5	MC	Deputy Chief Bailiff (VACANT)
	CC	Bookkeeper, Technical Support Specialist II
6	MC	Deputy Chief Community Control Officer
	CC	None
7	MC	Magistrate I / Staff Attorney
	CC	None
8	MC	Magistrate II
	CC	None

Pay Grade	Min	Mid	Max
1	16.50	20.21	23.93
2	18.98	23.49	27.70
3	21.82	26.85	31.48
4	23.00	29.11	35.24
5	25.09	32.13	37.49
6	28.86	35.35	41.84
7	33.19	40.65	48.12
8	38.17	46.75	55.34

**Section 1.02 Department Director Pay Plan**

- (a) The following pay schedule is effective December 26, 2021.
- (b) The salary an employee receives in the employee's position of employment with the Municipal Court, whether by new hire, promotion, demotion, market adjustment or equity adjustment, shall be set by the Administrative Judge of the Municipal Court, upon recommendation from the Court Administrator.
- (c) The salary an employee receives in the employee's position of employment with the Municipal Clerk of Court, whether by new hire, promotion, demotion, market adjustment or equity adjustment, shall be set by the Clerk of the Municipal Court.

Pay Grade					
Department Director III			\$ 79,393.60	to	\$ 118,090.80
	Justin Kudela	Court Administrator			
	Nick Lockhart	Court IT Director			
	Vacant	Chief Deputy Clerk			
Department Director II			\$ 69,035.50	to	\$ 100,110.40
	Lindsey Blue	Chief CCO			
Department Director I			\$ 60,008.00	to	\$ 87,027.20
	Ron Kuszmaul	Chief Bailiff			

(d) **Biennial Market Analysis.** The Municipal Court Pay Plan salary classification schedule shall be reviewed on a biennial basis in a process approved by the Administrative Judge and Clerk of Court. The process shall be conducted by the Court Administrator, and other Court and Clerk staff as deemed appropriate, and will include a market analysis of comparable positions at other Ohio government agencies. The analysis shall be made within the context of current fiscal resources and the budget of the Court and Clerk. Provided fiscal resources allow, every four years, the Court and Clerk shall hire a professional management consulting firm to conduct the biennial market analysis in lieu of the internal biennial market analysis.

### Section 1.03 Overtime Pay & Compensatory Time: Non-Exempt Employees

- (a) For employees who are entitled to overtime pay or compensatory time off under the provisions of the Fair Labor Standard Act they shall be entitled to overtime pay or compensatory time as described below:
- 1) Employees shall be compensated at straight-time rates for all hours in active pay status, except that all hours in paid status in excess of forty (40) hours in any workweek shall be compensated for at a rate of time and one-half. Payment in cash shall be made for any overtime due at the time of separation from service for the Court or Clerk.
  - 2) In lieu of cash payment, the employee may request to be compensated for overtime by compensatory time off in accordance with the law. Such compensatory time off shall be equal to one and one-half (1.5) hours for each hour of overtime compensation to which the employee is entitled. All requests for use of compensatory time are subject to approval of the Department Director. Compensatory time shall be taken at a time mutually agreeable to the Department Director and the employee.

- 3) Employees can accumulate up to eighty (80) hours of compensatory time. When an employee has eighty (80) hours of accumulated compensatory time, all further overtime will be paid in cash.
  - 4) At no time shall compensatory time be converted to any other form of leave or compensation, except when an employee separates from Court or Clerk service. Upon termination of employment, a non-exempt employee shall be paid for unused compensatory time.
  - 5) Compensatory time shall be documented in the appropriate payroll tracking system.
- (b) Flex Time. Flex time is a temporary adjustment in work schedule of an employee that allows the employee to use time worked beyond the employee's regular work schedule to make up for a corresponding amount of time the employee is away from work during their regular work schedule.
- 1) The Court and Clerk expect that employees will use flex time to limit the need to require the employee to work overtime in a workweek.
  - 2) All requests for use of flex time are subject to approval of the Department Director. Flex time shall be taken at a time mutually agreeable to the Department Director and the employee.
  - 3) A non-exempt employee is eligible to use flex time in a single workweek, but the use of flex time may not result in a work schedule that exceeds 40 hours per week.

#### Section 1.04 Compensatory Time: Exempt Employees

- (a) Employees exempt under the Fair Labor Standard Act shall not be entitled to overtime pay but shall be entitled to compensatory time as described below:
- 1) No existing compensatory time balances will be carried over from an outside position or when the employee transfers in the Municipal Court Pay Plan
  - 2) Compensatory time shall be earned for approved work that exceeds eight (8) hours per day, or forty (40) hours per week, and such employees may receive said compensatory time at the rate of one (1) hour for each hour worked in excess of eight (8) hours per day, or one (1) hour for each hour worked in excess of forty (40) hours per week.
  - 3) The maximum accrual of compensatory time shall be two-hundred forty (240) hours.

- 4) At no time shall compensatory time be converted to any other form of leave of compensation. Upon termination of employment, an exempt employee is not entitled to payment for unused compensatory time.
  - 5) Compensatory time shall be documented in the appropriate payroll tracking system.
- (b) Flex Time. An exempt employee is eligible to use flex time as defined in Section 1.03(b) in a single pay period (80 hours over two weeks), but the use of flex time may not result in a work schedule that exceeds 80 hours per pay period.

### Section 1.05 Salary Adjustments

- (a) Market and Time-in-Position Adjustments – An employee who has been employed full-time with the Court or Clerk before October 1 of a calendar year shall be eligible to receive an annual market and time-in-position adjustment effective for the first pay period ending in the next calendar year.
- a. Provided fiscal and budget resources allow, there shall be a presumption an employee shall receive the market and time-in-position adjustment unless the employee is under corrective action or there is documented evidence of poor performance by the employee during the prior year.
  - b. The market and time-in-position adjustment percentage for the Municipal Court shall be determined by the Judges of the Municipal Court, upon recommendation of the Court Administrator, and for the Municipal Clerk of Court the percentage shall be determined by the Clerk of Court.
- (b) Equity Adjustment – An employee may receive an equity adjustment to the employee’s salary based on a documented analysis of the employee’s duties, responsibilities, qualifications, contributions, experience, performance, and excellence over a sustained period of time.
- (c) Pay Range Maximum – There shall be a presumption that an employee who has reached the maximum pay range of their position will not receive a salary adjustment as defined in this section, unless the Administrative Judge of the Municipal Court, upon recommendation of the Court Administrator, or the Clerk of Court determine that extraordinary circumstances warrant adjusting an employee’s salary above the maximum pay range for the position.

## Article II. ACCRUED TIME AND VARIOUS LEAVES

### Section 2.01 Vacation

- (a) The vacation year for employees shall end at close of business on the last pay period that ends in the month of December.
- (b) Each full-time employee shall accrue vacation leave by pay period at the annual rate of work hours based on years of full-time total service which is established in the schedules contained in this article. Years of total full-time service is defined to be the total of all periods of employment for the Court or Clerk. Any period of interruption of service due to resignation, layoff, disciplinary suspension, or discharge for cause, will not be included in the computation of total service. Time not in paid status, excepting military leave, shall also be excluded in computing total service. In computing years of service, the higher rate of accrual will be on the first day of the first pay period in which a year of service is completed.
- (c) The following vacation accrual schedules are established:

Years of Total Service	Vacation Hrs./Year	Vacation Hrs./Pay
5 years or less	80.6	3.1
5 but less than 10 years	119.6	4.6
10 but less than 15 years	161.20	6.2
15 plus years	200.2	7.7

- (d) Any vacation balance in excess of the maximum accrual shall become void as of the close of business on the last day of the pay period that ends in the month of December.

Years of Total Service	Maximum Accrual of Vacation Hours
5 years or less	241.8
5 but less than 10 years	358.8
10 but less than 15 years	483.6
15 plus years	600.6

- (e) Eligibility

- 1) To be eligible for biweekly (pay period) vacation accumulation, an employee must be in paid status for a minimum of 72 hours within that pay period; except that when an employee is required to report for work and does so report and is denied work because of circumstances beyond their control, absence from work for the balance of that day shall not be construed as unpaid work status.
- 2) An employee in full-time status who is to be separated from the Court or Clerk service through discharge, resignation, retirement or layoff, and who has unused vacation leave to their credit, shall be paid in a lump sum for such unused vacation leave in lieu of granting a vacation leave after his last day of active service with the Court or Clerk. Such payment shall be paid at the employee's hourly rate of pay at time of separation.
- 3) When a member dies while in paid status in Court or Clerk service, any unused vacation leave to their credit shall be paid in a lump sum to the surviving spouse, or such other person the employee may have designated in writing.
- 4) Requests for vacation are to be submitted and approved, in advance of the intended use, by employee's Department Director.
- 5) To be eligible to transfer years of service for determination of vacation benefits to the Court or Clerk from prior employment inside the state of Ohio:
  - i. Employees will only be eligible to transfer years of service from a public agency as defined by State law.
  - ii. The amount of years of service that can be transferred is unlimited.
  - iii. Prior employment must be in full-time status
- 6) To be eligible to transfer years of service for determination of vacation benefits to the Court or Clerk from prior employment outside the State of Ohio:
  - i. Employees will only be eligible to transfer years of service from their immediate previous employer.
  - ii. Said previous employer must be a public agency.
  - iii. Employment with the Municipal Court or Municipal Clerk of Court must take place within twelve months of termination from their immediate previous employer.
  - iv. The maximum amount of years of service that can be transferred is five (5) years.
  - v. Present employees are not eligible.
  - vi. Prior employment must be in full-time status.
- 7) An employee may elect to trade three (3) weeks of vacation time, or the equivalent of vacation time earned in one year, whichever is greater, for equivalent pay during the calendar year. Conversion of vacation time may occur for pay periods ending in the months of January, June, or December of each year.

- 8) An employee must inform the Court Administrator, for employees of the Municipal Court, or the Clerk of Court, for employees of the Municipal Clerk of Court, prior to August 1 of the year preceding the calendar year in which the employee intends to make the trade and must maintain at least forty (40) hours of vacation time in the employee's account after said trade takes place. Exceptions may be granted by the Court Administrator for employees of the Municipal Court or by the Clerk of Court for employees of the Municipal Clerk of Court.

#### Section 2.02 Sick Leave

- (a) Each Court or Clerk employee shall be entitled to sick leave with pay for four and six-tenths (4.6) hours of each completed (80) hours of service. An employee may use sick leave, upon approval of his or her Department Director, for absence due to personal illness, pregnancy, injury, or exposure to contagious disease which could be communicated to other employees, and for illness or injury of the employee's spouse, dependent children, step-children or parent. It is the option of a Department Director, with cause, to require return to work documentation from the employee.
- (b) To be eligible for sick leave incentive, an employee must be on the first payroll of the calendar year and remain employed through the last payroll period of the calendar year. Sick leave incentive is awarded the first pay in February following the completed calendar year. If an employee used 0 hours of sick leave in any one calendar year, that employee shall be credited with an additional three (3) vacation days the following year. If an employee uses between one (1) and eight (8) hours of sick leave in any one calendar year that employee shall be credited with an additional two (2) vacation days the following year. If an employee uses between nine (9) and sixteen (16) hours of sick leave in any one calendar year that member shall be credited with one (1) additional vacation day the following year. To be eligible for this incentive, an employee must be active for the first pay period of the calendar year through the last pay period of the calendar year. At the employee's option, any additional vacation days earned can be converted to pay for pay periods ending in the months of January, June, or December of the year the additional vacation is earned.
- (c) To be eligible to transfer sick leave to the Court or Clerk from prior employment inside the state of Ohio:
- 1) Employees will only be eligible to transfer sick leave from a public agency as defined by the State of Ohio.
  - 2) Employment with the Court or Clerk must take place within ten (10) years of termination from their previous employer.

- 3) The maximum amount of sick leave hours that be transferred is unlimited as long as it is accrued at a rate of no greater than 15 days per year.
- (d) To be eligible to transfer sick leave of the Court or Clerk from prior employment outside the state of Ohio:
- 1) Employees will only be eligible to transfer sick leave from their immediate previous employer.
  - 2) Said previous employer must be a public agency.
  - 3) Employment with the Court or Clerk must take place within twelve (12) months of termination from their immediate previous employer.
  - 4) The maximum amount of sick leave hours that can be transferred is six hundred (600).
  - 5) Any sick leave time so transferred shall have been accumulated at the rate of one and one-fourth days per month of employment.
  - 6) Present employees are not eligible.
- (e) Any Court or Clerk employee who has accumulated at least 100 days (800 hours) of sick leave credit may convert any excess thereof up to fifteen (15) days per year of sick leave to vacation leave on the basis two (2) sick leave days for one (1) day vacation leave. Such annual conversion, if made, shall occur in December for the year of conversion.
- (f) Any employee separated from Court or Clerk service for other than just cause shall be paid for all accumulated and unused sick leave on the basis of one (1) hour of pay for every two (2) hours of unused sick leave. Total sick leave pay out cannot exceed sixteen (16) weeks pay (640 hours).
- (g) For Employees Hired After November 1, 2013
- 1) Each member hired by the Delaware Municipal Court or Clerk of Court after November 1, 2013 may transfer accrued sick leave hours from previous employment with any public agency. Such sick leave hours will not be eligible for conversion or payment upon separation pursuant to section 5. In addition, sick leave usage by members who transfer in sick leave hours will first be charged to sick leave hours accumulated while employed by the Delaware Municipal Court or Clerk of Court. Members will only be eligible to utilize hours transferred in from prior public employment when they have no balance of sick leave available from sick leave accrued while employed by the Delaware Municipal Court or Clerk of Court.

### Section 2.03      Holiday and Personal Days

- (a) The following are designated as paid holidays for covered employees:

New Year's Day, January 1	Little Brown Jug Day, ½ day
Martin Luther King Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving Day

Juneteenth, June 19	Day before Christmas, ½ day
Independence Day, July 4	Christmas Day, December 25
Labor Day	

- (b) If one of the holidays set forth above occurs while an employee is on vacation leave, such day shall not be charged against his/her vacation leave.
- (c) In the event that the Federal Government designates a specific day for any of the aforesaid holidays, then such holiday shall be observed by the Court or Clerk in accordance with such federal designation. When any such holidays falls on a Saturday it shall be observed on the Friday immediately preceding, and when any such holiday falls on a Sunday, it shall be observed on the Monday immediately following, provided that the employee works their last regularly scheduled work day preceding the following the holiday.
- (d) Employees who work a non-traditional workweek and their work schedule includes both the observed holiday and actual holiday will only receive holiday pay on the observed date of the holiday.
- (e) For each of the holidays specified in Section 1 of this article on which a FLSA non-exempt employee works, they shall be entitled to holiday compensation equal to double the employee's regular rate of pay, except that the employee shall be entitled to holiday compensation at two and one-half times the employee's regular rate of pay if they work on any of the following holidays: New Year's Day, Memorial Day, Independent Day, Labor Day, Thanksgiving Day, Christmas Day. Only eight (8) hours per day will be used when computing the holiday rate. Compensation for holidays may be in the form of cash or compensatory time off.
- (f) Employees shall be credited 32 hours of personal leave a year, except for new hires who shall receive a prorated amount based on hire date. Use of holiday compensatory time or personal days shall be at the employee's discretion with the approval of the employee's Department Director. When an employee separates Court or Clerk service, they will be paid for any remaining personal leave.
- (g) All employees will be permitted to accumulate three (3) years' worth of holiday compensatory time and personal leave. Once an employee accumulates the maximum allowable number of personal leave/holiday compensatory time then future personal leave/holiday compensatory time will be compensated for in cash, at the time they are earned. An employee may elect to cash in up to one year's worth of personal leave each year (32 hours) for pay periods ending in the months of January, June, or December each year. An employee must inform his or her Department Director prior to August 1 of the year preceding the calendar year in which they intend to make the trade.

- (h) In the event that an office remains open on a designated paid holiday, all affected staff may take the corresponding time off for that holiday on another date, upon prior approval of their Department Director.

Section 2.04 Funeral Leave

- (a) Each covered employee shall be entitled to funeral leave with pay according to the following schedule:

Leave for Death of:	Days/Hours of Leave	
	Local Funeral	Other Funeral
Immediate Family Member	1 – 3 Days	1 – 5 Days
Other Relative	May Use Up to One Scheduled Work Day of Accrued Leave	May Use Between 1 – 3 Scheduled Work Days of Accrued Leave

- 1) One work day/shift is automatic for the day of the funeral, but additional time up to the maximum shall be given only with approval of the Department Director.
  - 2) All leave time shall be given with approval of the Department Director.
- (b) For the purposes of this section, “Immediate Family Member” means spouse, child, brother, sister, parents, step-child, step-brother, step-sister and step-parents, grandparents, grandchildren, sister-in-law, brother-in-law, and parents-in-law.
- (c) For the purposes of the article, “Local Funeral” means a funeral in the City of Delaware, or within fifty (50) miles thereof.

Section 2.05 Special Leave

- (a) In addition to other leaves authorized herein, the Administrative Judge, or their designee or the Clerk of Court, or their designee, may authorize a special leave of absence, with or without pay, for purposes beneficial to the employee and/or the City.
- (b) For exempt employees who are absent, if the absence cannot be covered or paid through appropriate leave time, said employees may be subject to a reduction in pay, unless the absence is less than one workday.

Section 2.06 Jury Duty Leave

- (a) An employee, while serving on a jury in any court of record in Delaware County, or any adjoining county, will be paid his regular salary for each of his workdays during the period of time so served. Time so served shall be deemed active and continuous service for all purposes. All jury fees received from the court of record shall be assigned to the general operating fund of the Municipal Court and Clerk of Court.

Section 2.07 Court Leave

- (a) Time off with pay shall be allowed employees who are subpoenaed to attend any court of record in Delaware County, Ohio or any adjoining county, as a witness in civil matters, as they pertain to City matters. All witness fees shall be assigned to the assigned to the general operating fund of the Municipal Court and Clerk of Court.

Section 2.08 Injury Leave

- (a) All regular full-time Court or Clerk employees shall be entitled to injury leave with pay, less any Worker's Compensation weekly salary benefits which he/she may be awarded by the Ohio Industrial Commission (OIC), for a period not to exceed 30 consecutive working days for employees working a 40-hour workweek for each injury incurred in the performance of employment duties with the Court or Clerk, provided that the following procedures are followed:
  - 1) In all cases of personal injury to any regular full-time Court or Clerk employee as a result of the performance of employment duties, the employee shall complete an accident/injury investigation form and in conjunction with his/her Department Director shall report such injury to the Department of Administrative Services immediately and ensure that a claim is filed with the BWC.
  - 2) In the event that time off from work is required by the injured employee, they will be granted injury leave from the first day of injury, if the proper documentation is submitted to the Court or Clerk. Documentation submitted to the Court or Clerk shall be processed by the City of Delaware Department of Administrative Services. This documentation will include, but not be limited to, a statement from the employee's physician, an Agreement covering Compensation Reimbursement, any necessary BWC forms and other documents as may be required by the City. In the event that the BWC determines that the injury is NOT employment related, any time the employee is, or has been, absent from work shall be deducted first from any accrued sick leave, then accrued vacation, or accrued compensatory time off, other than compensatory time for overtime worked.
  - 3) During the period of time an injured employee is being paid under this policy, all normal benefits given to regular full-time Court or Clerk employees shall remain in force with no deductions to earned sick leave and/or vacation time.

- 4) In all cases where more than 30 consecutive working days are needed for injury leave for employees working a 40-hour workweek, the Administrative Judge, or their designee or the Clerk of Court, or their designee may extend such leave, if such necessity is determined to their satisfaction. Each employee requesting such an extension under this policy may be required to furnish a current affidavit from a licensed physician setting forth the need for the extension.

Article III. Insurance

Section 3.01 Health, Dental and Vision Insurance

- (a) The Court and Clerk shall provide health, dental, vision and prescription drug coverages as provided for in the City of Delaware’s Management Pay Plan.

Section 3.02 Life Insurance

- (a) The City will provide the following amount of life insurance:
  - 1) Clerk of Court and Division Directors: \$100,000
  - 2) All Other Municipal Court and Clerk of Court Employees: \$50,000

Article IV. Other Compensation

Section 4.01 Longevity Compensation

- (a) Employees shall receive, in addition to other pay called for herein, Longevity Compensation based on completed years of service according to the following table:

After five (5) years of continuous service	\$600.00/year
After ten (10) years of continuous service	\$800.00/year
After fifteen (15) years of continuous service	\$1,000.00/year
After twenty (20) years of continuous service	\$1,200.00/year

- 1) Longevity compensation shall be paid, in accordance with the above schedule, in two (2) separate lump sum payments during the first pay periods in June and December of each year.
- 2) Upon termination of service for any reason, employees who are eligible for longevity pay under this section (or in the event of death, the surviving spouse or estate) will be paid, as part of their terminal pay, the final partial year of longevity compensation, prorated to the name of months completed during said partial year since the employee’s last payment date.

- 3) For the purpose of this section, continuous years of service shall include approved military leave.

#### Section 4.02      Automobile Expense Reimbursement

- (a) Employees shall receive reimbursement for business use of their personal vehicle. Reimbursement will be in accordance with the Internal Revenue Service (IRS) regulations for not-taxable reimbursements and shall be at the IRS per mile reimbursement rate in effect when the business use miles were incurred.

#### Section 4.03      Call-In Pay

- (a) Both exempt and nonexempt employees of the Clerk of Court shall be eligible for “on call” compensation for weekly periods when assigned the responsibility of responding to law-enforcement requests during non-scheduled work periods. Employees assigned to this “on call” status shall serve in this posture for weekly time periods are authorized by the Clerk of the Clerk’s designee. Said employees shall be responsible for responding to after hour service requests. Employees assigned to an “on call” status shall be compensated at a weekly rate of \$100.00. On call compensation will be added to regular and overtime wages earned during the pay period and will be paid as taxable income through the bi-weekly payroll process.

#### Section 4.04      Tuition Reimbursement

- (b) All full-time employees with one or more years of continuous active service shall be eligible for a reimbursement of instructional fees for undergraduate or graduate courses towards a degree or certification, pre-approved by the city and voluntarily undertaken by the employee. The tuition reimbursement program shall be subject to the following conditions:

- 1) All courses must be taken during other than scheduled working hours. Any situation which, in the discretion of the Department Director, would require an employee's presence on the job shall take complete and final precedence over any time scheduled for courses. All courses are subject to approval by the Department Director and/or Court Administrator for employees of the Municipal Court or the Clerk of Court for employees of the Municipal Clerk of Court. There must be a direct correlation between the employee's duties and responsibilities and the courses taken or the degree program pursued. The Administrative Judge for employees of the Municipal Court or the Clerk of Court for employees of the Municipal Clerk of Court has the sole and final discretion to approve or disapprove tuition reimbursement requests.
- 2) Any financial assistance from any government or private agency available to the employee, whether applied for and regardless of when such assistance may have been received, shall be deducted in the entire amount from the tuition reimbursement the employee is eligible for under this section. If an employee's tuition is fully covered by another governmental or private agency, then the employee is not entitled to any payment from the city.
- 3) Employees seeking authorization of a tuition reimbursement must first submit to the Court Administrator for employees of the Municipal Court or the Clerk of Court for employees of the Municipal Clerk of Court for review, prior to September 30 of the year preceding when the classes are to be taken, all necessary information pertaining to the proposed course degree to be pursued, the educational institution and the employee's best estimate of course costs, dates and times. Employees will be eligible for tuition reimbursement for properly approved and completed coursework up to \$3,500 for calendar year (January 1 to December 31). Pre-approval is subject to available appropriations. The employee will be responsible for any tuition in excess of the above-mentioned amounts. An application for tuitions reimbursement must be completed by the employee prior to enrolling in the class work for which reimbursement is requested.
- 4) Courses must be taken at accredited colleges, universities, technical and business institutes or at their established extension centers and these must be first approved by the city. Seminars, conferences and workshops are not included.
- 5) Reimbursement for tuition will be made when the employee satisfactorily completes (attains at least a grade of "C" or its equivalent for undergraduate work and a grade of at least "B" or its equivalent and a receipt of payment or a copy of the unpaid bill from the institution confirming completion of the approved course.

- 6) No reimbursement will be granted for books, paper, supplies of whatever nature, transportation, meals, or any other expense connected with any course, except the cost of tuition fees outlined above.
- 7) Any employee participating in the tuition reimbursement program who resigns (except resignation due to disability), retires (except retirement due to disability), or is discharged for cause must repay the tuition reimbursement paid by the city for courses completed less than two years prior to the date of termination or discharge. If necessary, the amount will be deducted from the employee's terminal leave pay or final paycheck.

## Article V. Miscellaneous

### Section 5.01 Personnel Files

- (a) The official personnel files of all employees shall be maintained in the Department of Administrative Services (DAS). All employee personnel records shall include but not limited to, applications, performance evaluations, promotions, disciplinary actions and any other pertinent information pertaining to the job performance of the individual employee. Copies therein shall be available to the employee.
- (b) DAS shall be responsible for the care and maintenance for all personnel files and records. Department Directors shall be responsible for promptly forwarding all pertinent personnel information and documentation to DAS. Employees may, during normal office hours, review their official personnel files.

### Section 5.02 Parks and Recreation Credit

- (a) The Court and Clerk, through the City of Delaware, shall provide each employee with a credit to be applied to a Jack Florance Pool membership, City Golf Course membership or punch-card, or City rentals (shelters or Hilborn Room). The amount of the credit shall be \$60.00. Employees shall abide by the stipulations set forth by the managing organization both in definition and restrictions. This credit amount is fixed, regardless of changes in membership fees that may occur. In addition, the City will provide to each member a 20% discount on all individual registrations for City recreation programs.
- (b) Credits may not be used to purchase memberships or to secure rentals beyond the calendar year for which it is issued. Credits will not be re-issued if lost or stolen and must be surrendered at the time of registration/purchase. Credits for non-transferrable.

## Article VI. Permanent Part-time Employees

Permanent part-time employees will receive the following wages and benefits:

### Section 6.01 Wages

- (b) Permanent part-time employees will be paid on an hourly basis in accordance with the pay grade for their position in Article I.

### Section 6.02 Benefits

- (a) Permanent part-time employees will accrue Universal Leave on a prorated basis of 4.6 hours for every eighty hours worked in a pay period. Universal Leave may only be used when an employee is scheduled to work.
- (b) Permanent part-time employees are eligible for holiday pay if they work a major holiday, which includes the following: Memorial Day, July 4, Labor Day, Thanksgiving, Christmas, and New Year's Day. Holiday Pay is defined as one and one-half times the permanent part-time employee's regular hourly rate.
- (c) Permanent part-time employees will work fewer than 30 hours in any work week.
- (d) The permanent part-time employee is responsible for payment of the employee contribution for the State of Ohio Retirement System.
- (e) Permanent part-time employees are not eligible for longevity pay as provided for in Article IV.
- (f) Permanent part-time employees will work fewer than 30 hours in any work week.
- (g) Upon termination of employment with the Court or Clerk of Court, permanent part-time employees will not receive pay-out for any leave accumulated.
- (h) If a permanent part-time employee becomes full time with the Court or Clerk of Court, any accumulated Universal Leave will be added to the permanent part-time employee's sick leave balance.

## Article VII. Employment Policies and Procedures

### Section 7.01 General

- (a) The Delaware Municipal Court and Delaware Municipal Clerk of Court are the separate co-equal judicial branch of government with the legislative/executive branch of government of the City of Delaware.
- (b) The Delaware Municipal Court and Delaware Municipal Clerk of Court share many common resources with the legislative/executive branch of the City of Delaware to provide for an economical and efficient use of those resources, while also maintaining a separate independent judiciary.

### Section 7.02 Employment Handbook

- (a) The Delaware Municipal Court and Delaware Municipal Clerk of Court adopt and incorporate the policies and procedures of the current version City of Delaware's Employment Handbook, subject to the specific modifications provided herein.
- (b) Wherever the City of Delaware's Employment Handbook references the City Manager the following shall be substituted as the decision-making authority with respect to the applicable policy:
  - 1) The Administrative Judge, or his or her designee, is substituted for the City Manager when applying policies of the City of Delaware's Employment Handbook to employees of the Delaware Municipal Court.
  - 2) The Clerk of Court, or his or her designee, is substituted for the City Manager when applying policies of the City of Delaware's Employment Handbook to employees of the Delaware Municipal Clerk of Court.
- (c) If the Delaware Municipal Court or the Delaware Municipal Clerk of Court has adopted and disseminated a written Employment Policy that conflicts with a policy in the City of Delaware's Employment Handbook, then the policy adopted by the Delaware Municipal Court or the Delaware Municipal Clerk of Court shall control.





# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **THIRD READING OF ORDINANCE NO. 22-102**

**SUBJECT:** Ordinance No. 22-102, an ordinance amending Ordinance No. 22-15 establishing the pay and benefits for various Part-Time and Intermittent/Seasonal Employees of the City of Delaware and declaring an emergency.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[fact sheet ord amend ppt and seasonal pay ord 2023.pdf](#)  
[20221201105514592.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 5

DATE: 12/05/2022

ORDINANCE NO: 22-102

RESOLUTION NO:

READING: THIRD

PUBLIC HEARING: NO

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Jessica Feller, Human Resource Manager

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING ORDINANCE NO. 22-15 ESTABLISHING THE PAY AND BENEFITS FOR VARIOUS PART-TIME AND INTERMITTENT/SEASONAL EMPLOYEES OF THE CITY OF DELAWARE AND DECLARING AN EMERGENCY.

**BACKGROUND:**

This ordinance reflects changes made to the Part-time and Intermittent /Seasonal Employee's pay plan for 2023.

The changes to the pay plan include revised pay schedules and the addition of various seasonal classifications.

**REASON WHY LEGISLATION IS NEEDED:**

Legislation is necessary in order to process payroll changes.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

The proposed 2023 budget accounts for these changes.

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

Jessica Feller, Human Resource Manager

**RECOMMENDATION:**

Approval

**ATTACHMENT(S)**

## ORDINANCE NO. 22-102

AN ORDINANCE AMENDING ORDINANCE NO. 22-15 ESTABLISHING THE PAY AND BENEFITS FOR PART-TIME/INTERMITTENT, AND SEASONAL EMPLOYEES OF THE CITY OF DELAWARE AND DECLARING AN EMERGENCY.

WHEREAS, the City hires various part-time/intermittent, and seasonal employees that can be divided into classifications, to wit: permanent part-time/intermittent and seasonal; and

WHEREAS, Section 155.09, Appointment Status, of the Codified Ordinances of the City of Delaware defines part-time employment, and Ordinance No. 18-111 established pay and benefits for various part-time employees of the City; and

WHEREAS, it is necessary to clarify the wages and benefits for each classification of part-time and intermittent, and seasonal employees.

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

SECTION 1. Ordinance No. 22-15 is hereby amended to read as follows:

A. Effective **DECEMBER 25, 2022** permanent part-time employees shall receive the following wages and benefits:

1. Wages. Permanent part-time/intermittent employees shall be paid on an hourly basis in accordance with the following table:

Pay Grade	Step 1 (MIN)	Step 2	Step 3	Step 4	Step 5 (MID)	MAX
PT1	\$16.81	\$17.48	\$18.18	\$18.91	\$19.67	\$21.01
PT2	\$17.64	\$18.35	\$19.08	\$19.84	\$20.64	\$22.05
PT3	\$18.53	\$19.27	\$20.04	\$20.84	\$21.68	\$23.16
PT4	\$19.26	\$20.03	\$20.83	\$21.66	\$22.53	\$24.07
PT5	\$21.09	\$21.93	\$22.81	\$23.72	\$24.67	\$25.73
PT6	\$22.06	\$22.94	\$23.86	\$24.81	\$25.81	\$26.91

<b>PAY GRADE</b>	<b>POSITION</b>
PT1	Recreation Center Attendant, Clerical Specialist
PT2	Senior Program Coordinator
PT3	Vacant
PT4	Records Clerk, Laborer, Help-Desk Technician, Facility Maintenance Technician I
PT5	Parking Control Officer, Support Services Aide

For permanent part-time positions not listed above, the wages shall be the entry-level pay rate reflected in the applicable pay plan for the equivalent full-time position or a pay rate established by the city manager.

2. Benefits. Benefits for permanent part-time are as follows:
  - (a) Employees will accrue Universal Leave on a prorated basis of 4.6 hours for every eighty hours worked in a pay period. Universal leave may only be used when an employee is scheduled to work.
  - (b) Upon separation or termination of employment with the City, employees will not receive pay-out for any leave accumulated.
  - (c) If an employee becomes full-time with the city, the universal leave will carry over to full-time employment. there is no expiration date by which universal leave must be utilized. universal leave will not be cashed out upon separation or termination of employment.
  - (d) Employees are eligible for holiday pay if they work a major holiday which includes the following: Christmas, Labor Day, Memorial Day, July 4, New Year's Day, and Thanksgiving. Holiday Pay is defined as one- and one-half times the employee's regular hourly rate.
  - (e) Permanent part-time employees will work fewer than 30 hours in any workweek.
  - (f) The employee shall be responsible for payment of the employee contribution for the State of Ohio Retirement System.
  - (g) Employees shall receive a Parks and Recreation Credit to be applied to a Jack Florance Pool membership, City Golf Course membership or punch-card, or City rentals (shelters or Hilborn Room). The amount of the credit shall be \$60.00. Employees shall abide by the stipulations set forth by the managing organization both in definition and restrictions. This credit amount is fixed, regardless of changes in membership fees that may occur. Employees will also receive a 20% discount on all individual registrations for City recreation programs. Credits may not

restrictions. This credit amount is fixed, regardless of changes in membership fees that may occur. Employees will also receive a 20% discount on all individual registrations for City recreation programs. Credits may not be used to purchase memberships or to secure rentals beyond the calendar year for which it is issued. Credits will not be re-issued if lost or stolen and must be surrendered at the time of registration/purchase. Credits are non-transferable.

C. Effective **DECEMBER 25, 2022** seasonal employees shall receive the following wages and benefits:

1. Wages. Seasonal employees shall be paid on an hourly basis in accordance with the following table:

Pay Grade	Position	Step 1	Step 2	Step 3
CA	Cashier	\$11.44	\$11.96	\$12.48
LF	Lifeguard	\$12.48	\$13.52	\$14.56
CC	Summer Camp Counselor	\$12.48	\$13.52	\$14.56
LB	Laborer	\$13.52	\$14.56	\$15.60
PCI	Program Coordinator I	\$13.52	\$14.56	\$15.60
WSI	Safety Instructor Rate Differential	\$3.00	\$3.00	\$3.00
GCA	<b>GOLF COURSE ATTENDANT</b>	\$14.56	\$15.60	\$16.64
ACC	<del>Crew Chief</del> <b>AQUATICS CREW CHIEF</b>	\$15.60	\$16.12	\$16.64
CCC	<del>Crew Chief</del> <b>FRONT DESK/CONCESSION CREW CHIEF</b>	\$15.60	\$16.12	\$16.64
PCII	Program Coordinator II	\$15.60	\$16.12	\$16.64
INT	Intern	\$15.60	\$16.12	\$16.64
CM	Concession Manager	\$17.00	\$18.50	\$20.00
AAD	<del>Pool Manager</del> <b>ASSISTANT AQUATICS DIRECTOR</b>	\$17.68	\$19.24	\$20.80
ACD	<b>ASSISTANT CAMP DIRECTOR</b>	\$17.68	\$19.24	\$20.80
AD	<b>AQUATICS DIRECTOR</b>	\$20.80	\$22.88	\$26.00
CD	<b>CAMP DIRECTOR</b>	\$20.80	\$22.88	\$26.00

Pay Grade	DARTS Swimming & Diving	
HSC	Head Senior Swim Coach	\$15.00
HJC	Head Junior Swim Coach	\$14.00
HDC	Head Diving Coach	\$13.00
ASC	Assistant Senior Swim Coach	See scale below
AJC	Assistant Junior Swim Coach	See scale below
ADC	Assistant Diving Coach	See scale below

## Assistant Coach Pay Scale (based on years of coaching experience)

<1 year	\$11.50
1	\$11.60
2	\$11.70
3	\$11.85
4	\$12.00
5	\$12.10
6	\$12.20
7	\$12.30
8	\$12.40
9	\$12.50
10 - 14	\$12.60
15+	\$13.00

For seasonal positions not listed above, the wages shall be the entry-level pay rate reflected in the applicable pay plan for the equivalent permanent full-time position or a pay rate established by the City Manager.

2. Benefits. Seasonal employees are not eligible for benefits, except the following:
  - (a) The employee shall be responsible for payment of the employee contribution for the State of Ohio Retirement System.

**D. EFFECTIVE DECEMBER 25, 2022, INTERMITTENT EMPLOYEES SHALL RECEIVE THE FOLLOWING WAGE AND BENEFITS. AN INTERMITTENT EMPLOYEE IS ONE WHO WORKS ON AN IRREGULAR SCHEDULE WHICH IS DETERMINED BY THE FLUCTUATING DEMANDS OF THE WORK AND IS GENERALLY NOT PREDICTABLE. SUCH EMPLOYEES ARE CALLED TO WORK ON AN AS-NEEDED BASIS.**

1. **WAGES: INTERMITTENT EMPLOYEES WILL RECEIVE THE SAME HOURLY RATE AS A SEASONAL OR PPT EMPLOYEE, AS SPECIFIED ABOVE IN SECTIONS (A) AND (C) FOR THE POSITION HELD.**
2. **BENEFITS. INTERMITTENT EMPLOYEES ARE NOT ELIGIBLE FOR BENEFITS, EXCEPT THE FOLLOWING:**
  - (A) **THE EMPLOYEE SHALL BE RESPONSIBLE FOR PAYMENT OF THE EMPLOYEE CONTRIBUTION FOR THE STATE OF OHIO RETIREMENT SYSTEM.**

SECTION 2. Existing Ordinance No. 22-15 is hereby repealed.

SECTION 3. 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 4. EMERGENCY CLAUSE. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City. The emergency clause is required to enact the changes effective on **DECEMBER 25, 2022**. Legislation is necessary in order to recruit for these positions and to process payroll changes. Therefore this Ordinance shall be in full force and effect immediately upon its passage.

EMERGENCY CLAUSE:

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_  
ABSTAIN \_\_\_\_\_

PASSED: \_\_\_\_\_, 2022

YEAS \_\_\_\_\_ NAYS \_\_\_\_\_  
ABSTAIN \_\_\_\_\_

ATTEST: \_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



# Item Cover Page

## SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **THIRD READING OF ORDINANCE NO. 22-103**

**SUBJECT:** Ordinance No. 22-103, an ordinance amending the Management, Professional, Technical, Confidential, and Supervisory Employees Pay Plan and declaring an emergency.

### SUGGESTED ACTION:

### ATTACHMENTS:

[fact sheet ord 22-103 REVISED mgt pay plan 2023\\_revised.pdf](#)

[ord 22-103 - mgt pay plan 2023.pdf](#)

[REVISED 2023 Management Pay Plan\\_with DRAFT changes\\_updated 20221205.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 6

DATE: 12/05/2022

ORDINANCE NO: 22-103

RESOLUTION NO:

READING: THIRD

PUBLIC HEARING: NO

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Jessica Feller, Human Resource Manager

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING THE MANAGEMENT, PROFESSIONAL, TECHNICAL, CONFIDENTIAL, AND SUPERVISORY EMPLOYEES PAY PLAN, AND DECLARING AN EMERGENCY.

**BACKGROUND:**

This ordinance reflects changes made to the Management, Professional, Technical, Confidential, and Supervisory Employee's Pay Plan for 2023.

The changes to the pay plan include position additions, updating life insurance rates, removal of the non-uniformed clothing allowance, an increase in the weekly compensation for those serving in "on-call" status, and **A PROVISION FOR ESTABLISHING THE WAGES AND BENEFITS FOR A REHIRED RETIREE.**

Lastly, the ordinance includes a section authorizing the Finance Director to sign an annual OPERS earned time off conversion document.

**REASON WHY LEGISLATION IS NEEDED:**

Legislation is necessary in order to process payroll changes.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

The proposed 2023 budget accounts for these changes.

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

Jessica Feller, Human Resource Manager

**RECOMMENDATION:**

Approval

**ATTACHMENT(S)**

Amended Pay Plan

ORDINANCE NO. 22-103

AN ORDINANCE AMENDING THE MANAGEMENT, PROFESSIONAL, TECHNICAL, CONFIDENTIAL, AND SUPERVISORY EMPLOYEES PAY PLAN, AND DECLARING AN EMERGENCY.

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

SECTION 1. That the attached Management, Professional, Technical, Confidential and Supervisory Pay Plan shall be amended to reflect the noted changes.

SECTION 2. That the Finance Director is hereby authorized to execute and submit the annual OPERS earned time conversion document on behalf of the City.

SECTION 3. 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 4. EMERGENCY CLAUSE. This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City. The emergency clause is required to enact the changes effective on **DECEMBER 25, 2022** which coincides with the new calendar year. Therefore, this Ordinance shall be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

YEAS \_\_\_ NAYS \_\_\_  
ABSTAIN \_\_\_

PASSED: \_\_\_\_\_, 2022

YEAS \_\_\_ NAYS \_\_\_  
ABSTAIN \_\_\_

ATTEST: \_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



# THE CITY OF DELAWARE 2023 SUMMARY OF BENEFITS

Professional, Confidential, Supervisory and Non-  
Union Employees

Revised **DECEMBER 25, 2022**

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**Article I. WAGES AND PAY PLAN**

**Section 1.01 Non- Union Employee Pay Plan**

- (a) The following pay schedule is to be effective **DECEMBER 25, 2022. EMPLOYEES WHO ARE BETWEEN STEP 1 – STEP 5 WILL ADVANCE TO THE NEXT STEP OF THEIR PAY GRADE. EMPLOYEES WHO ARE BETWEEN THE MIDPOINT AND MAXIMUM WILL RECEIVE A 4% COST-OF-LIVING (COLA) ADJUSTMENT. EMPLOYEES WHO ARE AT THE MAXIMUM OF THEIR ASSIGNED PAY GRADE WILL RECEIVE A LUMP SUM PAYMENT IN LIEU OF A STEP INCREASE EQUAL TO THE AMOUNT GRANTED FOR THE COST-OF-LIVING ADJUSTMENT.**
- (b) The City Manager or designee reserves the right to allow eligible employees to exceed the maximum wages of their respective range.
- (c) **RETIREEES WHO ARE RE-HIRED UNDER THIS PAY PLAN WILL BE CONSIDERED NEWLY HIRED FOR THE PURPOSE OF COMPENSATION AND BENEFITS. ALL PRIOR SERVICE BENEFITS WILL CEASE WITH RETIREMENT AND NOT BE CONSIDERED FOR DETERMINING BENEFITS OFFERED BY THE CITY, INCLUDING BUT NOT LIMITED TO VACATION ACCRUAL AND LONGEVITY PAY, OR OTHER SERVICE CREDIT-BASED BENEFITS. PRE-RETIREMENT SERVICE ALSO WILL NOT BE COUNTED AS SENIORITY FOR PURPOSES OF SCHEDULING OVERTIME. REHIRED RETIREEES SHALL BE COMPENSATED AT A RATE NO HIGHER THAN THE MINIMUM PAY FOR THE POSITION’S PAY GRADE, UNLESS AUTHORIZED BY THE CITY MANAGER. THE CITY MANAGER HAS THE DISCRETION TO COMPENSATE REHIRED RETIREEES AT A RATE OF PAY LOWER THAN THE POSITION’S MINIMUM RATE UNDER THE CITY’S PAY GRADE SCHEDULE OR AT ANY RATE WITHIN THE POSITION’S PAY GRADE.**

<b>Pay Grade</b>	<b>Position</b>
<b><sup>1</sup>M1</b>	Airport Technician I, Help Desk Support Technician
<b>M2</b>	Airport Technician II
<b>M3</b>	Airport Technician III, Technical Support Specialist, Financial Specialist I, Police Assistant
<b>M4</b>	Cemetery Manager, Collections Manager, Communications Specialist, Data & Video Technician, GIS/Data Technician, HR Assistant, Office Manager, Project Manager I, Service Coordinator, <b>RECREATION COORDINATOR</b>
<b>M5</b>	Building Inspector I, Code Enforcement Officer I, Construction Inspector, GIS/CMMS Analyst, Project Manager II, Zoning Officer
<b>M6</b>	Construction Inspection Manager, Economic Development Coordinator, Executive Assistant, Financial Specialist II, Police Technician, Right-of-Way Manager, Watershed Sustainability Coordinator

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<sup>1</sup> Per Amendment to Ordinance No. 18-112 (December 20, 2018) Clerk of Council (M1) removed from Management Pay Plan effective January 15, 2019.

- M7** Facility Maintenance Supervisor, Airport Operations Supervisor, Arborist, Assistant City Prosecutor, Building Inspector II, Code Enforcement Officer II, Collections Division Supervisor, Development Planner, Distribution Division Supervisor, Fleet Division Supervisor, GIS Coordinator, Golf Course Supervisor, HR Specialist, Parks Division Supervisor, Project Manager III, Solid Waste Collection Division Supervisor, Street Division Supervisor, Traffic Division Supervisor
- M8** Airport Manager, Applicants Systems Specialist, Assistant City Attorney/Prosecutor, Budget & Management Analyst, Economic Development Project Manager II, Network Administrator, Project Engineer I, Recreation Program Superintendent, **FINANCIAL SPECIALIST III**
- M9** Vacant
- M10** Assistant to the City Manager, Income Tax Administrator, IT Manager/Security Officer, Parks Superintendent, Planning & Zoning Administrator, Project Engineer II, Public Works Operations Manager, Utilities Field Superintendent, Wastewater Manager, Water Manager
- M11** Deputy Director of Public Utilities, Project Engineer III
- M12** Chief Building Official, City Prosecutor, Deputy City Engineer, Deputy Finance Director, Traffic Engineer
- M13** Vacant
- M14** Vacant

Pay Grade	Step 1 (MIN)	Step 1 Annual	Step 2	Step 2 Annual	Step 3	Step 3 Annual	Step 4	Step 4 Annual	Step 5 (MID)	Step 5 Annual	MAX	MAX Annual
<b>M1</b>	\$20.51	\$42,661	\$21.48	\$44,678	\$22.51	\$46,821	\$23.57	\$49,026	\$24.61	\$51,189	\$28.71	\$ 59,717
<b>M2</b>	\$21.74	\$45,219	\$22.77	\$47,362	\$23.86	\$49,629	\$24.99	\$51,979	\$26.09	\$54,267	\$30.44	\$ 63,315
<b>M3</b>	\$23.05	\$47,944	\$24.14	\$50,211	\$25.29	\$52,603	\$26.49	\$55,099	\$27.65	\$57,512	\$32.26	\$ 67,101
<b>M4</b>	\$24.43	\$50,814	\$25.59	\$53,227	\$26.80	\$55,744	\$28.08	\$58,406	\$29.31	\$60,965	\$34.20	\$ 71,136
<b>M5</b>	\$25.89	\$53,851	\$27.12	\$56,410	\$28.41	\$59,093	\$29.76	\$61,901	\$31.07	\$64,626	\$36.25	\$ 75,400
<b>M6</b>	\$27.45	\$57,096	\$28.75	\$59,800	\$30.12	\$62,650	\$31.55	\$65,624	\$32.94	\$68,515	\$38.43	\$ 79,934
<b>M7</b>	\$29.09	\$60,507	\$30.48	\$63,398	\$31.92	\$66,394	\$33.44	\$69,555	\$34.91	\$72,613	\$40.73	\$ 84,718
<b>M8</b>	\$30.84	\$64,147	\$32.30	\$67,184	\$33.84	\$70,387	\$35.45	\$73,736	\$37.01	\$76,981	\$43.18	\$ 89,814
<b>M9</b>	\$32.69	\$67,995	\$34.24	\$71,219	\$35.87	\$74,610	\$37.57	\$78,146	\$39.23	\$81,598	\$45.77	\$ 95,202
<b>M10</b>	\$34.65	\$72,072	\$36.36	\$75,629	\$38.02	\$79,082	\$39.83	\$82,846	\$41.58	\$86,486	\$48.51	\$100,901
<b>M11</b>	\$36.73	\$76,398	\$38.48	\$80,038	\$40.30	\$83,824	\$42.22	\$87,818	\$44.08	\$91,686	\$51.42	\$106,954
<b>M12</b>	\$38.93	\$80,974	\$40.78	\$84,822	\$42.72	\$88,858	\$44.75	\$93,080	\$46.72	\$97,178	\$54.51	\$113,381
<b>M13</b>	\$41.27	\$85,842	\$43.23	\$89,918	\$45.28	\$94,182	\$47.44	\$98,675	\$49.52	\$103,002	\$57.78	\$120,182
<b>M14</b>	\$43.75	\$91,000	\$45.82	\$95,306	\$48.00	\$99,840	\$50.28	\$104,582	\$52.50	\$109,200	\$61.25	\$127,400

**Section 1.02 Department Director Pay Plan**

(a) The following pay schedule for the positions below is to be effective **DECEMBER 25, 2022**.

Pay Grade					
<b>DD III</b>			<b>Range</b>		
	Vacant	Finance Director	\$53.75	to	\$75.25
	Natalia Harris	City Attorney	\$111,804.43	to	\$156,526.20
	Adam Moore	Police Chief			
	John Donahue	Fire Chief			
	Blake Jordan	Public Utilities Director			
	Bill Ferrigno	Public Works Director/City Engineer			
<b>DD II</b>			\$44.79	to	\$62.71
	David Efland	Planning & Development Director	\$93,170.36	to	\$130,437.74
	Susie Dailey	Chief Information Officer			
	Vacant	Assistant Fire Chief			
	Vacant	Assistant Police Chief			
	Kyle Kridler	Assistant City Manager			
	Ted Miller	Parks & Natural Resources Director			
<b>DD I</b>			\$37.33	to	\$52.26
	Sean Hughes	Economic Development Director	\$77,641.97	to	\$108,698.75
	Lee Yoakum	Community Affairs Coordinator			
	Jessica Feller	Human Resources Manager			
<b><i>DIRECTOR OF MANAGEMENT, BUDGET AND PROCUREMENT (placement to be determined)</i></b>					

(b) The City Manager or designee reserves the right to allow eligible employees to exceed the maximum wages of their respective range.

**Section 1.03 Safety Forces Pay Plan**

**(a) Police Captain Wages**

The following pay schedule for the position(s) below is to be effective **DECEMBER 25, 2022** and reflects a **4%** increase for each step.

Pay Grade	STEP 1		STEP 2		STEP 3	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
<b>SF1</b>	55.16	\$114,736.13	57.22	\$119,019.26	59.30	\$123,345.66
<b><u>PAY GRADE</u></b>	<b><u>POSITION</u></b>					
<b>SF1</b>	Police Captain					

1) *Maximum Vacation Accrual*

If an employee enters into the Management Pay Plan with more than the maximum accrual of vacation hours allowed, the following will occur: 1. the employee may request a pay out to take the current level below the maximum allowed of, 2. the current accrual will be “frozen” as a maximum cap for the calendar year.

2) *Initial Compensatory Time*

Prior to entering the Management Pay Plan all compensatory time will be paid out according to the provision in the respective bargaining contract and the employee compensation time will be zero (0).

3) *Clothing Maintenance Allowance*

The positions of Police Chief and Police Captain shall receive an annual clothing maintenance allowance of three hundred and forty dollars (\$340) in January of each year.

4) *Uniforms Allowance*

The Management Pay Plan positions in the Police and Fire Departments will receive replacement uniform items when determined by the Chief that replacement is necessary.

5) *Life Insurance*

Life insurance will be provided as outlined in section 3.09.

**(b) Fire Captain Wages**

The following pay schedule is to be effective December 26, 2018. The table below reflects the contractual equivalent increase for each step. Step increase shall take effect the first full pay period following the employee’s anniversary date.

Pay Grade	STEP 1		STEP 2		STEP 3	
	Hourly	Annual	Hourly	Annual	Hourly	Annual
SF2	per contract		per contract		per contract	
<b>PAY GRADE</b>	<b>POSITION</b>					
SF2	Fire Captain					

1) *Fire Captain Provision*

Wages and associated benefits for the 40-hour/week Management Fire Captain are identical to those provided to equivalent bargaining unit position, except for life insurance, which is outlined in section 3.09. Position is considered overtime eligible. Additionally, incumbent will receive 5% out-of-class pay (based on wage rate and does not include shift premium) when serving as Acting Chief.

**(c) Paramedic Wages**

The following pay schedule is to be effective May 24, 2021. Wages for the Paramedic and Paramedic Lieutenant positions are defined below. The associated benefits and application of the wage table is consistent with the IAFF bargaining unit positions.

<b>Pay Grade</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
<b>PARA</b>	10% below IAFF Contract annual rate for Firefighter/Paramedic	10% below IAFF Contract annual rate for Firefighter/Paramedic	10% below IAFF Contract annual rate for Firefighter/Paramedic	10% below IAFF Contract annual rate for Firefighter/Paramedic	10% below IAFF Contract annual rate for Firefighter/Paramedic
<b>PARALT</b>	10% below IAFF Contract annual rate for Firefighter Lieutenant	10% below IAFF Contract annual rate for Firefighter Lieutenant	10% below IAFF Contract annual rate for Firefighter Lieutenant	N/A	N/A

Pay Grade PARA refers to employees hired for paramedic positions (Mobile Integrated Health Care Technician and Advanced Practice Specialist) and PARALT refers to employees hired for Paramedic Lieutenant in the Fire Department.

**Section 1.04 Overtime Pay & Compensatory Time: Non-Exempt Employees**

- (a) Non-exempt employees are entitled to overtime pay or compensatory time off under the provisions of the Fair Labor Standard Act as described below:
- 1) Employees shall be compensated at straight-time rates for forty (40) hours in active pay status in any workweek. Hours in paid status in excess of forty (40) hours in any workweek shall be compensated at a rate of time and one-half. Payment in cash shall be made for any overtime due at the time of separation from City service.
  - 2) In lieu of cash payment, the employee may request to be compensated for overtime by compensatory time off in accordance with the law. Such compensatory time off shall be equal to one and one-half (1.5) hours for each hour of overtime worked. All requests for use of compensatory time are subject to approval of the Department Director. Compensatory time shall be taken at a time mutually agreeable to the supervisor and the employee.
  - 3) Employees can accumulate up to eighty (80) hours of compensatory time. When an employee has eighty (80) hours of accumulated compensatory time, all further overtime will be paid in cash.
  - 4) Compensatory time cannot be converted to any other form of leave. Upon termination of employment or upon transfer/promotion to an exempt level position in this pay plan, a non-exempt employee shall be paid for unused compensatory time provided that the time was earned after April 14, 1986 at a rate of compensation not less than:
    - a. The average regular rate (hourly rate) received by such employee during the last 3 years of the employee's employment, or
    - b. The final regular rate (hourly rate) received by such employee, whichever is higher.
  - 5) Compensatory time shall be documented in the appropriate payroll tracking system.

**Section 1.05      Compensatory Time: Exempt Employees**

- (a) Employees exempt under the Fair Labor Standard Act shall not be entitled to overtime pay but shall be entitled to compensatory time as described below:
- 1) No existing compensatory time balances will be carried over from an outside position or when the employee transfers/promotes into an exempt position in this pay plan
  - 2) Compensatory time shall be earned for approved work that exceeds eight (8) hours per day and such employees may receive said compensatory time at the rate of one (1) hour for each hour worked in excess of eight (8) hours per day.
  - 3) The maximum accrual of compensatory time shall be eighty (80) hours.
  - 4) Compensatory time must be used in minimum increments of one-half (1/2) hour and maximum increments of twenty-four (24) hours per pay period.
  - 5) At no time shall compensatory time be converted to any other form of leave or compensation. Upon termination of employment, an exempt employee is not entitled to payment for unused compensatory time.
  - 6) Compensatory time shall be documented in the appropriate payroll tracking system.

**Article II. ACCRUED TIME AND VARIOUS LEAVES**

**Section 2.01 Vacation**

- (a) The vacation year for employees shall end at close of business on the last pay period that ends in the month of December.
- (b) Each full-time employee shall accrue vacation leave by pay period at the annual rate of work hours based on years of full-time total service which is established in the schedules contained in Section 3 of this article. Years of total full-time service is defined to be the total of all periods of employment for the City of Delaware. Any period of interruption of service due to resignation, layoff, disciplinary suspension, or discharge for cause, will not be included in the computation of total service. Time not in paid status, excepting military leave, shall also be excluded in computing total service. In computing years of service, the higher rate of accrual will be on the first day of the first pay period in which a year of service is completed. The city manager may authorize exceptions to this policy where deemed necessary and appropriate.
- (c) The following vacation accrual schedules are established:

<b>Years of Total Service</b>	<b>Vacation Hrs./Year</b>	<b>Vacation Hrs./Pay</b>
5 years or less	80.6	3.1
5 but less than 10 years	119.6	4.6
10 but less than 15 years	161.20	6.2
15 plus years	200.2	7.7

- (d) Any vacation balance in excess of the maximum accrual shall become void as of the close of business on the last day of the pay period that ends in the month of December.

<b>Years of Total Service</b>	<b>Maximum Accrual of Vacation Hours</b>
5 years or less	241.8
5 but less than 10 years	358.8
10 but less than 15 years	483.6
15 plus years	600.6

(e) Eligibility

- 1) To be eligible for biweekly (pay period) vacation accumulation, an employee must be in paid status for a minimum of 72 hours within that pay period; except that when an employee is required to report for work and does so report and is denied work because of circumstances beyond their control, absence from work for the balance of that day shall not be construed as unpaid work status.
- 2) An employee in full-time status who is to be separated from City service through discharge, resignation, retirement or layoff, and who has unused vacation leave to their credit, shall be paid in a lump sum for such unused vacation leave in lieu of granting a vacation leave after his last day of active service with the City. Such payment shall be paid at the employee's hourly rate of pay at time of separation.
- 3) When a member dies while in paid status in the City service, any unused vacation leave to their credit shall be paid in a lump sum to the surviving spouse, or such other person the employee may have designated in writing.
- 4) Requests for vacation are to be submitted and approved, in advance of the intended use, by employee's supervisor or Department Director.
- 5) To be eligible to transfer years of service for determination of vacation benefits to the City of Delaware from prior employment **inside the state of Ohio:**
  - i. Employees will only be eligible to transfer years of service from a public agency as defined by State law.
  - ii. The amount of years of service that can be transferred is unlimited.
  - iii. Prior employment must be in full-time status
  - iv. **EMPLOYEES ARE RESPONSIBLE FOR PROVIDING THE CITY WITH DOCUMENTATION OF PRIOR PUBLIC SERVICE WITHIN SIXTY (60) CALENDAR DAYS FROM THEIR DATE OF HIRE TO BE CONSIDERED FOR DETERMINATION OF VACATION BENEFITS.**

- 6) To be eligible to transfer years of service for determination of vacation benefits to the City of Delaware from prior employment **outside the State of Ohio:**
- i. Employees will only be eligible to transfer years of service from their immediate previous employer.
  - ii. Said previous employer must be a public agency.
  - iii. Employment with the City of Delaware must take place within twelve months of termination from their immediate previous employer.
  - iv. The maximum amount of years of service that can be transferred is five (5) years.
  - v. Present employees are not eligible.
  - vi. Prior employment must be in full-time status.
  - vii. **EMPLOYEES ARE RESPONSIBLE FOR PROVIDING THE CITY WITH DOCUMENTATION OF PRIOR PUBLIC SERVICE WITHIN SIXTY (60) CALENDAR DAYS FROM THEIR DATE OF HIRE TO BE CONSIDERED FOR DETERMINATION OF VACATION BENEFITS.**
- 7) An employee may elect to trade three (3) weeks of vacation time, or the equivalent of vacation time earned in one year, whichever is greater, for equivalent pay during the calendar year. Conversion of vacation time may occur for pay periods ending in the months of January, June, or December of each year. For **2022**, these dates are as follows:

<b>Pay period ending</b>	<b>Pay date</b>
<b>JANUARY 7, 2023</b>	<b>JANUARY 13, 2023</b>
<b>JANUARY 21, 2023</b>	<b>JANUARY 27, 2023</b>
<b>JUNE 10, 2023</b>	<b>JUNE 16, 2023</b>
<b>JUNE 24, 2023</b>	<b>JUNE 30, 2023</b>
<b>DECEMBER 9, 2023</b>	<b>DECEMBER 15, 2023</b>
<b>DECEMBER 23, 2023</b>	<b>DECEMBER 29, 2023</b>

An employee must inform the Department Director prior to August 1 of the year preceding the calendar year in which he intends to make the trade and must maintain at least forty (40) hours of vacation time in the employee's account after said trade takes place. Exceptions may be granted by the authority of the city manager.

## **Section 2.02 Sick Leave**

- (a) Each city employee shall be entitled to sick leave with pay for four and six-tenths (4.6) hours of each completed (80) hours of service. An employee may use sick leave, upon approval of his or her Department Director, for absence due to personal illness, pregnancy, injury, or exposure to contagious disease which could be communicated to other employees, and for illness or injury of the employee's spouse, dependent children, stepchildren or parent. It is the option of a supervisor, with cause, to require return to work documentation from the employee.
  
- (b) To be eligible for sick leave incentive, an employee must be on the first payroll of the calendar year and remain employed through the last payroll period of the calendar year. Sick leave incentive is awarded the first pay in February following the completed calendar year. If an employee used 0 hours of sick leave in any one calendar year, that employee shall be credited with an additional three (3) vacation days the following year. If an employee uses between one (1) and eight (8) hours of sick leave in any one calendar year that employee shall be credited with an additional two (2) vacation days, the following year. If an employee uses between nine (9) and sixteen (16) hours of sick leave in any one calendar year that member shall be credited with one (1) additional vacation day the following year. To be eligible for this incentive, an employee must be active for the first pay period of the calendar year through the last pay period of the calendar year. At the employee's option, any additional vacation days earned can be converted to pay for pay periods ending in the months of January, June, or December of the year the additional vacation is earned. For 2022, these dates are as follows:

<b>Pay period ending</b>	<b>Pay date</b>
<b>JANUARY 7, 2023</b>	<b>JANUARY 13, 2023</b>
<b>JANUARY 21, 2023</b>	<b>JANUARY 27, 2023</b>
<b>JUNE 10, 2023</b>	<b>JUNE 16, 2023</b>
<b>JUNE 24, 2023</b>	<b>JUNE 30, 2023</b>
<b>DECEMBER 9, 2023</b>	<b>DECEMBER 15, 2023</b>
<b>DECEMBER 23, 2023</b>	<b>DECEMBER 29, 2023</b>

- (c) To be eligible to transfer sick leave to the City of Delaware from prior employment inside the state of Ohio:
- 1) Employees will only be eligible to transfer sick leave from a public agency as defined by the State of Ohio.
  - 2) Employment with the City of Delaware must take place within ten (10) years of termination from their previous employer.
  - 3) The maximum amount of sick leave hours that be transferred is unlimited as long as it is accrued at a rate of no greater than 15 days per year.
- (d) To be eligible to transfer sick leave of the City of Delaware from prior employment outside the state of Ohio:
- 1) Employees will only be eligible to transfer sick leave from their immediate previous employer.
  - 2) Said previous employer must be a public agency.
  - 3) Employment with the City of Delaware must take place within twelve (12) months of termination from their immediate previous employer.
  - 4) The maximum amount of sick leave hours that can be transferred is six hundred (600).
  - 5) Any sick leave time so transferred shall have been accumulated at the rate of one and one-fourth days per month of employment.
  - 6) Present employees are not eligible.
- (e) Any City employee who has accumulated at least 100 days of sick leave credit may convert any excess thereof up to fifteen (15) days per year of sick leave to vacation leave on the basis two (2) sick leave days for one (1) day vacation leave. Such annual conversion, if made, shall occur in December for the year of conversion.
- (f) Any employee separated from City service for other than just cause shall be paid for all accumulated and unused sick leave on the basis of one (1) hour of pay for every two (2) hours of unused sick leave. Total sick leave pay out cannot exceed sixteen (16) weeks pay (640 hours).
- (g) For Employees Hired After November 1, 2013:

- 1) Each member hired by the City of Delaware after November 1, 2013 may transfer accrued sick leave hours from previous employment with any public agency. Such sick leave hours will not be eligible for conversion or payment upon separation pursuant to section 5. In addition, sick leave usage by members who transfer in sick leave hours will first be charged to sick leave hours accumulated while employed by the City of Delaware. Members will only be eligible to utilize hours transferred in from prior public employment when they have no balance of sick leave available from sick leave accrued while employed by the City of Delaware.

**Section 2.03      Holiday and Personal Days**

(a) The following are designated as paid holidays for covered employees:

New Year's Day, January 1	Little Brown Jug Day, ½ day
Martin Luther King Day	Thanksgiving Day
Memorial Day	Day after Thanksgiving Day
Juneteenth, June 19	Day before Christmas, ½ day
Independence Day, July 4	Christmas Day, December 25
Labor Day	

- (b) If one of the holidays set forth above occurs while an employee is on vacation leave, such day shall not be charged against his/her vacation leave.
- (c) In the event that the Federal Government designates a specific day for any of the aforesaid holidays, then such holiday shall be observed by the City in accordance with such federal designation. When any such holidays falls on a Saturday it shall be observed on the Friday immediately preceding, and when any such holiday falls on a Sunday, it shall be observed on the Monday immediately following, provided that the employee works their last regularly scheduled work day preceding the following the holiday.
- (d) Employees who work a non-traditional workweek and their work schedule includes both the observed holiday and actual holiday will only receive holiday pay on the observed date of the holiday.
- (e) For each of the holidays specified in Section 1 of this article on which a FLSA non-exempt employee works, they shall be entitled to holiday compensation equal to double the employee's regular rate of pay, except that the employee shall be entitled to holiday compensation at two and one-half times the employee's regular rate of pay if they work on any of the following holidays: New Year's Day, Memorial Day, Independent Day, Labor Day, Thanksgiving Day, Christmas Day. Only eight (8) hours per day will be used when computing the holiday rate. Compensation for holidays may be in the form of cash or compensatory time off.
- (f) Employees shall be credited 32 hours of personal leave a year, except for new hires who shall receive a prorated amount based on hire date. Use of holiday compensatory time or personal days shall be at the employee's discretion with the approval of the employee's supervisor or Department Director. Any employee separated from City service for other than just cause shall be paid for all accumulated and unused personal leave.

- (g) All employees will be permitted to accumulate three (3) years' worth of holiday compensatory time and personal leave. Once an employee accumulates the maximum allowable number of personal leave/holiday compensatory time then future personal leave/holiday compensatory time will be compensated for in cash, at the time they are earned. An employee may elect to cash in up to one year's worth of personal leave each year (32 hours) for pay periods ending in the months of January, June, or December each year. An employee must inform his or her Department Director prior to August 1 of the year preceding the calendar year in which they intend to make the trade. For **2022**, the dates are as follows:

<b>Pay Period Ending</b>	<b>Pay Date</b>
<b>JANUARY 7, 2023</b>	<b>JANUARY 13, 2023</b>
<b>JANUARY 22, 2023</b>	<b>JANUARY 27, 2023</b>
<b>JUNE 10, 2023</b>	<b>JUNE 16, 2023</b>
<b>JUNE 24, 2023</b>	<b>JUNE 30, 2023</b>
<b>DECEMBER 9, 2023</b>	<b>DECEMBER 15, 2023</b>
<b>DECEMBER 23, 2023</b>	<b>DECEMBER 29, 2023</b>

- (h) In the event that an office remains open on a designated paid holiday, all affected staff may take the corresponding time off for that holiday on another date, upon prior approval of their supervisor and/or department director.

#### **Section 2.04 Funeral Leave**

- (a) Each covered employee shall be entitled to funeral leave with pay according to the following schedule:

<b>Leave for Death of:</b>	<b>Days/Hours of Leave</b>	
	<b>Local Funeral</b>	<b>Other Funeral</b>
Immediate Family Member	1 – 3 Days	1 – 5 Days
Other Relative	May Use Up to One Scheduled Work Day of Accrued Leave	May Use Between 1 – 3 Scheduled Work Days of Accrued Leave

- 1) One work day/shift is automatic for the day of the funeral, but additional time up to the maximum shall be given only with approval of the Department Director.
  - 2) All leave time with approval of the Department Director.
- (b) For the purposes of this section, “Immediate Family Member” means spouse, child, brother, sister, parents, step-child, step-brother, step-sister and step-parents, grandparents, grandchildren, sister-in-law, brother-in-law, and parents-in-law.
- (c) For the purposes of the article, “Local Funeral” means a funeral in the City of Delaware, or within fifty (50) miles thereof.

#### **Section 2.05 Special Leave**

- (a) In addition to other leaves authorized herein, the City Manager may authorize a special leave of absence, with or without pay, for purposes beneficial to the employee and/or the City.
- (b) For exempt employees who are absent, if the absence cannot be covered or paid through appropriate leave time, said employees shall be subject to a reduction in pay, unless the absence is less than one workday.

#### **Section 2.06 Jury Duty Leave**

- (a) An employee, while serving on a jury in any court of record in Delaware County, or any adjoining county, will be paid his regular salary for each of his workdays during the period of time so served. Time so served shall be deemed active and continuous service for all purposes. All jury fees received from the court of record shall be assigned to the City of Delaware.
- (b) When an employee has been released from Jury Duty they shall report back to work if more than two (2) hours are left in the workday.

#### **Section 2.07 Court Leave**

- (a) Time off with pay shall be allowed employees who are subpoenaed to attend any court of record in Delaware County, Delaware, Ohio or any adjoining county, as a witness in civil matters, as they pertain to City matters. All witness fees shall be assigned to the City of Delaware.

## **Section 2.08 Injury Leave**

- (a) All regular full-time City employees shall be entitled to injury leave with pay, less any Worker's Compensation weekly salary benefits which he/she may be awarded by the Ohio Industrial Commission (OIC), for a period not to exceed 30 consecutive working days for employees working a 40-hour workweek for each injury incurred in the performance of employment duties with the City, provided that the following procedures are followed:
- 1) In all cases of personal injury to any regular full-time City employee as a result of the performance of employment duties, the employee shall complete an accident/injury investigation form and in conjunction with his/her Department Director shall report such injury to the Department of Administrative Services immediately and ensure that a claim is filed with the BWC.
  - 2) In the event that time off from work is required by the injured employee, they will be granted injury leave from the first day of injury if the proper documentation is submitted to the City of Delaware. This documentation will include, but not be limited to, a statement from the employee's physician, an Agreement covering Compensation Reimbursement, any necessary BWC forms, and other documents as may be required by the City. In the event that the BWC determines that the injury is NOT employment-related, any time the employee is, or has been, absent from work shall be deducted first from any accrued sick leave, then accrued vacation, or accrued compensatory time off, other than compensatory time for overtime worked.
  - 3) During the period of time an injured employee is being paid under this policy, all normal benefits given to regular full-time City employees shall remain in force with no deductions to earned sick leave and/or vacation time.
  - 4) In all cases where more than 30 consecutive working days are needed for injury leave for employees working a 40-hour workweek, the City Manager may extend such leave if such necessity is determined to his/her satisfaction. Each employee requesting such an extension under this policy may be required to furnish a current affidavit from a licensed physician setting forth the need for the extension.

**Article III. Insurance**

**Section 3.01 MEDICAL/HOSPITAL INSURANCE COVERAGES**

The City shall make health care benefits coverages available to employees under the City's health care plan. All benefit payments, annual deductibles, and out-of-pocket expenses shall be as defined by the City's health care plan. Proposed changes to the City's health care plan will be presented to the health insurance committee for review and discussion prior to implementation. The City will utilize its best efforts to ensure that medical/hospital insurance coverage is provided on a uniform basis to all City employees.

**SECTION 3.02 COST SHARING**

Employees shall pay, by wage withholding, fifteen percent (15%) for family and single premium coverage. Contributions will be deducted from the employees' gross income prior to taxes, subject to compliance with all applicable tax regulations. Annually, the monthly COBRA rate to be utilized by the City will be established. Subsequent annual changes to the calculated COBRA rate will be applied to the monthly employee contributions. The employees' contribution shall be paid through a section 125 plan by which the contributions are treated as pre-tax income.

**SECTION 3.03 OPT-OUT / OPT-DOWN WAIVER OF COVERAGE**

Employees who opt out of the City's health care plan will be compensated as follows. All payments made under this provision will be included as other pay on the employee's paycheck. This income will be subject to OPERS regulations and all applicable taxes.

- (a) Opt-out (no medical/prescription coverage) = \$100 per month
  - a. *Families who have both spouses employed full time by the city will not be eligible to opt out of the plan. One spouse will carry the full cost of the plan.*
- (b) Opt-down (from family to single medical/prescription coverage) = \$50 per month
  - a. *An employee who "opts-down" must remain eligible for family coverage*

**SECTION 3.04 PRESCRIPTION COVERAGE**

The City will provide prescription coverage for eligible employees under the City's health care plan. Employees may not elect to have prescription-only coverage; enrollment in the City's health care plan is required.

**SECTION 3.05 DENTAL COVERAGE**

The City will provide dental coverage for eligible employees under the City’s health care plan.

**SECTION 3.06 VISION COVERAGE**

The City will provide vision coverage for eligible employees under the City’s health care plan. The City will contribute \$6.00 per month on behalf of the employee. The employee will be responsible for the balance of the monthly cost of the coverage selected.

**SECTION 3.07 FLEXIBLE SPENDING**

The City may make available the option to enroll in flexible spending. Contributions will be subject to IRS code 125 regulations and annual maximum contribution amounts.

**SECTION 3.08 ALTERNATE COVERAGE**

Notwithstanding the provisions in section 3.01 above, which provides for health care coverage, the City may offer alternative health care coverage programs. The City shall determine the terms and conditions of such alternative programs. The cost and/or terms and conditions of said programs shall be at the discretion of the City and may be subject to change. Employees may enroll or withdraw from said program during open enrollment or due to a qualifying change and shall be entitled to the benefits described in section 3.01.

**SECTION 3.09 LIFE INSURANCE**

The city will provide the following amount of life insurance, effective January 1, 2023:

- i. DEPARTMENT DIRECTORS: \$100,000**
- ii. MANAGEMENT EMPLOYEES: \$50,000**
- iii. POLICE CAPTAIN: \$50,000**
- iv. FIRE CAPTAIN: \$100,000**

**Article IV. Other Compensation**

**Section 4.01 Longevity Compensation**

(a) Employees shall receive, in addition to other pay called for herein, Longevity Compensation based on completed years of service according to the following table:

After five (5) years of continuous service	\$600 /year
After ten (10) years of continuous service	\$800 /year
After fifteen (15) years of continuous service	\$1,000 /year
After twenty (20) years of continuous service	\$1,200 /year

- 1) Longevity compensation shall be paid, in accordance with the above schedule, in two (2) separate lump sum payments during the first pay periods in June and December of each year.
- 2) Upon termination of service for any reason, employees who are eligible for longevity pay under this section (or in the event of death, the surviving spouse or estate) will be paid, as part of their terminal pay, the final partial year of longevity compensation, prorated to the name of months completed during said partial year since the employee’s last payment date.
- 3) For the purpose of this section, continuous years of service shall include approved military leave.

**Section 4.02 Automobile Expense Reimbursement**

(a) Employees shall receive reimbursement for business use of their personal vehicle. Reimbursement will be in accordance with the Internal Revenue Service (IRS) regulations for non-taxable reimbursements and shall be at the IRS per mile reimbursement rate in effect when the business use miles were incurred. Department Directors employed by the City prior to January 1, 1999 who had received a monthly automobile allowance will only be reimbursed for business use of their personal vehicle for travel outside the City limits.

~~**Section 4.03 Non-Uniformed Clothing Allowance**~~

~~(a) The City Manager reserves the right to review this benefit considering the results of the classification and compensation study.~~

#### **Section 4.04 Call-In Pay & Emergency Stipend**

- (a) Both exempt and nonexempt employees shall be eligible for “on call” compensation for weekly periods when assigned the responsibility of direct Parks, Public Works, or Utility personnel in response to service requests during non-scheduled work periods. Employees assigned to this “on call” status shall serve in this posture for weekly time periods as authorized by the respective Department Director. Said employees shall be responsible for responding to after hour service requests. Employees assigned to an “on call” status shall be compensated at a weekly rate ~~OF between \$25.00 and \$50.00~~ **\$100.00**. On call compensation shall be paid in addition to regular and overtime wages earned during the pay period. On call assignments will be posted in June and December of each year for the following six-month period. Changes to the schedule must be made in advance with approval of the Department Director.
- (b) Exempt employees, who are ineligible for overtime compensation under the fair labor standards act, may be authorized emergency pay for performing work outside of their primary classification during non-work hours due to staffing or other emergency circumstances (i.e., snow removal operations) within their department or another department (29 CFR 541.604). Before an exempt employee performs such work, the employee must receive prior written authorization from their immediate supervisor or director and human resources. Exempt employees shall be paid an hourly stipend within the range of the assigned pay grade or the job classification that encompasses the supplemental work or a pay rate approved by human resources for hours spent performing work outside of their primary classification during non-work hours.

#### **Section 4.05 Tuition Reimbursement**

- (a) All full-time employees with one or more years of continuous active service shall be eligible for a reimbursement of instructional fees for undergraduate or graduate courses towards a degree or certification, pre-approved by the city and voluntarily undertaken by the employee. The tuition reimbursement program shall be subject to the following conditions:
- 1) All courses must be taken during other than scheduled working hours. Any situation that, in the discretion of the Department Director, would require an employee’s presence on the job shall take complete and final precedence over any time scheduled for courses. All courses are subject to approval by the Department Director and/or city manager. There must be a direct correlation between the employee’s duties and responsibilities and the courses taken or the degree program pursued. The city manager, or his designee, has the sole and final discretion to approve or disapprove tuition reimbursement requests.

- 2) Any financial assistance from any government or private agency available to the employee, whether applied for and regardless of when such assistance may have been received, shall be deducted in the entire amount from the tuition reimbursement the employee is eligible for under this section. If an employee's tuition is fully covered by another governmental or private agency, then the employee is not entitled to any payment from the city.
- 3) Employees seeking authorization of a tuition reimbursement must first submit to the Department Director for review, prior to September 30 of the year preceding when the classes are to be taken, all necessary information pertaining to the proposed course degree to be pursued, the educational institution and the employee's best estimate of course costs, dates and times. Employees will be eligible for tuition reimbursement for properly approved and completed coursework up to \$3,500 for calendar year (January 1 to December 31). Pre-approval is subject to available appropriations. The employee will be responsible for any tuition in excess of the above-mentioned amounts. An application for tuitions reimbursement must be completed by the employee prior to enrolling in the classwork for which reimbursement is requested.
- 4) Courses must be taken at accredited colleges, universities, technical and business institutes or at their established extension centers and these must be first approved by the city. Seminars, conferences, and workshops are not included.
- 5) Reimbursement for tuition will be made when the employee satisfactorily completes (attains at least a grade of "C" or its equivalent for undergraduate work and a grade of at least "B" or its equivalent and a receipt of payment or a copy of the unpaid bill from the institution confirming completion of the approved course.
- 6) No reimbursement will be granted for books, paper, supplies of whatever nature, transportation, meals, or any other expense connected with any course, except the cost of tuition fees outlined above.
- 7) Any employee participating in the tuition reimbursement program who resigns (except resignation due to disability), retires (except retirement due to disability), or is discharged for cause must repay the tuition reimbursement paid by the city for courses completed less than two years prior to the date of termination or discharge. If necessary, the amount will be deducted from the employee's terminal leave pay or final paycheck.

**Article V. Miscellaneous**

**Section 5.01 Personnel Files**

- (a) The official personnel files of all employees shall be maintained in the Department of Administrative Services (DAS). All employee personnel records shall include but not limited to, applications, performance evaluations, promotions, disciplinary actions and any other pertinent information pertaining to the job performance of the individual employee. Copies therein shall be available to the employee.
- (b) DAS shall be responsible for the care and maintenance for all personnel files and records. Department Directors shall be responsible for promptly forwarding all pertinent personnel information and documentation to DAS. Employees may, during normal office hours, review their official personnel files.

**Section 5.02 Parks and Recreation Credit**

- (a) The City shall provide each employee with a credit to be applied to a Jack Florance Pool membership, City Golf Course membership or punch-card, or City rentals (shelters or Hilborn Room). The amount of the credit shall be \$60.00. Employees shall abide by the stipulations set forth by the managing organization both in definition and restrictions. This credit amount is fixed, regardless of changes in membership fees that may occur. In addition, the City will provide to each member a 20% discount on all individual registrations for City recreation programs.
- (b) Credits may not be used to purchase memberships or to secure rentals beyond the calendar year for which it is issued. Credits will not be re-issued if lost or stolen and must be surrendered at the time of registration/purchase. Credits are non-transferrable.



# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **SECOND READING OF ORDINANCE NO. 22-109**

**SUBJECT:** Ordinance No. 109, an ordinance establishing the salary and benefits of the Council Clerk and declaring an emergency.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[FACT SHEET ord 22-109, Council Clerk 2023 Pay & Benefits Ordinance.pdf](#)  
[ord 22- 109, Council Clerk 2023 Pay & Benefits Ordinance.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 7

DATE: 12/05/2022

ORDINANCE NO: 22-109

RESOLUTION NO:

READING: SECOND

PUBLIC HEARING: NO

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Mayor Carolyn Kay Riggle

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE ESTABLISHING THE SALARY AND BENEFITS OF THE COUNCIL CLERK AND DECLARING AN EMERGENCY.

**BACKGROUND:**

As a position appointed by City Council, this ordinance would set the Clerk of Council's salary for 2023. The wage rate is set at a 4% increase from the 2022 salary. Additionally, the maximum number of compensation time hours the Council Clerk may to accrue is raised from 80 hours to 240 hours.

**REASON WHY LEGISLATION IS NEEDED:**

Legislation is needed to adjust the Council Clerk's salary.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

The adjustment will impact the 2023 General Fund based on 4% increased wages and other costs/benefits that are associated with wages.

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

Mayor Carolyn Kay Riggle

**RECOMMENDATION:**

Approval following three readings.

**ATTACHMENT(S)**

None

ORDINANCE NO. 22-109  
AN ORDINANCE ESTABLISHING THE SALARY AND  
BENEFITS OF THE COUNCIL CLERK AND DECLARING  
AN EMERGENCY.

WHEREAS, the City Council Clerk (“Clerk”) is one of two positions appointed by City Council and is not subject to civil service laws; and

WHEREAS, among other duties included in the job description, the Clerk is responsible for managing the Council packet and agenda process; and

WHEREAS, the Clerk leads the City’s Sister City Initiative; and

WHEREAS, the Clerk serves as City Council’s representative on the Main Street Delaware Board; and

WHEREAS, the Clerk bears responsibility for managing and maintaining the records of the legislative body as well as all Boards and Commissions of the City of Delaware; and

WHEREAS, the Clerk’s duties require coverage of meetings occurring in the evening as well as daytime hours; and

WHEREAS, the Clerk uses independent judgment and discretion in fulfilling the duties of the position and setting her schedule.

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

SECTION 1. The Council Clerk shall be paid a salary of **\$27.85 (representing a 4% increase from the 2022 salary)** per hour effective December 25, 2022 which coincides with the new calendar year and the effective date of the management pay plan for 2023.

SECTION 2. The Council Clerk shall be entitled to the benefits offered to exempt employees in the current City of Delaware Summary of Benefits, **except that in lieu of a maximum accrual compensation time of eighty hours (80) hours, the Council Clerk shall have a maximum accrual of compensation time of two hundred forty (240) hours. All other provisions concerning compensation time in the current City of Delaware Summary of Benefits shall apply to the Council Clerk’s position.**

SECTION 3. Emergency Clause: This Ordinance is declared to be an emergency measure necessary to provide for the usual daily operation of a department or an office of the City. The emergency clause is required to enact the changes effective on December 25, 2022, which coincides with the new

calendar year and the effective date of the management pay plan for 2023. Therefore, this Ordinance shall be in full force and effect immediately upon its passage.

SECTION 4. 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.

VOTE ON EMERGENCY CLAUSE:

YEAS \_\_\_ NAYS \_\_\_  
ABSTAIN \_\_\_

PASSED: \_\_\_\_\_, 2022

YEAS \_\_\_ NAYS \_\_\_  
ABSTAIN \_\_\_

ATTEST: \_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **SECOND READING OF ORDINACE NO. 22-110**

**SUBJECT:** Ordinance No. 22-110, an ordinance establishing new salary rates for the Mayor and Members of City Council effective January 1, 2024 and repealing Ordinance No. 20-78.

### **SUGGESTED ACTION:**

### **ATTACHMENTS:**

[FACT SHEET Ord 22-110 - City Council & Mayor Pay Ordinance.pdf](#)  
[Ord 22-110, City Council & Mayor 2024 Pay Ordinance.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 8

DATE: 12/05/2022

ORDINANCE NO: 22-110

RESOLUTION NO:

READING: SECOND

PUBLIC HEARING: NO

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE ESTABLISHING NEW SALARY RATES FOR THE MAYOR AND MEMBERS OF CITY COUNCIL EFFECTIVE JANUARY 1, 2024 AND REPEALING ORDINANCE NO. 20-78.

**BACKGROUND:**

The salaries for Delaware City Council members were last increased effective January 1, 2022 pursuant to Ordinance 20-78. Ordinance 13-44 requires in even numbered years, as part of the City's budget, Council vote to adjust or maintain the salary of the mayor and council.

**REASON WHY LEGISLATION IS NEEDED:**

Salary adjustments for City Council may only be made through legislation and made as part of the budget process established by Ord. 13-44. Such changes shall take effect the January of the next even numbered year, which complies with Section 15 of the Charter of the City of Delaware.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

R. Thomas Homan, City Manager  
Natalia S. Harris, City Attorney

**RECOMMENDATION:**

Approval at third reading.

**ATTACHMENT(S)**

ORDINANCE NO. 22-110

AN ORDINANCE ESTABLISHING NEW SALARY RATES  
FOR THE MAYOR AND MEMBERS OF CITY COUNCIL  
EFFECTIVE JANUARY 1, 2024 AND REPEALING  
ORDINANCE NO. 20-78.

WHEREAS, the salaries for City Council members were last increased effective January 1, 2022 pursuant to Ordinance 20-78; and

WHEREAS, Ordinance 13-44 requires even numbered years, as part of the City's budget, Council vote to adjust or maintain the salary of the Mayor and Council; and

WHEREAS, City Council members are called upon to attend many meetings and devote hours of time to meet their responsibilities; and

WHEREAS, Salary adjustments made as part of the budget process established in Ord. 22-104 shall take effect the January of the next even numbered year, which complies with Section 15 of the Charter of the City of Delaware.

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

SECTION 1. That effective January 1, 2024 the salary of the Mayor shall be twelve thousand three hundred and nineteen dollars (\$12,319) per year and the salary for each member of City Council, except the Mayor, shall be ten thousand seven hundred and twelve dollars (\$10,712) per year.

SECTION 2. That the salary of Mayor and the salary of each member of City Council shall continue to be paid in biweekly installments equal to one twenty sixth of their annual salary as established.

SECTION 3. That Ordinance No. 20-78 is hereby repealed effective January 1, 2024.

SECTION 4. Each even numbered year, as part of the City's budget, Council shall vote to adjust or maintain the salary of the Mayor and Council. Salary adjustments made as part of this budget process shall take effect the January of the next even numbered year.

SECTION 5. 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





# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **7:35 PM PUBLIC HEARING AND SECOND READING OF  
ORDINANCE NO. 22-106**

**SUBJECT:** Ordinance No. 22-106, an ordinance amending Chapter 937 of the Delaware Codified Ordinances. (Cemetery Rules and Regulations)

**SUGGESTED ACTION:**

### **ATTACHMENTS:**

[Fact Sheet ord 22-106, - Oak Gove Cemetery Rules and Regulations.pdf](#)

[Ord. No. 22-106 - Oak Grove Cemetery Rules & Regs - FINAL DRAFT 11222022.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 9

DATE: 12/05/2022

ORDINANCE NO: 22-106

RESOLUTION NO:

READING: SECOND

PUBLIC HEARING: YES  
December 5, 2022 @ 6:35 p.m.

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Ted Miller, Parks and Natural Resource Director  
Alycia Ballone, Assistant to the City Manager

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING CHAPTER 937 OF THE DELAWARE CODIFIED ORDINANCES.

**BACKGROUND:**

The current Oak Grove Cemetery Rules and Regulations allow for a variety of fixtures and accessories that create an environment that is not pleasing to all and creates safety hazards for employees of the cemetery. Part of the recommendations of the Master Plan included updating the Rules & Regulations to provide a safer environment for maintenance staff and to provide a consistent look throughout the cemetery. The proposed rules are intended, not as restraining, but rather as to prevent the inconsiderate from taking unfair advantage of others. Their enforcement will help protect the cemetery and create and preserve its beauty.

Prior to the City taking over the cemetery, the Oak Grove Cemetery board of trustee adopted rules and regulations very similar to the proposed rules. These rules established in the 1960-1970s are still posted on site they have not been enforced.

**REASON WHY LEGISLATION IS NEEDED:**

The rules and regulations are proposed to be codified into the City's ordinances, which requires legislative action.

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

**POLICY CHANGES:**

Updates the existing Rules and Regulations of the Oak Grove Cemetery that were adopted by the City pursuant to Resolution 12-47.

**PRESENTER(S):**

Ted Miller, Parks and Natural Resource Director  
Alycia Ballone, Assistant to the City Manager

**RECOMMENDATION:**

Approval at Third Reading

**ATTACHMENT(S)**

Rules and Regulations of the Former Oak Grove Cemetery Association

ORDINANCE NO. 22-106

AN ORDINANCE AMENDING CHAPTER 937 OF THE  
DELAWARE CODIFIED ORDINANCES.

WHEREAS, ownership of the Oak Grove Cemetery (“Cemetery”) reverted back to the City of Delaware in 2012 when the Board of the Oak Grove Cemetery Association voted to dissolve the association; and

WHEREAS, this Council resolved to accept the deed of ownership of the Oak Grove Cemetery to the City through Resolution 12-47; and

WHEREAS, through Resolution 12-47, this Council resolved to maintain the rates, fees, and regulations in place in 2012 until such time that the City could adopt legislation codifying the same; and

WHEREAS, a need exists to update the Rules & Regulations of the Cemetery to protect the rights of owners of interment, entombment or inurnment as a group; and

WHEREAS, the proper management and appearance of the Cemetery is a vital City function; and

WHEREAS, the Director of Parks and Recreation has established rules and regulations to be followed by all owners of interment or inurnment, visitors and contractors performing work within the Cemetery; and

WHEREAS, the City has determined the appropriate rates to fund the costs for maintaining and operating the Cemetery; and

WHEREAS, the updates are recommended in the Oak Grove Cemetery Master Plan 2018; and

WHEREAS, all shall be subject to said rules and regulations, amendments or alterations as shall be adopted by the City of Delaware from time to time, hereby superseding all previous Rules and Regulations.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF DELAWARE, STATE OF OHIO THAT:

SECTION 1. Chapter 937 of the Delaware Codified Ordinances are amended as follows:

**937.01 – DEFINITIONS**

**AS USED IN THIS CHAPTER, UNLESS ANOTHER DEFINITION IS PROVIDED:**

- (a) **“BURIAL VAULT” SHALL MEAN AN OUTSIDE BURIAL CONTAINER AS SPECIFIED BY THE CEMETERY TO INCASE HUMAN REMAINS.**
- (b) **"CEMETERY" SHALL MEAN NOT ONLY THE LAND AND THE IMPROVEMENTS THEREON, BUT THE OAK GROVE CEMETERY, ITS EMPLOYEES, AND DULY AUTHORIZED REPRESENTATIVES OF THE CITY OF DELAWARE OHIO.**
- (c) **"CONTRACTOR(S)" SHALL MEAN ANY PERSON OR PERSONS, FIRMS OR CORPORATIONS OR ANYONE OTHER THAN AN EMPLOYEE OF THE CEMETERY ENGAGED IN PLACING, ERECTING OR REPAIRING ANY MEMORIAL OR MONUMENT AND PERFORMING ANY WORK ON THE CEMETERY GROUNDS.**
- (d) **“CRYPT” MEANS A SPACE IN A BUILDING OR MAUSOLEUM FOR THE PLACEMENT OF HUMAN REMAINS.**
- (e) **“DIS-ENTOMBMENT” SHALL MEAN THE REMOVAL OF THE REMAINS OF A DECEASED HUMAN BEING FROM A CRYPT.**
- (f) **“DIS-INTERMENT” SHALL MEAN THE REMOVAL OF THE REMAINS OF A DECEASED HUMAN BEING FROM A GRAVE.**
- (g) **“DIS-INURNMENT” SHALL MEAN THE REMOVAL OF CREMATED REMAINS FROM A GRAVE OR NICHE.**
- (h) **“ENTOMBMENT” SHALL MEAN THE PLACEMENT OF HUMAN REMAINS IN A CRYPT.**
- (i) **“FLUSH” SHALL MEAN COMPLETELY LEVEL OR EVEN WITH THE**  
**GROUND.**
- (j) **"GRAVE" MEANS A SPACE OF GROUND IN THE CEMETERY USED,**  
**OR INTENDED TO BE USED, FOR BURIAL.**
- (k) **“INTERMENT, ENTOMBMENT OR INURNMENT RIGHT SHALL MEAN THE OWNERSHIP OF THE RIGHT OF BURIAL, ENTOMBMENT OR INURNMENT OF HUMAN REMAINS IN A GRAVE, CRYPT OR NICHE.**
- (l) **"INTERMENT" SHALL MEAN BURIAL OF THE REMAINS OF A DECEASED HUMAN BEING.**

- (m) "INURNMENT" SHALL MEAN THE BURIAL OR PLACEMENT OF CREMATED HUMAN REMAINS IN A GRAVE OR NICHE.
- (n) "MEMORIAL OR MONUMENT" SHALL MEAN ANY MARKER PLACED UPON ANY GRAVE FOR IDENTIFICATION OR IN MEMORY OF THE INTERRED OR INURNED.
- (o) "NEWER" SECTIONS SHALL MEAN AND INCLUDE GARDEN OF PEACE, HERITAGE HEIGHTS, HONEYSUCKLE, LIBERTY LAWN, MEMORIAL LAWN, MORNING GLORY, OAK VIEW, SUNSET VIEW, VALLEY VIEW, VALLEY VIEW EXTENSION, WESLEYAN, WHISPERING MEADOW, AND ANY SECTION ADDED AFTER DECEMBER 31, 2022.
- (p) "NICHE" SHALL MEAN A SPACE USED FOR THE INURNMENT OF CREMATED REMAINS.
- (q) "OLDER" SECTIONS SHALL MEAN AND INCLUDE ANY SECTION NOT IDENTIFIED IN DELAWARE CITY CODE SECTION 937.01(o).
- (r) "ORIGINAL LOT OWNER" SHALL MEAN THE FIRST PURCHASER TO WHOM THE LOT IS DEEDED.
- (s) "OWNER" SHALL MEAN THE OWNER OF RIGHTS OF INTERMENT, ENTOMBMENT OR INURNMENT.
- (t) "SECOND INTERMENT RIGHT" SHALL MEAN THE OWNERSHIP OF AN ADDITIONAL RIGHT OF BURIAL, ENTOMBMENT OR INURNMENT OF HUMAN REMAINS IN A GRAVE, CRYPT OR NICHE.

**937.02 – OAK GROVE CEMETERY GENERAL REGULATIONS**

- (a) THE DIRECTOR OF PARKS AND RECREATION SHALL HAVE THE POWER TO DELEGATE AUTHORITY AND ENFORCE ALL RULES AND REGULATIONS ADOPTED BY CITY COUNCIL PERTAINING TO THIS CHAPTER. ALL PERSONS AND PROPERTY IN THE OAK GROVE CEMETERY SHALL BE UNDER THE CONTROL AND SUBJECT TO THE DIRECTION OF THE DIRECTOR OF PARKS AND RECREATION OR HIS/HER DESIGNEE.
- (1) THE DIRECTOR OF PARKS AND RECREATION HAS CHARGE OF MANAGEMENT, CONTROL AND REGULATION OF THE CITY OF DELAWARE, OHIO'S PUBLIC BURIAL GROUND AND CEMETERY KNOWN AS OAK GROVE CEMETERY.

- (b) THE CITY OF DELAWARE, OHIO RETAINS CONTROL AND SUPERVISION OF ALL LOTS THAT HAVE BEEN SOLD. THE DIRECTOR OF PARKS AND NATURAL RESOURCES OR HIS/HER DESIGNEE MAY ENTER UPON ANY LOT AND PROHIBIT, MODIFY, OR REMOVE ANY STRUCTURE, OBJECT, ADORNMENT OR IMPROVEMENT ON SUCH LOT, WHICH MAY HAVE BEEN PLACED THEREON IN VIOLATION OF CEMETERY RULES OR WHICH MAY BE CONSIDERED, IN THE JUDGMENT OF THE OF THE PARKS AND RECREATION DIRECTOR OR HIS/HER DESIGNEE TO BE OBJECTIONABLE OR INJURIOUS TO THE LOT, OR ADJOINING LOT(S) OR TO THE GENERAL APPEARANCE OF THE CEMETERY.**
- (c) THE DEED TO A LOT CONVEYS BURIAL RIGHTS ONLY. THE OWNERSHIP OF LAND REMAINS WITH THE CITY OF DELAWARE, OHIO.**
- (d) THE CITY OF DELAWARE RESERVES THE RIGHT TO COMPEL ALL PERSONS COMING INTO THE CEMETERY TO OBEY ALL LAWS, RULES AND REGULATIONS ADOPTED BY THE CITY OF DELAWARE PERTAINING TO THE CEMETERY.**
- (e) INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS SHALL BE USED FOR NO OTHER PURPOSE THAN THE DISPOSITION OF THE HUMAN DEAD.**
- (f) THE CITY HAS THE RIGHT TO REFUSE TO PERMIT INTERMENT, ENTOMBMENT, INURNMENT OR ANY OTHER ACTION THAT VIOLATES CEMETERY REQUIREMENTS, RULES OR REGULATIONS.**
- (g) THE DAILY CEMETERY VISITING HOURS ARE DAWN UNTIL DUSK. THE CEMETERY GROUNDS ARE CLOSED FROM DUSK TO DAWN TO EVERYONE EXCEPT CEMETERY EMPLOYEES OR AUTHORIZED PERSONS.**
- (h) NO CHILDREN UNDER THE AGE OF 16 ARE PERMITTED WITHIN THE CEMETERY WITHOUT ADULT SUPERVISION. ALL CHILDREN MUST DISPLAY APPROPRIATE BEHAVIOR WHILE ON THE CEMETERY GROUNDS .**
- (i) PETS MUST ALWAYS BE ON A LEASH WHEN ON CEMETERY GROUNDS IN ACCORDANCE WITH DELAWARE CITY CODE SECTION 505.011. PET OWNERS ARE RESPONSIBLE FOR CLEANING UP AFTER THEIR PET.**
- (j) NO ARTICLE OR SIGN OF ANY KIND WILL BE PERMITTED ON ANY GRAVE, OR TREE, EXCEPT DECORATIONS, WHICH COMPLY WITH**

**THIS CHAPTER .**

- (k) ALL PLANTINGS ARE THE PROPERTY OF THE CITY OF DELAWARE AND THE CEMETERY. THE CITY HAS THE RIGHT TO REMOVE ALL OVERGROWN, DEAD, DANGEROUS, DETRIMENTAL OR UNSIGHTLY TREES, SHRUBS, PERMANENT PLANTS OR FLOWERS AND ALL TREES, SHRUBS, OR PLANTS THAT INTERFERE WITH STAFF MAINTENANCE PRACTICES OR THE PREPARATION OF A GRAVE FOR AN INTERMENT OR ENTOMBMENT. ANY TREE, SHRUB OR PERMANENT PLANT REMOVED FROM THE GROUNDS WILL NOT BE REPLACED.**
- (l) SITTING OR LEANING ON MONUMENTS OR WALLS IS NOT PERMITTED.**
- (m) THE CITY OF DELAWARE IS NOT RESPONSIBLE FOR THEFT OR DAMAGE TO ANYTHING PLACED ON GRAVES OR GROUNDS OF THE CEMETERY.**
- (n) ALL PERSONS ARE STRICTLY FORBIDDEN TO BREAK OR INJURE ANY TREE OR SHRUB, OR MARK ANY LANDMARK, MEMORIAL OR MONUMENT, OR IN ANY MANNER DEFACE THE GROUNDS OF THE CEMETERY.**
- (o) NO FEEDING OF WILDLIFE ON GRAVE SECTIONS IS PERMITTED.**
- (p) NO PERSON OR PERSONS OTHER THAN AUTHORIZED CEMETERY EMPLOYEES SHALL BE PERMITTED TO BRING OR CARRY ANY FIREARM WITHIN THE CEMETERY, EXCEPT A MILITARY GUARD OF HONOR SHALL BE PERMITTED SOLELY WHEN IN THE CHARGE OF AN OFFICER AND DURING A MILITARY SERVICE.**
- (q) NO PERSON SHALL DISCHARGE ANY FIREARM WITHIN THE CEMETERY EXCEPT FOR MILITARY FUNERALS OR MEMORIAL DAY EXERCISES OR AUTHORIZED LAW ENFORCEMENT PERSONNEL. THE CEMETERY GROUNDS ARE SACREDLY DEVOTED TO THE BURIAL OF THE DEAD AND THE PROVISIONS AND PENALTIES OF THE LAW WILL BE STRICTLY ENFORCED IN ALL CASES OF WANTON INJURY, DISTURBANCE AND DISREGARD OF THE CODIFIED ORDINANCES OF THE CITY OF DELAWARE AND THE LAWS OF THE STATE OF OHIO.**
- (r) THE CITY OF DELAWARE SHALL TAKE REASONABLE RESPONSIBLE PRECAUTION TO PROTECT OWNERS AND THE PROPERTY RIGHTS OF OWNERS WITHIN THE CEMETERY FROM LOSS OR DAMAGE, BUT IT DISTINCTLY DISCLAIMS ALL RESPONSIBILITY FOR LOSS OR**

**DAMAGE FROM CAUSES BEYOND ITS REASONABLE CONTROL.**

- (s) **THE CEMETERY RESERVES THE RIGHT TO CORRECT ANY ERRORS THAT MAY BE MADE BY IT EITHER IN MAKING INTERMENTS, DIS-INTERMENTS, ENTOMBMENTS, DIS-ENTOMBMENTS, INURNMENTS, DIS-INURNMENTS OR REMOVALS, OR IN THE INSCRIPTIONS, TRANSFER, OR CONVEYANCE AND SUBSTITUTING AND CONVEYING IN LIEU THEREOF OTHER INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS OF EQUAL VALUE AND SIMILAR LOCATION AS FAR AS POSSIBLE, OR AS MAY BE SELECTED BY THE CEMETERY OR, IN THE SOLE DISCRETION OF THE CEMETERY, BY REFUNDING THE AMOUNT OF MONEY PAID ON ACCOUNT OF SAID PURCHASE. IN THE EVENT SUCH ERROR SHALL INVOLVE THE INTERMENT, ENTOMBMENT OR INURNMENT OF THE REMAINS OF ANY PERSON IN SUCH PROPERTY, THE CEMETERY RESERVES AND SHALL HAVE THE RIGHT TO REMOVE AND TRANSFER SUCH REMAINS SO INTERRED TO SUCH OTHER PROPERTY OF EQUAL VALUE AND SIMILAR LOCATION AS MAY BE SUBSTITUTED AND CONVEYED IN LIEU THEREOF. THE CEMETERY SHALL ALSO HAVE THE RIGHT TO CORRECT ANY ERRORS MADE BY ALLOWING THE PLACEMENT OF AN IMPROPER INSCRIPTION, INCLUDING AN INCORRECT NAME OR DATE ON THE MEMORIAL OR MONUMENT. UPON CORRECTION NO FURTHER LIABILITY SHALL EXIST AGAINST THE CEMETERY OR THE CITY OF DELAWARE.**
- (t) **THE RIGHT TO ENLARGE, REDUCE, REPLANT OR CHANGE THE BOUNDARIES OR GRADING OF THE CEMETERY OR OF ANY GRAVE OR CRYPT, FROM TIME TO TIME, INCLUDING THE RIGHT TO MODIFY OR CHANGE THE LOCATIONS OF OR ANY PART THEREOF OR REMOVE OR RE-GRADE WALKS OR PATHS, IS HEREBY EXPRESSLY RESERVED BY THE CITY OF DELAWARE. THE CITY OF DELAWARE RESERVES TO ITSELF AND TO THOSE ACTING ON BEHALF OR PERMITTED BY THE CITY OF DELAWARE THE RIGHT TO LAY, MAINTAIN AND OPERATE, OR ALTER OR CHANGE PIPELINES OR GUTTERS FOR SPRINKLING SYSTEMS, DRAINAGE, LAKES ETC., FOR CEMETERY PURPOSES, INCLUDING THE PREPARATION FOR THE INTERMENT, ENTOMBMENT OR INURNMENT OF DEAD HUMAN BODIES, OR FOR ANYTHING NECESSARY, INCIDENTAL OR CONVENIENT THERETO. THE CITY OF DELAWARE RESERVES TO ITSELF AND TO THOSE LAWFULLY ENTITLED THERETO AND THOSE PERMITTED BY THE CITY OF DELAWARE TO DO SO, A PERPETUAL RIGHT OF INGRESS AND EGRESS OVER GRAVES FOR PASSAGE TO AND FROM OTHER GRAVES.**

**FUNDS**

**(a) IN COMPLIANCE WITH OHIO REVISED CODE SECTION 759.12, INTERMENT, ENTOMBMENT OR INURNMENT RIGHT OWNERS DESIRING ADDITIONAL CARE OF THEIR LOTS MAY ARRANGE FOR SUCH CARE WITH THE FINANCE DEPARTMENT OF THE CITY OF DELAWARE, WHICH SHALL GIVE AN ESTIMATE OF THE COST OF THE WORK DESIRED. THE COST OF THE WORK DESIRED MAY BE PROVIDED FOR BY AN ANNUAL PAYMENT MADE BY THE INTERMENT, ENTOMBMENT OR INURNMENT RIGHT OWNER, OR BY THE ESTABLISHMENT OF AN ENDOWMENT UNDER A SPECIAL CARE AGREEMENT WHEREBY THE CITY OF DELAWARE WILL HOLD AND INVEST THE PRINCIPAL SUM DEPOSITED AND USE THE ANNUAL INCOME TO DEFRAY THE COST OF SUCH SPECIAL CARE. SUCH ARRANGEMENTS MAY BE MADE TO INCLUDE THE MAINTENANCE OF ANY MEMORIAL STRUCTURE OR ANY OTHER PURPOSE OR USE NOT INCONSISTENT WITH THE PURPOSE FOR WHICH THE CEMETERY WAS ESTABLISHED OR IS BEING MAINTAINED.**

**(b) SPECIAL CARE PROVIDED BY THE ESTABLISHMENT OF SUCH AN ENDOWMENT, SHALL BE LIMITED ABSOLUTELY TO THE INCOME RECEIVED FROM THE INVESTMENT OF THE ENDOWMENT FUND, WITH NO PART OF THE PRINCIPAL BEING EXPENDED, ANYTHING HEREIN STATED TO THE CONTRARY NOTWITHSTANDING.**

**937.04 – OAK GROVE CEMETERY SALE AND PURCHASE OF INTERMENT, ENTOMBMENT AND INURNMENT RIGHTS**

**(a) NO INTERMENT, ENTOMBMENT OR INURNMENT RIGHT CAN BE SOLD, ASSIGNED, TRANSFERRED, PLEDGED OR HYPOTHECATED WITHOUT THE WRITTEN APPROVAL OF THE CEMETERY.**

**(b) IN COMPLIANCE WITH OHIO REVISED CODE SECTION 759.13, THE PRICE OF INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS AND THE OPENING AND CLOSING OF GRAVES, CRYPTS OR NICHEs SHALL BE DETERMINED BY THE CITY OF DELAWARE DIRECTOR OF PARKS AND RECREATION OR HIS/HER DESIGNEE AND SET FORTH IN THE SCHEDULE OF FEES PRICES LISTED IN DELAWARE CITY CODE SECTION 197.02.**

**(c) ALL LOTS/SPACES SHALL BE SOLD BACK TO THE CITY OF DELAWARE AT 75% OF THE ORIGINAL COST OR A MINIMUM OF \$500 PER LOT/SPACE. THE LOT OWNER MUST PROVIDE PROOF OF OWNERSHIP AND RETURN ORIGINAL DEED TO THE CITY OF DELAWARE.**

- (d) **THE LOT OWNER MAY ASSIGN OR RESERVE A LOT OR SPACE FOR ANOTHER PERSON, BUT THE DEED SHALL REMAIN IN THE NAME OF THE ORIGINAL LOT OWNER.**
- (e) **A NEW DEED SHALL BE ISSUED TO THE NEW OWNER WHEN THE CITY HAS REPURCHASED A LOT OR IT HAS BEEN REENTERED AND SAID LOT IS SOLD. NO DEED SHALL BE ISSUED IN THE CASE OF ASSIGNMENT. THE SAME RULE SHALL APPLY IN ALL CASES OF ASSIGNMENT FOR INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS.**
- (f) **ALL TRANSFERS OF ANY INTERMENT, ENTOMBMENT OR INURNMENT RIGHT, WHETHER BY CONVEYANCE OR ASSIGNMENT ARE SUBJECT TO ALL ORDINANCES, RULES AND REGULATIONS OF THE CITY OF DELAWARE, WHICH ARE NOW IN FULL FORCE AND EFFECT OR WHICH MAY BE HEREAFTER ADOPTED.**
- (g) **THE SUBDIVISION OF INTERMENT, ENTOMBMENT OR INURNMENT RIGHT IS NOT ALLOWED WITHOUT THE CONSENT OF THE CITY OF DELAWARE, AND NO ONE SHALL BE BURIED IN ANY GRAVE THAT DOES NOT HAVE AN INTEREST THEREIN WITHOUT WRITTEN CONSENT OF THE CEMETERY.**
- (h) **THE CEMETERY MAY EXCHANGE INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS WHEN DESIRED BY OWNERS. WHEN SUCH AN EXCHANGE IS MADE, THE ORIGINAL CONVEYANCE MUST BE SURRENDERED BY PROPER ASSIGNMENT, OR BY RE-CONVEYANCE, IF CONSIDERED NECESSARY BY THE CITY OF DELAWARE BEFORE ANY CHANGE IS EFFECTED.**
- (i) **EACH OWNER IS VESTED WITH THE OWNERSHIP OF HIS OR HER INTERMENT, ENTOMBMENT OR INURNMENT RIGHT FOR THE SOLE PURPOSE OF INTERMENT, ENTOMBMENT OR INURNMENT OF HUMAN DEAD BODIES. UNDER THE ORDINANCES, RULES AND REGULATIONS OF THE CITY OF DELAWARE, THE INTERMENT, ENTOMBMENT AND INURNMENT RIGHTS CANNOT BE CONVEYED WITHOUT THE CONSENT OF THE CITY, NOR MAY ANY USE, DIVISION OR IMPROVEMENTS OF THEM BE MADE WHEN PROHIBITED BY THE CITY. THE OWNER OF INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS MAY DISPOSE OF SAME BY WILL, SUBJECT TO THE FOREGOING CONDITIONS: IF THE OWNER DIES IN ESTATE, THE INTERMENT, ENTOMBMENT OR INURNMENT RIGHTS WILL DESCEND TO HIS OR HER HEIRS ACCORDING TO LAW. THE CITY OF DELAWARE DOES NOT ASSUME RESPONSIBILITY FOR AND WILL NOT BE RESPONSIBLE FOR THE**

**CARRYING OUT OF THE INTENT OF THE OWNER.**

**937.05 – OAK GROVE CEMETERY VETERANS’ SECTION**

- (a) THIS SECTION SHALL PERTAIN SOLELY TO THE VETERANS’ SECTION OF OAK GROVE CEMETERY.**
- (b) VETERANS MUST PROVIDE THE CEMETERY ADMINISTRATION WITH A DD214, (HONORABLE DISCHARGE PAPERS), TO PURCHASE A RIGHT OF INTERMENT OR INURNMENT IN THE VETERANS’ SECTION.**
- (c) DELAWARE COUNTY VETERAN’S SERVICES MAY DONATE A RIGHT OF INTERMENT TO AN INDIGENT VETERAN, THEIR SPOUSE AND/OR AN AUTHORIZED DEPENDENT OF AN INDIGENT VETERAN.**
- (c) THE DELAWARE COUNTY VETERAN’S ADMINISTRATION ALLOWS FOUR INURNMENT RIGHTS ON A SINGLE GRAVE IN THE CREMATION PORTION OF THE VETERANS’ SECTION. A RIGHT OF INURNMENT IS ASSESSED AT ONE-FOURTH THE COST OF A SINGLE INTERMENT RIGHT IN THE VETERANS’ SECTION.**
- (e) FLAT BRONZE MARKERS AND REPLICAS PROVIDED BY THE UNITED STATES GOVERNMENT FOR VETERANS, NON-VETERAN SPOUSES AND DEPENDENTS ARE THE ONLY MARKERS PERMITTED IN THE VETERANS’ SECTION.**
- (f) BRONZE MARKERS FOR IDENTIFICATION PURPOSES IN THE VETERANS’ SECTION WILL BE PLACED AT THE FOOT OF THE GRAVE FOR ALL INTERMENTS EXCEPT INURNMENTS WHEREBY THE MEMORIAL WILL BE PLACED ON TOP OF THE CREMATION BURIAL.**

**937.06 – OAK GROVE CEMETERY MAINTENANCE**

- (a) THE GENERAL CARE OF THE ENTIRE CEMETERY GROUNDS AND GRAVES IS ASSUMED BY THE CITY OF DELAWARE.**
- (b) ALL WORK ON GRAVES OR WITHIN THE CEMETERY WILL BE DONE BY THE EMPLOYEES OF THE CITY OF DELAWARE UNDER THE DIRECTION OF CEMETERY MANAGEMENT, EXCEPT WHEN PERMISSION IS OTHERWISE GRANTED. ALL GRADING, LANDSCAPING WORK, AND IMPROVEMENTS OF ANY KIND, AND ALL CARE OF AND ALL PLANTINGS, TRIMMINGS, REMOVALS OF**

**TREES, SHRUBS, AND HERBAGE OF ANY KIND AND ALL INTERMENTS, ENTOMBMENTS, INURNMENTS, DIS-INTERMENT'S, DIS-ENTOMBMENTS, DIS-INURNMENTS AND REMOVALS SHALL BE MADE UNDER THE DIRECTION OF THE CEMETERY.**

- (c) NO ENCLOSURE OF ANY KIND, SUCH AS A FENCE, COPING, HEDGE OR DITCH, SHALL BE PERMITTED AROUND ANY GRAVE. GRAVE MOUNDS SHALL NOT BE ALLOWED, AND NO GRAVE SHALL BE RAISED ABOVE THE ESTABLISHED GRADE.**
- (d) THE CITY OF DELAWARE SHALL DIRECT ALL IMPROVEMENTS WITHIN THE GROUNDS AND UPON ALL GRAVES BEFORE AND AFTER INTERMENTS, ENTOMBMENT OR INURNMENTS HAVE BEEN MADE THEREIN. THE CEMETERY SHALL DIRECT ALL PLANTING, SODDING, SURVEYING AND GENERAL IMPROVEMENTS.**
- (e) THE CITY OF DELAWARE SHALL HAVE SOLE AND ABSOLUTE DISCRETION TO REMOVE OR OTHERWISE CORRECT THE CONDITION OF ANY TREE, SHRUB OR PLANT STANDING UPON ANY GRAVE, WHICH BY MEANS OF ITS ROOTS, BRANCHES, OR OTHERWISE, BECOMES DETRIMENTAL TO ADJACENT GRAVES OR AVENUES, OR IF FOR ANY OTHER REASON ITS REMOVAL OR CORRECTION IS DEEMED NECESSARY.**

**937.07 – OAK GROVE CEMETERY BURIAL REGULATIONS**

- (a) ALL INTERMENTS, ENTOMBMENTS, INURNMENTS, DIS-INTERMENTS, DIS-ENTOMBMENTS AND DIS-INURNMENTS SHALL BE COMPLETED BY CITY OF DELAWARE, OHIO EMPLOYEES.**
- (b) NO INTERMENT, ENTOMBMENT OR INURNMENT SHALL BE MADE UNLESS AND UNTIL THE INTERMENT, ENTOMBMENT OR INURNMENT RIGHT FEES AND THE OPENING AND CLOSING FEES FOR SUCH GRAVE, CRYPT OR NICHE HAVE BEEN PAID IN ADVANCE.**
- (c) FUNERAL PROCESSIONS SHALL BE SUBJECT TO THE AUTHORITY OF THE CITY OF DELAWARE UPON ENTERING THE GROUNDS OF THE CEMETERY. DIRECTIONS TO BURIAL SITES WILL BE PROVIDED BY CITY OF DELAWARE, OHIO STAFF. FUNERAL DIRECTORS WILL BE RESPONSIBLE FOR LEADING PROCESSIONS INTO THE CEMETERY.**
- (d) THE CEMETERY MUST BE NOTIFIED OF AN IMPENDING INTERMENT, ENTOMBMENT OR INURNMENT SERVICE A MINIMUM**

**OF 48 HOURS PRIOR. NOTIFICATION OF A MONDAY SERVICE MUST BE RECEIVED NO LATER THAN 12:00 P.M. ON THE PREVIOUS FRIDAY.**

**HOURS OF INTERNMENT**

**MONDAY THROUGH FRIDAY  
SATURDAY**

**9 A.M. TO 3 P.M.  
9 A.M. TO 11 A.M.**

**LATE ARRIVALS (3 P.M. TO 4:59 P.M.) MONDAY - FRIDAY WILL BE CHARGED \$150.00 PER HALF HOUR WITH NO BURIALS AFTER 5:00 P.M. LATE ARRIVALS (11:00 A.M. TO 12:59 P.M.) SATURDAY WILL BE CHARGED \$150.00 PER HALF HOUR WITH NO BURIALS AFTER 1:00 P.M.**

- (e) NO INTERMENTS, ENTOMBMENTS, INURNMENTS, DIS-INTERMENTS, DIS-ENTOMBMENTS OR DIS-INURNMENTS SHALL BE PERMITTED ON SUNDAYS OR ON ANY OF THE FOLLOWING CITY OF DELAWARE OBSERVED HOLIDAYS: NEW YEAR'S DAY, MARTIN LUTHER KING DAY, MEMORIAL DAY, JUNETEENTH, INDEPENDENCE DAY, LABOR DAY, JUG DAY, THANKSGIVING DAY, FRIDAY AFTER THANKSGIVING, CHRISTMAS EVE, CHRISTMAS DAY AND OTHER CITY OBSERVED HOLIDAYS. (WHEN A HOLIDAY FALLS ON A SATURDAY, IT WILL BE OBSERVED ON THE PRECEDING FRIDAY. WHEN A HOLIDAY FALLS ON A SUNDAY, IT WILL BE OBSERVED ON THE FOLLOWING MONDAY.**
- (f) AN IMMEDIATE INTERMENT, ENTOMBMENT OR INURNMENT REQUIRED BY THE LAWS OF THE STATE OF OHIO OR UNDER THE RULES AND REGULATIONS OF THE BOARD OF HEALTH MAY BE MADE ON ANY DAY INCLUDING SUNDAYS OR HOLIDAYS AND AN ADDITIONAL FEE SHALL BE ADDED TO THE REGULAR CHARGE OF SUCH INTERMENT, INURNMENT OR ENTOMBMENT AS SET FORTH IN THE SCHEDULE OF FEES LISTED IN DELAWARE CITY CODE SECTION 197.02. ENTRANCE INTO THE CEMETERY FOR AN IMMEDIATE INTERMENT, ENTOMBMENT OR INURNMENT WILL BE PERMITTED FOR IMMEDIATE FAMILY AND FUNERAL DIRECTORS AND OR LEGAL OFFICIALS.**
- (g) THE SCHEDULING OF ALL INTERMENT, ENTOMBMENT OR INURNMENT SERVICES SHALL BE COMPLETED BY THE CEMETERY OFFICE. THE CEMETERY RESERVES THE RIGHT TO SCHEDULE INTERMENT, ENTOMBMENT OR INURNMENT SERVICES ACCORDING TO THE CEMETERY'S AVAILABILITY OF SERVICE TIMES AND NEEDS.**

- (h) ALL INTERMENTS, INURNMENTS OR ENTOMBMENTS MUST BE ACCOMPANIED BY A BURIAL PERMIT OR CERTIFICATION OF CREMATION ISSUED BY A LOCAL REGISTRAR OR SUB-REGISTRAR IN ACCORDANCE WITH OHIO REVISED CODE SECTION 3705.17. NO INTERMENT, INURNMENT OR ENTOMBMENT SHALL TAKE PLACE IN THE CEMETERY UNLESS SUCH A PERMIT IS PRESENTED AND MADE AVAILABLE TO THE CITY OF DELAWARE, OHIO PERSONNEL.**
- (i) THE CEMETERY SHALL HAVE THE RIGHT TO HAVE THE INTERMENT, INURNMENT OR ENTOMBMENT SERVICE AT THE FINAL DISPOSITION LOCATION ACCORDING TO THE CEMETERY'S SCHEDULE AND CURRENT WEATHER CONDITIONS.**
- (j) WHEN A REMOVAL IS MADE FROM A SINGLE GRAVE TO ANOTHER GRAVE, THE FORMERLY OCCUPIED SINGLE GRAVE SPACE AND ALL RIGHTS THEREIN REVERT TO THE OWNER THEREOF. IF THE STEEL OR CONCRETE VAULT IS IN A REMOVABLE CONDITION, CHARGE FOR REMOVAL OF VAULT MUST BE PAID IN ADVANCE.**
- (k) APPLICATION FOR DIS-INTERMENT, DIS-ENTOMBMENT OR DIS-INURNMENT MUST COMPLY WITH THE PROVISIONS OF OHIO REVISED CODE SECTION 517.23.**
- (l) ANY PERSON DESIRING TO REMOVE A BODY FROM THE GRAVE SPACE OF ANOTHER MUST PRESENT A WRITTEN PERMIT SIGNED BY THE OWNER, THE NEXT OF KIN AND HIMSELF TO HAVE SUCH REMOVAL MADE, WHICH SHALL REMAIN ON FILE IN THE OFFICE OF THE CEMETERY. NO SUCH REMOVAL SHALL BE MADE WITHOUT THE WRITTEN CONSENT OF THE CEMETERY, AND THEN ONLY ON SUCH CONDITIONS AS THE CEMETERY SHALL PRESCRIBE.**
- (m) ALL HUMAN REMAINS NOT CREMATED MUST BE CONTAINED IN A CONCRETE OR STEEL BURIAL VAULT SPECIFIED BY THE CEMETERY PRIOR TO BURIAL.**
- (n) CREMATED REMAINS NOT IN A BURIAL CONTAINER OR URN VAULT ARE CONSIDERED NON-RETRIEVABLE.**
- (o) THE MAXIMUM AMOUNT OF REMAINS PER GRAVE SPACE IS LIMITED TO TWO SETS OF HUMAN CREMATED REMAINS OR ONE FULL SIZE HUMAN BURIAL. WHEN SO DESIRED, A SECOND RIGHT ON A SINGLE GRAVE FOR THE INTERMENT OF HUMAN REMAINS OR INURNMENT OF CREMATED REMAINS MAY BE PURCHASED FROM THE CEMETERY.**

- (p) **THE REMAINS OF ANY PERSON WHO DIED OF A CONTAGIOUS DISEASE WILL NOT BE PERMITTED IN OR ON THE CEMETERY GROUNDS, EXCEPT WHEN PLACED IN A HERMETICALLY SEALED CASKET. IN CASE OF DOUBT ON THE PART OF THE CEMETERY AS TO THE NATURE OF THE DISEASE, SATISFACTORY EVIDENCE FROM THE ATTENDING PHYSICIAN OR OTHERWISE WILL BE REQUIRED.**

#### **937.08 OAK GROVE CEMETERY MEMORIALIZATION REGULATIONS**

- (a) **ONLY ONE INDIVIDUAL MARKER OR MONUMENT AND A SECOND FLUSH MARKER SHALL BE ALLOWED ON EACH GRAVE SITE. ALL MARKERS OR MONUMENTS SHALL BE PLACED ON A FOUNDATION INSTALLED BY THE CEMETERY AND SET FORTH IN THE SCHEDULE OF FEES LISTED IN DELAWARE CITY CODE SECTION 197.02. ALL CHARGES FOR FOUNDATION INSTALLATIONS SHALL BE PAID FOR IN ADVANCE.**
- (b) **ALL MARKERS, MONUMENTS OR VASES SHALL BE PLACED AS DESIGNATED ON THE CEMETERY LAYOUT PLAN. EXCEPTIONS, DUE TO INDIVIDUAL CIRCUMSTANCES, WILL BE DETERMINED BY THE CEMETERY.**
- (c) **NO INTERMENT, ENTOMBMENT OR INURNMENT RIGHT OWNER SHALL ERECT, PLACE OR REMOVE, OR CAUSE TO BE ERECTED, PLACED OR REMOVED, ON ANY GRAVE IN THE CEMETERY ANY MARKERS, MONUMENTS OR VASE UNTIL IT IS FIRST APPROVED BY THE CEMETERY.**
- (d) **THE CITY OF DELAWARE IS NOT RESPONSIBLE FOR ANY DAMAGE TO ANY MARKERS, MONUMENTS OR VASE OR THE FUTURE RESTORATION OF SUCH THAT MAY OCCUR TO ANY MARKER OR MONUMENT THAT IS NOT APPROVED BY THE CITY.**
- (e) **ONE MARKER OR MONUMENT UP TO A MAXIMUM OF 24" WIDE (ON OLDER SECTIONS) OR 30" WIDE (ON NEWER SECTIONS) FOR A SINGLE GRAVE. A MARKER OR MONUMENT UP TO 48" WIDE FOR TWO SIDE BY SIDE ADJOINING GRAVES IS PERMITTED. ALL BASES SHALL BE NO MORE THAN 4" WIDER THAN THE MARKER OR MONUMENT WITH WHICH THEY ARE ASSOCIATED WITH. MONUMENTS LARGER THAN 48" X 12" MAYBE USED ON 3 OR MORE ADJOINING CEMETERY SPACES WITH THE**

**CEMETERY'S PERMISSION AS TO THE SIZE AND LOCATION OF THE MONUMENT. A SECOND FLUSH MARKER FOR THE IDENTIFICATION OF CREMATED REMAINS OR "IN MEMORY OF" NOT EXCEEDING 24" X 12" IN SIZE, MAY BE SET AT THE FOOT OF THE GRAVE MARKER OR MONUMENT ON A SINGLE GRAVE.**

**(f) MARKERS OR MONUMENTS SHALL NOT EXCEED 36" IN HEIGHT WITHOUT PRIOR APPROVAL OF THE CEMETERY.**

**(g) SECTION RESTRICTIONS:**

**(1) GARDEN OF PEACE: FLUSH MARKERS ONLY SHALL BE PERMITTED EXCEPT FOR CORNER OR FEATURE LOTS.**

**(2) GARDEN OF PEACE BABYLAND: 8" X 16" OR 10" X 20" FLUSH MARKERS SHALL BE PERMITTED.**

**(3) MEMORIAL LAWN SINGLES (EAST SIDE): FLUSH MARKERS OR BEVEL MONUMENTS SHALL BE PERMITTED.**

**(4) SYLVANSIDE SINGLES AND EASTVIEW: FLUSH MARKERS, BEVEL MONUMENTS AND SLANT MONUMENTS WITH BASE SHALL BE PERMITTED.**

**(5) WESLEYAN (SOUTH SIDE): FLUSH MARKERS, BEVEL MONUMENTS AND SLANT MONUMENTS WITHOUT BASE SHALL BE PERMITTED.**

**(6) WESLEYAN (CREMATION CORNER): FLUSH MARKERS SHALL BE PERMITTED.**

**(7) NORTHSIDE SINGLES: FLUSH MARKERS, BEVEL MONUMENTS AND SLANT MONUMENTS WITHOUT BASE SHALL BE PERMITTED.**

**(8) VETERANS SECTIONS (MEMORIAL LAWN, VETERAN'S WEST, AND SOLDIER'S CIRCLE): 24" X 12" FLUSH BRONZE MARKERS SHALL BE PERMITTED PER DELAWARE COUNTY VETERAN'S ASSOCIATION.**

**(9) MAPLE LAWN: FLUSH MARKERS OR BEVEL MONUMENTS SHALL BE PERMITTED.**

**(10) SOUTHSIDE SINGLES: FLUSH MARKERS, BEVEL**

**MONUMENTS AND SLANT MONUMENTS WITHOUT BASE  
SHALL BE PERMITTED.**

- (h) IF ANY INSCRIPTION OR OBJECT IS PLACED ON ANY MEMORIAL, MONUMENT OR OTHER STRUCTURE AND IT IS DETERMINED BY THE CITY TO BE OFFENSIVE, THE CEMETERY SHALL HAVE THE RIGHT TO ENTER UPON SUCH GRAVE TO REMOVE, CHANGE OR CORRECT THE OFFENSIVE INSCRIPTION OR OBJECT AT THE EXPENSE OF THE OWNER. THE NAME OR INSCRIPTION ON EACH MONUMENT OR MARKER MUST CORRESPOND WITH THE NAME AND RECORD IN THE CEMETERY RECORDS AND NO CHANGES SHALL BE MADE EXCEPT UPON REQUEST OF CEMETERY.**
- (i) WHILE THE CEMETERY WILL EXERCISE ALL POSSIBLE CARE TO PROTECT RAISED LETTERING, CARVING OR ORNAMENTS ON ANY MARKER, MONUMENT OR OTHER STRUCTURE, ON ANY GRAVE, IT DISCLAIMS RESPONSIBILITY FOR ANY DAMAGE OR INJURY THERETO.**
- (j) NO ENCLOSURES OF ANY KIND ARE ALLOWED, NO GRAVE BLANKETS, HEDGING, BORDERS, STONES, SHELLS OR ROCKS ALLOWED ON A GRAVESITE OR AROUND THE MONUMENT; NATURAL WOOD MULCH IS THE ONLY MATERIAL ALLOWED WITHIN 12" OF THE FRONT OF MARKERS AND IN FLOWERBEDS. THE CEMETERY RESERVES THE RIGHT TO REMOVE THE SAME IF SO ERECTED, PLANTED OR PLACED.**
- (k) NO MARKER, MONUMENT OR VASE MAY BE PLACED UPON A GRAVE UNLESS THE INTERMENT OR INURNMENT FEES HAVE BEEN PAID IN FULL.**
- (l) TEMPORARY GRAVE MARKERS SHALL ONLY BE ALLOWED FOR UP TO TWELVE (12) MONTHS AFTER INTERNMENT AND WILL BE REMOVED BY THE CEMETERY 12 MONTHS AFTER INTERNMENT.**
- (m) ALL MONUMENTS MUST BE FIRST GRADE, CLEAR STONE FOR MEMORIAL PURPOSES. MONUMENTS MUST BE FREE FROM SAP OR ANYTHING WHICH WILL CAUSE RUST STAINS AND CRACKS. MONUMENTS MUST BE GUARANTEED TO BE FREE OF ALL FAULTS THAT MAY DEVELOP WITHIN FIVE YEARS FROM THE SETTING DATE. IF A FAULT IS FOUND BY THE CEMETERY THE MONUMENT WILL BE REPLACED WITHOUT COST TO THE CITY OF DELAWARE OR LOT OWNER, BY THE PROVIDER OF SUCH MONUMENT OR MEMORIAL.**

- (n) CONTRACTORS ENGAGED IN ERECTING MONUMENTS OR OTHER STRUCTURES ARE PROHIBITED FROM ATTACHING ROPES TO MONUMENTS, TREES AND SHRUBS; FROM SCATTERING THEIR MATERIAL OVER ADJOINING LOTS; FROM BLOCKING AVENUES OR PATHWAYS; AND FROM LEAVING THEIR MATERIAL ON THE GROUNDS LONGER THAN IS NECESSARY. CONTRACTORS ENGAGED IN ERECTING MONUMENTS OR OTHER STRUCTURES MUST DO AS LITTLE INJURY TO THE GRASS, TREES AND SHRUBS AS POSSIBLE AND MUST REMOVE ALL DEBRIS AND RESTORE THE GROUND AND SOD TO ITS ORIGINAL CONDITION. DAMAGE DONE TO LOTS, WALKS, DRIVES, TREES, SHRUBS OR OTHER PROPERTY BY SUCH CONTRACTORS OR THEIR AGENTS, SHALL BE REPAIRED BY CITY STAFF. THE COST OF SUCH REPAIRS SHALL BE CHARGED TO THE CONTRACTOR.**
- (o) ALL WORK PERFORMED BY THE CONTRACTOR SHALL PROCEED PROMPTLY UNTIL THE ERECTION OF THE MONUMENT OR MEMORIAL IS COMPLETE PROVIDED SUCH WORK IS NOT A DISRUPTION FOR A CEMETERY FUNERAL SERVICE.**
- (p) NO MATERIAL, MACHINERY OR OTHER MATERIALS FOR THE CONSTRUCTION OF VAULTS, MAUSOLEUMS, MONUMENTS OR SUCH STRUCTURES OR MONUMENTS THEMSELVES, MAY BE BROUGHT INTO THE CEMETERY UNTIL REQUIRED FOR IMMEDIATE USE. UNDER NO CIRCUMSTANCES SHALL ANY SUCH WORK OCCUR WHEN A FUNERAL IS IN PROCESS OR BETWEEN NOON ON FRIDAY AND MONDAY MORNING. NOR SHALL SUCH MATERIAL BE PLACED ON LOTS ADJOINING THE ONE ON WHICH SUCH A STRUCTURE IS TO BE ERECTED WITHOUT SPECIAL PERMISSION FROM CEMETERY.**
- (q) ALL CONTRACTORS SHALL ABIDE BY THE ORDINANCES, RULES AND REGULATIONS OF THE CITY OF DELAWARE, OHIO AND OAK GROVE CEMETERY. ANY INDEPENDENT CONTRACTOR WHO VIOLATES ANY ORDINANCE OF THE CITY OF DELAWARE, OHIO THAT PERTAINS TO THE CEMETERY OR A RULE OR REGULATION OF THE CEMETERY SHALL NOT BE PERMITTED ON THE CEMETERY PROPERTY.**
- (r) THE USE OF BRONZE IS APPROVED FOR DOORS AND WINDOW GRILLES OF MAUSOLEUMS AND OTHER MAUSOLEUM FIXTURES, STATUARY AND TABLETS WHEN ATTACHED TO MONUMENTS OR MARKERS OF NATURAL STONE PROVIDED THE BRONZE HAS BEEN CAST FOR AN ALLOY CONTAINING NOT LESS THAN 85 PERCENT COPPER AND NOT MORE THAN 5 PERCENT LEAD. NO OTHER METALS ARE APPROVED FOR SUCH USE UNLESS THEY ARE**

**SUBSTANTIALLY NON-CORROSIVE AND ARE OF PROVED PERMANENCY. ALL BRONZE TABLETS ARE TO BE APPROVED BY THE CEMETERY.**

- (s) MAUSOLEUMS OR TOMBS, EITHER WHOLLY OR PARTIALLY ABOVE GROUND, SHALL BE CONSTRUCTED ONLY UPON CEMETERY LOCATIONS SO DESIGNED AND SHALL BE BUILT OF FIRST-GRADE MATERIAL SIMILAR IN ALL RESPECTS TO THE STONE USED IN OTHER MEMORIALS UPON THE CEMETERY. ALL PARTS OF THE MAUSOLEUM OR TOMB ABOVE GROUND SHALL BE OF NATURAL GRANITE FROM APPROVED PRODUCERS.**
- (t) DETAILED PLANS, SPECIFICATIONS AND LOCATIONS WITHIN THE CEMETERY FOR THE PLACEMENT OF SUCH MAUSOLEUMS OR TOMBS SHALL BE SUBJECT TO THE APPROVAL OF CITY OF DELAWARE, OHIO STAFF.**
- (u) ALL ENTOMBMENTS IN PRIVATE MAUSOLEUMS, SHALL BE CONDUCTED BY CEMETERY STAFF.**
- (v) PRIVATE MAUSOLEUMS OR TOMBS SHALL BE MAINTAINED CONSISTENT WITH THE STANDARDS OF THE CEMETERY. IF IT IS DETERMINED BY THE CEMETERY THAT SUCH MONUMENT, MAUSOLEUM OR TOMB IS UNSIGHTLY, DILAPIDATED OR A MENACE TO VISITORS, THE CITY SHALL HAVE THE RIGHT, AT THE EXPENSE OF THE LOT OWNER, EITHER TO CORRECT THE CONDITION OR TO REMOVE IT.**
- (w) THE CEMETERY WITHOUT ANY LIABILITY, RESERVES THE RIGHT TO CORRECT ANY ERRORS THAT MAY OCCUR IN THE PLACING OF FOUNDATIONS OR MEMORIALS.**
- (x) EVERY PERSON MUST INGRESS AND EGRESS THE CEMETERY BY THE PUBLIC GATES, WHICH WILL BE OPEN DAILY FROM 8 A.M. UNTIL DUSK. ANY UNAUTHORIZED PERSON FOUND ON THE GROUNDS OR BUILDINGS AFTER DARK IS DEEMED A TRESPASSER SUBJECT TO PROSECUTION.**
- (y) ALL VEHICLES MUST ALWAYS REMAIN ON THE ROADWAYS, EXCEPT UNDER SPECIAL CIRCUMSTANCES AS DIRECTED BY CITY OF DELAWARE, OHIO STAFF. ALL VEHICLES SHALL GIVE PREFERENCE TO FUNERAL PRECESSIONS ON THE ROADWAYS.**
- (z) VEHICLES MAY NOT PARK OR COME TO A COMPLETE STOP IN FRONT OF AN OPEN GRAVE UNLESS IN ATTENDANCE AT A FUNERAL. VEHICLES SHALL NOT EXCEED 15 MPH.**

## **937.09 DECORATION OF OAK GROVE CEMETERY LOTS**

- (a) NATURAL AND ARTIFICIAL FLOWERS AND SMALL FLAGS MAY BE PLACED UP NEXT TO THE MARKER AND WILL BE REMOVED AS SOON AS THE DECORATIONS ARE FADED AND WITHERED IN THE SOLE AND ABSOLUTE DISCRETION OF THE CEMETERY. ARTIFICIAL FLOWERS ARE ALLOWED FROM NOVEMBER THROUGH MAY.**
- (b) PLASTIC, METAL AND CLAY CONTAINERS WITH FLOWERS ARE PERMITTED ON THE GROUNDS. CONTAINERS MUST BE PLACED UP NEXT TO THE MARKER AND BE 14" OR LESS IN DIAMETER. SHEPHERD HOOKS ARE NOT PERMITTED. UNUSED CONTAINERS AND CONTAINERS WITH FLOWERS THAT ARE DECEASED, WILTED OR FADED WILL BE REMOVED BY THE CEMETERY STAFF.**
- (c) FLOWER BEDS MUST BE 12" OR LESS IN FRONT OF THE MARKER, WITH THE EXCEPTIONS OF SECTIONS WHERE ALL THE MARKERS ARE AT THE FOOT OF THE GRAVESITE; EXCEPTED SECTIONS INCLUDE SYLVANSIDE SINGLES, VETERANS WEST AND MEMORIAL LAWN VETERANS, WHERE THE FLOWER BEDS MUST BE BEHIND THE MARKER. THE CEMETERY MAINTAINS THE RIGHT TO REMOVE ANY FLOWER BED THAT DOES NOT COMPLY WITH THIS SECTION.**
- (d) WINTER WREATHS ARE ALLOWED AFTER NOVEMBER 1 AND WILL BE REMOVED AFTER MARCH 15 OF EACH YEAR. CHRISTMAS DECORATIONS WILL BE REMOVED JANUARY 31. ALL WINTER DECORATIONS WILL BE REMOVED AFTER MARCH 15 OF EACH YEAR. ALL SUMMER DECORATIONS AND REMAINING FLOWERPOTS WILL BE REMOVED OCT. 1.**
- (e) THE CEMETERY, IN ITS SOLE AND ABSOLUTE DISCRETION, MAY REMOVE ANY DECORATIONS AT ANY TIME. THE OWNER THEREBY FORFEITS ALL RIGHTS, TITLE AND INTEREST TO THE SAME, AND THE CEMETERY MAY DISPOSE OF THEM BY, DESTRUCTION OR IN ANY OTHER WAY IT DEEMS BEST AT ITS SOLE AND ABSOLUTE DISCRETION.**
- (f) PERMANENT URNS MUST BE PLACED IN A ROW NEXT TO A MARKER OR MONUMENT ON AN APPROVED CEMENT BASE. CRADLES ON TOP OF MONUMENTS ARE PERMITTED WHEN SPECIAL CARE IS USED TO PURCHASE HIGH QUALITY FORMS THAT WILL NOT RUST OR LEAVE MARKS ON THE MONUMENT. MILITARY, SERVICE FLAGS, SMALL SOLAR LIGHTS AND GARDEN**

**FLAG HOLDERS WITH FLAGS ARE PERMITTED BUT MUST NOT EXCEED 24" IN HEIGHT AND MUST BE PLACED UP BY THE MARKER. OTHER MEMENTOS MUST BE LESS THAN 6" TALL AND SMALL ENOUGH TO SIT ON THE BASE OF THE MONUMENT OR ON TOP OF A MARKER.**

**(g) EXCEPTIONS MADE FOR GRAVE DECORATION REQUIREMENTS WILL BE MADE AT THE TIME OF AN INTERMENT. ALL FLOWERS AND DECORATIONS NOT PERMITTED IN THE RULES AND REGULATIONS WILL BE REMOVED 7 DAYS AFTER AN INTERMENT.**

**(h) THE CITY HAS THE ABSOLUTE AUTHORITY TO REMOVE ANYTHING THAT IN THE JUDGEMENT OF THE CEMETERY MANAGER IS IN POOR TASTE, OFFENSIVE, OR BECOMES UNSIGHTLY, BROKEN, FADED, OUT OF SEASON, DANGEROUS, DETRIMENTAL, DECEASED OR IS NOT PERMITTED IN THE RULES AND REGULATIONS.**

**(i) THE DIGGING OF HOLES FOR ANY PURPOSE WHATSOEVER IS STRICTLY PROHIBITED.**

#### **937.10 - MODIFICATIONS AND AMENDMENTS**

**(a) THE CITY OF DELAWARE RESERVES THE RIGHT TO ADOPT NEW RULES AND REGULATIONS, OR TO AMEND, ALTER AND/OR REPEAL ANY RULE, REGULATION AND/OR ARTICLE, SECTION, PARAGRAPH AND/OR SENTENCE IN THE RULES AND REGULATIONS PERTAINING TO OAK GROVE CEMETERY THROUGH AMENDING THE RELEVANT CODIFIED ORDINANCE PROVISION(S) WITH OR WITHOUT PERSONAL NOTICE TO THE INTERMENT, ENTOMBMENT OR INURNMENT RIGHT OWNERS.**

**(b) SPECIAL CASES MAY ARISE IN WHICH THE LITERAL ENFORCEMENT OF A RULE MAY IMPOSE UNNECESSARY HARDSHIP. THEREFORE, THE CITY OF DELAWARE RESERVES THE RIGHT, WITHOUT NOTICE, TO MAKE EXCEPTIONS, SUSPENSIONS OR MODIFICATIONS OF ANY RULE OR REGULATION PERTAINING TO OAK GROVE CEMETERY AT ITS SOLE AND ABSOLUTE DISCRETION; AND SUCH TEMPORARY EXCEPTION(S), SUSPENSION(S) OR MODIFICATION(S) SHALL IN NO WAY BE CONSTRUED AS AFFECTING THE GENERAL APPLICATION OF ANY RULE OR REGULATION, OR AS CREATING ANY ENFORCEABLE PRECEDENCE.**





# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **7:40 PM PUBLIC HEARING AND FIRST READING OF  
ORDINANCE NO. 22-107**

**SUBJECT:** Ordinance No. 22-107, an ordinance amending portions of the  
Schedule of Fees and Service Charges.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[fact sheet ord 22-107, Fee Ordinance.pdf](#)

[ord 22-107, 2022 Fee Schedule Changes AKB.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 10

DATE: 12/05/2022

ORDINANCE NO: 22-07

RESOLUTION NO:

READING: FIRST

PUBLIC HEARING: YES  
December 5, 2022 at 7:40 p.m.

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA:

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING THE SCHEDULE OF FEES AND SERVICE CHARGES.

**BACKGROUND:**

Per 197.01 of the codified ordinances, the city's fees and services charges are reviewed each year with the annual budget. The adjustments in this legislation address refuse fees, facility rental charges, Oak Grove Cemetery fees, Planning and Zoning charges and fees, and parking ticket fees.

During the preparation of the 2022 operating budget, it was identified that charges for services for refuse and recycling would be needed over multiple years. The change reflected in the fee ordinance demonstrates a \$2/month increase in residential rates.

Planning and zoning fees have not been re-evaluated since 2014. The fees and charges for services have been increased by 10% to accommodate inflation. An in depth review of the planning and zoning fees will be conducted in 2023.

Parking violations currently have varying rates and times at which the fee escalates. The proposed ordinance reflects a standardization of parking violation fees and escalation times.

**REASON WHY LEGISLATION IS NEEDED:**

The fee adjustments require changes to the current codified ordinances. Legislation is necessary to facilitate changes to the codified ordinances.

**COMMITTEE RECOMMENDATION:**

**FISCAL IMPACT(S):**

Approximate 10% increase in license and permit fees; increased revenues for the Refuse Fund.

**POLICY CHANGES:**

**PRESENTER(S):**

Alycia Ballone, Assistant to the City Manager

**RECOMMENDATION:**

Approval at 3<sup>rd</sup> Reading

**ATTACHMENT(S)**

N/A

ORDINANCE NO. 22-107

AN ORDINANCE AMENDING THE SCHEDULE OF FEES AND SERVICE CHARGES.

WHEREAS, as part of the yearly review of the fees established in Delaware Codified Ordinance Section 197.01, it has been determined that certain fees and charges should be amended and others added.

NOW, THEREFORE, Be It Ordained by the Council of the City of Delaware, State of Ohio:

SECTION 1. The following portions of 197.02 are amended as follows:

197.02 FEE SCHEDULE

As used in this chapter, “s.f.” means square foot/feet.

REFUSE COLLECTION		
SOURCE OF FEE	FEE TITLE	AMOUNT
929.08 <b>929.09</b>	Domestic Refuse Collection	<del>\$23.00 per month effective 1/1/2022</del> <b>\$25.00 PER MONTH EFFECTIVE 1/1/2023</b>
929.08 <b>929.09</b>	Residential Service Senior Rate	<del>\$11.50 per month for service established before 6/1/22</del> <b>\$12.50 PER MONTH FOR SERVICE ESTABLISHED BEFORE 6/1/2022 EFFECTIVE 1/1/2023</b> <del>\$17.25 per month for service established after 6/1/22</del> <b>\$18.75 PER MONTH FOR SERVICE ESTABLISHED AFTER 6/1/2022 EFFECTIVE 1/1/2023</b>
929.08 <b>929.09</b>	Additional <del>96-Gallon</del> Refuse <b>OR RECYCLING</b> Cart	<del>\$23.00 per month for each additional refuse cart provided</del> <b>\$25.00 PER MONTH FOR EACH ADDITIONAL REFUSE CART PROVIDED</b>
929.08 <b>929.09</b>	Commercial Refuse Cart Collection	<del>\$23.00 per month for basic service consisting of one 96-gallon tipcart, two 32-gallon tipcarts, or twenty, 20-gallon bag tags</del> <b>\$25.00 PER MONTH FOR BASIC SERVICE CONSISTING OF ONE 96-GALLON REFUSE CART, TWO 32-GALLON REFUSE CARTS, OR TWENTY, 20-GALLON BAG TAGS</b>

<del>929.08</del>	<del>Additional 96 Gallon Tipcarts</del>	2 total tipcarts \$41.20 3 total tipcarts \$61.80 4 total tipcarts \$82.40 5 total tipcarts \$103.00
929.08 <b>929.09</b>	Commercial Refuse - Containerized Collection – Once Per Week	2 cu. yds. \$85.37 3 cu. yds. \$94.48 4 cu. yds. \$103.58 6 cu. yds. \$121.80 8 cu. yds. \$140.02
929.08 <b>929.09</b>	Commercial Refuse - Containerized Collection – Twice Per Week	2 cu. yds. \$170.74 3 cu. yds. \$188.95 4 cu. yds. \$207.17 6 cu. yds. \$243.60 8 cu. yds. \$280.04
929.08 <b>929.09</b>	Commercial Refuse - Containerized Collection – Three Per Week	2 cu. yds. \$256.10 3 cu. yds. \$283.43 4 cu. yds. \$310.75 6 cu. yds. \$365.41 8 cu. yds. \$420.06
929.08 <b>929.09</b>	Commercial Refuse - Containerized Collection - Four Per Week	2 cu. yds. \$341.47 3 cu. yds. \$377.91 4 cu. yds. \$414.34 6 cu. yds. \$487.21 8 cu. yds. \$560.08
929.08 <b>929.09</b>	Commercial Refuse - Containerized Collection - Five Per Week	2 cu. yds. \$426.84 3 cu. yds. \$472.38 4 cu. yds. \$517.92 6 cu. yds. \$609.01 8 cu. yds. \$700.09
929.08 <b>929.09</b>	Additional pickup - Commercial Refuse Customers	2 cu. yds. \$85.37 3 cu. yds. \$94.48 4 cu. yds. \$103.58 6 cu. yds. \$121.80 8 cu. yds. \$140.02
<b>929.05</b>	<b>NEW RESIDENTIAL REFUSE &amp; RECYCLING CARTS</b>	<b>\$131.00</b>
929.08 <b>929.09</b>	Bag tags (used for trash in excess of tipcart)	\$1.50 per tag
929.08 <b>929.09</b>	Discontinuation/reactivation/change in service level of refuse services	\$12.50
<b>FACILITY RENTAL FEES</b>		
	Jack Florance Pool Rental	1-149 People: \$250.00/hr 150+ People: \$300.00/hr  <b>RESIDENT RATE: \$225.00/HR</b>

		<b>NON-RESIDENT RATE: \$300.00/HR MINIMUM OF TWO HOURS</b>
	Ball Fields at Smith or Mingo Parks	\$25.00 for first game, \$5.00 each additional game. \$100.00 deposit returned if field is undamaged and clean. \$20.00/hr for lights
	Hilborn and Bixby Rooms	<del>\$20.00/hr Hilborn Kitchen: additional \$25.00/hr Set up/tear down: \$40.00/room</del> <b>\$35.00/HR</b>
	<del>Outdoor Picnic Shelter and Gazebo Rentals</del>	<del>Weekend (Fri-Sat-Sun) Single Block: \$50.00 All Day: \$100.00</del>
	Mingo 3 Season/Veterans Park Spray & Play Shelters	<del>Weekday (Mon-Thurs) Single Block: \$40.00 All Day: \$80.00</del>  <del>Weekend (Fri-Sat-Sun) Single Block: \$70.00 All Day: \$130.00 Including holidays</del>  <b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b>  <b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$80.00 NON-RESIDENT RATE: \$90.00</b>  <b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$90.00 NON-RESIDENT RATE: \$100.00</b>  <b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$140.00 NON-RESIDENT RATE: \$150.00</b>
	<b>BENNETT PARK</b>	<del>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY: \$20.00</del>  <del>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY: \$50.00</del>  <del>10AM-8PM (ALL DAY) MONDAY-THURSDAY: \$40.00</del>  <del>10AM-8PM (ALL DAY)</del>

		<p><del>FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$110.00 NON-RESIDENT RATE: \$120.00</b></p>
	<p><b>BICENTENNIAL PARK</b></p>	<p><del>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY) MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY) FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$110.00 NON-RESIDENT RATE: \$120.00</b></p>

	<p><b>BLUE LIMESTONE UPPER</b></p>	<p><del>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY: \$50.00</del></p> <p><del>10AM-8PM (ALL DAY) MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY) FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$110.00 NON-RESIDENT RATE: \$120.00</b></p>
	<p><b>BLUE LIMESTONE LOWER</b></p>	<p><del>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY: \$50.00</del></p> <p><del>10AM-8PM (ALL DAY) MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY) FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p>

		<p><b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$110.00 NON-RESIDENT RATE: \$120.00</b></p>
	<b>MINGO PARK ROTARY SHELTER</b>	<p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY) MONDAY-THURSDAY RESIDENT RATE: \$50.00 NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY) FRIDAY-SUNDAY RESIDENT RATE: \$110.00 NON-RESIDENT RATE: \$120.00</b></p>
	<b>SMITH PARK NORTH</b>	<p><del>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY: \$50.00</del></p> <p><del>10AM-8PM (ALL DAY) MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY) FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM MONDAY-THURSDAY RESIDENT RATE: \$30.00 NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM FRIDAY-SUNDAY RESIDENT RATE: \$60.00 NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY)</b></p>

		<p><b>MONDAY-THURSDAY</b>  <b>RESIDENT RATE: \$50.00</b>  <b>NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY)</b>  <b>FRIDAY-SUNDAY</b>  <b>RESIDENT RATE: \$110.00</b>  <b>NON-RESIDENT RATE: \$120.00</b></p>
	<b>SMITH PARK SOUTH</b>	<p><del>10AM-2PM OR 4PM-8PM</del>  <del>MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM</del>  <del>FRIDAY-SUNDAY: \$50.00</del></p> <p><del>10AM-8PM (ALL DAY)</del>  <del>MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY)</del>  <del>FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM</b>  <b>MONDAY-THURSDAY</b>  <b>RESIDENT RATE: \$30.00</b>  <b>NON-RESIDENT RATE: \$40.00</b></p> <p><b>10AM-2PM OR 4PM-8PM</b>  <b>FRIDAY-SUNDAY</b>  <b>RESIDENT RATE: \$60.00</b>  <b>NON-RESIDENT RATE: \$70.00</b></p> <p><b>10AM-8PM (ALL DAY)</b>  <b>MONDAY-THURSDAY</b>  <b>RESIDENT RATE: \$50.00</b>  <b>NON-RESIDENT RATE: \$60.00</b></p> <p><b>10AM-8PM (ALL DAY)</b>  <b>FRIDAY-SUNDAY</b>  <b>RESIDENT RATE: \$110.00</b>  <b>NON-RESIDENT RATE: \$120.00</b></p>
	<b>UNITY PARK GAZEBO</b>	<p><del>10AM-2PM OR 4PM-8PM</del>  <del>MONDAY-THURSDAY: \$20.00</del></p> <p><del>10AM-2PM OR 4PM-8PM</del>  <del>FRIDAY-SUNDAY: \$50.00</del></p> <p><del>10AM-8PM (ALL DAY)</del>  <del>MONDAY-THURSDAY: \$40.00</del></p> <p><del>10AM-8PM (ALL DAY)</del>  <del>FRIDAY-SUNDAY: \$100.00</del></p> <p><b>10AM-2PM OR 4PM-8PM</b></p>

		<b>MONDAY-THURSDAY</b> <b>RESIDENT RATE: \$30.00</b> <b>NON-RESIDENT RATE: \$40.00</b>  <b>10AM-2PM OR 4PM-8PM</b> <b>FRIDAY-SUNDAY</b> <b>RESIDENT RATE: \$60.00</b> <b>NON-RESIDENT RATE: \$70.00</b>  <b>10AM-8PM (ALL DAY)</b> <b>MONDAY-THURSDAY</b> <b>RESIDENT RATE: \$50.00</b> <b>NON-RESIDENT RATE: \$60.00</b>  <b>10AM-8PM (ALL DAY)</b> <b>FRIDAY-SUNDAY</b> <b>RESIDENT RATE: \$110.00</b> <b>NON-RESIDENT RATE: \$120.00</b>
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**OAK GROVE CEMETERY**

<b>SOURCE OF FEE</b>	<b>FEE TITLE</b>	<b>AMOUNT</b>
	<b>INTERMENT ADULT BURIAL</b>	<b>MONDAY-FRIDAY <del>\$850.00</del> \$1,100.00</b> <b>SATURDAY <del>\$1,000.00</del> \$1,250.00</b>
	<b>INTERMENT CREMATION BURIAL</b>	<b>MONDAY-FRIDAY <del>\$625.00</del> \$825.00</b> <b>SATURDAY <del>\$725.00</del> \$950.00</b>
	<b>SINGLE SPACE - UPRIGHT MONUMENT</b>	<del>\$1,000.00</del> <b>\$1,500.00</b>
	<b>SINGLE SPACE - FLUSH MARKER</b>	<del>\$950.00</del> <b>\$1,300.00</b>
	<b>SINGLE SPACE - VETERANS SECTION</b>	<del>\$950.00</del> <b>\$1,000.00</b>
	<b>SINGLE CREMATION SPACE</b>	<del>\$500.00</del> <b>\$950.00</b>
	<b>SINGLE CREMATION SPACE - VETERANS SECTION</b>	<del>\$237.50</del> <b>\$250.00</b>
	<b>INFANT SECTION PACKAGE (INCLUDES SPACE, OPENING AND CLOSING)</b>	<del>\$100.00</del> <b>\$250.00</b>
	<b>FOUNDATIONS</b>	<del>\$.76/sq. inch</del> <b>\$1.00/SQUARE INCH</b>
	<b>MINIMUM FOUNDATION CHARGE</b>	<del>\$220.00</del> <b>\$225.00</b>
	<b>FOUNDATION - GOVERNMENT MARKER</b>	<del>\$175.00</del> <b>\$225.00</b>
	<b>COLUMBARIUM - SINGLE NICHE</b>	<b>\$1,500.00</b>
	<b>COLUMBARIUM - DOUBLE NICHE</b>	<b>\$3,000.00</b>
	<b>SCATTER GARDENS - SCATTERING OF CREMAINS</b>	<b>\$200.00</b>
	<b>SCATTER GARDENS - SCATTERING OF CREMAINS WITH NAME ON MEMORIAL STONE</b>	<b>\$1,500.00</b>

**COMMUNITY DEVELOPMENT/CONSTRUCTION**

1125.06	Zoning & Planning Pre-Development and Development Applications	Rezoning/Zoning Amendment: Single Family Lot - <del>\$250.00</del> <b>\$275.00</b>
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		<p>All Else - <del>\$500.00</del> <b>\$550.00</b> plus \$100.00  <b>\$110.00</b> per acre  Comprehensive Plan Amendment: <del>\$500.00</del>  <b>\$550.00</b></p> <p>Concept Plan:  Historic Preservation Commission - \$0.00  All Else - <del>\$500.00</del> <b>\$550.00</b></p> <p>Preliminary Development Plan:  Residential - <del>\$750.00</del> <b>\$825.00</b> Plus \$100.00  <b>\$110.00</b> per dwelling unit if multi-family or  condominium;  All Else - <del>\$750.00</del> <b>\$825.00</b> Plus \$50.00  <b>\$55.00</b> per acre</p> <p>Final Development Plan:  Residential - <del>\$1,000.00</del> <b>\$1,100.00</b> Plus  <del>\$100.00</del> <b>\$110.00</b> per dwelling unit if multi-  family or condominium;  All Else - <del>\$50.00</del> <b>\$55.00</b> per acre</p> <p>Combined Preliminary and Final Development  Plan:  Residential - <del>\$1,000.00</del> <b>\$1,100.00</b> Plus  <del>\$100.00</del> <b>\$110.00</b> per dwelling unit if multi-  family or condominium;  All Else - <del>\$50.00</del> <b>\$55.00</b> per acre</p> <p>Development Plan Exemption: <del>\$500.00</del>  <b>\$550.00</b></p> <p>Development Plan Amendment: <del>\$750.00</del>  <b>\$825.00</b></p> <p>Development Plan Extension: <del>\$500.00</del> <b>\$550.00</b></p> <p>Conditional Use Permit - Planning Commission  or Board of Zoning Appeals:  Single Family Lot - <del>\$150.00</del> <b>\$165.00</b>  All Else - <del>\$500.00</del> <b>\$550.00</b></p> <p>Variance:  Single Family Lot - <del>\$150.00</del> <b>\$165.00</b>  All Else - <del>\$300.00</del> <b>\$330.00</b> for the first  variance plus <del>\$50.00</del> <b>\$55.00</b> for each  additional variance processed concurrently with  the first variance</p> <p>Variance Extension:  Single Family Lot - <del>\$25.00</del> <b>\$30.00</b>  All Else - <del>\$150.00</del> <b>\$165.00</b></p> <p>Subdivision Variance: <del>\$300.00</del> <b>\$330.00</b> for the  first variance plus <del>\$50.00</del> <b>\$55.00</b> for each  additional variance processed concurrently with  the first variance</p> <p>Substitution of Non-Conforming Use:  Single Family Lot - <del>\$100.00</del> <b>\$110.00</b>  All Else - <del>\$200.00</del> <b>\$220.00</b></p> <p>Appeal of Administrative Decision:  Single Family Lot - <del>\$100.00</del> <b>\$110.00</b>  All Else - <del>\$200.00</del> <b>\$220.00</b></p>
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		<p>Certificate of Appropriateness: <del>\$50.00</del> <b>\$55.00</b></p> <p>Floodplain Use Permit:  Single Family Lot - <del>\$100.00</del> <b>\$110.00</b>  All Else - <del>\$300.00</del> <b>\$330.00</b></p> <p>Floodplain Letter of Interpretation:  Single Family Lot - <del>\$50.00</del> <b>\$55.00</b>  All Else - <del>\$200.00</del> <b>\$220.00</b></p> <p>Code Interpretation/Determination:  Single Family Lot - <del>\$25.00</del> <b>\$30.00</b>  All Else - <del>\$125.00</del> <b>\$140.00</b></p> <p>Determination of Substantially Similar Use:  <b>\$75.00 \$85.00</b></p> <p>Preliminary Plat:  Base <del>\$750.00</del> <b>\$825.00</b> Plus  Residential Single Family - <del>\$100.00</del> <b>\$110.00</b>  per lot;  All Else - <del>\$50.00</del> <b>\$55.00</b> per acre</p> <p>Final Plat:  Base <del>\$1,000.00</del> <b>\$1,100.00</b> Plus  Residential Single Family - <del>\$100.00</del> <b>\$110.00</b>  per lot;  All Else - <del>\$50.00</del> <b>\$55.00</b> per acre</p> <p>Amended Plat: Preliminary or Final <del>\$750.00</del> <b>\$825.00</b></p> <p>Extension of Plat Approval Deadline: <del>\$500.00</del> <b>\$550.00</b></p> <p>Lot Split (minor subdivision):  Single Family Lot - <del>\$75.00</del> <b>\$85.00</b>  All Else - <del>\$100.00</del> <b>\$110.00</b> Plus <del>\$50.00</del> <b>\$55.00</b> per lot to be split</p> <p>Sidewalk Use Permit: \$25.00 for initial application; \$0.00 for renewal applications which are unchanged</p> <p>Annexation Review:  One Single Family Lot - <del>\$50.00</del> <b>\$55.00</b>;  All Else - <del>\$500.00</del> <b>\$550.00</b></p>
1125.06, 1321.01, 1321.02	Certificate of Zoning Compliance, Inspection & Plan Review - Residential	<p>Plan Review for New Construction, additions, and alterations: <del>\$40.00</del> <b>\$45.00</b></p> <p>Inspection Compliance Certificate - New Construction, additions, and alterations: <del>\$60.00</del> <b>\$70.00</b></p> <p>Home Occupation: <del>\$25.00</del> <b>\$30.00</b></p> <p>Change of Use: <del>\$35.00</del> <b>\$40.00</b></p> <p>New Address Assignment or Change of Address: <del>\$85.00</del> <b>\$100.00</b></p>
1168.02	Tree Clearance Permit	<del>\$150.00</del> <b>\$165.00</b>
1315.05	Contractor Registration	<del>\$75.00</del> <b>\$85.00</b>
1321.01, 1321.11	One-, Two-, or Three-Family Dwellings <b>BUILDING</b> Inspections and Permits	In addition to the fees below, the State of Ohio requires the City to collect a 1% surcharge on certain permits below and as may be amended by the State of Ohio:

		<p>Building Permit Plan Review - New Construction: <del>\$50.00</del> <b>\$55.00</b></p> <p>Building Permit - New Construction Inspection: <del>\$350.00</del> <b>\$385.00</b> plus \$0.05 per s.f.</p> <p>Building Permit - Porches, Residential Additions, Remodeling, Alterations and Accessory Buildings up to 1,000 sq. ft. Inspection: <del>\$75.00</del> <b>\$82.50</b> plus \$0.05 per s.f.</p> <p>Plumbing Inspection <b>IF PERFORMED BY THE CITY</b>: <del>\$75.00</del> <b>\$85.00</b> for new builds  <del>\$35.00</del> <b>\$40.00</b> for minor alterations</p> <p>Water heaters, heating, ventilating, and cooling equipment/systems (HVAC) Inspection: <del>\$150.00</del> <b>\$165.00</b> for new home construction and additions 1,000 s.f. and greater;  <del>\$50.00</del> <b>\$55.00</b> for minor alterations to existing systems, renovations, and additions under 1,000 s.f.  <del>\$25.00</del> <b>\$30.00</b> for residential appliance replacements including water heaters and HVAC.</p> <p>Electrical: <del>\$50.00</del> <b>\$55.00</b> for service upgrade, minor alterations to existing residential buildings, pools, generators, and additions under 1,000 s.f.</p> <p>For New Construction and additions and alterations 1,000 s.f. and greater:  <del>-\$100.00</del> <b>\$110.00</b> for buildings up to 1,000 s.f.  <del>-\$100.00</del> <b>\$110.00</b> plus \$0.02 per s.f. for structures 1,001—2,000 total s.f.  <del>-\$100.00</del> <b>\$110.00</b> plus \$0.03 per s.f. for structures 2,001—3,000 total s.f.  <del>-\$100.00</del> <b>\$110.00</b> plus \$0.04 per s.f. for structures 3,001 total s.f. structures and greater</p> <p>Insulation: <del>\$75.00</del> <b>\$82.50</b> for new construction homes and additions over 1,000 s.f.</p>
		<p>Gas Line Inspection: <del>\$70.00</del> <b>\$77.00</b> for new construction homes and additions over 1,000 s.f.</p> <p>Reissuance of lost permit or inspection card: <del>\$50.00</del> <b>\$55.00</b></p> <p>Reinspection: Upon the third inspection for the same task/item - <del>\$75.00</del> <b>\$90.00</b></p> <p>Occupancy Permit/Certificate:  Temporary - <del>\$125.00</del> <b>\$140.00</b>  Final - <del>\$75.00</del> <b>\$85.00</b></p> <p>Excavation to connect to utilities: <del>\$50.00</del> <b>\$55.00</b></p> <p>Water/Sewer Permit Processing: <del>\$35.00</del> <b>\$40.00</b></p> <p>Subsiding: <del>\$50.00</del> <b>\$55.00</b></p>

		Fireplace/Fireplace like Device Permit and Inspection: <del>\$35.00</del> <b>\$40.00</b> Grade Inspections: <del>\$100.00</del> <b>\$110.00</b> Re-roof: <del>\$50.00</del> <b>\$55.00</b> Residential Plan Revision: <del>\$75.00</del> <b>\$85.00</b> Miscellaneous Permit: <del>\$35.00</del> <b>\$40.00</b>
1125.06, 1321.02	Certificate of Zoning Compliance, Inspection & Plan Review - Commercial/Industrial	Plan Review: <del>\$50.00</del> <b>\$55.00</b>
		New construction Compliance and Inspection: <del>\$100.00</del> <b>\$110.00</b> plus \$0.03 per s.f.
		Alteration or Remodel Inspection and Compliance: <del>\$75.00</del> <b>\$85.00</b>
		Miscellaneous Permit: <del>\$35.00</del> <b>\$40.00</b>
		Change of Use: <del>\$35.00</del> <b>\$40.00</b>
		New Address Assignment or Change of Address: <del>\$85.00</del> <b>\$100.00</b>
		Review of Site Plan Improvements: <del>\$25.00</del> <b>\$30.00</b> per hour for in house review or actual invoice rate for contractual review.
1125.06	Sign Permits - Zoning	Temporary: <del>\$25.00</del> <b>\$30.00</b> Permanent: <del>\$25.00</del> <b>\$30.00</b> plus \$0.75 per s.f.
1125.06	Temporary Use Permits - Zoning	Model Home: <del>\$150.00</del> <b>\$165.00</b> Sales Office: <del>\$150.00</del> <b>\$165.00</b> Construction Trailers: <del>\$150.00</del> <b>\$165.00</b> Model Apartment: <del>\$150.00</del> <b>\$165.00</b> All Else: <del>\$30.00</del> <b>\$35.00</b>
1321.03	Sidewalk, Curb, Gutter, Driveway permit	<del>\$35.00</del> <b>\$40.00</b>
1321.04	Demolition of Buildings permit	<del>\$100.00</del> <b>\$110.00</b>
1321.05	Moving Buildings	<del>\$100.00</del> <b>\$110.00</b>
1125.06, 1321.08	Residential Fence, Deck, Shed, or Pool Permit and Inspections for Zoning and Building Construction	Fence -- <del>\$30.00</del> <b>\$35.00</b> Sheds -- <del>\$30.00</del> <b>\$35.00</b> Decks -- <del>\$40.00</del> <b>\$45.00</b> Pools -- <del>\$40.00</del> <b>\$45.00</b>
1321.11, 1321.12	Commercial/Industrial Building Plan Review	In addition to the fees below, the State of Ohio requires the City to collect a 3% surcharge on certain permits below and as may be amended from time to time by the State of Ohio: New Building/Addition: <del>\$140.00</del> <b>\$154.00</b> plus \$0.07 per s.f. Alteration/Tenant Space: <del>\$60.00</del> <b>\$66.00</b> plus \$0.04 per s.f. Decks/Accessory Structures: <del>\$60.00</del> <b>\$66.00</b> plus \$0.03 per s.f. Plan Re-Review: <del>\$100.00</del> <b>\$110.00</b> per hour Miscellaneous Permit: <del>\$75.00</del> <b>\$85.00</b> Excavation to connect to utilities: <del>\$50.00</del> <b>\$55.00</b> Water/Sewer Permit Processing: <del>\$25.00</del> <b>\$30.00</b>

1321.12	Commercial Building Inspections and Permits	<p>In addition to the fees below, the State of Ohio requires the City to collect a 3% surcharge on certain permits below and as may be amended from time to time by the State of Ohio:</p> <p>Structural: <del>\$80.00</del> <b>\$88.00</b> plus \$0.05 per s.f.  Electrical: <del>\$80.00</del> <b>\$88.00</b> plus \$0.04 per s.f.  Heating/Ventilation/Air Conditioning (HVAC): <del>\$80.00</del> <b>\$88.00</b> plus \$0.03 per s.f.  Insulation/Energy Conservation: <del>\$80.00</del> <b>\$88.00</b> plus \$0.02 per s.f.  Fire Suppression/Protection System: <del>\$100.00</del> <b>\$110.00</b> plus \$5 for each signaling system/sprinkler head for up to 300 heads  Commercial Certificate of Use and Occupancy: Temporary Certificate: <del>\$100.00</del> <b>\$110.00</b>  Final Certificate: <del>\$75.00</del> <b>\$85.00</b>  Re-inspections (after 2nd for same element, task, or item) <b>UPON THE THIRD INSPECTION FOR THE SAME TASK/ITEM: \$80.00</b> <del>\$90.00</del>  Reissuance of permits or permit card: <del>\$50.00</del> <b>\$55.00</b></p>
1143.02	Application for Certificate of Zoning Compliance—Massage Establishments	<p><del>\$150</del>  <b>\$165</b></p>
LICENSES AND PERMITS		
351.99, 351.04	Parking Tickets	<p><del>\$7.00 over time if paid by midnight (meter)</del>  <del>\$10.00 over time if not paid by midnight</del>  <b>\$25.00 OVER TIME (METER)</b>  <del>\$40.00 over limit (2 hour parking)</del>  <b>\$25.00 OVER LIMIT (2 HOUR PARKING)</b>  \$25.00 parking in prohibited spot  \$25.00 parking outside of lines  If the vehicle has accumulated three tickets (over time, over limit, prohibited spot) in 30 days or five or more tickets in 60 days, the ticket fee will be doubled.  \$250.00 Handicapped parking violation, first violation  \$300.00 Handicapped parking violation, second violation  \$500.00 Handicapped parking violation, third and subsequent violations  \$20.00 late fee for tickets over 30 days old  \$5.00 billing fee</p>

SECTION 2. All other sections of the fee schedule remain unchanged.

SECTION 3. 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





# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **7:45 PM PUBLIC HEARING AND SECOND READING OF ORDINANCE NO. 22-108**

**SUBJECT:** Ordinance No. 22-108, an ordinance amending Section 913.14 of Chapter 913 of the Codified Ordinances of the City of Delaware, Ohio establishing water rates and repealing existing Sections 913.14.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[fact sheet ord 22-108, Water Rate Ord.pdf](#)

[ord 22-108, Water Rate Ordinance 2022.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 11

DATE: 12/05/2022

ORDINANCE NO: 22-108

RESOLUTION NO:

READING: SECOND

PUBLIC HEARING: YES  
December 5, 2022 @ 7:45 p.m.

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Rob Alger, Finance Director

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE AMENDING SECTION 913.14 OF CHAPTER 913 OF THE CODIFIED ORDINANCES OF THE CITY OF DELAWARE, OHIO ESTABLISHING WATER RATES AND REPEALING EXISTING SECTIONS 913.14.

**BACKGROUND:**

This ordinance increases the City's water utility rates by 14%. Water rates were last increased in 2017. Operating costs have seen typical inflationary increases with the exception of electric costs at the water plant. Electric costs at the plant have increased almost \$100,000 in the past year and expected to again in 2023. Maintenance costs have increase \$900,000 this past year and are budgeted for an additional \$2,300,000 in 2023. This increase should increase revenues by approximately \$833,000 per year.

**REASON WHY LEGISLATION IS NEEDED:**

To adjust water rates to the current level of expenditures.

**COMMITTEE RECOMMENDATION:**

This was first presented to the Finance Committee on November 21, 2022 and they agreed an increase is warranted.

**FISCAL IMPACT(S):**

Approximate \$833,000 increase in revenues per year.

**POLICY CHANGES:**

None

**PRESENTER(S):**

Rob Alger

**RECOMMENDATION:**

Approval at third reading

**ATTACHMENT(S)**

ORDINANCE NO. 22-108

AN ORDINANCE AMENDING SECTION 913.14 OF CHAPTER 913 OF THE CODIFIED ORDINANCES OF THE CITY OF DELAWARE, OHIO ESTABLISHING WATER RATES AND REPEALING EXISTING SECTION 913.14.

WHEREAS, as part of the yearly review of the fees established in Delaware Codified ordinance, it has been determined that certain rates should be amended.

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

SECTION 1. That Section 913.14 of Chapter 913 of the Codified Ordinances of the City of Delaware is hereby amended and replaced in its entirety by the following new section:

913.14 RATES FOR WATER SERVICE INSIDE THE CITY.

The following rates shall be charged for water furnished by the City to users inside the corporate limits of the City. The minimum charge for the first 200 cubic feet per month shall be:

<b>Meter Size (inches)</b>	<i>As of May 1, 2011</i>	<i>As of May 1, 2012</i>	<i>As of May 1, 2017</i>	<i>As of Jan 1, 2023</i>
5/8	\$9.16	\$10.36	\$10.98	\$ 12.52
¾	\$13.77	\$15.56	\$16.49	\$ 18.80
1	\$20.37	\$23.01	\$24.39	\$ 27.80
1-½	\$41.29	\$46.66	\$49.46	\$ 56.38
2	\$57.73	\$65.23	\$69.14	\$ 78.82
3	\$118.95	\$134.41	\$142.47	\$ 162.42
4	\$191.84	\$216.78	\$229.79	\$ 261.96
6	\$330.24	\$373.17	\$395.56	\$ 450.94
8	\$581.28	\$656.84	\$696.25	\$ 793.73

For consumption in excess of the minimum, regardless of meter size charges shall be:

	<b>Rate per 100 Cubic Feet</b>			
<b>Consumption (Cubic Feet)*</b>	<i>As of May 1, 2011</i>	<i>As of May 1, 2012</i>	<i>As of May 1, 2017</i>	<i>As of Jan 1, 2023</i>
Minimum to 3,000	\$3.61	\$4.08	\$4.32	\$4.92
3,001 to 47,000	\$2.53	\$2.86	\$3.03	\$3.45
47,000 and over	\$1.75	\$1.98	\$2.10	\$2.39

\* consumption is rounded off to nearest 100 cubic feet

SECTION 2. That existing Section 913.14 is hereby repealed.

SECTION 3. 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.

VOTE ON RULE SUSPENSION:

YEAS\_\_\_NAYS\_\_\_  
ABSTAIN \_\_\_

PASSED: \_\_\_\_\_, 2022

YEAS\_\_\_NAYS\_\_\_  
ABSTAIN \_\_\_

ATTEST: \_\_\_\_\_  
CITY CLERK

\_\_\_\_\_  
MAYOR



# Item Cover Page

## **SPECIAL MEETING OF COUNCIL AGENDA ITEM REPORT**

**DATE:** December 5, 2022

**SUBMITTED BY:** Elaine McCloskey

**ITEM TYPE:** Ordinances

**AGENDA SECTION:** **8:00 PM SECOND PUBLIC HEARING AND THIRD  
READING OF ORDINANCE NO. 22-104**

**SUBJECT:** Ordinance No. 22-104, an ordinance making appropriations for the  
Year 2023 and declaring an emergency.

**SUGGESTED ACTION:**

**ATTACHMENTS:**

[Fact Sheet Ord 22-104, Budget 2023.pdf](#)

[ord 104 2023 Ordinance.pdf](#)

[Full draft CoD Budget 2023.pdf](#)



## FACT SHEET

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AGENDA ITEM NO: 12

DATE: 12/05/2022

ORDINANCE NO: 22-104

RESOLUTION NO:

READING: THIRD

PUBLIC HEARING: YES  
November 28, 2022 at 8:00 p.m.  
December 5, 2022 at 8:00 p.m.

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TO: Mayor and Members of City Council

FROM: R. Thomas Homan, City Manager

VIA: Robert Alger, Acting Finance Director

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**TITLE OF PROPOSED ORDINANCE/RESOLUTION:**

AN ORDINANCE MAKING APPROPRIATIONS FOR THE YEAR 2023 AND DECLARING AN EMERGENCY.

**BACKGROUND:**

This is the second reading and first public hearing of the budget. The budget is required to be adopted by Council pursuant to Section 78 of the City Charter.

The third reading and second public hearing is scheduled for December 5, 2022 at a Budget Work Session/Special Meeting of Council.

Budget Presentation for December 5, 2022:

- Legal: Natalia Harris, City Attorney
- Public Works: Bill Ferrigno, Public Works Director
- Public Utilities: Blake Jordan, Public Utilities Director

**REASON WHY LEGISLATION IS NEEDED:**

**COMMITTEE RECOMMENDATION:**

N/A

**FISCAL IMPACT(S):**

**POLICY CHANGES:**

N/A

**PRESENTER(S):**

R. Thomas Homan, City Manager

Robert Alger, Finance Director

**RECOMMENDATION:**

Approval at December 12, 2022 City Council meeting

**ATTACHMENT(S)**

ORDINANCE NO. 22-104

AN ORDINANCE MAKING APPROPRIATIONS FOR THE  
YEAR 2023 AND DECLARING AN EMERGENCY

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

SECTION 1. That from and out of the balances in the various funds of the City of Delaware, and from money anticipated to be received into said funds, there are hereby appropriated the following sums for use by the various departments of the City in performance of their functions and activities during the year ending December 31, 2023.

**GENERAL FUND**

CITY COUNCIL		
Personnel	175,062	
Other	36,625	
CITY MANAGER		
Personnel	804,940	
Other	93,480	
ADMINISTRATIVE SERVICES		
Personnel	329,936	
Other	219,255	
ECONOMIC DEVELOPMENT		
Personnel	368,727	
Other	290,888	
MANAGEMENT & BUDGET		
Personnel	307,064	
Other	17,060	
LEGAL AFFAIRS/PROSECUTOR		
Personnel	911,436	
Other	220,884	
FINANCE		
Personnel	1,454,573	
Other	1,198,760	
GENERAL ADMINISTRATION		
Other	10,387,929	
RISK MANAGEMENT		
Other	389,500	
POLICE		
Personnel	10,451,909	
Other	1,456,989	
PLANNING		
Personnel	1,804,194	
Other	351,732	
ENGINEERING		
Personnel	1,205,822	
Other	1,337,582	
MUNICIPAL BUILDINGS		
Personnel	278,483	
Other	649,538	
<b>TOTAL GENERAL FUND</b>		<b>34,742,367</b>

<b>STREET MAINTENANCE &amp; REPAIR</b>		
Administration		
Personnel	684,997	
Other	321,776	
Street Maintenance		
Personnel	980,928	
Other	1,681,282	
Traffic Division		
Personnel	534,327	
Other	545,492	
<b>TOTAL STREET MAINTENANCE</b>		<b>4,748,802</b>
<b>STATE HIGHWAY IMPROVEMENT</b>		<b>0</b>
<b>LICENSE FEE FUND</b>		<b>685,250</b>
<b>PERFORMANCE BOND FUND</b>		<b>732,151</b>
<b>PARKS &amp; RECREATION FUND</b>		
Park Maintenance		
Personnel	1,155,609	
Other	430,514	
Recreation		
Personnel	387,778	
Other	92,650	
Programs		
Other	169,500	
Pool		
Personnel	260,721	
Other	157,000	
Concessions		
Personnel	0	
Other	47,000	
Urban Forestry		
Personnel	168,383	
Other	96,800	
<b>TOTAL PARKS &amp; RECREATION</b>		<b>2,965,955</b>
<b>CEMETERY FUND</b>		
Personnel	312,109	
Other	86,176	
<b>TOTAL CEMETERY FUND</b>		<b>398,285</b>
<b>TREE FUND</b>		<b>65,000</b>
<b>AIRPORT OPERATIONS FUND</b>		
Personnel	447,027	
Other	1,528,678	
<b>TOTAL AIRPORT OPERATIONS FUND</b>		<b>1,975,705</b>
<b>AIRPORT 2000 T-HANGAR FUND</b>		<b>91,498</b>
<b>FIRE/EMS OPERATIONS FUND</b>		
Personnel	13,141,766	
Other	18,761,740	
<b>TOTAL FIRE/EMS OPERATIONS FUND</b>		<b>31,903,506</b>
<b>MUNICIPAL COURT</b>		
Judicial		
Personnel	1,933,785	

Other	85,252	
Mission Court Personnel	72,835	
Clerk of Courts Personnel	1,520,200	
Other	86,100	
<b>TOTAL MUNICIPAL COURT</b>		<b>3,698,172</b>
<b>RECREATION CENTER INCOME TAX</b>		<b>2,671,880</b>
<b>AIRPORT TIF FUND</b>		<b>0</b>
<b>GLENN RD TIF FUND</b>		<b>250,828</b>
<b>SKY CLIMBER/V&amp;P HYDRAULICS TIF FUND</b>		<b>55,000</b>
<b>MILL RUN TIF FUND</b>		<b>120,000</b>
<b>WINTERBOURNE TIF FUND</b>		<b>0</b>
<b>IDIAM FUND</b>		<b>65,000</b>
<b>DRUG ENFORCEMENT FUND</b>		<b>3,000</b>
<b>INDIGENT ALCOHOL TREATMENT FUND</b>		<b>100,000</b>
<b>OMVI ENFORCEMENT &amp; EDUCATION FUND</b>		<b>0</b>
<b>POLICE JUDGMENT FUND</b>		<b>15,000</b>
<b>POLICE FEDERAL JUDGMENT FUND</b>		<b>5</b>
<b>PARKS EXACTION FEE FUND</b>		<b>0</b>
<b>COMPUTER LEGAL RESEARCH FUND</b>		<b>223,040</b>
<b>COURT SPECIAL PROJECTS FUND</b>		<b>298,965</b>
<b>COURT PROBATION SERVICES FUND</b>		<b>342,350</b>
<b>POLICE DISABILITY PENSION FUND</b>		<b>340,000</b>
<b>FIRE DISABILITY PENSION FUND</b>		<b>340,000</b>
<b>COMMUNITY PROMOTION FUND</b>		<b>110,000</b>
<b>COMMERCIAL TIF FUND</b>		<b>0</b>
<b>RESIDENTIAL TIF FUND</b>		<b>0</b>
<b>LOCAL FISCAL RECOVERY GRANT [ARPA]</b>		<b>2,161,690</b>
<b>COMMUNITY DEVELOPMENT BLOCK GRANT FUND</b>		<b>153,000</b>
<b>POLICE FEDERAL SEIZURE FUND</b>		<b>2,005</b>
<b>REVOLVING LOAN FUND</b>		<b>165,100</b>
<b>GENERAL BOND RETIREMENT FUND</b>		<b>3,409,646</b>

<b>PARK IMPROVEMENT BOND FUND</b>		<b>2,325,555</b>
<b>SE HIGHLAND SEWER BOND FUND</b>		<b>828,202</b>
<b>CAPITAL IMPROVEMENTS FUND</b>		<b>6,273,672</b>
<b>OPWC FUND</b>		<b>0</b>
<b>POINT PROJECT CAPITAL FUND</b>		<b>7,000,000</b>
<b>FAA AIRPORT GRANT FUND</b>		<b>464,000</b>
<b>FAA AIRPORT AIP GRANT FUND</b>		<b>0</b>
<b>EQUIPMENT REPLACEMENT FUND</b>		<b>882,500</b>
<b>NORTHWEST NEW COMMUNITY AUTHORITY FUND</b>		<b>300,000</b>
<b>PARK IMPACT FEE FUND</b>		<b>1,936,000</b>
<b>POLICE IMPACT FEE FUND</b>		<b>233,528</b>
<b>FIRE IMPACT FEE FUND</b>		<b>486,035</b>
<b>MUNICIPAL IMPACT FEE IMPROVEMENT FUND</b>		<b>425,158</b>
<b>GLENN ROAD SOUTH CONSTRUCTION FUND</b>		<b>854,800</b>
<b>GLENN ROAD NORTH CONSTRUCTION FUND</b>		<b>193,605</b>
<b>TERRA ALTA NCA FUND</b>		<b>0</b>
<b>GOLF COURSE FUND</b>		
	Personnel	158,403
	Other	111,300
<b>TOTAL GOLF COURSE FUND</b>		<b>269,703</b>
<b>PARKING LOT FUND</b>		<b>188,574</b>
<b>STORM SEWER FUND</b>		
	Operations	
	Personnel	341,743
	Other	2,133,454
<b>TOTAL STORM SEWER</b>		<b>2,475,197</b>
<b>STORM PROJECTS FUND</b>		<b>2,104,500</b>
<b>WATER FUND</b>		
	Administration	
	Personnel	364,900
	Other	3,396,177
	Treatment	
	Personnel	1,012,034
	Other	1,801,652
	Distribution	
	Personnel	715,538
	Other	449,358
<b>TOTAL WATER FUND</b>		<b>7,739,659</b>
<b>WATER CONSTRUCTION FUND</b>		<b>4,859,889</b>
<b>WATER CAPACITY FEE FUND</b>		<b>10,835,809</b>

<b>WATER CUSTOMER DEPOSIT FUND</b>		<b>1,000</b>
<b>SEWER FUND</b>		
Administration		
Personnel	364,900	
Other	6,336,341	
Treatment		
Personnel	1,061,770	
Other	1,815,902	
Maintenance		
Personnel	342,316	
Other	410,554	
<b>TOTAL SEWER FUND</b>		<b>10,331,783</b>
<b>WASTEWATER CONSTRUCTION FUND</b>		<b>5,425,729</b>
<b>WASTEWATER CAPACITY FEE FUND</b>		<b>6,110,195</b>
<b>SE HIGHLAND SEWER FUND</b>		<b>838,200</b>
<b>REFUSE FUND</b>		
Administration		
Other	268,400	
Refuse Collection		
Personnel	1,260,889	
Other	2,980,983	
Recycling Collection		
Personnel	0	
Other	0	
<b>TOTAL REFUSE FUND</b>		<b>4,510,272</b>
<b>GARAGE ROTARY FUND</b>		
Personnel	419,515	
Other	1,334,180	
<b>TOTAL GARAGE ROTARY FUND</b>		<b>1,753,695</b>
<b>INFORMATION TECHNOLOGY ROTARY FUND</b>		
Staff Support		
Personnel	599,884	
Other	31,680	
System Support		
Other	917,376	
GIS Operations		
Personnel	230,793	
Other	110,120	
<b>TOTAL IT ROTARY FUND</b>		<b>1,889,853</b>
<b>SELF INSURANCE FUND</b>		<b>10,051,720</b>
<b>WORKERS COMPENSATION RESERVE FUND</b>		<b>669,000</b>
<b>FIRE DONATION FUND</b>		<b>0</b>
<b>PARKS DONATION FUND</b>		<b>0</b>
<b>POLICE DONATION FUND</b>		<b>1,000</b>
<b>MAYOR'S DONATION FUND</b>		<b>1,000</b>
<b>PROJECT TRUST FUND</b>		<b>100,000</b>

<b>UNCLAIMED FUNDS TRUST FUND</b>	<b>43,699</b>
<b>UNCLAIMED FUNDS COURT FUND</b>	<b>44,000</b>
<b>DEVELOPMENT RESERVE FUND</b>	<b>175,000</b>
<b>GENERAL RESERVE FUND</b>	<b>462,329</b>
<b>CEMETERY PERPETUAL CARE FUND</b>	<b>1,510</b>
<b>STATE HIGHWAY PATROL FUND</b>	<b>45,000</b>
<b>STATE BUILDING PERMIT FEE FUND</b>	<b>15,000</b>
<b>RETAINAGE FUND</b>	<b>0</b>
<b>JEDD INCOME TAX FUND</b>	<b>535,000</b>
<b>JEDD II INCOME TAX FUND</b>	<b>100,000</b>
<b>TOTAL APPROPRIATIONS - ALL FUNDS</b>	<b>186,614,571</b>

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

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

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

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

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

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

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

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

and expenditures related to the 2nd JEDD with Berkshire Township.

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

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

SECTION 12. Emergency Clause. That this ordinance is hereby declared to be an emergency measure necessary to provide for the public peace, safety, health and welfare of the City, and further to provide lawful appropriations available for expenditure by January 1, 2023, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE:

Yeas \_\_\_\_ **Nays** \_\_\_\_

PASSED: \_\_\_\_\_, 2022

Yeas \_\_\_\_ **Nays** \_\_\_\_

ATTEST:

\_\_\_\_\_  
Clerk

\_\_\_\_\_  
Mayor

**STRATEGIC WORKPLACE PLAN**

**2023 BUDGET**

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

Department/ Division	2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7
City Manager	5	1	6	0	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Administrative Services	2	1	2	1	2	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Economic Development	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Legal Affairs/Prosecutor	7	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2
Management & Budget	0	0	0	0	0	0	0	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0
Finance	12	4	12	4	12	4	13	3	13	4	13	4	13	4	13	4	13	4	13	4	13	4
Police	63	4	67	3	67	3	69	3	72	2	72	2	72	2	72	2	72	2	72	2	72	2
Planning	10	1	13	0	13	0	13	0	15	0	15	0	15	0	15	0	15	0	15	0	15	0
Engineering	9	0	9	0	10	0	10	0	11	0	11	0	11	0	11	0	11	0	11	0	11	0
Buildings/Grounds	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Public Works Administration	6	0	6	0	5	0	5	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Public Works Streets	8	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Cemetery	2	1	2	1	2	1	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Parks and Natural Resources	9	2	10	2	12	4	12	4	12	4	12	4	12	4	12	4	12	4	12	4	12	4
Storm Sewer	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Fire EMS	66	6.5	72	5	72	5	78	5	88	5	88	5	88	5	88	5	88	5	88	5	88	5
Airport	2	1	2	1	2	1	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Golf Course	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Administration	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Water Treatment Plant	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Wastewater Administration	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Wastewater Treatment	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Wastewater Collection	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Refuse	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Recycling	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Garage	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Information Technology	6	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Municipal Court	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6
<b>Total</b>	<b>306.0</b>		<b>325.0</b>		<b>327.0</b>		<b>339.0</b>		<b>355.0</b>		<b>356.0</b>											

\*\* Does not include seasonal employees

Increase
Decrease

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

## 2023

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

Fund	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<b><u>OPERATING FUNDS</u></b>				
GENERAL	10,323,009	34,742,367	34,742,367	10,323,009
STREET MAINT & REPAIR	406,311	4,748,802	4,748,802	406,311
PARKS & RECREATION	35,858	2,965,955	2,965,955	35,858
CEMETERY	33,519	398,380	398,285	33,614
AIRPORT OPERATIONS	34,593	1,941,500	1,975,705	388
FIRE/EMS INCOME TAX	11,650,364	29,307,740	31,903,506	9,054,598
MUNICIPAL COURT	652,800	3,446,715	3,698,172	401,343
GOLF COURSE	156,386	258,100	269,703	144,783
STORMWATER	1,282,849	1,516,000	2,475,197	323,652
WATER	1,554,989	7,249,500	7,739,659	1,064,830
WASTEWATER	7,446,639	8,065,500	10,331,783	5,180,356
REFUSE	241,848	4,396,320	4,510,272	127,896
GARAGE ROTARY	42,291	1,890,782	1,753,695	179,378
INFORMATION TECHNOLOGY ROTARY	157,095	1,897,664	1,889,853	164,906
<b>TOTAL OPERATING FUNDS</b>	<b>34,018,551</b>	<b>102,825,325</b>	<b>109,402,954</b>	<b>27,440,922</b>
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>				
STATE HIGHWAY IMPROVEMENT	59,134	197,500	0	256,634
LICENSE FEE	1,021,437	689,500	685,250	1,025,687
AIRPORT TIF	175,448	24,700	0	200,148
GLENN ROAD BRIDGE TIF	2,927,308	2,020,700	250,828	4,697,180
PARK EXACTION FEE	59,629	0	0	59,629
CAPITAL IMPROVEMENT	437,565	6,298,672	6,273,672	462,565
OPWC PROJECTS	0	0	0	0
POINT PROJECT	545,863	7,389,211	7,000,000	935,074
FAA AIRPORT GRANTS	31,004	437,000	464,000	4,004
EQUIPMENT REPLACEMENT	0	882,500	882,500	0
NORTHWEST NCA	0	300,000	300,000	0
PARK IMPACT FEE	2,511,990	576,000	1,936,000	1,151,990
POLICE IMPACT FEE	434,932	122,800	233,528	324,204
FIRE IMPACT FEE	1,021,052	244,000	486,035	779,017
MUNICIPAL IMPACT FEE	846,773	320,000	425,158	741,615
GLENN ROAD SOUTH	1,963,941	832,000	854,800	1,941,141
GLENN ROAD NORTH	253,632	181,000	193,605	241,027
TERRA ALTA NCA	0	0	0	0
STORMWATER PROJECTS	778,422	1,750,000	2,104,500	423,922
WATER MAINTENANCE CIP	433,248	4,585,727	4,859,889	159,086
WATER CAPACITY FEE CIP	11,717,497	2,720,000	10,835,809	3,601,688
WASTEWATER MAINTENANCE CIP	376,207	5,500,000	5,425,729	450,478
WASTEWATER CAPACITY FEE CIP	4,622,942	4,339,871	6,110,195	2,852,618
SE HIGHLAND SEWER	218,135	975,000	838,200	354,935
<b>TOTAL CAPITAL IMP. FUNDS</b>	<b>30,436,159</b>	<b>40,386,181</b>	<b>50,159,698</b>	<b>20,662,643</b>
<b><u>DEBT SERVICE FUNDS</u></b>				
GENERAL BOND RETIREMENT	1,683,040	1,726,800	3,409,646	194
PARK IMPROVEMENT BOND	0	2,325,600	2,325,555	45
SE HIGHLAND SEWER BOND	0	828,240	828,202	38
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,683,040</b>	<b>4,880,640</b>	<b>6,563,403</b>	<b>277</b>

**2023**

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

<b>Fund</b>	<b>Unencumbered Fund Balance January 1, 2023</b>	<b>2023 Budgeted Revenues</b>	<b>2023 Budgeted Expenditures</b>	<b>Projected Fund Balance December 31, 2023</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>				
PERFORMANCE BOND	968,440	200,000	732,151	436,289
TREE	507,448	50,000	65,000	492,448
AIRPORT 2000 T-HANGAR	226,271	105,000	91,498	239,773
RECREATION FACILITIES TAX	5,349,312	3,315,000	2,671,880	5,992,432
SKYCLIMBER/V&P HYDRAULICS TIF	0	55,000	55,000	0
MILL RUN TIF	0	120,000	120,000	0
WINTERBOURNE TIF	0	0	0	0
IDIAM	47,937	35,000	65,000	17,937
DRUG ENFORCEMENT	55,011	2,600	3,000	54,611
INDIGENT ALCOHOL TREATMENT	704,038	75,000	100,000	679,038
OMVI ENFORCE/EDUCATION	8,180	1,600	0	9,780
POLICE JUDGEMENT	92,201	38,000	15,000	115,201
POLICE FEDERAL JUDGEMENT	4,257	20	5	4,272
POLICE TREASURY SEIZURES	10,858	3,100	2,005	11,953
COMPUTER LEGAL RESEARCH	776,788	185,000	223,040	738,748
COURT SPECIAL PROJECTS	652,986	266,220	298,965	620,241
PROBATION SERVICES	1,105,409	310,000	342,350	1,073,059
POLICE/FIRE DISABILITY	0	680,000	680,000	0
COMMUNITY PROMOTIONS	48,584	110,000	110,000	48,584
COMMERCIAL TIFs	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0
FEMA GRANT	0	0	0	0
CORONAVIRUS RELIEF GRANT	0	0	0	0
LOCAL FISCAL RECOVERY GRANT [ARPA]	3,624,441	0	2,161,690	1,462,751
CDBG GRANT	0	153,000	153,000	0
REVOLVING LOAN	275,839	48,375	165,100	159,114
PARKING LOTS	26,186	165,400	188,574	3,012
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>14,484,186</b>	<b>5,918,315</b>	<b>8,243,258</b>	<b>12,159,243</b>
<b><u>FIDUCIARY AND RESERVE FUNDS</u></b>				
WATER UTILITY RESERVE	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	120,053	5,000	1,000	124,053
SEWER UTILITY RESERVE	2,000,000	0	0	2,000,000
FIRE DONATION	1,283	0	0	1,283
PARK DONATION	7,749	0	0	7,749
POLICE DONATION	9,631	1,000	1,000	9,631
MAYORS DONATION	2,785	1,000	1,000	2,785
PROJECT TRUST	1,460,677	6,500	100,000	1,367,177
UNCLAIMED FUNDS	240,282	7,000	87,699	159,583
DEVELOPMENT RESERVE	733,143	75,000	175,000	633,143
GENERAL RESERVE	1,288,864	75,000	462,329	901,535
RETAINAGE	0	0	0	0
JEDD INCOME TAX	110,143	535,000	535,000	110,143
JEDD II INCOME TAX	29,939	100,000	100,000	29,939
CEMETERY PERPETUAL CARE	35,700	150	1,510	34,340
STATE PATROL TRANSFER	0	45,000	45,000	0
STATE BUILDING PERMIT FEE	0	15,000	15,000	0
<b>TOTAL TRUST AND RESERVE FUNDS</b>	<b>8,040,249</b>	<b>865,650</b>	<b>1,524,538</b>	<b>7,381,361</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>				
SELF INSURANCE	2,792,399	10,137,343	10,051,720	2,878,022
WORKERS COMPENSATION	2,651,467	367,412	669,000	2,349,879
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,443,866</b>	<b>10,504,755</b>	<b>10,720,720</b>	<b>5,227,901</b>
<b>TOTAL ALL FUNDS</b>	<b>94,106,052</b>	<b>165,380,867</b>	<b>186,614,571</b>	<b>72,872,347</b>

**2023**  
**Revenues, Expenditures and Fund Balances - All Funds**

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<b><u>GENERAL FUNDS</u></b>						
GENERAL	10,774,360	451,351	10,323,009	34,742,367	34,742,367	10,323,009
DEVELOPMENT RESERVE	733,143	0	733,143	75,000	175,000	633,143
GENERAL RESERVE	1,288,864	0	1,288,864	75,000	462,329	901,535
<b>TOTAL GENERAL FUND</b>	<b>12,796,367</b>	<b>451,351</b>	<b>12,345,016</b>	<b>34,892,367</b>	<b>35,379,696</b>	<b>11,857,687</b>
<b><u>SPECIAL REVENUE FUNDS</u></b>						
STREET MAINT & REPAIR	812,622	406,311	406,311	4,748,802	4,748,802	406,311
PARKS & RECREATION	71,477	35,619	35,858	2,965,955	2,965,955	35,858
CEMETERY	51,534	18,015	33,519	398,380	398,285	33,614
AIRPORT OPERATIONS	42,553	7,960	34,593	1,941,500	1,975,705	388
FIRE/EMS INCOME TAX	16,566,596	4,916,232	11,650,364	29,307,740	31,903,506	9,054,598
MUNICIPAL COURT	671,543	18,743	652,800	3,446,715	3,698,172	401,343
STATE HIGHWAY IMPROVEMENT	69,973	10,839	59,134	197,500	0	256,634
LICENSE FEE	1,093,400	71,963	1,021,437	689,500	685,250	1,025,687
PERFORMANCE BOND	968,440	0	968,440	200,000	732,151	436,289
AIRPORT TIF	175,448	0	175,448	24,700	0	200,148
GLENN ROAD BRIDGE TIF	2,946,700	19,392	2,927,308	2,020,700	250,828	4,697,180
PARK EXACTION FEE	59,629	0	59,629	0	0	59,629
TREE	507,448	0	507,448	50,000	65,000	492,448
AIRPORT 2000 T-HANGAR	226,271	0	226,271	105,000	91,498	239,773
RECREATION FACILITIES TAX	5,349,312	0	5,349,312	3,315,000	2,671,880	5,992,432
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	55,000	55,000	0
MILL RUN TIF	0	0	0	120,000	120,000	0
WINTERBOURNE TIF	0	0	0	0	0	0
IDIAM	48,410	473	47,937	35,000	65,000	17,937
DRUG ENFORCEMENT	55,011	0	55,011	2,600	3,000	54,611
INDIGENT ALCOHOL TREATMENT	705,788	1,750	704,038	75,000	100,000	679,038
OMVI ENFORCE/EDUCATION	8,180	0	8,180	1,600	0	9,780
POLICE JUDGEMENT	93,089	888	92,201	38,000	15,000	115,201
POLICE FEDERAL JUDGEMENT	4,257	0	4,257	20	5	4,272
POLICE TREASURY SEIZURES	10,858	0	10,858	3,100	2,005	11,953
COMPUTER LEGAL RESEARCH	852,849	76,061	776,788	185,000	223,040	738,748
COURT SPECIAL PROJECTS	692,893	39,907	652,986	266,220	298,965	620,241
PROBATION SERVICES	1,110,941	5,532	1,105,409	310,000	342,350	1,073,059
POLICE/FIRE DISABILITY	0	0	0	680,000	680,000	0
COMMUNITY PROMOTIONS	53,584	5,000	48,584	110,000	110,000	48,584
COMMERCIAL TIFs	0	0	0	0	0	0
RESIDENTIAL TIFs	0	0	0	0	0	0
FEMA GRANT	849	849	0	0	0	0
CORONAVIRUS RELIEF GRANT	0	0	0	0	0	0
LOCAL FISCAL RECOVERY GRANT [ARPA]	3,624,441	0	3,624,441	0	2,161,690	1,462,751
CDBG GRANT	0	0	0	153,000	153,000	0
REVOLVING LOAN	340,830	64,991	275,839	48,375	165,100	159,114
FIRE DONATION	1,283	0	1,283	0	0	1,283
PARK DONATION	7,749	0	7,749	0	0	7,749
POLICE DONATION	9,631	0	9,631	1,000	1,000	9,631
MAYORS DONATION	2,785	0	2,785	1,000	1,000	2,785
PROJECT TRUST	1,472,621	11,944	1,460,677	6,500	100,000	1,367,177
UNCLAIMED FUNDS	240,282	0	240,282	7,000	87,699	159,583
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>38,949,277</b>	<b>5,712,469</b>	<b>33,236,808</b>	<b>51,509,907</b>	<b>54,870,886</b>	<b>29,875,829</b>
<b><u>CAPITAL IMPROVEMENT FUNDS</u></b>						
CAPITAL IMPROVEMENT	1,149,358	711,793	437,565	6,298,672	6,273,672	462,565
OPWC PROJECTS	0	0	0	0	0	0
POINT PROJECT	927,352	381,489	545,863	7,389,211	7,000,000	935,074
FAA AIRPORT GRANTS	31,004	0	31,004	437,000	464,000	4,004
EQUIPMENT REPLACEMENT	109,986	109,986	0	882,500	882,500	0
NORTHWEST NCA	0	0	0	300,000	300,000	0
PARK IMPACT FEE	2,657,443	145,453	2,511,990	576,000	1,936,000	1,151,990
POLICE IMPACT FEE	434,932	0	434,932	122,800	233,528	324,204
FIRE IMPACT FEE	1,021,052	0	1,021,052	244,000	486,035	779,017
MUNICIPAL IMPACT FEE	846,773	0	846,773	320,000	425,158	741,615
GLENN ROAD SOUTH	1,963,941	0	1,963,941	832,000	854,800	1,941,141
GLENN ROAD NORTH	253,632	0	253,632	181,000	193,605	241,027
TERRA ALTA NCA	0	0	0	0	0	0
<b>TOTAL CAPITAL IMP. FUNDS</b>	<b>9,395,473</b>	<b>1,348,721</b>	<b>8,046,752</b>	<b>17,583,183</b>	<b>19,049,298</b>	<b>6,580,638</b>

2023

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2023	2023 Budgeted Revenues	2023 Budgeted Expenditures	Projected Fund Balance December 31, 2023
<b><u>DEBT SERVICE FUNDS</u></b>						
GENERAL BOND RETIREMENT	1,683,040	0	1,683,040	1,726,800	3,409,646	194
PARK IMPROVEMENT BOND	0	0	0	2,325,600	2,325,555	45
SE HIGHLAND SEWER BOND	0	0	0	828,240	828,202	38
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>1,683,040</b>	<b>0</b>	<b>1,683,040</b>	<b>4,880,640</b>	<b>6,563,403</b>	<b>277</b>
<b><u>ENTERPRISE FUNDS</u></b>						
GOLF COURSE	172,780	16,394	156,386	258,100	269,703	144,783
PARKING LOTS	26,720	534	26,186	165,400	188,574	3,012
STORMWATER	1,323,960	41,111	1,282,849	1,516,000	2,475,197	323,652
WATER	1,633,193	78,204	1,554,989	7,249,500	7,739,659	1,064,830
WASTEWATER	7,697,341	250,702	7,446,639	8,065,500	10,331,783	5,180,356
REFUSE	555,341	313,493	241,848	4,396,320	4,510,272	127,896
WATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	120,053	0	120,053	5,000	1,000	124,053
WASTEWATER UTILITY RESERVE	2,000,000	0	2,000,000	0	0	2,000,000
STORMWATER PROJECTS	1,556,844	778,422	778,422	1,750,000	2,104,500	423,922
WATER MAINTENANCE CIP	1,063,902	630,654	433,248	4,585,727	4,859,889	159,086
WATER CAPACITY FEE CIP	11,947,376	229,879	11,717,497	2,720,000	10,835,809	3,601,688
WASTEWATER MAINTENANCE CIP	1,349,823	973,616	376,207	5,500,000	5,425,729	450,478
WASTEWATER CAPACITY FEE CIP	4,661,651	38,709	4,622,942	4,339,871	6,110,195	2,852,618
SE HIGHLAND SEWER	218,135	0	218,135	975,000	838,200	354,935
<b>TOTAL ENTERPRISE FUNDS</b>	<b>36,327,120</b>	<b>3,351,718</b>	<b>32,975,402</b>	<b>41,526,418</b>	<b>55,690,510</b>	<b>18,811,310</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>						
GARAGE ROTARY	97,324	55,033	42,291	1,890,782	1,753,695	179,378
INFORMATION TECHNOLOGY ROTARY	206,807	49,712	157,095	1,897,664	1,889,853	164,906
SELF INSURANCE	2,795,899	3,500	2,792,399	10,137,343	10,051,720	2,878,022
WORKERS COMPENSATION	2,825,794	174,327	2,651,467	367,412	669,000	2,349,879
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>5,925,824</b>	<b>282,572</b>	<b>5,643,252</b>	<b>14,293,201</b>	<b>14,364,268</b>	<b>5,572,185</b>
<b><u>FIDUCIARY FUNDS</u></b>						
JEDD INCOME TAX	110,143	0	110,143	535,000	535,000	110,143
JEDD II INCOME TAX	29,939	0	29,939	100,000	100,000	29,939
CEMETERY PERPETUAL CARE	36,178	478	35,700	150	1,510	34,340
RETAINAGE	0	0	0	0	0	0
STATE PATROL TRANSFER	0	0	0	45,000	45,000	0
STATE BUILDING PERMIT FEE	0	0	0	15,000	15,000	0
<b>TOTAL FIDUCIARY FUNDS</b>	<b>176,260</b>	<b>478</b>	<b>175,782</b>	<b>695,150</b>	<b>696,510</b>	<b>174,422</b>
<b>TOTAL ALL FUNDS</b>	<b>105,253,361</b>	<b>11,147,309</b>	<b>94,106,052</b>	<b>165,380,867</b>	<b>186,614,571</b>	<b>72,872,347</b>

**2023 BUDGET**

**GENERAL FUND SUMMARY**

	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>REVENUES</b>								
PROPERTY TAX	1,675,942	2,017,200	2,022,211	2,106,775	2,200,000	8.8%	4.4%	2,222,000
CITY INCOME TAX - 1%	15,573,928	17,684,215	17,879,582	20,541,176	21,568,235	20.6%	5.0%	21,783,918
LOCAL GOVERNMENT FUND	769,589	889,248	681,072	976,471	1,000,000	46.8%	2.4%	1,010,000
GRANT REIMBURSEMENTS	518,053	476,309	40,000	31,194	0	-100.0%	-100.0%	0
AMERICAN RECOVERY PLAN [ARPA]	0	0	1,661,690	0	1,661,690	0.0%	100.0%	1,052,388
FINES & FORFEITURES	57,445	56,484	100,000	75,000	75,000	-25.0%	0.0%	75,750
COURT DIVERSION FEES	17,658	7,745	35,000	0	35,000	0.0%	100.0%	35,350
ENGINEERING FEES	854,286	1,091,396	1,150,000	1,240,000	1,300,000	13.0%	4.8%	1,313,000
PROSECUTOR CONTRACTS	202,105	207,010	250,000	200,000	200,000	-20.0%	0.0%	202,000
PARKING METERS	22,886	28,850	28,000	25,000	112,000	300.0%	348.0%	113,120
CABLE FRANCHISE FEE	408,281	395,161	420,000	381,333	420,000	0.0%	10.1%	424,200
LIQUOR PERMITS	45,935	39,525	50,000	22,000	50,000	0.0%	127.3%	50,500
LICENSE AND PERMITS	1,122,857	1,301,410	1,050,000	1,460,695	1,600,000	52.4%	9.5%	1,616,000
INVESTMENT INCOME	257,942	65,297	19,350	200,000	325,000	1579.6%	62.5%	328,250
MISCELLANEOUS	188,014	166,542	156,004	60,000	140,000	-10.3%	133.3%	141,400
REIMBURSEMENTS	86,660	377,450	107,000	165,000	130,000	21.5%	-21.2%	131,300
TRANSFER GRANT ADMIN	0	0	0	0	0	100.0%	100.0%	0
TRANSFERS	2,144,563	2,374,510	3,584,011	3,584,011	3,925,442	9.5%	9.5%	4,350,751
<b>TOTAL REVENUE</b>	<b>23,946,144</b>	<b>27,178,352</b>	<b>29,233,920</b>	<b>31,068,656</b>	<b>34,742,367</b>	<b>18.8%</b>	<b>11.8%</b>	<b>34,849,926</b>
<b>EXPENDITURES</b>								
CITY COUNCIL	172,921	171,171	190,638	189,788	211,687	11.0%	11.5%	217,216
CITY MANAGER	848,423	824,978	1,056,219	963,589	898,420	-14.9%	-6.8%	926,678
ADMINISTRATIVE SERVICES	322,788	388,339	505,590	500,202	549,191	8.6%	9.8%	564,363
ECONOMIC DEVELOPMENT	367,878	563,496	701,797	675,592	659,615	-6.0%	-2.4%	677,551
MANAGEMENT & BUDGET	0	0	0	0	324,124	100.0%	100.0%	334,630
LEGAL AFFAIRS/PROSECUTOR	809,117	732,245	841,635	826,997	1,132,320	34.5%	36.9%	1,166,315
FINANCE	1,622,851	1,642,097	1,743,716	1,747,926	1,853,333	6.3%	6.0%	1,909,548
INCOME TAX REFUNDS	613,611	580,803	675,000	800,000	800,000	18.5%	0.0%	688,500
GENERAL ADMINISTRATION	3,335,767	4,257,029	5,384,945	5,474,668	6,849,257	27.2%	25.1%	6,116,976
CIP TRANSFER	3,061,865	2,268,618	1,562,684	1,562,684	2,573,672	64.7%	64.7%	5,465,714
GF RESERVE TRANSFER	0	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
ED RESERVE TRANSFER	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
COURT TRANSFER	0	0	0	0	815,000	100.0%	100.0%	1,275,197
RISK MANAGEMENT	275,978	339,541	349,600	382,000	389,500	11.4%	2.0%	397,290
POLICE	8,798,707	9,484,410	11,082,869	10,978,713	11,908,898	7.5%	8.5%	12,270,231
PLANNING	1,266,419	1,499,976	1,788,869	1,796,021	2,155,926	20.5%	20.0%	2,221,545
ENGINEERING	1,714,321	2,174,836	2,362,832	2,421,604	2,543,404	7.6%	5.0%	2,614,557
BUILDING MAINTENANCE	479,073	595,959	837,526	763,749	928,021	10.8%	21.5%	950,500
<b>TOTAL EXPENDITURES</b>	<b>23,764,719</b>	<b>25,673,498</b>	<b>29,233,920</b>	<b>29,233,531</b>	<b>34,742,367</b>	<b>18.8%</b>	<b>18.8%</b>	<b>37,946,812</b>
<b>FUND BALANCE - JAN 1st</b>	<b>6,801,606</b>	<b>6,983,031</b>	<b>8,487,885</b>	<b>8,487,885</b>	<b>10,323,009</b>			<b>10,323,009</b>
GENERAL FUND REVENUES	23,946,144	27,178,352	29,233,920	31,068,656	34,742,367	18.8%	11.8%	34,849,926
GENERAL FUND EXPENDITURES	23,764,719	25,673,498	29,233,920	29,233,531	34,742,367	18.8%	18.8%	37,946,812
<b>UNEXPENDED FUND BALANCE - DEC 31st</b>	<b>6,983,031</b>	<b>8,487,885</b>	<b>8,487,885</b>	<b>10,323,009</b>	<b>10,323,009</b>			<b>7,226,124</b>
<i>Carryover PO's</i>								
<b>UNENCUMBERED FUND BALANCE DEC 31st</b>		<b>8,487,885</b>	<b>8,487,885</b>	<b>10,323,009</b>	<b>10,323,009</b>			<b>7,226,124</b>
<i>Unexpended Fund Balance as % of Expenditures</i>	29.38%	33.06%	29.03%	35.31%	29.71%			19.04%

**2023 BUDGET DETAIL**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10110000- 510000	Wages	126,184	127,614	131,594	131,594	142,213	8.1%	8.1%	145,768
511100	PERS	16,881	19,996	17,773	18,423	19,910	12.0%	8.1%	20,408
511300	Medicare	1,765	1,787	1,908	1,908	2,062	8.1%	8.1%	2,114
511400	Workers Compensation	2,527	1,280	0	0	1,422	100.0%	100.0%	1,458
511600	Health Insurance	19,950	17,289	25,888	25,888	8,844	-65.8%	-65.8%	9,463
511650	Dental Insurance	0	0	0	0	491	100.0%	100.0%	525
511700	Life Insurance	120	60	120	120	120	0.0%	0.0%	123
523100	Professional Services	2,991	2,068	7,250	7,895	7,900	9.0%	0.1%	8,058
526000	Travel/Training	877	550	5,000	3,210	5,000	0.0%	55.8%	5,100
526100	Membership and Dues	360	215	595	240	500	-16.0%	108.3%	510
527220	IT Rotary	0	0	0	0	22,700	100.0%	100.0%	23,154
531000	Office Supply	487	312	510	510	525	2.9%	2.9%	536
550200	New Equip/Cap Outlay	779	0	0	0	0	100.0%	100.0%	0
	<b>TOTAL CITY COUNCIL</b>	<b>172,921</b>	<b>171,171</b>	<b>190,638</b>	<b>189,788</b>	<b>211,687</b>	<b>11.0%</b>	<b>11.5%</b>	<b>217,216</b>

**LINE ITEM DETAIL  
GENERAL FUND  
CITY COUNCIL**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$ 142,213	Includes Council and Clerk pay
Professional Services	523100	\$ 7,900	Code Updates
Travel/Training	526000	\$ 5,000	Includes Chamber Dinner, MORPC Annual Mtg., MLK Breakfast, Conference Training, National League of Cities Conference
IT Rotary	527220	\$ 22,700	

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: CITY MANAGER

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10110200- 510000	Wages	572,739	548,347	679,616	597,160	571,664	-15.9%	-4.3%	585,955
511100	PERS	75,449	84,947	91,071	88,101	80,033	-12.1%	-9.2%	82,034
511300	Medicare	8,036	7,687	9,854	8,659	8,289	-15.9%	-4.3%	8,496
511400	Workers Compensation	11,788	5,965	0	0	5,717	100.0%	100.0%	5,860
511600	Health Insurance	107,331	76,295	130,640	134,147	132,625	1.5%	-1.1%	141,909
511650	Dental Insurance	0	0	0	0	5,397	100.0%	100.0%	5,775
511700	Life Insurance	1,215	607	1,335	1,335	1,215	-9.0%	-9.0%	1,300
520100	Uniform	300	500	300	0	300	0.0%	100.0%	306
521000	Cellular Phone	3,073	2,239	2,850	1,787	1,680	-41.1%	-6.0%	1,714
522000	Postage	0	0	350	0	0	-100.0%	100.0%	0
523100	Professional Services	8,246	14,469	31,600	31,600	32,000	1.3%	1.3%	32,640
526000	Travel / Training	2,789	3,949	10,200	8,153	10,200	0.0%	25.1%	10,404
526100	Membership/Dues	5,259	9,677	9,660	9,573	8,000	-17.2%	-16.4%	8,160
527220	Information Technology Rotary	51,222	68,296	81,443	81,443	34,000	-58.3%	-58.3%	34,680
531000	Office Supply	976	2,000	2,300	1,630	2,300	0.0%	41.1%	2,346
550200	Capital Outlay	0	0	5,000	0	5,000	0.0%	100.0%	5,100
	<b>TOTAL CITY MANAGER</b>	<b>848,423</b>	<b>824,978</b>	<b>1,056,219</b>	<b>963,589</b>	<b>898,420</b>	<b>-14.9%</b>	<b>-6.8%</b>	<b>926,678</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$571,664	No changes to staffing
Professional Services	523100	\$32,000	Publications and Marketing; Contracted services, City Manager/ Employee Monthly Breakfasts
Travel/Training	526000	\$10,200	ICMA; OCMA Winter Conference; Government Social Media Organization Conference; Transforming Local Government Conference; Employee Monthly Lunches; Additional training and development
Memberships/Dues/Subscriptions	526100	\$8,000	ICMA (2) Dues; OCMA Dues; Rotary Dues; Misc. Subscriptions; Community Affairs Coordinator 3CMA and GSMO Dues
Capital Outlay	550200	\$5,000	Display cabinets for awards

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: ADMINISTRATIVE SERVICES

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10110400- 510000	Wages	172,701	174,782	226,825	209,692	234,424	3.4%	11.8%	240,285
511100	PERS	24,118	25,659	30,786	29,357	32,819	6.6%	11.8%	33,640
511300	Medicare	2,383	2,414	3,289	3,041	3,399	3.3%	11.8%	3,484
511400	Workers Compensation	3,589	1,892	0	0	2,344	100.0%	100.0%	2,403
511600	Health Insurance	39,900	34,573	77,664	54,139	54,250	-30.1%	0.2%	58,048
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	270	135	390	390	540	38.5%	38.5%	554
520100	Uniforms	150	150	150	150	300	100.0%	100.0%	306
521000	Cellular Phone	0	0	0	300	600	100.0%	100.0%	612
523100	Professional Services	58,379	129,327	124,131	164,267	179,726	44.8%	9.4%	183,321
523710	Employee Recognition	3,639	5,324	10,500	9,629	10,500	0.0%	9.0%	10,710
526000	Travel/Training	683	431	4,085	1,364	3,475	-14.9%	154.7%	3,545
526100	Membership & Dues	709	563	1,118	1,053	654	-41.5%	-37.9%	667
527220	Information Technology Rotary	15,819	12,000	25,152	25,152	22,000	-12.5%	-12.5%	22,440
531000	Office Supply	448	1,089	1,500	1,668	1,500	0.0%	-10.1%	1,530
550200	New Equip/Capital Outlay	0	0	0	0	500	100.0%	100.0%	510
TOTAL ADMINISTRATIVE SERVICES		<b>322,788</b>	<b>388,339</b>	<b>505,590</b>	<b>500,202</b>	<b>549,191</b>	<b>8.6%</b>	<b>9.8%</b>	<b>564,363</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$234,424	Seasonal wages for assistance with seasonal recruiting; \$5,500.
Professional Services	523100	\$179,726	Recruiting \$43,022, Random Drug/Alcohol Testing \$2,554, Recruiting.com \$17,480, Quarterly Orientation \$500, Medical Evaluations \$4,000, Monthly Supervisor Training \$4,500, Leadership Development/Quarterly Retreats \$70,050; Employee Counseling \$500, Employment Posters \$456, Employee Assistance Program \$7,064; DE&I \$20,000; Clemans Nelson Retainer \$2,100; Clemans Nelson Management Pay Plan Market Study \$7,500
Employee Recognition	523710	\$10,500	Recognition events/programming \$3,500; culture events/programming \$3,500; other programming \$3,500
Travel/Training	526000	\$3,475	SHRM Certification Prep Course \$1,500, Ohio Public Employer Labor Relations Association (OHPELRA) Conference \$250, Human Resource Association of Central Ohio (HRACO) monthly meetings \$225, Miscellaneous training \$1,500
Membership & Dues	526100	\$654	Society for Human Resources Management (SHRM) \$209, Ohio Public Employer Labor Relations Association (OHPELRA) \$200, Human Resource Association of Central Ohio (HRACO) \$125, Canva Pro \$120
Capital Outlay	550200	\$500	NeoGov text messaging \$500

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: ECONOMIC DEVELOPMENT

<i>Org-Object</i>	<i>Description</i>	2020 <i>Actual</i>	2021 <i>Actual</i>	2022 <i>Budget</i>	2022 <i>Projected</i>	2023 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>	2024 <i>Projected</i>
10110600- 510000	Wages	152,220	217,543	263,526	249,179	260,846	-1.0%	4.7%	267,367
511100	PERS	20,047	32,749	34,390	34,885	36,518	6.2%	4.7%	37,431
511300	Medicare	2,137	3,082	3,821	3,613	3,782	-1.0%	4.7%	3,877
511400	Workers Compensation	3,456	1,707	0	0	2,608	100.0%	100.0%	2,674
511600	Health Insurance	39,900	40,634	77,664	43,146	61,782	-20.4%	43.2%	66,107
511650	Dental Insurance	0	0	0	0	2,650	100.0%	100.0%	2,836
511700	Life Insurance	300	150	450	450	540	20.0%	20.0%	554
520100	Uniform	0	150	150	150	300	100.0%	100.0%	306
521000	Cellular Telephone	695	1,106	2,276	2,276	2,520	10.7%	10.7%	2,570
523100	Professional Services	1,800	84,756	65,000	90,000	70,960	9.2%	-21.2%	72,379
526000	Travel/Training	1,118	3,598	6,908	5,045	6,908	0.0%	36.9%	7,046
526100	Membership & Dues	17,559	17,549	22,722	21,998	26,000	14.4%	18.2%	26,520
526200	Licenses & Fees	0	0	40	0	0	-100.0%	100.0%	0
527220	Information Technology Rotary	9,332	12,443	14,839	14,839	12,000	-19.1%	-19.1%	12,240
531000	Office Supply	50	0	200	200	200	0.0%	0.0%	204
550200	New Equip/Capital Outlay	0	987	0	0	0	100.0%	100.0%	0
560100	Income Tax Sharing	119,264	147,042	209,811	209,811	172,000	-18.0%	-18.0%	175,440
	<b>TOTAL ECONOMIC DEV.</b>	<b>367,878</b>	<b>563,496</b>	<b>701,797</b>	<b>675,592</b>	<b>659,615</b>	<b>-6.0%</b>	<b>-2.4%</b>	<b>677,551</b>

**LINE ITEM DETAIL  
GENERAL FUND  
ECONOMIC DEVELOPMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$260,846	New position; Econ Development Project Mgr.
Professional Services	523100	\$70,960	General Marketing Material - \$5,000, Projects & Events - \$5,000, Internet Marketing - \$5,000, Airport Terminal Marketing - \$5,000, Entrepreneurial Center Partnership - \$50,000, LinkedIn Sales Navigation - \$960
Travel/Training	526000	\$6,908	Conferences - \$3,375, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679.
Membership and Dues	526100	\$26,000	MODE \$22,774, IEDC \$572, OEDA \$749, NAIOP \$597, SEMA \$100, Columbus Board of Realtors Moody's Analytics Annual Property Database Subscription \$1,200
Income Tax Sharing	560100	\$172,000	Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating, EMS and American Freight incentive agreements

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10111000- 510000	Wages	572,470	506,017	554,890	562,291	652,089	17.5%	16.0%	668,391
511100	PERS	69,625	76,486	73,369	78,721	91,292	24.4%	16.0%	93,575
511300	Medicare	8,124	7,119	8,046	8,153	9,455	17.5%	16.0%	9,692
511400	Workers Compensation	11,719	6,067	0	0	6,521	100.0%	100.0%	6,684
511600	Health Insurance	102,543	79,691	129,436	102,707	144,656	11.8%	40.8%	154,782
511650	Dental Insurance	0	0	0	0	6,282	100.0%	100.0%	6,722
511700	Life Insurance	1,290	645	1,140	1,140	1,140	0.0%	0.0%	1,169
520100	Uniforms	1,200	1,200	1,200	1,200	1,200	0.0%	0.0%	1,224
521000	Cell Phone	569	948	825	825	840	1.8%	1.8%	857
522000	Postage	0	8	0	0	0	100.0%	100.0%	0
523100	Professional Services	2,277	5,701	4,000	2,407	4,000	0.0%	66.2%	4,080
523200	Witness Fees	0	57	0	226	200	100.0%	-11.5%	204
526000	Travel/Training	928	1,816	5,000	6,300	6,500	30.0%	3.2%	6,630
526100	Membership & Dues	1,329	1,654	2,776	2,162	2,776	0.0%	28.4%	2,832
526200	License & Other Fees	500	1,700	2,100	1,549	2,100	0.0%	35.6%	2,142
527220	Information Technology Rotary	31,521	40,000	50,117	50,117	194,000	287.1%	287.1%	197,880
530500	Publications	2,854	717	5,736	6,432	6,268	9.3%	-2.5%	6,393
531000	Office Supply	1,722	2,419	3,000	2,767	3,000	0.0%	8.4%	3,060
550200	New Equip/Capital Outlay	446	0	0	0	0	100.0%	100.0%	0
	<b>TOTAL LEGAL AFFAIRS</b>	<b>809,117</b>	<b>732,245</b>	<b>841,635</b>	<b>826,997</b>	<b>1,132,320</b>	<b>34.5%</b>	<b>36.9%</b>	<b>1,166,315</b>

**LINE ITEM DETAIL  
GENERAL FUND  
LEGAL AFFAIRS**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Travel/Training	526000	\$6,500	Travel and fees for Chief Prosecutor to attend prosecutor-specific executive leadership training.
License & Other Fees	526200	\$2,100	Includes recording documents at Delaware County Recorder's office.
Info Tech Rotary	527220	\$194,000	Includes costs to acquire, build, and implement new prosecution/civil case management system.

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: MANAGEMENT & BUDGET

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

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$215,843	Seasonal wages for assistance with seasonal recruiting; \$5,500.
Professional Services	523100	\$5,000	Budget compilation and printing
Travel/Training	526000	\$6,000	GFOA Annual Conference; GFOA Budget Analyst Training Academy
Membership & Dues	526100	\$1,800	2 GFOA Memberships; 2 Ohio GFOA Memberships; GFOA Budget Award; 2 ICMA Memberships
New Equipment/Capital Outlay	550200	\$0	New hire equipment

**2023 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: FINANCE**

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10111200- 510000	Wages	983,747	948,679	1,035,561	998,000	1,018,576	-1.6%	2.1%	1,044,040
510500	Overtime Wages	0	0	0	1,400	2,765	100.0%	97.5%	2,834
511100	PERS	129,555	143,635	138,485	139,916	142,601	3.0%	1.9%	146,166
511300	Medicare	13,893	13,296	15,018	14,491	14,769	-1.7%	1.9%	15,138
511400	Workers Compensation	17,909	9,586	0	0	10,186	100.0%	100.0%	10,441
511600	Health Insurance	151,363	140,014	193,873	252,200	250,560	29.2%	-0.7%	268,099
511650	Dental Insurance	0	0	0	0	13,346	100.0%	100.0%	14,280
511700	Life Insurance	1,722	771	1,662	1,662	1,770	6.5%	6.5%	1,814
520100	Uniform	3,600	4,317	3,600	2,600	3,900	8.3%	50.0%	3,978
521000	Cell Phone	259	224	250	190	360	44.0%	89.5%	367
522000	Postage	100,791	122,933	50,000	35,000	50,000	0.0%	42.9%	51,000
522400	Mail Processing	4,387	4,585	5,000	5,000	7,000	40.0%	40.0%	7,140
523100	Professional Services	40,637	24,557	45,000	52,000	45,000	0.0%	-13.5%	45,900
526000	Travel and Training	90	4,233	5,000	1,200	15,000	200.0%	1150.0%	15,300
526100	Membership and Dues	2,180	3,790	3,000	1,000	3,000	0.0%	200.0%	3,060
527010	Maintenance of Equipment	375	0	0	0	0	100.0%	100.0%	0
527220	Information Technology Rotary	141,995	200,000	225,767	225,767	248,000	9.8%	9.8%	252,960
533000	Operating Supply	16,730	19,735	19,000	15,000	24,000	26.3%	60.0%	24,480
539000	Small Equipment	0	1,742	0	2,500	2,500	100.0%	0.0%	2,550
539015	COVID Expenses	13,618	0	0	0	0	100.0%	100.0%	0
550200	New Equip/Capital Outlay	0	0	2,500	0	0	-100.0%	100.0%	0
	<b>FINANCE OPERATIONS</b>	<b>1,622,851</b>	<b>1,642,097</b>	<b>1,743,716</b>	<b>1,747,926</b>	<b>1,853,333</b>	<b>6.3%</b>	<b>6.0%</b>	<b>1,909,548</b>
560020	Income Tax Refunds	613,611	580,803	675,000	800,000	800,000	18.5%	0.0%	688,500
	<b>TOTAL FINANCE</b>	<b>2,236,462</b>	<b>2,222,900</b>	<b>2,418,716</b>	<b>2,547,926</b>	<b>2,653,333</b>	<b>9.7%</b>	<b>4.1%</b>	<b>2,598,048</b>

**LINE ITEM DETAIL  
GENERAL FUND  
FINANCE DEPARTMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,018,576	1 Permanent Part-Time moved to Full-Time status in 2022; retain PPT position for 2023.
Postage	522000	\$50,000	Tax forms \$7,000; Tax letters and other correspondence-\$38,000 (Increased due to certified postage requirement); AP checks \$5,000.
Professional Services	523100	\$45,000	Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement development/printing \$3,000; Contract Utility Bill printing and receipt processing \$20,300; ERP Implementation coverage \$10,000; Tax season coverage \$10,000.
Travel/Training	526000	\$15,000	Munis conference \$8,000 [Texas; 2 participants], GFOA National \$5,000
Operating Supply	533000	\$24,000	Individual and Business income tax forms \$11,000; Night drop envelopes, in/out forms, etc. \$3,000; Payroll and A/P checks, timecards, 1099 and other forms \$4,000; Envelopes [70% increase over last year] \$5,000, Other office supplies \$1000.
Income Tax Refunds	560020	\$800,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2023 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: GENERAL ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10111400- 511100	Pension Payments	0	1,150	2,500	3,410	2,500	0.0%	-26.7%	2,550
511800	Unemployment Compensation	5,973	0	5,000	0	5,000	0.0%	100.0%	5,100
521310	Street Lighting	322,743	320,415	330,000	258,000	367,000	11.2%	42.2%	374,340
523100	Professional Services	93,082	134,373	100,000	190,000	200,000	100.0%	5.3%	0
523107	Public Information	612	1,624	3,500	1,000	3,500	0.0%	250.0%	3,570
523110	IT Professional Services	0	25,056	0	40,000	0	100.0%	-100.0%	0
523410	Special Event	3,460	0	5,000	0	0	-100.0%	100.0%	0
524400	Election Expense	14,636	0	15,000	11,000	15,000	0.0%	36.4%	15,300
526100	Memberships	35,322	34,266	35,000	36,000	37,500	7.1%	4.2%	38,250
527310	Burials	12,540	8,410	15,000	3,000	15,000	0.0%	400.0%	15,300
528100	Claims	0	500	0	0	0	100.0%	100.0%	0
529020	Miscellaneous	1,351	0	0	10	0	100.0%	-100.0%	0
529210	Real Estate Taxes	63,069	40,849	41,000	63,000	65,000	58.5%	3.2%	66,300
529310	Bank Fees	14,167	73,218	85,000	105,000	130,500	53.5%	24.3%	133,110
529330	Audit and Fees	77,751	80,084	81,000	84,000	85,000	4.9%	1.2%	86,700
529360	Board of Health	28,575	29,332	31,000	30,403	32,000	3.2%	5.3%	32,640
529500	Collection Fees	0	0	2,000	0	0	-100.0%	100.0%	0
550100	Land	0	2,251	0	0	0	100.0%	100.0%	0
550200	Capital Outlay < \$5000	0	0	0	0	0	100.0%	100.0%	0
550300	Capital Outlay > \$5000	814,428	0	0	0	0	100.0%	100.0%	0
560020	Reimbursables	18,425	0	5,000	0	0	-100.0%	100.0%	0
560220	Reimbursable - Grants	0	0	5,000	0	0	-100.0%	100.0%	0
560225	Reimbursable - Risk Mgmt	32,015	72,146	80,000	40,000	50,000	-37.5%	25.0%	51,000
560310	Reimbursable - Insurance	11,163	9,601	25,000	11,000	15,000	-40.0%	36.4%	15,300
570000	Transfer to CIP	3,061,865	2,268,618	1,562,684	1,562,684	2,573,672	64.7%	64.7%	5,465,714
570000	Transfer to Parks Fund	926,235	1,613,383	1,935,848	1,935,848	2,491,455	28.7%	28.7%	2,066,287
570000	Transfer To Street Maintenance	785,220	1,810,371	2,421,598	2,421,598	2,636,802	8.9%	8.9%	2,610,269
570000	Transfer to Airport	10,000	0	79,521	79,521	280,000	252.1%	252.1%	300,000
570000	Transfer To Cemetery Fund	50,000	0	81,978	81,878	148,000	80.5%	80.8%	150,960
570000	Transfer to Development Reserve	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
570000	Transfer To GF Reserve Account	0	75,000	75,000	75,000	75,000	0.0%	0.0%	75,000
570000	Transfer to General Bond Retirement	0	0	0	0	120,000	100.0%	100.0%	0
570000	Transfer to Tree Fund	15,000	0	0	0	0	100.0%	100.0%	0
570000	Transfer to Municipal Court Fund	0	0	0	0	815,000	100.0%	100.0%	1,275,197
570000	Transfer to Self Insurance	0	0	0	0	150,000	100.0%	100.0%	150,000
570500	Advance to Other Funds	0	0	0	80,000	0	100.0%	-100.0%	0
	<b>TOTAL GENERAL ADMIN.</b>	<b>6,472,632</b>	<b>6,675,647</b>	<b>7,097,629</b>	<b>7,187,352</b>	<b>10,387,929</b>	<b>46.4%</b>	<b>44.5%</b>	<b>13,007,887</b>

**LINE ITEM DETAIL  
GENERAL FUND  
GENERAL ADMINISTRATION**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$200,000	Records shredding; County emergency services Fees; Façade interest ; Legal and consulting fees; Management Pay Plan study; Diversity, equity and inclusion consultation
Audit & Fees	529330	\$85,000	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; GFOA Fee and Publication.
Memberships	526100	\$37,500	Chamber; International Town/Gown; MORPC; Innovations Group; Ohio Municipal League; National League of Cities; National Civic League.
Transfer to CIP	570000	\$2,573,672	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	570000	\$2,491,455	Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.
Transfer to SMR	570000	\$2,636,802	Transfer to the Street Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues.
Transfer to GF Reserve Acct.	570000	\$75,000	Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund revenues from the prior year.
Transfer to Tree Fund	570000	\$0	Transfer to the Tree Replacement Fund to cover a portion of the maintenance and replacement of City street trees.

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: RISK MANAGEMENT

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
10110800- 523100	Professional Services	3,000	1,500	4,000	4,500	4,500	12.5%	0.0%	4,590
526000	Travel/Training	0	0	0	0	0	100.0%	100.0%	
528000	Insurance	267,823	338,041	335,000	375,000	375,000	11.9%	0.0%	382,500
528005	Bonds	0	0	600	0	0	-100.0%	100.0%	0
528100	Judgments/Deductible Carryover P.O.'s	5,155	0	10,000	2,500	10,000	0.0%	300.0%	10,200
	<b>TOTAL RISK MANAGEMENT</b>	<b>275,978</b>	<b>339,541</b>	<b>349,600</b>	<b>382,000</b>	<b>389,500</b>	<b>11.4%</b>	<b>2.0%</b>	<b>397,290</b>

**LINE ITEM DETAIL  
GENERAL FUND  
RISK MANAGEMENT**

**Explanation of significant line items**

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

2023 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: POLICE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10113500- 510000	Wages	5,693,820	6,008,186	6,921,692	6,589,863	6,906,473	-0.2%	4.8%	7,079,135
510500	Overtime Wages	0	0	0	328,427	393,892	100.0%	19.9%	403,739
511100	PERS	61,501	73,272	78,185	79,440	86,799	11.0%	9.3%	88,969
511200	Police/Fire Retirement	996,070	1,146,994	1,157,604	1,076,240	1,300,253	12.3%	20.8%	1,332,759
511300	Medicare	79,193	83,564	100,365	93,893	105,680	5.3%	12.6%	108,322
511400	Workers Compensation	122,870	64,382	0	0	73,004	100.0%	100.0%	74,829
511600	Health Insurance	1,072,902	948,134	1,367,800	1,448,735	1,515,402	10.8%	4.6%	1,621,480
511650	Dental Insurance	0	0	0	0	60,056	100.0%	100.0%	64,260
511700	Life Insurance	9,688	4,769	9,688	9,688	10,350	6.8%	6.8%	10,609
520100	Uniform	82,736	100,114	122,650	120,000	121,800	-0.7%	1.5%	124,236
521000	Cellular Phone	2,584	2,584	4,000	2,500	3,000	-25.0%	20.0%	3,060
522000	Postage	46	0	0	0	0	100.0%	100.0%	0
522200	Teletype	7,800	7,200	9,000	8,000	9,000	0.0%	12.5%	9,180
523100	Professional Services	58,728	49,083	112,700	72,000	116,800	3.6%	62.2%	119,136
526000	Travel/Training	21,842	39,472	51,200	62,000	61,700	20.5%	-0.5%	62,934
526100	Membership and Dues	3,310	3,910	8,000	3,500	11,280	41.0%	222.3%	11,506
527010	Maintenance of Equipment	18,680	19,341	30,210	24,000	32,110	6.3%	33.8%	32,752
527210	Garage Rotary	17,575	84,862	98,983	98,983	141,496	42.9%	42.9%	144,326
527215	Corrosion Prevention	0	0	0	0	3,528	100.0%	100.0%	3,599
527220	Information Technology Rotary	314,971	562,500	500,794	500,794	357,000	-28.7%	-28.7%	364,140
527230	Fleet Fuel Chargeback	0	0	0	0	121,100	100.0%	100.0%	123,522
531000	Office Supply	6,464	5,818	8,950	7,000	8,950	0.0%	27.9%	9,129
533000	Operating Supply	48,826	62,148	85,150	75,000	96,750	13.6%	29.0%	98,685
533035	Fuel/Lube Supply	60,348	82,986	81,000	128,000	0	-100.0%	-100.0%	0
533130	D.A.R.E. Supply	1,585	2,311	6,000	3,500	6,000	0.0%	71.4%	6,120
535000	Training Supplies	7,094	12,660	21,650	10,000	18,500	-14.5%	85.0%	18,870
537000	Repair Materials	2,637	1,032	3,250	150	9,750	200.0%	6400.0%	9,945
539000	Small Equipment	34,385	31,911	145,043	130,000	153,375	5.7%	18.0%	156,443
539015	COVID Expenses	2,592	0	0	0	0	100.0%	100.0%	0
539500	Bicycle Patrol Unit Equipment	9,625	4,524	15,600	12,000	16,450	5.4%	37.1%	16,779
550200	New Equip / Cap Outlay	60,835	82,653	143,355	95,000	168,400	17.5%	77.3%	171,768
	<b>TOTAL POLICE</b>	<b>8,798,707</b>	<b>9,484,410</b>	<b>11,082,869</b>	<b>10,978,713</b>	<b>11,908,898</b>	<b>7.5%</b>	<b>8.5%</b>	<b>12,270,231</b>

**LINE ITEM DETAIL  
GENERAL FUND  
POLICE DEPARTMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$6,906,473	Includes negotiated pay increase for police officers and civilian staff.
Uniforms	520100	\$121,800	Includes contractually required replacement and cleaning, initial issue for new hires, ballistic vest carrier replacements, and body worn camera mounts.
Professional Services	523100	\$116,800	Wellness checks for all members, web access for current parking meter management, frontline cruiser cell service, police K9 medical, Lexipol Policy Management, computer investigations forensic service.
Travel/Training	526000	\$61,700	Includes basic academy for 2 new officers, contractual tuition reimbursement, additional digital forensics training
Maintenance & Equipment	527010	\$32,110	Cruiser repair \$3,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500; Early Warning System maintenance \$7,000; Cellebrite maintenance \$5,500; fitness room maintenance \$1,800; wrestling mat maintenance \$1,000; range blacktop seal \$2,000; taser download kit \$200; Watchguard redactive \$850; datamaster repair service \$1,000; \$3,000 drone warranty
Operating Supplies	533000	\$96,750	Includes new officer initial issue of equipment, spare equipment for body worn cameras, evidence collection supplies.
Training Supplies	535000	\$18,500	Taser training cartridges, replacement targets, weight room equipment replacement
Repair Materials	537000	\$9,750	Weapon parts \$3,250; Range Pavement Sealant \$4,000
Small Equipment	539000	\$153,375	First aid bags; Dash Camera Replacements, UAV Batteries, sights and mount plates; rifle sights; cruiser rifle suppressors, UAV loudspeaker, UAV mapping software, computer investigations accessories, spotting scope, patrol cameras, and PPE.
Capital Outlay	550200	\$168,400	Patrol shotgun replacement, additional range storage container, cellebrite premium forensic software, Hesco Range Barriers, additional Body Worn Cameras.

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: PLANNING & COMM. DEV.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
10111800- 510000	Wages	829,212	989,395	1,123,075	1,043,210	1,290,256	14.9%	23.7%
510500	Overtime Wages	0	0	0	0	0		
511100	PERS	114,096	147,043	147,720	146,049	180,636	22.3%	23.7%
511300	Medicare	11,585	13,817	16,285	16,000	18,709	14.9%	16.9%
511400	Workers Compensation	19,687	10,196	0	0	12,903	100.0%	100.0%
511600	Health Insurance	161,199	149,522	250,244	321,383	287,327	14.8%	-10.6%
511650	Dental Insurance	0	0	0	0	12,218	100.0%	100.0%
511700	Life Insurance	1,883	927	2,003	2,003	2,145	7.1%	7.1%
520100	Uniform	4,032	1,596	1,500	400	400	-73.3%	0.0%
521000	Cellular Telephone	1,836	2,778	2,500	3,933	3,960	58.4%	0.7%
523100	Professional Services	7,549	8,475	49,000	75,000	150,000	206.1%	100.0%
526000	Travel/Training	883	1,188	5,000	5,000	5,000	0.0%	0.0%
526100	Membership and Dues	2,908	2,018	3,500	1,500	4,000	14.3%	166.7%
527210	Garage Rotary	2,925	10,155	11,845	11,845	15,690	32.5%	32.5%
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%
527220	Information Technology Rotary	70,565	100,000	112,197	112,197	102,000	-9.1%	-9.1%
527230	Fleet Fuel Chargeback	0	0	0	0	8,800	100.0%	100.0%
531000	Office Supply	3,458	2,855	5,000	6,500	5,000	0.0%	-23.1%
533035	Fuel Supply	3,202	7,065	5,500	13,000	0	-100.0%	-100.0%
539000	Small Equipment	0	102	1,000	0	1,000	0.0%	100.0%
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%
560010	Code Enforcement	24,709	22,010	45,000	29,000	45,000	0.0%	55.2%
560020	Refunds	6,690	30,834	7,500	9,000	10,000	33.3%	11.1%
	<b>TOTAL PLANNING</b>	<b>1,266,419</b>	<b>1,499,976</b>	<b>1,788,869</b>	<b>1,796,021</b>	<b>2,155,926</b>	<b>20.5%</b>	<b>20.0%</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,290,256	Proposed Positions
Professional Services	523100	\$150,000	Decrease from 2022 budget - Contract commercial building plan review and design services; contract professional services for limited Zoning Code updates.
Travel & Training	526000	\$5,000	No changes from 2022 budget - National APA Conference (might be virtual) \$2,000; State Conference for up to 3 staff (might be virtual) \$1,000; Building, code enforcement, and planning professional development
Memberships & Dues	526100	\$4,000	Small increase from 2022 budget - National and State Planning, Building, Code Enforcement, and Development association Dues; Heritage Ohio Dues;
Small Equipment	539000	\$1,000	Replacement iPads and field equipment if needed, computer equipment for 2 new employees
Reimbursement	560010	\$45,000	No changes from 2022 budget - Code enforcement contracted services and condemnation demolition activities

2023 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: ENGINEERING

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10116600- 510000	Wages	774,314	819,267	891,032	806,173	842,814	-5.4%	4.5%	863,884
510500	Overtime Wages	0	0	0	0	11,300	100.0%	100.0%	11,583
511100	PERS	98,441	120,601	116,109	112,864	119,576	3.0%	5.9%	122,565
511300	Medicare	10,860	11,407	12,920	11,690	12,385	-4.1%	5.9%	12,695
511400	Workers Compensation	15,727	8,842	0	0	8,541	100.0%	100.0%	8,755
511600	Health Insurance	148,431	138,001	191,044	247,650	202,079	5.8%	-18.4%	216,225
511650	Dental Insurance	0	0	0	0	8,047	100.0%	100.0%	8,610
511700	Life Insurance	1,313	716	1,283	1,283	1,080	-15.8%	-15.8%	1,107
520100	Uniform	300	450	750	0	750	0.0%	100.0%	765
521000	Cellular Telephone	3,126	2,886	3,600	4,700	4,800	33.3%	2.1%	4,896
523100	Professional Services	79,514	148,828	115,000	190,000	270,000	134.8%	42.1%	275,400
526000	Travel/Training	3,768	1,815	5,750	3,000	5,750	0.0%	91.7%	5,865
526100	Membership and Dues	410	1,705	2,000	700	2,000	0.0%	185.7%	2,040
527010	Maintenance of Equipment	139	0	400	0	400	0.0%	100.0%	408
527210	Garage Rotary	4,050	11,127	12,978	12,978	17,500	34.8%	34.8%	17,850
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%	900
527220	Information Technology Rotary	59,194	78,925	94,116	94,116	46,000	-51.1%	-51.1%	46,920
527230	Fleet Fuel Chargeback	0	0	0	0	8,100	100.0%	100.0%	8,262
531000	Office Supply	2,426	3,954	3,500	1,200	3,500	0.0%	191.7%	3,570
533000	Operating Supply	712	1,587	3,500	4,500	3,500	0.0%	-22.2%	3,570
533035	Fuel Supply	3,790	7,721	5,100	14,750	0	-100.0%	-100.0%	0
539000	Small Equipment	0	0	750	0	4,500	500.0%	100.0%	4,590
550200	New Equip / Cap Outlay	1,970	7,000	3,000	41,000	9,900	230.0%	-75.9%	10,098
	<b>ENGINEERING OPERATIONS</b>	<b>1,208,485</b>	<b>1,364,832</b>	<b>1,462,832</b>	<b>1,546,604</b>	<b>1,583,404</b>	<b>8.2%</b>	<b>2.4%</b>	<b>1,630,557</b>
523140	Professional Services - Development	505,836	649,493	650,000	775,000	750,000	15.4%	-3.2%	768,750
523145	Professional Services - Right of Way	0	160,511	250,000	100,000	210,000	-16.0%	110.0%	215,250
	<b>TOTAL ENGINEERING</b>	<b>1,714,321</b>	<b>2,174,836</b>	<b>2,362,832</b>	<b>2,421,604</b>	<b>2,543,404</b>	<b>16.1%</b>	<b>37.8%</b>	<b>2,614,557</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$842,814	Under Consideration
Professional Services	523100	\$270,000	Bridge Inspections; General Survey, Design and Land Acquisition Services; Grant Application Assistance; Traffic Engineer Consultant Support \$100,000
Travel/Training	526000	\$5,750	Professional Development Training (PDH's) for staff PE's. \$3750; OTEC Conference \$2000
Membership and Dues	526100	\$2,000	PTOE License Renewal \$400; Annual group memberships and publications for ITE, APWA , IMSA, OSPE, and ASCE and PE License renewal \$1,600
Professional Services - Development	523140	\$750,000	For plan review and inspection services, recoverable through Engineering Fees
Professional Services - Right of Way	523150	\$210,000	Provide inspection and oversight of right-of-way construction activities by private utility companies (Reimbursable through billing)
Small Equipment	539000	\$4,500	Traffic counter batteries, tubes, core drill bits; ipads (2) for field inspectors; Traffic Data Collectors, GPS Equipment; Metal detector; Mandrell Testing Proving Rings
New Equip/Capital Outlay	550200	\$9,900	New inspection vehicles truck bed cover/tool storage \$3,900; Bluebeam licensing/equipment \$6000

2023 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
10116800- 510000	Wages	110,082	153,797	190,023	170,505	185,694	-2.3%	8.9%	190,336
510500	Overtime Wages	0	0	0	2,500	4,700	100.0%	88.0%	4,818
511100	PERS	15,267	22,752	25,808	23,871	26,655	3.3%	11.7%	27,321
511300	Medicare	1,472	2,118	2,755	2,472	2,761	0.2%	11.7%	2,830
511400	Workers Compensation	1,619	1,637	0	0	1,904	100.0%	100.0%	1,952
511600	Health Insurance	39,900	44,848	51,776	72,671	54,250	4.8%	-25.3%	58,048
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	300	225	450	450	360	-20.0%	-20.0%	369
520100	Uniform	325	466	900	500	900	0.0%	80.0%	918
520110	Clothing	1,251	1,931	2,800	500	2,800	0.0%	460.0%	2,856
521000	Cellular Phone	0	0	0	0	600	100.0%	100.0%	600
521100	Electric	69,100	76,417	80,000	89,200	95,210	19.0%	6.7%	97,114
521200	Heat	3,952	7,774	9,000	9,867	10,000	11.1%	1.4%	10,200
523100	Professional Services	164,503	198,287	295,000	250,000	319,000	8.1%	27.6%	325,380
526000	Travel/Training	4,981	4,832	6,500	5,000	7,000	7.7%	40.0%	7,140
527010	Maintenance of Equipment	1,678	128	6,000	6,000	6,500	8.3%	8.3%	6,630
527020	Maintenance of Facility	28,933	40,766	96,200	60,000	96,200	0.0%	60.3%	98,124
527210	Garage Rotary	1,000	3,356	3,914	3,914	4,400	12.4%	12.4%	4,488
527215	Corrosion Prevention	0	0	0	0	378	100.0%	100.0%	386
527230	Fleet Fuel Chargeback	0	0	0	0	2,550	100.0%	100.0%	2,601
533000	Operating Supply	20,956	31,605	40,000	35,000	45,000	12.5%	28.6%	45,900
533035	Fuel Supply	726	1,388	1,400	2,800	0	-100.0%	-100.0%	0
539000	Small Equipment	3,517	3,632	4,000	7,500	4,000	0.0%	-46.7%	4,080
539015	COVID Expenses	9,511	0	0	0	0	100.0%	100.0%	0
550200	New Equip / Cap Outlay	0	0	21,000	21,000	55,000	161.9%	161.9%	56,100
	<b>TOTAL BUILDING MAINT.</b>	<b>479,073</b>	<b>595,959</b>	<b>837,526</b>	<b>763,749</b>	<b>928,021</b>	<b>10.8%</b>	<b>21.5%</b>	<b>950,500</b>

**LINE ITEM DETAIL  
GENERAL FUND  
BUILDING MAINTENANCE**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$185,694	No adjustments to staffing levels
Electric	521100	\$95,210	Electric charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Heat	521200	\$10,000	Gas charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Professional Services	523100	\$319,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Maintenance of Facility	527020	\$96,200	For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Operating Supply	533000	\$45,000	For purchase of repair materials and custodial supplies for City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Small Equipment	539000	\$4,000	Hand Tools, Tools/equipment for new vehicle
Capital Outlay	550300	\$55,000	Boiler at City Hall (\$10,000), Hot water heater at Justice Center (\$11,000), Three HVAC loop pumps (\$16,000), drinking fountain at Public Works (\$1,000), LED conversion at Public Works (\$4,000), overhead door window at Public Works (\$7,500), fleet unit heater (\$6,000)

2023 BUDGET DETAIL

FUND:

STREET MAINTENANCE & REPAIR

DEPARTMENT:

PUBLIC WORKS ADMIN

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	<b>Fund Balance - January 1st</b>	<b>603,206</b>	<b>104,617</b>	<b>406,311</b>	<b>406,311</b>	<b>703,416</b>			<b>703,416</b>
20000025- 493020	Transfer-General Fund	930,905	1,746,840	2,514,439	2,514,439	2,636,802	4.9%	4.9%	2,610,269
20000401- 490100	Transfer - Other Funds	0	163,700	0	0	0	100.0%	100.0%	0
20000402- 420600	Federal Operating Grants	55,270	0	0	0	0	100.0%	100.0%	0
483100	Reimbursements	0	0	2,000	25,000	2,000	0.0%	-92.0%	2,040
484300	Miscellaneous	1,147	22,331	1,500	5,500	2,500	66.7%	-54.5%	1,530
492010	Sale of Assets	13,373	1,132	7,500	0	7,500	0.0%	100.0%	7,650
20000403- 420400	License Fees	214,046	252,141	262,000	253,333	270,000	3.1%	6.6%	272,700
420500	Gasoline Tax	1,730,101	1,860,572	1,815,000	2,068,000	1,830,000	0.8%	-11.5%	1,848,298
	<b>Total Revenue</b>	<b>2,944,842</b>	<b>4,046,716</b>	<b>4,602,439</b>	<b>4,866,272</b>	<b>4,748,802</b>	<b>3.2%</b>	<b>-2.4%</b>	<b>4,742,487</b>
20016000-	Administration	887,217	858,666	826,429	806,694	1,006,773	21.8%	24.8%	1,065,740
20016200-	Street Maintenance	1,843,651	2,099,903	2,621,844	2,596,440	2,662,210	1.5%	2.5%	2,804,336
20016400-	Traffic Maintenance	712,563	786,453	1,154,166	1,166,034	1,079,819	-6.4%	-7.4%	1,112,382
	<b>Total Expenditures</b>	<b>3,443,431</b>	<b>3,745,022</b>	<b>4,602,439</b>	<b>4,569,167</b>	<b>4,748,802</b>	<b>3.2%</b>	<b>3.9%</b>	<b>4,982,459</b>
	<i>Carryover PO's</i>								
	<b>Fund Balance - December 31st</b>	<b>104,617</b>	<b>406,311</b>	<b>406,311</b>	<b>703,416</b>	<b>703,416</b>			<b>463,444</b>

2023 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS ADMIN

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2023 Projected
20016000- 510000	Wages	518,592	497,744	472,895	438,272	480,726	1.7%	9.7%	492,744
510500	Overtime Wages	0	0	0	2,000	4,000	100.0%	100.0%	4,100
511100	PERS	69,551	67,327	60,094	61,638	67,862	12.9%	10.1%	69,559
511300	Medicare	7,271	7,024	6,857	6,384	7,029	2.5%	10.1%	7,205
511400	Workers Compensation	10,438	5,100	0	0	4,847	100.0%	100.0%	4,968
511600	Health Insurance	84,987	65,301	94,920	129,520	114,944	21.1%	-11.3%	122,990
511650	Dental Insurance	0	0	0	0	4,809	100.0%	100.0%	5,146
511700	Life Insurance	853	366	733	733	780	6.4%	6.4%	800
520100	Uniforms	1,050	900	1,050	0	1,050	0.0%	100.0%	1,071
521000	Cellular Telephones	2,348	1,699	3,500	1,500	1,800	-48.6%	20.0%	1,836
521100	Electric	12,590	11,059	14,000	13,067	30,000	114.3%	129.6%	30,600
521200	Heat	1,064	1,766	7,500	2,000	7,500	0.0%	275.0%	7,650
522000	Postage	101	0	300	0	300	0.0%	100.0%	306
523100	Professional Services	20,616	17,472	0	3,000	0	100.0%	-100.0%	0
526000	Travel/Training	488	598	5,000	1,300	15,000	200.0%	1053.8%	15,300
526100	Membership and Dues	700	1,128	3,000	1,000	3,000	0.0%	200.0%	3,060
526200	Licenses and Fees	0	100	200	0	200	0.0%	100.0%	204
527010	Maintenance of Equipment	1,132	350	1,500	0	1,500	0.0%	100.0%	1,530
527120	Maintenance of Facility	13,292	3,750	0	0	0	100.0%	100.0%	0
527210	Garage Rotary	500	1,425	1,957	1,957	2,100	7.3%	7.3%	2,142
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527220	Information Technology Rotary	87,375	120,000	138,923	138,923	244,000	75.6%	75.6%	248,880
527230	Fleet Fuel Chargeback	0	0	0	0	3,200	100.0%	100.0%	3,264
531000	Office Supply	1,939	1,849	2,000	2,300	2,000	0.0%	-13.0%	2,040
533000	Operating Supply	4,182	2,141	10,000	1,000	10,000	0.0%	900.0%	10,200
533035	Fuel Supply	1,601	1,480	2,000	2,100	0	-100.0%	-100.0%	0
539000	Small Equipment	0	0	0	0	0	100.0%	100.0%	0
539015	COVID Expenses	1,629	0	0	0	0	100.0%	100.0%	0
550300	New Equip/Capital Outlay	44,918	50,087	0	0	0	100.0%	100.0%	0
	<b>TOTAL SMR ADMIN</b>	<b>887,217</b>	<b>858,666</b>	<b>826,429</b>	<b>806,694</b>	<b>1,006,773</b>	<b>21.8%</b>	<b>24.8%</b>	<b>1,035,722</b>

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

**Explanation of significant line items**

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

2023 BUDGET DETAIL

FUND

DEPARTMENT

STREET MAINTENANCE & REPAIR

PUBLIC WORKS STREET DIVISION

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
20016200- 510000	Wages	451,190	546,883	640,924	481,481	636,581	-0.7%	32.2%	652,496
510500	Overtime Wages	0	0	0	22,000	22,025	100.0%	0.1%	22,576
511100	PERS	61,288	80,207	84,812	70,476	92,205	8.7%	30.8%	94,510
511300	Medicare	6,592	7,474	9,293	7,299	9,230	-0.7%	26.5%	9,461
511400	Workers Compensation	10,836	5,642	0	0	6,586	100.0%	100.0%	6,751
511600	Health Insurance	160,800	122,978	216,932	233,740	204,563	-5.7%	-12.5%	218,882
511650	Dental Insurance	0	0	0	0	8,538	100.0%	100.0%	9,136
511700	Life Insurance	1,080	480	1,200	1,200	1,200	0.0%	0.0%	1,230
511800	Unemployment	0	0	0	0	0	100.0%	100.0%	0
520100	Uniform	2,106	2,931	2,500	2,500	2,500	0.0%	0.0%	2,550
520110	Clothing	4,352	3,904	6,500	5,500	6,500	0.0%	18.2%	6,630
521000	Cellular Telephone	0	81	0	600	600	100.0%	0.0%	0
521100	Electric	0	11	0	0	0	100.0%	100.0%	0
521200	Heat	16,023	8,500	8,500	8,500	8,500	0.0%	0.0%	8,670
523100	Professional Services	9,643	16,257	100,795	135,000	185,000	83.5%	37.0%	188,700
526000	Travel/Training	1,625	0	2,000	105	2,000	0.0%	1804.8%	2,040
526200	License & Other Fees	46	45	200	250	200	0.0%	-20.0%	204
527010	Maintenance of Equipment	2,995	3,000	3,000	3,000	3,000	0.0%	0.0%	3,060
527020	Maintenance of Facility	1,820	509	3,000	2,500	3,000	0.0%	20.0%	3,060
527210	Garage Rotary	39,900	119,700	164,388	164,388	253,200	54.0%	54.0%	258,264
527215	Corrosion Prevention	0	0	0	0	882	100.0%	100.0%	900
527230	Fleet Fuel Chargeback	0	0	0	0	91,900	100.0%	100.0%	93,738
533000	Operating Supply	223,391	276,278	350,000	400,000	350,000	0.0%	-12.5%	357,000
533035	Fuel Supply	27,975	55,579	57,800	82,000	0	-100.0%	-100.0%	0
533510	Snow/Ice Control Supply	151,096	195,803	165,000	180,000	169,000	2.4%	-6.1%	172,380
539000	Small Equipment	10,500	10,426	10,000	10,000	10,000	0.0%	0.0%	10,200
539910	Pathway Maintenance	15,300	35,000	35,000	35,000	75,000	114.3%	114.3%	76,500
539930	Parking Lot Maintenance	0	101,500	85,000	13,000	115,000	35.3%	784.6%	117,300
550300	New Equip/Cap Outlay	17,695	37,459	25,000	34,000	0	-100.0%	-100.0%	0
550300 -OPW21	2021 OPWC - Local Match	0	0	0	3,900	0	100.0%	-100.0%	0
550300 -OPW22	2022 OPWC - Local Match	0	0	450,000	250,000	0	-100.0%	-100.0%	0
550300 -SK001	Sidewalk/ADA Improvements				0	125,000		100.0%	127,500
550300 -ST001	Local Street Resurfacing	627,398	430,241	0	250,000	230,000	100.0%	-8.0%	234,600
550300 -ST006	Construction & Engineering	0	39,015	50,000	50,000	50,000	0.0%	0.0%	51,000
550300 -ST014	Bridge Improvements	0	0	150,000	150,000	0	-100.0%	-100.0%	75,000
550320	New Equipment	0	0	0	0	80,000	100.0%	100.0%	81,600
	<b>TOTAL STREET DIVISION</b>	<b>1,843,651</b>	<b>2,099,903</b>	<b>2,621,844</b>	<b>2,596,440</b>	<b>2,662,210</b>	<b>1.5%</b>	<b>2.5%</b>	<b>2,804,336</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$636,581	No staffing changes.
Professional Services	523100	\$185,000	Annual Crackseal Program for State Highway/ Arterials/Local Streets \$100,000; Disposal fees for concrete and asphalt \$5,000; Precise MyFleet GPS Monitoring \$5000
Operating Supply	533000	\$350,000	Asphalt \$260,000; Concrete Repair \$50,000; Crack sealant \$25,000; Stone for base & berm repairs \$15,000; Gap sealant-\$25,000
Pathway Maintenance	539910	\$75,000	For pavement maintenance of the City pedestrian/bikeway path network
Snow & Ice Control Materials	533510	\$169,000	Road Salt (2,000 tons@ est. cost of \$61.78 per ton via ODOT summer fill bid (\$124,000); Deicing additives \$35,000; Tank/pump/equipment maintenance \$10,000;
Parking Lot Maintenance	539930	\$115,000	For pavement maintenance of the City's public parking lots
Small Equipment	539000	\$10,000	Hand tools/saws/blades purchase/replacement for asphalt and concrete work
New Equip/Cap Outlay	550300	\$0	Hoe-Pack Compactor (New) - \$25,000; V-Body Winter Salt Spreader (Replaces 2010 unit) \$55,000

2023 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
20016400- 510000	Wages	233,636	270,669	421,448	318,519	314,106	-25.5%	-1.4%	321,959
510500	Overtime Wages	0	0	0	32,000	37,975	100.0%	18.7%	38,924
511100	PERS	31,367	39,998	57,227	49,073	49,291	-13.9%	0.4%	50,523
511300	Medicare	3,182	3,708	6,111	5,083	5,105	-16.5%	0.4%	5,233
511400	Workers Compensation	5,983	3,035	0	0	3,521	100.0%	100.0%	3,609
511600	Health Insurance	79,800	64,766	112,180	117,000	120,000	7.0%	2.6%	128,400
511650	Dental Insurance	0	0	0	0	3,729	100.0%	100.0%	3,990
511700	Life Insurance	480	240	600	600	600	0.0%	0.0%	615
520100	Uniform	2,837	3,577	4,000	3,800	4,000	0.0%	5.3%	4,100
520110	Clothing	1,100	4,457	3,500	2,300	3,500	0.0%	52.2%	3,588
521000	Cellular Telephone	402	965	3,000	1,600	600	-80.0%	-62.5%	615
521100	Electric	19,776	23,968	0	26,000	27,000	100.0%	3.8%	27,675
523100	Professional Services	131,344	143,951	254,000	320,000	257,200	1.3%	-19.6%	263,630
526000	Travel/Training	4,083	3,824	6,000	6,000	6,000	0.0%	0.0%	6,150
526100	Membership & Dues	425	420	600	0	600	0.0%	100.0%	615
526200	License & Other Fees	0	92	240	50	240	0.0%	380.0%	246
527010	Maintenance of Equipment	6,314	12,105	13,750	12,000	13,800	0.4%	15.0%	14,145
527210	Garage Rotary	4,250	12,750	17,510	17,510	19,000	8.5%	8.5%	19,475
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	258
527230	Fleet Fuel Chargeback	0	0	0	0	19,800	100.0%	100.0%	20,295
533000	Operating Supply	174,539	179,121	181,500	180,000	188,500	3.9%	4.7%	193,213
533035	Fuel Supply	8,295	14,389	12,500	20,000	0	-100.0%	-100.0%	0
539000	Small Equipment	4,750	4,418	5,000	2,500	5,000	0.0%	100.0%	5,125
550300	New Equip/Capital Outlay	0	0	55,000	52,000	0	-100.0%	-100.0%	0
	<b>TOTAL TRAFFIC</b>	<b>712,563</b>	<b>786,453</b>	<b>1,154,166</b>	<b>1,166,034</b>	<b>1,079,819</b>	<b>-6.4%</b>	<b>-7.4%</b>	<b>1,112,382</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$314,106	No staffing additions.
Professional Services	523100	\$257,200	Guardrail Maintenance & Repairs \$50,000; Long Line Striping \$90,000; Short Line Striping/Downtown Striping \$25,000; CSX ROW Fee for Toledo Street \$700; Utility Location Service - OUPS Annual Fee/Ticket Management Software \$1,500; Street Lighting Infrastructure Repairs \$15,000; Traffic Signal Refurbishment Contract \$55,000; Traffic Calming Program \$20,000
Travel/Training	526000	\$6,000	IMSA Certification Test Fees \$4,500; Traffic Training Courses \$1,500
Membership & Dues	526100	\$600	IMSA Membership Dues/Certification Renewals \$600;
Maintenance of Equipment	527010	\$13,800	Sign Machine Calibration & Maintenance \$1,800; Conflict Monitor Tester Calibration \$1000; Locators Calibration & Routine Maintenance \$1,500; Sign Truck Crane Inspection \$500; Arrow & Portable Message Boards Maintenance \$1,500; Paint Machine Maintenance \$1000; Centracs Traffic Signal Software System Annual Maintenance \$6,000; Voltage Meter Calibration \$500
Operating Supply	533000	\$188,500	Annual Signal Maintenance \$25,000; Annual Street Light Maintenance \$40,000; Annual Signage Maintenance \$30,000; Annual Short Line Striping Paint \$20,000, Signal Head, Wiring & Vehicle Detection Replacements \$40,000; Battery Back-up Battery Replacement & Maintenance \$3,000; Conflict Monitor Replacements \$1,500; Regulatory \$20,000; Speed Feedback Signs Communication Renewal \$4,000;
Small Equipment	539000	\$5,000	Replacement MOT Equipment \$5,000

**2023 BUDGET DETAIL**

**FUND: STATE HIGHWAY IMPROVEMENT**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>353,397</b>	<b>39,904</b>	<b>72,134</b>	<b>72,134</b>	<b>59,134</b>	<b>256,634</b>
20100023- 430100	Interest Income	1,365	90	0	314	500	314
20100403- 420400	License Fees	17,355	20,444	21,000	21,333	22,000	21,420
420500	Gasoline Tax	140,278	150,857	146,000	168,000	175,000	178,500
	<b>Total Revenue</b>	<b>158,998</b>	<b>171,391</b>	<b>167,000</b>	<b>189,647</b>	<b>197,500</b>	<b>200,234</b>
20120100- 523100	Professional Services	111	0	0	113	0	0
529310	Bank Fees	0	0	0	0	0	0
550300 -ST001	Urban Resurfacing City Share	175,876	139,161	180,000	125,000	0	275,000
550300 -ST002	US 36/E. William Improvements	296,504	0	0	0	0	0
	<b>Total Expenditures</b>	<b>472,491</b>	<b>139,161</b>	<b>180,000</b>	<b>125,000</b>	<b>0</b>	<b>275,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>39,904</b>	<b>72,134</b>	<b>59,134</b>	<b>136,781</b>	<b>256,634</b>	<b>181,868</b>

**2023 BUDGET DETAIL**

**FUND: LICENSE FEES**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>426,904</b>	<b>364,450</b>	<b>417,200</b>	<b>417,200</b>	<b>1,021,437</b>	<b>1,025,687</b>
20200023- 430100	Interest Income	1,708	412	50	4,200	4,500	4,500
20200403- 420400	License Fees	443,869	667,199	626,200	672,000	685,000	698,700
	<b>Total Revenue</b>	<b>445,577</b>	<b>667,611</b>	<b>626,250</b>	<b>676,200</b>	<b>689,500</b>	<b>703,200</b>
20220200- 529310	Bank Fees	0	0	0	0	250	250
550300 -OPW21	OPWC City Share	350,353	350,286	0	18,308	0	440,000
550300 -ST001	Resurfacing	36,118	7,648	165,000	25,000	130,000	0
550300 -ST003	US 23/36 Exit Bin Wall Improvement	121,560	0	0	0	0	0
550300 -ST007	Pedestrian & Roadway Safety	0	178,228	180,000	0	230,000	230,000
550300 -ST009	ODOT US23 Bridge Repairs	0	0	325,000	0	325,000	0
550300 -ST014	Bridge Improvements	0	40,380	0	0	0	0
550300	Feasibility Studies (Central & Merrick)	0	38,319	0	28,655	0	0
	<b>Total Expenditures</b>	<b>508,031</b>	<b>614,861</b>	<b>670,000</b>	<b>71,963</b>	<b>685,250</b>	<b>670,250</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>364,450</b>	<b>417,200</b>	<b>373,450</b>	<b>1,021,437</b>	<b>1,025,687</b>	<b>1,058,637</b>

**2023 BUDGET DETAIL**

**FUND: PERFORMANCE BOND FUND**

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

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

2023 BUDGET DETAIL

FUND:

PARKS, RECREATION, & NATURAL RESOURCES

DEPARTMENT:

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	<b>Fund Balance - January 1st</b>	<b>266,459</b>	<b>16,995</b>	<b>35,858</b>	<b>35,858</b>	<b>131,106</b>			<b>131,106</b>
<b>Revenues</b>									
21000025- 493020	Transfer from General Fund	937,485	1,626,913	1,935,848	1,935,848	2,491,455	28.7%	28.7%	2,066,287
21000251- 472210	Pool Revenue	0	151,971	282,000	229,271	245,000	-13.1%	6.9%	247,450
472210	Program Revenue	0	22,643	169,200	60,611	88,000	-48.0%	45.2%	88,880
472220	Mingo Park Concessions	0	200	75,000	39,830	45,000	-40.0%	13.0%	45,450
475100	Shelter Rental	614	23,383	25,000	35,000	35,000	40.0%	0.0%	25,500
475100	Facility Rent	0	0	1,000	0	1,000	0.0%	100.0%	1,020
480100	Sponsor Revenue	0	250	12,000	5,650	10,000	-16.7%	77.0%	10,100
490100	Reimb Golf Course Fund	0	50,000	28,474	28,474	0	-100.0%	-100.0%	0
490100	Urban Forestry Revenue	0	50,000	50,000	35,000	50,000	0.0%	42.9%	50,000
21000252- 420600	Federal Operating Grants	29,242	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous Other	2,075	5,190	2,000	0	0	-100.0%	100.0%	2,040
484300	Veteran Plaza Bricks	1,200	0	500	0	500	0.0%	100.0%	510
492010	Sale of Assets	0	0	500	0	0	-100.0%	100.0%	510
	<b>Total Revenue</b>	<b>970,616</b>	<b>1,930,550</b>	<b>2,581,522</b>	<b>2,369,684</b>	<b>2,965,955</b>	<b>14.9%</b>	<b>25.2%</b>	<b>2,537,747</b>
<b>Expenditures</b>									
21012000-	Park Maintenance	1,060,012	1,240,115	1,412,891	1,314,350	1,586,123	12.3%	20.7%	1,632,662
21012300-	Admin and Programs	0	247,856	583,224	431,690	649,928	11.4%	50.6%	666,528
21012400-	Swimming Pool	0	283,828	394,356	363,197	464,721	17.8%	28.0%	476,104
21012900-	Urban Forestry	107,851	139,888	186,585	165,199	265,183	42.1%	60.5%	272,625
21012300- 523100	Recreation Services - YMCA	52,217	0	0	0	0	100.0%	100.0%	0
	<b>Total Expenditures</b>	<b>1,220,080</b>	<b>1,911,687</b>	<b>2,577,056</b>	<b>2,274,436</b>	<b>2,965,955</b>	<b>15.1%</b>	<b>30.4%</b>	<b>3,047,919</b>
	<i>Carryover PO's</i>								
	<b>Fund Balance - December 31st</b>	<b>16,995</b>	<b>35,858</b>	<b>40,324</b>	<b>131,106</b>	<b>131,106</b>			<b>(379,065)</b>

2023 BUDGET DETAIL

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

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21012000-	510000 Wages	627,923	728,573	788,722	680,247	804,036	1.9%	18.2%	824,137
	510500 Overtime Wages	0	0	0	15,000	14,777	100.0%	-1.5%	15,146
	511100 PERS	85,163	103,681	105,915	97,335	114,634	8.2%	17.8%	117,500
	511300 Medicare	8,711	10,179	11,436	10,081	11,873	3.8%	17.8%	12,170
	511400 Workers Compensation	14,745	7,658	0	0	8,188	100.0%	100.0%	8,393
	511600 Health Insurance	132,468	106,802	172,584	226,270	192,753	11.7%	-14.8%	206,246
	511650 Dental Insurance	0	0	0	0	8,106	100.0%	100.0%	8,673
	511700 Life Insurance	1,230	585	1,170	1,170	1,242	6.2%	6.2%	1,273
	511800 Unemployment	798	0	0	0	0	100.0%	100.0%	0
	520100 Uniform	567	722	2,288	421	2,288	0.0%	443.5%	2,334
	520110 Clothing	1,763	1,802	3,000	3,000	3,500	16.7%	16.7%	3,570
	521000 Cellular Telephone	2,513	3,486	3,000	3,800	2,040	0.0%	-46.3%	2,081
	521100 Electric	36,867	55,193	65,000	55,000	63,000	0.0%	14.5%	64,260
	521200 Heat	12,493	15,050	17,000	18,000	19,500	0.0%	8.3%	19,890
	523100 Professional Services	28,781	18,062	24,400	6,500	24,400	0.0%	275.4%	24,888
	526000 Travel/Training	29	3,293	7,000	3,700	8,000	0.0%	116.2%	8,160
	526100 Membership and Dues	1,410	768	2,000	1,500	2,500	0.0%	66.7%	2,550
	527010 Maintenance of Equipment	2,538	398	2,500	2,200	2,500	0.0%	13.6%	2,550
	527020 Maintenance of Facility	6,363	24,447	20,500	6,000	20,500	0.0%	241.7%	20,910
	527210 Garage Rotary	15,450	46,575	63,963	63,963	75,000	0.0%	17.3%	76,500
	527215 Corrosion Prevention	0	0	0	0	1,386	0.0%	100.0%	1,414
	527220 Information Technology Rotary	3,845	5,500	6,113	6,113	7,100	0.0%	16.1%	7,242
	527230 Fleet Fuel Chargeback	0	0	0	0	56,500	0.0%	100.0%	57,630
	531000 Office Supply	200	80	300	100	300	0.0%	200.0%	306
	533000 Operating Supply	43,387	58,738	69,000	45,000	130,000	0.0%	188.9%	132,600
	533035 Fuel Supply	22,127	41,356	35,500	61,000	0	100.0%	-100.0%	0
	534030 Landscape Materials	1,021	2,187	2,500	1,000	2,500	0.0%	150.0%	2,550
	534050 Veteran's Bricks	248	555	1,000	200	1,000	0.0%	400.0%	1,020
	539000 Small Equipment	898	1,000	2,000	750	2,500	0.0%	233.3%	2,550
	539015 COVID Expenses	1,939	0	0	0	0	100.0%	100.0%	0
	550300 New Equip / Cap Outlay	5,873	3,425	6,000	6,000	6,000	0.0%	0.0%	6,120
	560020 Refunds	662	0	0	0	0	100.0%	100.0%	0
	<b>TOTAL PARK MAINTENANCE</b>	<b>1,060,012</b>	<b>1,240,115</b>	<b>1,412,891</b>	<b>1,314,350</b>	<b>1,586,123</b>	<b>0.0%</b>	<b>20.7%</b>	<b>1,632,662</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$804,036	No adjustments to staffing levels
Cell Phone	521000	\$2,040	Staff cell service for 9 IPADS
Professional Services	523100	\$24,400	Portable Toilets \$8,800 [increase for 4th of July]; Brush Clearing \$15,600
Travel/Training	526000	\$8,000	Staff training including: National Parks and Recreation seminar \$1,000; OPRA conferences and seminars \$1,000; Professional training and development certification classes \$1,000; Professional CEUs, MORPC Greenways and licensing classes \$1,800, Pesticide training (\$2,200)
Membership/Dues	526100	\$2,500	Dues to Ohio Parks and Natural Resources, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	\$130,000	Hanging baskets (80) in downtown \$5,000; Sanitation, cleaning products and supplies \$6,000; Grass/prairie seed, herbicides, pesticides, fertilizer \$16,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$17,500; Building materials and supplies \$6,000; Ballfield materials and supplies \$12,000; downtown lighting \$3,000; Veterans Plaza photo update-\$4,000
Small Equipment	539000	\$2,500	Push mowers, weed eaters and landscape equipment \$2,500
New Equip/Cap Outlay	550300	\$6,000	Mowers trailer

2023 BUDGET DETAIL

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

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21012300- 510000	Wages	0	126,572	186,587	202,469	299,782	60.7%	48.1%	307,277
510500	Overtime Wages	0	0	0	1,200	1,290	100.0%	7.5%	1,322
511100	PERS	0	18,084	26,122	28,490	42,150	61.4%	47.9%	43,204
511300	Medicare	0	1,766	2,706	2,951	4,366	61.3%	48.0%	4,475
511400	Workers Compensation	0	1,328	0	0	3,011	100.0%	100.0%	3,086
511600	Health Insurance	0	30,193	34,516	50,700	35,369	2.5%	-30.2%	37,845
511650	Dental Insurance	0	0	0	0	1,570	100.0%	100.0%	1,680
511700	Life Insurance	0	120	240	240	240	0.0%	0.0%	246
520100	Uniform	0	214	1,200	500	1,500	25.0%	200.0%	1,530
521000	Cellular Telephone	0	95	500	500	600	20.0%	20.0%	612
523100	Professional Services	0	4,031	17,290	18,000	18,000	4.1%	0.0%	18,360
523107	Public Information	0	0	8,400	2,200	10,000	19.0%	354.5%	10,200
523410	Special Events	0	322	3,460	2,500	3,500	1.2%	40.0%	3,570
526000	Travel/Training	0	0	1,900	0	3,000	57.9%	100.0%	3,060
526100	Membership and Dues	0	0	550	0	550	0.0%	100.0%	561
527020	Maintenance of Facility	0	4,771	6,200	1,000	7,000	12.9%	600.0%	7,140
527220	Information Technology Rotary	0	30,000	30,000	30,000	33,000	10.0%	10.0%	33,660
531000	Office Supply	0	1,769	3,500	2,500	3,500	0.0%	40.0%	3,570
533000	Operating Supply	0	2,787	3,200	750	3,200	0.0%	326.7%	3,264
550300	New Equip / Cap Outlay	0	7,365	8,000	3,800	8,000	0.0%	110.5%	8,160
560020	Reimbursement	0	150	625	50	800	28.0%	1500.0%	816
	<b>TOTAL RECREATION ADMIN</b>	<b>0</b>	<b>229,567</b>	<b>334,996</b>	<b>347,850</b>	<b>480,428</b>	<b>43.4%</b>	<b>38.1%</b>	<b>493,638</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$299,782	Parks and Recreation is proposing the addition of a full time Recreation Coordinator to assist with additional social programming and primarily youth sports
Cell Phone	521000	\$600	2 cell phone reimbursements
Professional Services	523100	\$18,000	Program brochure- social media/web page
Public Information	523107	\$10,000	Credit card fees, carpet service
Special Events	523410	\$3,500	Social programming
Travel/Training	526000	\$3,000	World Aquatic Health Conference, OPRA conferences and seminars; professional training and development certification classes; Professional CEUs
Maintenance of Facility	527020	\$7,000	Bases/Pitching rubbers-\$2,500; Diamond Dry- \$3,500; Miscellaneous startup equipment
Information Technology	527220	\$33,000	Civic Rec Software \$11,500, time keeping \$18,500, computer equipment
Office Supply	531000	\$3,500	New office supplies, paper, miscellaneous supplies
Operating Supply	533000	\$3,200	ID supplies, advertising costs, concession food license
New Equip/Cap Outlay	550300	\$8,000	Miscellaneous sales and check-in equipment.

2023 BUDGET DETAIL

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Program Revenue</b>									
21000251- 472210 -RSP01	Adult Sports Fees	0	3,020	20,000	0	0	100.0%	100.0%	0
472210 -RSP02	Adult Program Fees	0	0	2,200	0	0	100.0%	100.0%	0
472210 -RSP03	Youth Program Fees	0	10,358	110,000	42,025	60,000	83.3%	42.8%	60,600
472210 -RSP04	Youth Baseball/Softball	0	3,865	32,000	17,231	25,000	28.0%	45.1%	25,250
472210 -RSP05	Pickleball	0	5,150	5,000	1,355	3,000	66.7%	121.4%	3,030
472210 -RSP13	Flag Football	0	0	0	0	4,000	-100.0%	100.0%	4,040
480100	Baseball/Softball Sponsor Fees	0	250	12,000	5,650	10,000	20.0%	77.0%	10,100
	<b>Total Programs Revenue</b>	<b>0</b>	<b>22,643</b>	<b>181,200</b>	<b>66,261</b>	<b>102,000</b>	<b>77.6%</b>	<b>53.9%</b>	<b>103,020</b>
	<b>Total Programs Expense</b>	<b>0</b>	<b>18,289</b>	<b>248,228</b>	<b>83,840</b>	<b>169,500</b>	<b>46.4%</b>	<b>102.2%</b>	<b>172,890</b>

Account #	Description	2020 Actual	2021 Actual	2022 Budget	2022 Actual	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2023 Projected
<b>Program Expense</b>									
21012300- 523100 -RSP01	Professional Services	0	0	4,000	40	4,000	0.0%	9900.0%	4,080
523106 -RSP01	Umpires	0	540	5,000	0	5,000	0.0%	100.0%	5,100
533000 -RSP01	Operating Supply	0	0	6,000	4,000	6,000	0.0%	50.0%	6,120
560020 -RSP01	Refunds	0	1,170	1,000	0	1,000	0.0%	100.0%	1,020
	<b>Total Adult Sports</b>	<b>0</b>	<b>1,710</b>	<b>16,000</b>	<b>4,040</b>	<b>16,000</b>	<b>0.0%</b>	<b>296.0%</b>	<b>16,320</b>
523100 -RSP02	Professional Services	0	0	1,500	600	1,500	0.0%	150.0%	1,530
533000 -RSP02	Operating Supply	0	0	5,000	200	5,000	0.0%	2400.0%	5,100
560020 -RSP02	Refunds	0	0	500	0	500	0.0%	100.0%	510
	<b>Total Adult Programs</b>	<b>0</b>	<b>0</b>	<b>7,000</b>	<b>800</b>	<b>7,000</b>	<b>0.0%</b>	<b>775.0%</b>	<b>7,140</b>
510000 -RSP03	Wages	0	0	94,078	0	0	100.0%	100.0%	0
523100 -RSP03	Professional Services	0	8,010	15,250	12,000	18,000	-15.3%	50.0%	18,360
533000 -RSP03	Operating Supply	0	0	62,500	39,000	62,500	0.0%	60.3%	63,750
539000 -RSP03	Small Equipment	0	0	5,300	600	6,000	-11.7%	900.0%	6,120
560020 -RSP03	Refunds	0	0	3,800	0	5,000	-24.0%	100.0%	5,100
	<b>Total Youth Activities</b>	<b>0</b>	<b>8,010</b>	<b>180,928</b>	<b>51,600</b>	<b>91,500</b>	<b>97.7%</b>	<b>77.3%</b>	<b>93,330</b>
523100 -RSP04	Professional Services	0	535	1,800	400	1,800	0.0%	350.0%	1,836
523106 -RSP04	Umpires	0	0	15,250	7,500	15,250	0.0%	103.3%	15,555
533000 -RSP04	Operating Supply	0	0	750	750	750	0.0%	0.0%	765
533002 -RSP04	Equipment	0	2,025	10,000	7,000	15,000	-33.3%	114.3%	15,300
533003 -RSP04	Uniforms	0	2,530	11,200	10,000	11,200	0.0%	12.0%	11,424
560020 -RSP04	Refunds	0	2,570	800	750	1,500	-46.7%	100.0%	1,530
	<b>Total Baseball/Softball</b>	<b>0</b>	<b>7,660</b>	<b>39,800</b>	<b>26,400</b>	<b>45,500</b>	<b>-12.5%</b>	<b>72.3%</b>	<b>46,410</b>
523100 -RSP05	Professional Services	0	752	1,500	400	2,500	-40.0%	525.0%	2,550
533000 -RSP05	Operating Supply	0	157	500	0	1,500	-66.7%	100.0%	1,530
533002 -RSP05	Equipment	0	0	800	0	2,000	-60.0%	100.0%	2,040
533003 -RSP05	Uniforms	0	0	1,200	0	1,200	0.0%	100.0%	1,224
560020 -RSP05	Refunds	0	0	500	0	800	-37.5%	100.0%	816
	<b>Total Pickleball</b>	<b>0</b>	<b>909</b>	<b>4,500</b>	<b>400</b>	<b>8,000</b>	<b>-43.8%</b>	<b>1900.0%</b>	<b>8,160</b>
533000 -RSP13	Operating Supply	0	0	0	0	500	-100.0%	100.0%	510
523106 -RSP13	Umpires	0	0	0	600	1,000	-100.0%	66.7%	1,020
	<b>Total Flag Football</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>1,500</b>	<b>-100.0%</b>	<b>150.0%</b>	<b>1,530</b>
	<b>TOTAL PROGRAMS</b>	<b>0</b>	<b>18,289</b>	<b>248,228</b>	<b>83,840</b>	<b>169,500</b>	<b>46.4%</b>	<b>102.2%</b>	<b>172,890</b>

**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>
Professional Services	523100	\$25,300	Contracts and rental of items for programs
Operating Supply	533000	\$74,250	Eggs, Snacks and Beverages, Pumpkins, arts and crafts, Training Supplies/Meals
New Equip/Cap Outlay	539000	\$6,000	Miscellaneous games and equipment for camps, Backstroke Flags, Pull Buoys, etc

**2023 BUDGET DETAIL**

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
21000251- 472210 RSP06	Pool Memberships	0	57,780	130,000	119,679	130,000	0.0%	8.6%	131,300
472210 RSP07	Pool Daily Admissions	0	59,165	90,000	96,928	100,000	-10.0%	3.2%	101,000
472210 RSP08	Pool Concessions	0	0	75,000	39,830	45,000	66.7%	13.0%	45,450
472210 RSP09	Pool Rental/Misc.	0	2,690	8,000	3,500	5,000	60.0%	42.9%	5,050
472210 RSP10	Pool Programs	0	24,786	4,000	1,174	500	700.0%	-57.4%	505
472210 RSP11	Swim Lessons	0	5,350	50,000	7,060	8,000	525.0%	13.3%	8,080
472210 RSP12	Safety Classes	0	2,200	0	930	1,500	-100.0%	61.3%	1,515
<b>Total Pool Revenues</b>		<b>0</b>	<b>151,971</b>	<b>357,000</b>	<b>269,101</b>	<b>290,000</b>	23.1%	7.8%	<b>292,900</b>
<b>Total Pool Expenditures</b>		<b>0</b>	<b>283,828</b>	<b>394,356</b>	<b>363,197</b>	<b>464,721</b>	-15.1%	28.0%	<b>476,104</b>

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Actual	% Δ Prior Budget	% Δ Prior Actual	2023 Projected
<b>Swimming Pool</b>									
21012400- 510000	Wages	0	145,873	168,849	207,941	220,761	-23.5%	6.2%	226,280
510500	Overtime Wages	0	0	0	3,018	3,130	-100.0%	3.7%	3,208
511100	PERS	0	20,058	23,639	29,534	31,345	-24.6%	6.1%	32,129
511300	Medicare	0	2,115	2,448	3,071	3,246	-24.6%	5.7%	3,327
511400	Workers Compensation	0	2,700	0	0	2,239	-100.0%	100.0%	2,295
523100	Professional Services	0	5,500	10,000	8,851	10,000	0.0%	13.0%	10,250
527010	Maintenance of Equipment	0	782	1,500	1,436	10,000	-85.0%	596.4%	10,250
527020	Maintenance of Facility	0	4,324	6,250	4,787	10,000	-37.5%	108.9%	10,250
528000	Insurance	0	0	7,000	0	0	100.0%	100.0%	0
531000	Office Supply	0	625	1,000	529	1,000	0.0%	89.0%	1,025
533000	Operating Supply	0	37,072	34,600	47,960	55,000	-37.1%	14.7%	56,375
533001	Program Supply	0	1,430	34,000	2,101	34,000	0.0%	1518.3%	34,850
550300	New Equip / Cap Outlay	0	60,046	35,000	19,212	35,000	0.0%	82.2%	35,875
560020	Refunds	0	0	2,000	110	2,000	0.0%	1718.2%	2,050
<b>TOTAL SWIMMING POOL</b>		<b>0</b>	<b>280,525</b>	<b>326,286</b>	<b>328,550</b>	<b>417,721</b>	-21.9%	27.1%	<b>428,164</b>

<b>Concessions</b>									
21012500- 510000	Wages	0	0	18,250	0	0	100.0%	100.0%	0
511100	PERS	0	0	2,555	0	0	100.0%	100.0%	0
511300	Medicare	0	0	265	0	0	100.0%	100.0%	0
511400	Workers Compensation	0	750	0	0	0	100.0%	100.0%	0
534010	Concessions	0	300	37,000	24,647	37,000	0.0%	50.1%	37,740
550300	New Equip / Cap Outlay	0	2,253	10,000	10,000	10,000	0.0%	0.0%	10,200
<b>TOTAL CONCESSIONS</b>		<b>0</b>	<b>3,303</b>	<b>68,070</b>	<b>34,647</b>	<b>47,000</b>	44.8%	35.7%	<b>47,940</b>
<b>TOTAL POOL EXPENDITURES</b>		<b>0</b>	<b>283,828</b>	<b>394,356</b>	<b>363,197</b>	<b>464,721</b>	-15.1%	28.0%	<b>476,104</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$220,761	Hours: Pool Managers, Crew Chiefs, Safety Instructors, Safety Team & Water Safety Instructors
Professional Services	523100	\$10,000	Temp Labor; License Fee; Training; slide inspection, Misc
Maintenance of Facility	527020	\$10,000	Awning Cleaning & Repair; Landscaping; Concrete Repair; Misc
Operating Supply	533000	\$55,000	Chlorine; Perlite; CO2; Advertising; First Aid; Identification Supplies; Cleaning Supplies, Uniforms, Training Supplies/Meals
New Equip./Cap. Outlay	550300	\$45,000	Lounge Chairs; Entry system; Concession equipment, Slide panel, Stenner Pumps, pool valves

2023 BUDGET DETAIL

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

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Expenditures</b>									
21012900- 510000	Wages	21,555	50,715	59,356	70,000	115,997	95.4%	65.7%	118,897
510500	Overtime Wages	0	0	0	3,000	3,658	100.0%	21.9%	3,749
511100	PERS	2,838	7,261	8,310	10,220	16,752	101.6%	63.9%	17,171
511300	Medicare	286	688	861	1,059	1,735	101.5%	63.9%	1,778
511400	Workers Compensation	1,295	614	0	0	1,197	100.0%	100.0%	1,227
511600	Health Insurance	19,950	10,075	25,888	1,300	27,725	7.1%	2032.7%	29,666
511650	Dental Insurance	0	0	0	0	1,079	100.0%	100.0%	1,155
511700	Life Insurance	120	60	120	120	240	100.0%	100.0%	246
520100	Uniform	149	278	300	0	300	0.0%	100.0%	306
523100	Professional Services	52,906	64,180	80,000	75,000	80,000	0.0%	6.7%	81,600
526000	Travel/Training	0	0	0	0	2,000	100.0%	100.0%	2,040
527030	Tree Maintenance	3,021	5,000	5,000	0	5,000	0.0%	100.0%	5,100
533000	Operating Supply	731	1,017	1,250	500	2,000	60.0%	300.0%	2,040
539000	Small Equipment	0	0	500	0	2,500	400.0%	100.0%	2,550
550200	Tree Purchases	5,000	0	5,000	4,000	5,000	0.0%	25.0%	5,100
	<b>TOTAL URBAN FORESTRY</b>	<b>107,851</b>	<b>139,888</b>	<b>186,585</b>	<b>165,199</b>	<b>265,183</b>	<b>42.1%</b>	<b>60.5%</b>	<b>272,625</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$115,997	The Urban Forestry department is requesting the addition of a Tech I position to primarily assist the City Arborist with tree maintenance along with some park maintenance duties.
Professional Services	523100	\$80,000	Cost for contractor to perform pruning work, tree removal, and tree installation.
Tree Maintenance	527030	\$5,000	Cost for typical tree maintenance including fertilizer, re-staking, and tree installations.

**2023 BUDGET DETAIL**

**FUND: TREE FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1st</b>	<b>119,237</b>	<b>212,454</b>	<b>351,727</b>	<b>351,727</b>	<b>507,448</b>	<b>492,448</b>
21500025- 493020	Transfer - General Fund	0	0	0	0	0	0
21500251- 471300	Developer Tree Fees	107,860	204,251	50,000	205,721	50,000	50,000
21500252- 484300	Miscellaneous	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>107,860</b>	<b>204,251</b>	<b>50,000</b>	<b>205,721</b>	<b>50,000</b>	<b>50,000</b>
21512900- 550300	Tree Purchases	14,643	14,978	15,000	15,000	15,000	15,300
560010	Transfer To Parks Fund	0	50,000	50,000	35,000	50,000	50,000
	<b>Total Expenditures</b>	<b>14,643</b>	<b>64,978</b>	<b>65,000</b>	<b>50,000</b>	<b>65,000</b>	<b>65,300</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>212,454</b>	<b>351,727</b>	<b>336,727</b>	<b>507,448</b>	<b>492,448</b>	<b>477,148</b>

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2024 Projected</i>
<b>Fund Balance - January 1st</b>		<b>276,700</b>	<b>201,989</b>	<b>60,827</b>	<b>60,827</b>	<b>33,519</b>			<b>33,614</b>
21200025- 493020	Transfer-General Fund	53,750	0	92,449	135,000	148,000	60.1%	9.6%	150,960
21200251- 472110	Pre-need Spaces	53,796	61,937	60,000	70,000	77,880	29.8%	11.3%	79,438
472120	At-need Spaces	14,088	24,725	20,000	30,000	35,000	75.0%	16.7%	35,700
472130	Interments	78,600	89,215	80,000	65,000	80,000	0.0%	23.1%	81,600
472140	Foundations	19,753	25,679	25,000	18,000	25,000	0.0%	38.9%	25,500
472150	Pre-need Niches	0	0	0	0	15,000	100.0%	100.0%	15,300
472160	At-need Niches	0	0	0	0	15,000	100.0%	100.0%	15,300
21200252- 420600	Federal Operating Grants	4,314	0	0	0	0	100.0%	100.0%	0
480100	Donations	200	150	0	150	0	100.0%	-100.0%	0
484300	Miscellaneous	115	1,395	0	11,000	2,500	100.0%	-77.3%	2,550
<b>Total Revenue</b>		<b>224,616</b>	<b>203,101</b>	<b>277,449</b>	<b>329,150</b>	<b>398,380</b>	<b>43.6%</b>	<b>21.0%</b>	<b>406,348</b>
<b>Total Expenditures</b>		<b>299,327</b>	<b>344,263</b>	<b>320,260</b>	<b>356,458</b>	<b>398,285</b>	<b>24.4%</b>	<b>11.7%</b>	<b>410,035</b>
<i>Carryover PO's</i>									
<b>Fund Balance - December 31st</b>		<b>201,989</b>	<b>60,827</b>	<b>18,016</b>	<b>33,519</b>	<b>33,614</b>			<b>29,927</b>
21212600- 510000	Wages	134,141	176,556	172,159	184,074	220,809	28.3%	20.0%	226,329
510500	Overtime Wages	0	0	0	3,500	4,356	100.0%	24.5%	4,465
511100	PERS	13,885	22,130	24,102	26,320	31,523	30.8%	19.8%	32,311
511300	Medicare	1,841	2,455	2,558	2,726	3,265	27.6%	19.8%	3,347
511400	Workers Compensation	3,287	1,784	0	0	2,252	100.0%	100.0%	2,308
511600	Health Insurance	32,918	31,480	42,715	55,387	47,745	11.8%	-13.8%	51,087
511650	Dental Insurance	0	0	0	0	1,943	100.0%	100.0%	2,079
511700	Life Insurance	198	99	198	198	216	9.1%	9.1%	221
520110	Clothing	259	333	350	350	350	0.0%	0.0%	357
521000	Cellular Telephone	0	0	0	0	600	100.0%	100.0%	600
521100	Electric	2,099	1,749	2,500	450	1,900	-24.0%	322.2%	1,938
521200	Heat	364	0	600	0	0	-100.0%	100.0%	0
523100	Professional Services	51,197	72,693	15,000	28,000	15,000	0.0%	-46.4%	15,300
526000	Travel/Training	0	872	1,200	800	1,800	50.0%	125.0%	1,836
526100	Membership and Dues	95	95	200	150	200	0.0%	33.3%	204
527010	Maintenance of Equipment	0	44	500	100	500	0.0%	400.0%	510
527020	Maintenance of Facility	5	892	1,500	0	1,500	0.0%	100.0%	1,530
527210	Garage Rotary	1,675	5,210	6,077	6,077	7,000	15.2%	15.2%	7,140
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527220	Information Technology Rotary	2,561	0	5,701	5,701	8,000	40.3%	40.3%	8,160
527230	Fleet Fuel Chargeback	0	0	0	0	11,700	100.0%	100.0%	11,934
528000	Insurance	0	0	500	0	0	-100.0%	100.0%	0
531000	Office Supply	0	0	0	0	200	100.0%	100.0%	204
533000	Operating Supply	2,366	3,094	15,700	8,000	16,000	1.9%	100.0%	16,320
533035	Fuel Supply	3,584	8,937	7,400	13,000	0	-100.0%	-100.0%	0
534030	Landscape Supply	104	0	10,000	7,500	10,000	0.0%	33.3%	10,200
539000	Small Equipment	0	0	6,300	4,600	6,300	0.0%	37.0%	6,426
550300	Capital Impr. Oak Grove Funds	44,798	15,840	0	4,500	0	100.0%	-100.0%	0
560020	Refunds	100	0	0	25	0	100.0%	-100.0%	0
560210	Lot Repurchases	3,850	0	5,000	5,000	5,000	0.0%	0.0%	5,100
<b>TOTAL CEMETERY</b>		<b>299,327</b>	<b>344,263</b>	<b>320,260</b>	<b>356,458</b>	<b>398,285</b>	<b>24.4%</b>	<b>11.7%</b>	<b>410,035</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$220,809	We are requesting the addition of one permanent part time position. This position will assist in the expanding maintenance needs as the cemetery grows and offer additional burial options.
Professional Services	523100	\$15,000	Tree removal \$15,000
Travel/ Training	526000	\$1,800	Staff to attend cemetery conference and Round Table Discussion
Maintenance of Facility	527020	\$1,500	Barn and maintenance facility
Operating Supply	533000	\$16,000	Garage door replacement (\$5,000), road maintenance (\$11,000)
Landscape Supply	534030	\$10,000	Landscape materials for screening and landscape beds
Small Equipment	539000	\$6,300	Weed eaters and pruners (\$1,700), Marker mover and straps (\$3,000), Duramats for turf preservation (\$1,600), iPad for new employee (\$1,000)

2023 BUDGET DETAIL

FUND: AIRPORT OPERATIONS  
 DEPARTMENT: AIRPORT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>184,989</b>	<b>276,741</b>	<b>217,591</b>	<b>217,591</b>	<b>34,593</b>			<b>388</b>
22200025- 493020	Transfer In - General Fund	10,000	0	79,521	79,521	280,000	252.1%	252.1%	300,000
22200351- 475200	Land Rent	10,513	12,856	12,000	12,000	12,000	0.0%	0.0%	12,240
477110	Hangar Rent	79,792	88,339	87,000	79,200	86,000	-1.1%	8.6%	86,000
477130	Tie-Down	3,251	2,966	2,000	4,320	4,500	125.0%	4.2%	4,500
477140	AvGas Fuel Sales	280,047	258,459	300,000	410,000	570,000	90.0%	39.0%	581,400
477150	Jet A Fuel Sales	301,984	570,353	500,000	850,000	920,000	84.0%	8.2%	938,400
477160	Call Out Fees	3,580	6,300	5,000	4,300	4,500	-10.0%	4.7%	4,500
477170	GPU Fees	840	1,580	1,000	1,200	1,250	25.0%	4.2%	1,250
477180	Ramp Fees	7,275	18,130	6,500	15,500	16,000	146.2%	3.2%	16,000
477200	Prist	658	852	1,000	750	750	-25.0%	0.0%	750
477210	Oil	647	832	1,200	1,200	1,200	0.0%	0.0%	1,200
477220	Gate Cards	30	0	100	0	100	0.0%	100.0%	100
482100	Hangar Deposits	2,816	356	1,200	400	1,200	0.0%	200.0%	1,200
22200352- 420600	Federal Operating Grants	75,985	0	0	5,950	0	100.0%	-100.0%	0
483100	Real Estate Tax Reimbursements	39,028	35,574	41,000	35,000	36,000	-12.2%	2.9%	36,720
484300	Miscellaneous	3,003	900	4,250	7,300	8,000	88.2%	9.6%	8,160
<b>Total Revenue</b>		<b>819,449</b>	<b>997,497</b>	<b>1,041,771</b>	<b>1,506,641</b>	<b>1,941,500</b>	<b>86.4%</b>	<b>28.9%</b>	<b>1,992,420</b>
<b>Total Expenditures</b>		<b>727,697</b>	<b>1,056,647</b>	<b>1,192,401</b>	<b>1,689,639</b>	<b>1,975,705</b>	<b>65.7%</b>	<b>16.9%</b>	<b>2,021,194</b>
<i>Carryover PO's</i>									
<b>Fund Balance - December 31st</b>		<b>276,741</b>	<b>217,591</b>	<b>66,961</b>	<b>34,593</b>	<b>388</b>			<b>(28,387)</b>
22217000- 510000	Wages	136,440	152,902	272,901	198,765	274,144	0.5%	37.9%	280,998
510500	Overtime Wages	0	0	0	13,000	14,600	100.0%	12.3%	14,965
511100	PERS	19,004	22,341	37,424	29,680	40,424	8.0%	36.2%	41,435
511300	Medicare	1,847	2,088	3,957	3,074	4,187	5.8%	36.2%	4,292
511400	Workers Compensation	2,920	1,546	0	0	2,887	100.0%	100.0%	2,959
511600	Health Insurance	39,900	34,579	103,552	103,068	105,988	2.4%	2.8%	113,407
511650	Dental Insurance	0	0	0	0	4,317	100.0%	100.0%	4,619
511700	Life Insurance	300	150	600	600	480	-20.0%	-20.0%	492
520110	Clothing & Safety	973	665	2,700	1,600	2,700	0.0%	68.8%	2,754
521000	Cellular Telephone	0	190	0	1,000	1,200	100.0%	20.0%	0
521100	Electric	17,129	16,318	19,000	18,600	26,000	36.8%	39.8%	26,520
521200	Heat	571	948	1,000	1,300	1,000	0.0%	-23.1%	1,020
523100	Professional Services	826	1,720	2,000	8,000	2,000	0.0%	-75.0%	2,040
523410	Promotions/Marketing	201	201	400	220	400	0.0%	81.8%	408
526000	Travel / Training	508	234	1,400	500	1,400	0.0%	180.0%	1,428
526100	Membership and Dues	309	185	1,800	1,700	1,800	0.0%	5.9%	1,836
527020	Maintenance of Facility	27,424	29,858	34,100	32,000	34,100	0.0%	6.6%	34,782
527210	Garage Rotary	480	17,661	20,600	20,600	23,000	11.7%	11.7%	23,460
527215	Corrosion Prevention	0	0	0	0	378	100.0%	100.0%	386
527220	Information Technology Rotary	3,942	5,500	6,267	6,267	7,000	11.7%	11.7%	7,140
527230	Fleet Fuel Chargeback	0	0	0	0	4,100	100.0%	100.0%	4,182
529210	Real Estate Taxes	58,147	53,746	62,000	56,727	62,000	0.0%	9.3%	63,240
529220	Sales Tax	36,702	51,418	42,000	76,800	80,000	90.5%	4.2%	81,600
529310	Credit Card Fees	13,971	21,431	16,500	31,200	34,000	106.1%	9.0%	34,680
531000	Office Supply	0	323	350	350	350	0.0%	0.0%	357
533000	Fuel Supply AvGas	159,739	207,055	219,000	290,000	400,000	82.6%	37.9%	408,000
533020	Fuel Supply Jet A	128,125	313,497	298,000	740,000	800,000	168.5%	8.1%	816,000
533035	Fuel Supply - Vehicles	1,025	2,618	2,600	6,500	0	-100.0%	-100.0%	0
534020	Merchandise	730	648	750	900	750	0.0%	-16.7%	765
550300	New Equip / Cap Outlay	75,911	118,637	42,000	47,000	45,000	7.1%	-4.3%	45,900
560030	Security Deposits	573	188	1,500	188	1,500	0.0%	697.9%	1,530
<b>TOTAL AIRPORT</b>		<b>727,697</b>	<b>1,056,647</b>	<b>1,192,401</b>	<b>1,689,639</b>	<b>1,975,705</b>	<b>65.7%</b>	<b>16.9%</b>	<b>2,021,194</b>

**LINE ITEM DETAIL  
AIRPORT  
OPERATIONS**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$274,144	No changes in staff
Professional Services	523100	\$2,000	Weather Service, Fuel Farm Inspection,
Travel/Training	526000	\$1,400	Line Service & Supervisor Training \$1,400;
Membership and Dues	526100	\$1,800	OAA Membership \$1,800
Maintenance of Facility	527020	\$34,100	AWOS/Maintenance Contract/Repairs \$4,400; HVAC Maintenance Contract \$450; Airfield Lighting Maintenance \$2,100; Terminal & Rental Building Maintenance \$3,500; HVAC Maintenance Contract \$400; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) \$12,200; Self Serve Terminal Maintenance Contract \$3,650; Contracted Electrical Repairs \$2,000; Maint. Hangar \$3,300; Fuel Tank Insurance BUSTR \$1,100; Tow Bar Heads \$1,000
Fuel Supply AvGas	533000	\$400,000	Increased based in 2022 sales and inflation
Fuel Supply Jet A	533020	\$800,000	Increased based on 2022 sales and inflation
New Equip/Cap Outlay	550300	\$45,000	Runway 28 and Taxiway Pavement Striping

**2023 BUDGET DETAIL**

**FUND: AIRPORT 2000 T-HANGAR**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1st</b>	<b>180,443</b>	<b>184,910</b>	<b>204,989</b>	<b>215,578</b>	<b>226,271</b>	<b>239,773</b>
22300351- 477110	Hangar Rent	95,600	108,518	105,000	99,960	104,000	107,100
482100	Hangar Deposits	1,140	344	400	425	1,000	408
22300352- 484300	Miscellaneous	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>96,740</b>	<b>108,862</b>	<b>105,400</b>	<b>100,385</b>	<b>105,000</b>	<b>107,508</b>
22317000- 521100	Electric	2,907	2,397	3,300	3,200	3,400	3,468
527020	Maintenance of Facility	0	0	1,000	0	1,000	1,020
529210	Real Estate Taxes	19,446	17,974	21,000	17,556	18,000	18,360
560020	Refunds	850	0	0	0	0	0
560030	Security Deposits	892	898	1,000	425	1,000	1,020
570000	Transfer to Bond Retirement Fund	68,178	67,514	68,511	68,511	68,098	67,173
	<b>Total Expenditures</b>	<b>92,273</b>	<b>88,783</b>	<b>94,811</b>	<b>89,692</b>	<b>91,498</b>	<b>91,041</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>184,910</b>	<b>204,989</b>	<b>215,578</b>	<b>226,271</b>	<b>239,773</b>	<b>256,240</b>

2023 BUDGET DETAIL

FUND:

FIRE/EMS

DEPARTMENT:

FIRE DEPARTMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>9,399,950</b>	<b>10,063,976</b>	<b>11,650,364</b>	<b>11,650,364</b>	<b>11,973,404</b>			<b>9,377,638</b>
23100025- 491010	Debt Proceeds	0	0	0	4,000,000	12,000,000	100.0%	200.0%	10,000,000
23100016- 411100	0.7% Income Tax Collections	10,898,746	12,378,362	12,267,554	14,376,471	15,400,000	25.5%	7.1%	15,708,000
23100025- 493020	Transfer In - Fire Pension Fund	254,262	307,257	343,611	327,052	345,000	0.4%	5.5%	346,800
23100152- 420600	Federal Operating Grants	59,507	0	0	0	0	100.0%	100.0%	0
420800	Grant Reimbursement	0	2,945	3,000	2,633	618,000	20500.0%	23371.3%	630,360
483100	EMS Reimbursements County	661,950	1,028,000	927,000	929,740	929,740	0.3%	0.0%	929,740
483100	Reimbursements	1,500	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	7,500	12,603	3,500	19,000	15,000	328.6%	-21.1%	15,300
492010	Sale of Assets	1,175	0	3,000	0	0	-100.0%	100.0%	0
	<b>Total Revenues</b>	<b>11,884,640</b>	<b>13,729,167</b>	<b>13,547,665</b>	<b>19,654,896</b>	<b>29,307,740</b>	<b>116.3%</b>	<b>49.1%</b>	<b>27,630,200</b>
	<b>Total Expenditures</b>	<b>11,220,614</b>	<b>12,142,779</b>	<b>17,099,392</b>	<b>19,331,856</b>	<b>31,903,506</b>	<b>86.6%</b>	<b>65.0%</b>	<b>32,088,448</b>
	<i>Carryover PO's</i>								
	<b>Fund Balance - December 31st</b>	<b>10,063,976</b>	<b>11,650,364</b>	<b>8,098,637</b>	<b>11,973,404</b>	<b>9,377,638</b>			<b>4,919,390</b>
23114500- 510000	Wages	6,149,697	6,474,587	7,696,769	6,574,074	8,264,627	7.4%	25.7%	8,471,243
510500	Overtime Wages	0	0	0	611,111	643,143	100.0%	5.2%	659,222
511100	PERS	12,574	20,183	23,373	22,222	31,313	34.0%	40.9%	32,096
511200	Police/Fire Pension	1,379,334	1,574,786	1,618,581	1,583,951	2,055,244	27.0%	29.8%	2,106,625
511300	Medicare	84,808	89,101	109,780	98,765	129,163	17.7%	30.8%	132,392
511400	Workers Compensation	135,535	70,291	0	0	89,078	100.0%	100.0%	95,313
511500	Social Security	1,024	0	12,869	0	0	-100.0%	100.0%	0
511600	Health Insurance	1,025,554	882,255	1,482,192	1,654,906	1,829,550	23.4%	10.6%	1,957,619
511650	Dental Insurance	0	0	0	0	74,778	100.0%	100.0%	80,012
511700	Life Insurance	20,655	10,328	22,905	22,905	24,870	8.6%	8.6%	25,492
520100	Uniform	15,542	16,657	45,000	45,000	45,000	0.0%	0.0%	46,125
521000	Cellular Telephone	13,869	13,167	15,040	18,000	20,000	33.0%	11.1%	20,500
521100	Electric	40,566	39,748	52,500	50,000	61,000	16.2%	22.0%	62,525
521200	Heat	9,204	17,561	18,500	30,000	40,000	116.2%	33.3%	41,000
522000	Postage	146	129	0	36	0	100.0%	-100.0%	0
523100	Professional Services	200,142	156,191	224,745	224,000	177,945	-20.8%	-20.6%	182,394
523175	Chargeback Services to Gen Fund	0	0	0	0	357,000	100.0%	100.0%	364,140
526000	Travel/Training	36,426	96,274	91,480	48,000	91,480	0.0%	90.6%	93,767
526100	Membership & Dues	2,767	2,764	9,980	2,000	7,480	-25.1%	274.0%	7,667
526200	EMS Training Grant	2,711	0	2,632	2,500	2,500	-5.0%	0.0%	2,563
527010	Maintenance of Equipment	42,051	51,523	55,080	52,000	55,080	0.0%	5.9%	56,457
527020	Maintenance of Facility	106,638	152,443	127,250	75,000	127,250	0.0%	69.7%	130,431
527210	Garage Rotary	27,700	106,497	124,218	124,218	124,218	0.0%	0.0%	127,323
527215	Corrosion Prevention	0	0	0	0	1,134	100.0%	100.0%	1,162
527220	Information Technology Rotary	196,907	328,178	313,076	313,076	344,000	9.9%	9.9%	352,600
527230	Fleet Fuel Chargeback	0	0	0	0	85,600	100.0%	100.0%	87,740
531000	Office Supply	3,028	3,147	6,000	2,200	6,000	0.0%	172.7%	6,150
533000	Operating Supply	32,755	40,294	43,255	35,000	43,255	0.0%	23.6%	44,336
533035	Fuel/Lube Supply	36,396	52,192	56,595	88,000	0	-100.0%	-100.0%	0
533120	EMS Supply	58,404	52,175	65,000	65,000	68,250	5.0%	5.0%	69,956
537000	Repair Material	4,853	3,579	5,750	3,800	5,750	0.0%	51.3%	5,894
539000	Small Equipment	111,153	130,820	217,391	200,000	335,943	54.5%	68.0%	344,342
539015	COVID Expenses	56,742	0	0	0	0	100.0%	100.0%	0
550100	Land Purchases	0	0	0	4,016,234	0		-100.0%	0
550300	New Equip/Capital Outlay	0	951,880	558,921	275,000	227,934	559.5%	-17.1%	956,669
550300	Signals - Traffic Pre-Emption	0	0	0	360,000	0	-100.0%	-100.0%	0
550300	FD001 Training Tower	0	0	1,500,000	0	1,500,000	500.0%	100.0%	0
550300	FD002 Sprinkler Grant	0	0	0	0	250,000	100.0%	100.0%	250,000
550310	FD305 Station 305 Construction	0	10,000	0	160,000	9,000,000	100.0%	5525.0%	0
550320	CIP Equipment	362,502	8,520	1,090,653	1,050,000	0	763.9%	-100.0%	1,049,987
550320	Fire Apparatus	0	0	0	0	1,011,232	100.0%	100.0%	1,031,457
560020	Tax Refunds	429,654	406,562	535,000	550,000	550,000	7.0%	0.0%	561,000
570000	Transfer To Bond Service Fund	621,277	380,947	974,857	974,857	94,050	514.2%	-90.4%	92,250
580100	Note Principal	0	0	0	0	4,000,000	100.0%	100.0%	12,000,000
580200	Note Interest	0	0	0	0	129,639	100.0%	100.0%	540,000
	<b>Total Expenditures</b>	<b>11,220,614</b>	<b>12,142,779</b>	<b>17,099,392</b>	<b>19,331,856</b>	<b>31,903,506</b>	<b>100.0%</b>	<b>100.0%</b>	<b>32,088,448</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$8,264,627	Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics
Professional Services	523100	\$177,945	County Emergency Mgmt., Text Paging Reimbursement, Civil Service Testing, Medical Director, Medical Licenses, Labor Attorney, Physical/Wellness Program, Ceremony Costs, Active 911, Part-time Hiring, Social Worker, Volunteer FFs Dependent Fund
Travel/Training	526000	\$91,480	FFs Paramedic Training, EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement, Resuscitation Quality Improvement Program
Maintenance of Equipment	527010	\$55,080	Fire Extinguishers, Breathing Air Compressor, Test SCBA, EMS Cot Maintenance, Cardiac Monitor Maintenance, Zoll Auto Pulse, Extrication Equipment Testing, Ladder Testing, Annual Ladder PM, Pump Testing, Vehicle Exhaust, Appliance Repair, General Maintenance
Maintenance of Facility	527020	\$127,250	Grounds & Equipment, Mattress Replacement, Kitchen Fire Suppression, Kitchen Hood Cleaning, Fire Alarm & Sprinkler Maintenance, HVAC Maintenance, Asbestos Inspection/Removal, Emergency Generator Repair/PM, Apparatus Door Maintenance, Plumbing Repairs, Electrical Repairs, Pest Control, Concrete Repairs, Station Carpet/Floor Cleaning, Parking Lot Repair, Station Radio, Station Locker Replacement, Fire Station 301 Interior Painting, Basic Cable TV
Information Tech. Rotary	527220	\$344,000	Response Map Maint, Record Management System Maint, First Arriving, Staffing Software, Analytic Software, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software, Laptops for Asst. Chiefs
Small Equipment	539000	\$335,943	Fire Gear Replacement, NFPA Inspection of Gear, EMS Jackets , Furniture Replacement, Ballistic Vest, Hose, Hand Tools, Radio Batteries, CPR, SCBA Masks\Voice Amps, Regional EMS Database, New Hire Turnout Gear
New Equipment	550300	\$227,934	AutoPulse Replacement, New Equipment, Training Props, Thermal Camera, Technology Replacement, Fire Gear Extractor, Station Alerting, St 301 HVAC Replacement
CIP Equipment	550300	\$0	Engine and Staff Vehicle Replacement

**2023 BUDGET DETAIL**

**FUND: RECREATION FACILITIES INCOME TAX**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>5,065,049</b>	<b>4,815,003</b>	<b>4,920,634</b>	<b>4,920,634</b>	<b>5,349,312</b>	<b>5,992,432</b>
23300017- 411100	Income Tax Collections	2,335,859	2,652,592	2,555,831	3,059,194	3,300,000	2,607,203
23300023- 430100	Investment Income	33,029	4,597	1,200	30,864	15,000	1,224
	<b>Total Revenue</b>	<b>2,368,888</b>	<b>2,657,189</b>	<b>2,557,031</b>	<b>3,090,058</b>	<b>3,315,000</b>	<b>2,608,427</b>
23323300- 529310	Bank Fees	0	0	0	0	2,000	2,040
550300	Miscellaneous Park Improvements	0	14,633	0	0	0	0
550300	Wayfinding and Signage	30,758	0	0	0	22,000	0
550300 -PK003	Signage	0	0	50,000	21,000	0	0
560020	Tax Refunds	92,085	87,120	128,000	121,600	122,000	130,560
570000	Transfer Parks Bond Fund. - Principal	1,826,555	1,790,000	1,880,000	1,880,000	1,965,000	2,055,000
570000 -DS007	Transfer to Gen Bond - Principal	130,000	130,000	135,000	135,000	135,000	140,000
570000	Transfer Parks Bond Fund - Interest	464,950	507,350	435,750	435,750	360,550	281,950
570000 -DS007	Transfer to Gen Bond - Interest	73,230	22,455	68,030	68,030	65,330	62,630
580250	Debt Issuance	1,356	0	0	0	0	0
	<b>Total Expenditures</b>	<b>2,618,934</b>	<b>2,551,558</b>	<b>2,696,780</b>	<b>2,661,380</b>	<b>2,671,880</b>	<b>2,672,180</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>4,815,003</b>	<b>4,920,634</b>	<b>4,780,885</b>	<b>5,349,312</b>	<b>5,992,432</b>	<b>5,928,680</b>

**2023 BUDGET DETAIL**

**FUND: AIRPORT TIF**

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

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

2023 BUDGET DETAIL

FUND: GLENN ROAD BRIDGE TIF FUND

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,011,525</b>	<b>2,338,997</b>	<b>2,959,714</b>	<b>2,959,714</b>	<b>2,927,308</b>	<b>4,697,180</b>
23600022- 491010	Note Proceeds	2,004,550	2,690,322	0	0	0	0
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	1,493,216	1,487,807	1,502,686	559,889	600,000	612,000
414100 -TF014	Cheshire N TIF Pilot Revenue	0	0	0	414,660	430,000	438,600
414100 -TF015	Cheshire S TIF Pilot Revenue	0	0	0	70,216	83,000	84,660
414100 -TF016	Cheshire W TIF Pilot Revenue	0	0	0	175,185	185,000	188,700
414100 -TF036	Evan Farms TIF Pilot Revenue	0	0	0	300,411	325,000	331,500
23600023- 430100	Investment Income	16,583	2,635	500	15,000	16,000	16,320
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	0	0	0	225,000	230,000	234,600
23600402- 420100	Homestead	1,361	1,471	1,586	1,637	1,700	1,734
420200	Rollback	146,964	134,386	131,098	148,696	150,000	153,000
	<b>Total Revenue</b>	<b>3,662,674</b>	<b>4,316,621</b>	<b>1,635,870</b>	<b>1,910,694</b>	<b>2,020,700</b>	<b>2,061,114</b>
23623600- 523100	TIF Professional Services	127,931	23,985	90,000	8,000	90,000	90,000
529310	Bank Fees	0	0	0	0	1,200	1,224
550300	Land Acquisition Berlin Station Phase	3,685	0	0	0	0	0
550300	Construction Berlin Station Phase	2,998,654	177,692	0	11,393	0	0
550300 TFOXX	Cheshire Rd Extension	0	0	0	0	0	800,000
580100	Note Principal	0	2,000,000	1,400,000	1,400,000	0	0
580200	Note Interest	0	49,861	21,000	21,000	0	0
580100	Bond Principal - Phase 2B - \$1.6m	175,000	1,406,200	116,200	116,200	123,200	120,400
580200	Bond Interest - Phase 2B	29,932	38,166	41,076	41,480	36,428	31,500
	<b>Total Expenditures</b>	<b>3,335,202</b>	<b>3,695,904</b>	<b>1,668,276</b>	<b>1,598,073</b>	<b>250,828</b>	<b>1,043,124</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,338,997</b>	<b>2,959,714</b>	<b>2,927,308</b>	<b>3,272,335</b>	<b>4,697,180</b>	<b>5,715,170</b>

**2023 BUDGET DETAIL**

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

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

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

**2023 BUDGET DETAIL**

**FUND: MILL RUN TIF FUND**

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

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

**2023 BUDGET DETAIL**

**FUND: WINTERBOURNE TIF FUND**

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

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

2023 BUDGET DETAIL

FUND: MUNICIPAL COURT  
DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>2,861,454</b>	<b>2,408,687</b>	<b>1,404,441</b>	<b>1,404,441</b>	<b>652,800</b>			<b>401,343</b>
24000024- 483200	Reimbursement Mission Court	54,752	63,936	55,000	28,000	50,000	-9.1%	78.6%	50,500
493020	Transfer from General Fund	0	0	0	0	815,000	100.0%	100.0%	1,275,197
24000201- 450100	Court Costs	1,378,589	1,308,218	1,475,000	1,249,484	1,300,000	-11.9%	4.0%	1,513,236
450200	Bail Bonds	9,293	8,263	10,000	10,000	10,000	0.0%	0.0%	10,100
450300	Immobilization Fees	2,765	2,916	3,500	1,500	2,500	-28.6%	66.7%	2,525
450450	Highway Patrol Fines	49,760	0	54,000	0	0	-100.0%	100.0%	0
450700	Drug Enforcement	0	47,981	0	34,000	35,000	100.0%	2.9%	35,350
484100	Bank Service Charges	0	0	500	0	0	-100.0%	100.0%	0
24000202- 420600	ARPA Funds	96,589	0	700,000	700,000	500,000	-28.6%	-28.6%	0
420800	County Reimbursement	251,021	251,853	297,960	317,609	320,000	7.4%	0.8%	323,200
420810	Transfer from CLRS	100,000	50,000	25,000	25,000	25,000	0.0%	0.0%	25,250
420810	Transfer from Probation Services Fund	200,000	50,000	250,000	250,000	272,750	9.1%	9.1%	275,478
420810	Transfer from Special Projects Fund	150,000	25,000	100,000	100,000	116,465	16.5%	16.5%	117,630
<b>Total Revenue</b>		<b>2,292,769</b>	<b>1,808,167</b>	<b>2,970,960</b>	<b>2,715,593</b>	<b>3,446,715</b>	<b>16.0%</b>	<b>26.9%</b>	<b>3,628,465</b>
24015000-	Administration	1,476,639	1,574,834	1,941,140	2,007,067	2,019,037	4.0%	0.6%	2,039,227
24015500-	Mission Court	70,163	53,032	102,073	57,701	72,835	-28.6%	26.2%	73,563
24015800-	Clerk of Court	1,198,734	1,184,547	1,365,784	1,402,466	1,606,300	17.6%	14.5%	1,622,363
<b>Total Expenditures</b>		<b>2,745,536</b>	<b>2,812,413</b>	<b>3,408,997</b>	<b>3,467,234</b>	<b>3,698,172</b>	<b>8.5%</b>	<b>6.7%</b>	<b>3,735,154</b>
Carryover PO's									
<b>Fund Balance - December 31st</b>		<b>2,408,687</b>	<b>1,404,441</b>	<b>966,404</b>	<b>652,800</b>	<b>401,343</b>			<b>294,654</b>

DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
24015000- 510000	Wages	991,235	1,083,378	1,287,193	1,276,543	1,297,729	0.8%	1.7%	1,330,172
510500	Overtime Wages	0	0	0	800	2,000	100.0%	150.0%	2,050
511100	PERS	141,954	162,015	169,898	178,836	181,682	6.9%	1.6%	186,224
511300	Medicare	13,625	14,725	18,664	18,522	18,817	0.8%	1.6%	19,287
511400	Workers Compensation	20,256	11,737	0	0	12,977	100.0%	100.0%	13,301
511600	Health Insurance	270,924	257,847	385,200	471,180	401,584	4.3%	-14.8%	429,695
511650	Dental Insurance	0	0	0	0	16,644	100.0%	100.0%	17,809
511700	Life Insurance	1,575	863	1,185	1,185	2,352	98.5%	98.5%	2,399
520100	Uniforms	150	0	0	0	0	100.0%	100.0%	0
523100	Professional Services-Interpreting	24,204	24,525	35,000	34,000	40,000	14.3%	17.6%	40,800
526000	Travel/Training	1,741	3,578	10,000	6,000	10,000	0.0%	66.7%	10,200
526100	Membership and Dues	980	3,255	5,000	2,000	5,000	0.0%	150.0%	5,100
527010	Maintenance of Equipment	0	263	0	0	0	100.0%	100.0%	0
527210	Garage Rotary	1,963	3,635	5,000	5,000	8,000	60.0%	60.0%	8,160
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
533000	Operating Supply	8,032	9,013	24,000	13,000	22,000	-8.3%	69.2%	22,440
<b>TOTAL ADMINISTRATION</b>		<b>1,476,639</b>	<b>1,574,834</b>	<b>1,941,140</b>	<b>2,007,067</b>	<b>2,019,037</b>	<b>4.0%</b>	<b>0.6%</b>	<b>2,087,895</b>
24015500- 510000	Wages	45,805	35,325	65,938	38,385	53,023	-19.6%	38.1%	54,349
511100	PERS	2,544	3,436	9,231	5,376	7,423	-19.6%	38.1%	7,609
511300	Medicare	622	486	956	557	769	-19.6%	38.1%	788
511400	Workers Compensation	1,182	591	0	0	530	100.0%	100.0%	543
511600	Health Insurance	19,950	13,164	25,888	13,323	10,610	-59.0%	-20.4%	11,353
511650	Dental Insurance	0	0	0	0	432	100.0%	100.0%	462
511700	Life Insurance	60	30	60	60	48	-20.0%	-20.0%	49
<b>TOTAL MISSION COURT</b>		<b>70,163</b>	<b>53,032</b>	<b>102,073</b>	<b>57,701</b>	<b>72,835</b>	<b>-28.6%</b>	<b>26.2%</b>	<b>75,153</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,297,729	The court has hired an additional full-time Bailiff/Security Officer. Additionally, pursuant the compensation study performed by Clemans Nelson, the Court adjusted its pay range for its Community Control Officers because they were significantly below the market average. The increase in compensation for Community Control Officers was covered entirely by grant money.
Professional Services & Interpreting	523100	\$40,000	Interpreting services; mental health/psychiatric evaluations for defendants; written transcripts for indigent appeals.
Travel/Training	526000	\$10,000	Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Bailiff and probation officer training; Tuition cost of Ohio Court Management Program for Chief Community Control Officer.
Membership and Dues	526100	\$5,000	Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues; Ohio Bar Assn dues; Ohio Association of Court Administrators
Garage Rotary	527210	\$8,000	Maintenance of 3 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits
Operating Supply	533000	\$22,000	Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Printed reference materials for judges and magistrate. Furniture replacements.

2023 BUDGET DETAIL

FUND: MUNICIPAL COURT  
DEPARTMENT: CLERK OF COURT

Org-Object	Description	2019 Actual	2020 Actual	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
24015800- 510000	Wages	785,483	823,196	901,998	838,012	962,988	877,656	1,031,913	7.2%	17.6%	1,057,711
510500	Overtime Wages	0	0	0	0	0	18,602	19,500	100.0%	4.8%	19,988
511100	PERS	100,853	114,336	125,580	123,988	134,807	125,580	147,198	9.2%	17.2%	150,878
511300	Medicare	10,915	11,367	13,006	11,689	13,963	13,007	15,245	9.2%	17.2%	15,626
511400	Workers Compensation	15,876	17,408	17,940	8,970	0	0	10,514	100.0%	100.0%	10,777
511600	Health Insurance	175,732	179,535	213,054	156,633	165,576	292,972	280,732	69.5%	-4.2%	287,750
511650	Dental Insurance	0	0	0	0	0	0	12,758	100.0%	100.0%	13,077
511700	Life Insurance	1,170	1,200	2,550	1,275	2,550	2,550	2,340	-8.2%	-8.2%	2,399
521000	Cellular Telephone	0	0	0	135	0	1,000	0	100.0%	-100.0%	0
522000	Postage	32,996	33,902	45,000	33,413	45,000	35,000	45,000	0.0%	28.6%	46,125
523100	Professional Services	0	0	500	0	300	19,000	500	66.7%	-97.4%	513
523220	Witness Fees	312	0	0	0	0	0	0	100.0%	100.0%	0
526000	Travel/Training	871	17	5,450	1,032	5,500	2,200	5,500	0.0%	150.0%	5,638
526100	Membership and Dues	835	950	950	700	1,100	800	1,100	0.0%	37.5%	1,128
527010	Maintenance of Equipment	1,398	1,055	3,000	1,940	3,000	1,000	3,000	0.0%	200.0%	3,075
529310	Bank Fees	337	349	5,000	164	5,000	100	5,000	0.0%	4900.0%	5,125
533000	Operating Supply	5,827	15,093	25,000	6,596	25,000	13,000	25,000	0.0%	92.3%	25,625
539000	Small Equipment	0	303	1,000	0	1,000	0	1,000	0.0%	100.0%	1,025
539015	COVID Expense	0	23	0	0	0	0	0	100.0%	100.0%	0
570000	Transfer to Unclaimed Funds Fund	0	0	0	0	0	0	0	0.0%	100.0%	0
TOTAL CLERK OF COURT		<b>1,132,605</b>	<b>1,198,734</b>	<b>1,360,028</b>	<b>1,184,547</b>	<b>1,365,784</b>	<b>1,402,466</b>	<b>1,606,300</b>	17.6%	14.5%	<b>1,646,458</b>

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

**Explanation of significant line items**

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

**2023 BUDGET DETAIL**

**FUND: IDIAM FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>14,675</b>	<b>24,001</b>	<b>58,937</b>	<b>58,937</b>	<b>47,937</b>	<b>17,937</b>
24100201- 450500	IDIAM Fees	27,515	36,351	35,000	26,000	35,000	35,700
24115000- 523100	Professional Services Carryover PO's	18,189	1,415	35,000	37,000	65,000	35,000
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>24,001</b>	<b>58,937</b>	<b>58,937</b>	<b>47,937</b>	<b>17,937</b>	<b>18,637</b>

**2023 BUDGET DETAIL**

**FUND: DRUG ENFORCEMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>51,219</b>	<b>51,290</b>	<b>53,261</b>	<b>53,261</b>	<b>55,011</b>	<b>54,611</b>
25000201- 450700	Drug Enforcement Fines	3,379	1,971	2,625	2,000	2,600	6,500
	<b>Total Revenues</b>	<b>3,379</b>	<b>1,971</b>	<b>2,625</b>	<b>2,000</b>	<b>2,600</b>	<b>6,500</b>
25013500- 523100	Professional Services	3,308	0	26,444	0	2,500	2,500
533000	Operating Supplies	0	0	0	250	500	500
550300	Capital Outlay	0	0	26,444	0	0	0
	<b>Total Expenditures</b>	<b>3,308</b>	<b>0</b>	<b>52,888</b>	<b>250</b>	<b>3,000</b>	<b>3,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>51,290</b>	<b>53,261</b>	<b>2,998</b>	<b>55,011</b>	<b>54,611</b>	<b>58,111</b>

**2023 BUDGET DETAIL**

**FUND: INDIGENT ALCOHOL TREATMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>592,279</b>	<b>624,075</b>	<b>671,038</b>	<b>671,038</b>	<b>704,038</b>	<b>679,038</b>
25100201- 450400	Court Fees Indigent Driver	37,060	53,836	60,000	60,000	75,000	75,000
25115000- 523100	Professional Services	5,264	6,873	125,000	27,000	100,000	100,000
570000	Transfer to IDIAM Fund						
	<b>Total Expenditures</b>	<b>5,264</b>	<b>6,873</b>	<b>125,000</b>	<b>27,000</b>	<b>100,000</b>	<b>100,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>624,075</b>	<b>671,038</b>	<b>606,038</b>	<b>704,038</b>	<b>679,038</b>	<b>654,038</b>

**2023 BUDGET DETAIL**

**FUND: OMVI ENFORCEMENT AND EDUCATION**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,521</b>	<b>5,708</b>	<b>6,980</b>	<b>6,980</b>	<b>8,180</b>	<b>9,780</b>
25200201- 450400	Court Fees - OMVI	1,187	1,272	1,500	1,200	1,600	1,600
25213500- 550300	New Equip / Cap Outlay	0	0	6,730	0	0	1,500
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>6,730</b>	<b>0</b>	<b>0</b>	<b>1,500</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>5,708</b>	<b>6,980</b>	<b>1,750</b>	<b>8,180</b>	<b>9,780</b>	<b>9,880</b>

**2023 BUDGET DETAIL**

**FUND: POLICE JUDGEMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>40,139</b>	<b>23,324</b>	<b>60,318</b>	<b>60,318</b>	<b>92,201</b>	<b>115,201</b>
25300152- 484300	Miscellaneous Income	229	43,719	15,000	36,000	38,000	40,000
	<b>Total Revenues</b>	<b>229</b>	<b>43,719</b>	<b>15,000</b>	<b>36,000</b>	<b>38,000</b>	<b>40,000</b>
25313500- 523100	Professional Services	0	0	0	3,000	3,000	0
526000	Travel/Training	0	0	12,000	0	10,000	12,240
550300	New Equip / Cap Outlay	0	6,725	48,218	1,117	2,000	0
570000	Transfer to Federal Judgement Fund	17,044	0	0	0	0	0
	<b>Total Expenditures</b>	<b>17,044</b>	<b>6,725</b>	<b>60,218</b>	<b>4,117</b>	<b>15,000</b>	<b>12,240</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>23,324</b>	<b>60,318</b>	<b>15,100</b>	<b>92,201</b>	<b>115,201</b>	<b>142,961</b>

**2023 BUDGET DETAIL**

**FUND: POLICE FEDERAL JUDGEMENT FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>13,886</b>	<b>6,527</b>	<b>6,527</b>	<b>4,257</b>	<b>4,272</b>
25400023- 430100	Interest Income	42	7	0	30	20	20
25400152- 420600	Federal Grant [Seizure]	0	0	10,000	0	0	0
420700	State Grant	0	3,388	0	0	0	0
484300	Miscellaneous Income	17,044	0	1,000	0	0	0
	<b>Total Revenues</b>	<b>17,086</b>	<b>3,395</b>	<b>11,000</b>	<b>30</b>	<b>20</b>	<b>20</b>
25413500- 529310	Bank Fees	0	0	0	0	5	5
550300	New Equip / Cap Outlay	3,200	10,754	9,775	2,300	0	0
	<b>Total Expenditures</b>	<b>3,200</b>	<b>10,754</b>	<b>9,775</b>	<b>2,300</b>	<b>5</b>	<b>5</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>13,886</b>	<b>6,527</b>	<b>7,752</b>	<b>4,257</b>	<b>4,272</b>	<b>4,287</b>

**2023 BUDGET DETAIL**

**FUND: PARK EXACTION FEE**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>184,116</b>	<b>79,629</b>	<b>79,629</b>	<b>79,629</b>	<b>59,629</b>
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
25512000- 523100	Parks Master Plan	39,960	0	0	20,000	0
550300	Boulder Park	64,527	0	73,000	0	0
	<b>Total Expenditures</b>	<b>104,487</b>	<b>0</b>	<b>73,000</b>	<b>20,000</b>	<b>0</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>79,629</b>	<b>79,629</b>	<b>6,629</b>	<b>59,629</b>	<b>59,629</b>

**2023 BUDGET DETAIL**

**FUND: COMPUTER LEGAL RESEARCH**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>757,781</b>	<b>742,067</b>	<b>831,688</b>	<b>831,688</b>	<b>776,788</b>
25600201- 450400	Court Fees	187,856	166,004	187,000	175,000	42,692
450410	Clerk Fees	0	0	0	0	142,308
25600202- 420600	Federal Grant	0	22,138	0	0	0
484300	Miscellaneous	0	12	0	100	0
<b>Total Revenue</b>		<b>187,856</b>	<b>188,154</b>	<b>187,000</b>	<b>175,100</b>	<b>185,000</b>
25615000- 522200	Court-Data Processing	4,642	4,387	12,000	8,000	3,500
523100	Court-Professional Services	68,588	27,348	105,000	100,000	13,240
523175	Court-Ops Chargeback - Muni Court Fund	100,000	50,000	25,000	25,000	0
533000	Court-Operational Supplies			0	12,000	20,500
550300	Court-New Equip / Cap Outlay	30,340	16,798	332,500	85,000	0
25615800- 522200	Clerk-Data Processing	0	0	0	0	12,300
523100	Clerk-Professional Services	0	0	0	0	70,000
523175	Clerk-Ops Chargeback - Muni Court Fund	0	0	0	0	25,000
533000	Clerk-Operational Supplies	0	0	0	0	28,500
550300	Clerk-New Equip / Cap Outlay	0	0	0	0	50,000
570000	Clerk-Transfers - IT Rotary Fund	0	0	0	0	0
<b>Total Expenditures</b>		<b>203,570</b>	<b>98,533</b>	<b>474,500</b>	<b>230,000</b>	<b>223,040</b>
<i>Carryover PO's</i>						
<b>Fund Balance - December 31<sup>st</sup></b>		<b>742,067</b>	<b>831,688</b>	<b>544,188</b>	<b>776,788</b>	<b>738,748</b>

**2023 BUDGET DETAIL**

**FUND: COURT SPECIAL PROJECTS**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>749,712</b>	<b>622,876</b>	<b>623,966</b>	<b>623,966</b>	<b>652,986</b>	<b>620,241</b>
25700201- 450400	Court Fees	170,558	162,998	170,000	235,000	239,700	244,494
450500	IDIAM Fees	18,693	17,413	20,000	26,000	26,520	27,050
25700202- 420600	Federal Operating Grant	9,259	0	0	0	0	0
484300	Miscellaneous	0	2	0	20	0	0
<b>Total Revenue</b>		<b>198,510</b>	<b>180,413</b>	<b>190,000</b>	<b>261,020</b>	<b>266,220</b>	<b>271,544</b>
25715000- 523100	Professional Services	43,278	58,267	90,000	45,000	51,500	52,530
523110	IDIAM Expense	27,781	19,805	30,000	35,000	60,000	61,200
523175	Operations Chargeback - Muni Court Fund	150,000	25,000	100,000	100,000	116,465	118,794
533000	Operating Supplies	0	0	0	12,000	0	0
539015	COVID Expense	9,259	0	0	0	41,000	0
550300	New Equip / Cap Outlay	95,028	76,251	337,500	40,000	30,000	100,000
<b>Total Expenditures</b>		<b>325,346</b>	<b>179,323</b>	<b>557,500</b>	<b>232,000</b>	<b>298,965</b>	<b>332,524</b>
<i>Carryover PO's</i>							
<b>Fund Balance - December 31<sup>st</sup></b>		<b>622,876</b>	<b>623,966</b>	<b>256,466</b>	<b>652,986</b>	<b>620,241</b>	<b>559,261</b>

**2023 BUDGET DETAIL**

**FUND: COURT - PROBATION SERVICES**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>614,642</b>	<b>707,004</b>	<b>976,599</b>	<b>1,006,599</b>	<b>1,105,409</b>	<b>1,073,059</b>
25900201- 450400	Court Fees	297,359	293,196	300,000	300,000	310,000	316,200
484300	Miscellaneous Revenue	0	0	0	10	0	0
25900202- 420700	State Grant	30,000	50,000	50,000	95,000	0	0
	<b>Total Revenue</b>	<b>327,359</b>	<b>343,196</b>	<b>350,000</b>	<b>395,010</b>	<b>310,000</b>	<b>316,200</b>
25915000- 523100	Professional Services	33,197	21,818	45,000	38,000	54,600	45,900
523175	Operations Chargeback - Muni Court Fund	200,000	50,000	250,000	250,000	272,750	250,000
533000	Operational Supplies	0	0	0	5,700	5,000	5,100
550300	New Equip / Cap Outlay	1,800	1,783	25,000	2,500	10,000	10,200
	<b>Total Expenditures</b>	<b>234,997</b>	<b>73,601</b>	<b>320,000</b>	<b>296,200</b>	<b>342,350</b>	<b>311,200</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>707,004</b>	<b>976,599</b>	<b>1,006,599</b>	<b>1,105,409</b>	<b>1,073,059</b>	<b>1,078,059</b>

**2023 BUDGET DETAIL**

**FUND: POLICE DISABILITY PENSION**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>178</b>	<b>178</b>	<b>0</b>	<b>0</b>
26100019- 412100	Real Property Tax	227,404	274,976	312,111	293,328	305,000	311,100
26100152- 420100	Homestead	3,728	3,671	3,500	3,551	4,000	4,080
26100152- 420200	Rollback	23,130	28,788	28,000	30,060	31,000	31,620
	<b>Total Revenues</b>	<b>254,262</b>	<b>307,435</b>	<b>343,611</b>	<b>326,939</b>	<b>340,000</b>	<b>346,800</b>
26113500- 570000	Transfers - General Fund	254,262	307,257	343,611	327,117	340,000	346,800
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>178</b>	<b>178</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: FIRE DISABILITY PENSION**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>177</b>	<b>177</b>	<b>0</b>	<b>0</b>
26200019- 412100	Real Property Tax	227,404	274,976	312,111	293,328	305,000	311,100
26200152- 420100	Homestead	3,728	3,671	3,500	3,551	4,000	4,080
26200152- 420200	Rollback	23,130	28,787	28,000	30,060	31,000	31,620
	<b>Total Revenues</b>	<b>254,262</b>	<b>307,434</b>	<b>343,611</b>	<b>326,939</b>	<b>340,000</b>	<b>346,800</b>
26214500- 570000	Transfers - Fire/EMS Fund	254,262	307,257	343,611	327,116	340,000	346,800
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>177</b>	<b>177</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: COMMUNITY PROMOTION FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>84,604</b>	<b>2,652</b>	<b>28,534</b>	<b>28,534</b>	<b>48,584</b>	<b>48,584</b>
27200020- 412200	Hotel/Motel Tax	54,167	70,857	65,000	85,000	85,000	86,700
27200102- 480100	Donations	0	25	25,000	25,050	25,000	25,000
	<b>Total Revenues</b>	<b>54,167</b>	<b>70,882</b>	<b>90,000</b>	<b>110,050</b>	<b>110,000</b>	<b>111,700</b>
27227200- 523100	Community Promotions Distributions	0	0	67,000	0	20,000	0
523100	Main Street Support	42,500	45,000	0	35,000	35,000	50,000
523410 -CP001	Arts Castle	12,500	0	0	5,000	5,000	0
523410 -CP002	Central Ohio Symphony	20,000	0	0	5,000	5,000	0
523410 -CP003	Second Ward Community Initiative	14,350	0	0	5,000	5,000	0
523410	Ross Art Museum	0	0	0	0	0	0
523410	Arena Fair Theatre	5,000	0	0	0	0	0
523410 -CP004	Fireworks	40,000	0	40,000	40,000	40,000	41,616
523410	City of Delaware Special Events	0	0	0	0	0	0
529600	Sister City Promotion	899	0	0	0	0	0
550300	RB Hayes Statue	870	0	0	0	0	0
	<b>Total Expenditures</b>	<b>136,119</b>	<b>45,000</b>	<b>107,000</b>	<b>90,000</b>	<b>110,000</b>	<b>91,616</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,652</b>	<b>28,534</b>	<b>11,534</b>	<b>48,584</b>	<b>48,584</b>	<b>68,668</b>

**2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
27500022- 414100	PILOT Revenue	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
27527500- 523100	Professional Services	0	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 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>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
27600022- 414100	PILOT Revenue	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
27627600- 523100	Professional Services	0	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: FEDERAL EMERGENCY MANAGEMENT AGENCY**

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

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

**2023 BUDGET DETAIL**

**FUND: CORONA VIRUS RELIEF GRANT**

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

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

**2023 BUDGET DETAIL**

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

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>2,162,219</b>	<b>2,162,219</b>	<b>3,624,441</b>	<b>1,462,751</b>
28500102- 420600	Federal Grant	0	2,162,219	2,162,222	2,162,222	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>2,162,219</b>	<b>2,162,222</b>	<b>2,162,222</b>	<b>0</b>	<b>0</b>
28511400- 550300	Capital Outlay	0	0	0	700,000	2,161,690	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>2,161,690</b>	<b>0</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>2,162,219</b>	<b>4,324,441</b>	<b>3,624,441</b>	<b>1,462,751</b>	<b>1,462,751</b>

**2023 BUDGET DETAIL**

**FUND: COMMUNITY DEVELOPMENT BLOCK GRANT**

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

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

**2023 BUDGET DETAIL**

**FUND: POLICE FEDERAL TREASURY SEIZURES FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>3,542</b>	<b>8,839</b>	<b>8,839</b>	<b>10,858</b>	<b>11,953</b>
29200023- 430100	Interest Income	12	8	0	60	100	100
29200152- 420600	Federal Grant [Seizure]	3,530	6,139	10,000	1,959	3,000	3,000
	<b>Total Revenues</b>	<b>3,542</b>	<b>6,147</b>	<b>10,000</b>	<b>2,019</b>	<b>3,100</b>	<b>3,100</b>
29213500- 523100	Professional Services	0	850	4,626	0	2,000	2,040
529310	Bank Fees	0	0	0	0	5	5
	<b>Total Expenditures</b>	<b>0</b>	<b>850</b>	<b>4,626</b>	<b>0</b>	<b>2,005</b>	<b>2,045</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>3,542</b>	<b>8,839</b>	<b>14,213</b>	<b>10,858</b>	<b>11,953</b>	<b>13,008</b>

**2023 BUDGET DETAIL**

**FUND: REVOLVING LOAN FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>240,333</b>	<b>300,623</b>	<b>293,817</b>	<b>293,817</b>	<b>275,839</b>	<b>159,114</b>
29500023- 430100	Revolving Loan Fund Interest Income	1,598	293	100	1,122	1,000	900
29500301- 483110	Loan Principal Payments	82,207	139,422	54,853	54,000	43,793	45,125
483115	Loan Interest Payments	12,185	8,313	4,941	4,900	3,582	2,250
	<b>Total Revenues</b>	<b>95,990</b>	<b>148,028</b>	<b>59,894</b>	<b>60,022</b>	<b>48,375</b>	<b>48,275</b>
29511800- 529310	Bank Fees	0	0	0	0	100	50
550300 -RL001	RLF Projects	0	0	25,000	0	25,000	20,000
550300 -RL002	Façade Loan Program	10,840	20,875	75,000	43,000	100,000	30,000
550300 -RL003	RLF Administration	15,000	1,359	15,000	0	10,000	20,000
550300 -CDB21	CDBG City Share	0	24,266	0	0	0	0
550300 -CDB23	CDBG City Share	0	0	0	0	30,000	0
550300	Blighted Property Demolitions	9,860	0	0	0	0	0
550300	SWCI/City Building Improvements	0	108,334	0	35,000	0	0
	<b>Total Expenditures</b>	<b>35,700</b>	<b>154,834</b>	<b>115,000</b>	<b>78,000</b>	<b>165,100</b>	<b>70,050</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>300,623</b>	<b>293,817</b>	<b>238,711</b>	<b>275,839</b>	<b>159,114</b>	<b>137,339</b>

**2023 BUDGET DETAIL**

**FUND: HOUSING PROGRAM INCOME FUND**

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

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

2023 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>621,579</b>	<b>492,655</b>	<b>33</b>	<b>33</b>	<b>1,683,040</b>	<b>194</b>
30000025- 491010	Debt Issuance	0	3,540,866	0	1,754,708	0	0
30000023- 430100	Investment Income	3,807	123	100	3,300	2,500	100
30000025- 493020 -DS001	Transfer Police Impact Fee Justice Center	58,639	128,801	129,191	129,191	131,123	124,775
493020 -DS002	Transfer Municipal Impact Fee	130,411	78,078	78,638	78,638	79,814	75,950
493020 -DS003	Transfer T-Hangar Fund	68,179	67,514	68,511	68,511	68,098	67,173
493020 -DS004	Transfer Fire/EMS 2021 Station 303	299,529	348,600	292,465	292,465	0	0
493020 -DS004	Transfer Fire Imp Fee 2021 Station 303	100,000	0	0	0	199,535	189,875
493020 -DS005	Transfer Fire/EMS Fund	383,774	84,566	974,857	631,632	94,050	92,250
493020 -DS007	Transfer Park Levy Fund 2015 GO Debt	203,230	200,630	203,030	203,030	200,330	202,630
493020 -DS008	Transfer CIP 2019 Buildings/Software	544,801	542,150	545,150	545,150	205,256	205,650
493020 -DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	0	0	0	0	342,094	342,750
493020 -DS009	Transfer Fire Impact Fee Station 304	0	0	0	0	284,000	281,000
493020	Transfer from General Fund	0	0	0	0	120,000	0
	<b>Total Revenue</b>	<b>1,792,370</b>	<b>4,991,328</b>	<b>2,291,942</b>	<b>3,706,625</b>	<b>1,726,800</b>	<b>1,582,153</b>
30030000- 523100	Professional Services	5,964	87,665	0	75,000	50,000	0
529310	Bank Fees	0	0	0	0	250	60
580100 -DS001	Bond Principal - Justice Center/PW Gar.	145,000	1,878,550	153,550	153,550	162,800	159,100
580100 -DS002	Bond Principal- Streetscape/Houk Rd.	282,574	278,419	286,730	286,730	0	0
580100 -DS003	Bond Principal - T-hangars	44,272	45,278	47,291	47,291	48,296	49,303
580100 -DS004	Bond Principal - Fire Station 303	130,000	1,870,250	145,250	145,250	154,000	150,500
580100 -DS005	Bond Principal - EMS Vehicles	85,000	85,000	85,000	85,000	90,000	90,000
580100 -DS006	Bond Principal - Fire Station 302	57,426	56,581	58,271	58,271	0	0
580100 -DS007	Bond Principal - 2015 Rec Improve. GO	130,000	130,000	135,000	135,000	135,000	140,000
580100 -DS008	Bond Principal - 2019 Bldg/Software	385,000	425,000	445,000	445,000	465,000	480,000
580100 -DS009	Bond Principal - Fire Station 304	180,000	190,000	195,000	195,000	200,000	205,000
580100	Note Principal	0	0	0	0	1,700,000	0
580200 -DS001	Bond Interest - Justice Center/PW Gar.	44,050	53,330	54,279	54,279	48,137	41,625
580200 -DS002	Bond Interest - Streetscape/Houk Rd.	16,955	11,303	5,735	5,735	0	0
580200 -DS003	Bond Interest - T-hangars	23,907	22,578	21,221	21,221	19,802	17,870
580200 -DS004	Bond Interest - Fire Station 303	44,568	51,951	51,345	51,345	45,535	39,375
580200 -DS005	Bond Interest - EMS Vehicles	9,150	7,450	5,750	5,750	4,050	2,250
580200 -DS006	Bond Interest - Fire Station 302	3,446	2,297	1,166	1,166	0	0
580200 -DS007	Bond Interest - 2015 Rec Improve. GO	73,230	70,630	68,030	68,030	65,330	62,630
580200 -DS008	Bond Interest - 2019 Bldg/Software	159,802	117,150	100,150	100,150	82,350	68,400
580200 -DS009	Bond Interest - Fire Station 304	100,950	95,550	89,850	89,850	84,000	76,000
580200	Note Interest	0	4,969	0	0	55,096	0
	<b>Total Expenditures</b>	<b>1,921,294</b>	<b>5,483,951</b>	<b>1,948,618</b>	<b>2,023,618</b>	<b>3,409,646</b>	<b>1,582,113</b>
	Carryover PO's						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>492,655</b>	<b>33</b>	<b>343,357</b>	<b>1,683,040</b>	<b>194</b>	<b>234</b>

**2023 BUDGET DETAIL**

**FUND: PARK IMPROVEMENT BOND FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>111,105</b>	<b>48,165</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>45</b>
30100023- 430100	Investment Income	531	12	50	48	50	50
30100025- 491010	Bond Proceeds	15,363,833	0	0	0	0	0
493020	Transfer In from Recreation Tax Fund	2,291,505	2,249,175	2,315,700	2,315,700	2,325,550	2,336,950
	<b>Total Revenue</b>	<b>17,655,869</b>	<b>2,249,187</b>	<b>2,315,750</b>	<b>2,315,748</b>	<b>2,325,600</b>	<b>2,337,000</b>
30130100- 523100	Professional Services	154,217	0	0	0	0	0
529310	Bank Fees	0	0	0	0	5	5
580100	Bond Principal	16,806,996	1,790,000	1,880,000	1,880,000	1,965,000	2,055,000
580200	Bond Interest	757,596	507,350	435,750	435,750	360,550	281,950
	<b>Total Expenditures</b>	<b>17,718,809</b>	<b>2,297,350</b>	<b>2,315,750</b>	<b>2,315,750</b>	<b>2,325,555</b>	<b>2,336,955</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>48,165</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>45</b>	<b>90</b>

**2023 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER BOND FUND**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>0</b>
30200023- 430100	Investment Income	565	0	0	40	40	40
30200025- 493020	Transfer In Sewer Funds	827,789	825,366	824,600	824,600	828,200	826,700
	<b>Total Revenue</b>	<b>828,354</b>	<b>825,366</b>	<b>824,600</b>	<b>824,640</b>	<b>828,240</b>	<b>826,740</b>
30230200- 529310	Bank Fees	0	0	0	0	2	2
580100	Bond Principal	548,320	395,000	410,000	410,000	398,200	450,000
580200	Bond Interest	280,000	430,400	414,600	414,600	430,000	376,700
	<b>Total Expenditures</b>	<b>828,320</b>	<b>825,400</b>	<b>824,600</b>	<b>824,600</b>	<b>828,202</b>	<b>826,702</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>40</b>	<b>78</b>	<b>38</b>

**2023 BUDGET DETAIL**

**FUND: CAPITAL IMPROVEMENTS**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>4,666,224</b>	<b>2,449,344</b>	<b>1,040,676</b>	<b>1,040,676</b>	<b>437,565</b>	<b>462,565</b>
41000025- 413100	-SK001 Sidewalk Assessments - Auditor	49,629	207	23,000	23,302	25,000	5,500
41000025- 491010	Bond Sale	0	0	575,000	0	0	0
491010	-SWMLG Note Issue	0	0	0	3,700,000	3,700,000	0
41000025- 493020	Transfer from General Fund	3,061,865	1,975,283	1,572,684	1,572,684	2,573,672	5,465,714
41000025- 494030	-SWMLG Advance from Water Cap Fee Fund	0	0	0	1,100,000	0	0
41000253- 483100	PNR - Reimbursements	0	0	50,000	0	0	0
41000403- 420600	-TR003 MORPC Grant - Citywide Signals	915,208	0	2,014,546	2,600,000	0	0
420600	-TR004 Federal Operating Grant	765,120	0	0	6,335	0	0
420600	Federal Earmark Grant	502,551	0	0	0	0	0
420600	-ST008 ODOT Safety Funds - US23 & Hull	0	27,335	165,000	0	0	0
420600	ODOT Safety Funds	533,012	0	0	0	0	0
420700	OPWC	497,250	291,805	0	0	0	0
420700	-SW013 OPWC Grant - John St Bridge	0	257,667	0	0	0	0
483100	County Reimb - OPWC	200,627	0	0	0	0	0
483100	Reimbursements	63,577	27,721	0	0	0	0
<b>Total Revenue</b>		<b>6,588,839</b>	<b>2,580,018</b>	<b>4,400,230</b>	<b>9,002,321</b>	<b>6,298,672</b>	<b>5,471,214</b>
41030000- 570000	Transfer Bond Fund - 2012 G. O Debt	270,742	289,721	292,465	292,465	0	0
570000	Transfer Bond Fund - 2019 Bldg/Software	544,803	542,150	545,150	545,150	205,256	205,650
570500	Advance Repay from Water Cap Fee	0	0	0	0	220,000	220,000
580100	Note Principal	0	0	0	0	3,700,000	0
580200	Note Interest	28,786	0	0	0	119,916	0
41011400- 550310	-BCH01 Building Renovations/Maintenance	1,093,490	18,221	0	0	0	0
550310	Unanticipated Projects	0	25,385	0	67,353	0	0
41011600- 550330	Network Improvements	9,576	0	0	0	0	0
550330	Fiber Installation	71,600	0	0	0	0	0
550330	-IT004 Software Systems	193,626	362,566	0	495,000	0	0
550330	Copier Replacement	7,331	0	0	0	0	0
41011800- 550300	-CDB25 CDBG Neighborhood Revitalization Design	0	0	0	0	80,000	0
41012000- 550300	-PK002 Playground Equipment	293,208	35,825	83,000	75,113	100,000	45,000
550300	-PK003 Other Park Development	33,359	7,474	18,000	18,550	0	300,000
550300	-PK006 Parks Master Plan	0	0	0	15,000	0	0
550300	-RL004 SWCI Roof Repair	0	0	0	10,000	0	0

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected
41012300- 550300	-PK007 Field & Court Improvements	0	0	33,000	33,000	95,000	30,000
41012500- 550300	-PK008 Pool Improvements	0	0	31,300	27,672	50,000	0
41012600- 550300	-OG001 Cemetery Roads & Paths	0	0	0	0	85,000	70,000
	550300 -OG002 Memorial Garden Improvements	0	0	0	0	50,000	150,000
41013500- 550300	-PD001 BWC & Cruiser Video Replacement	0	0	47,484	118,237	0	47,484
	550300 Justice Center Space Study	0	0	0	24,530	0	0
41016000- 570000	Equipment Acquisition	489,489	586,218	388,000	434,014	882,500	780,000
	550300 Downtown Arch	10,900	0	0	0	0	0
41016200- 550300	Street Resurfacing	158,000	0	0	0	0	545,330
	550300 US 23/ Hull Dr. Safety Improvements	6,233	0	0	0	0	0
	550300 OPWC Houk B+D, Union St.	584,664	0	0	0	0	0
	550300 Delaware Community Plaza - Easement Acq	0	0	25,000	0	0	0
	550300 -DU004 CSX Curtis St Improvements	38,550	0	0	0	0	0
	550300 -EWILL US 36/E. William St. Corridor	3,341,733	151,599	0	11,248	0	0
	550300 -OPW20 OPWC Belle Ave/US 36	198,715	182,715	0	0	0	0
	550300 -PENCK Penick Ave Connector	0	357,753	0	7,100	0	0
	550300 -SK001 Sidewalk/ADA Improvements	49,968	18,891	0	82,000	25,000	175,000
	550300 -ST001 Delaware County & Urban Resurfacing	0	0	230,000	100,000	0	0
	550300 -ST008 US23 & Hull Drive Intersection Mods	0	32,648	385,000	11,000	0	0
	550300 -SW013 John St Bridge	0	257,667	0	0	0	0
	550300 -SWMLG Sawmill Extension Phase G	0	0	0	4,000,000	0	500,000
41016400- 550300	COVID Capital	789,769	1,217	0	0	0	0
	550300 -TR002 Traffic Signal System Upgrades	90,780	50,008	0	0	0	0
	550300 -TR003 Signal Improvement Phase I	96,788	41,258	2,014,546	2,600,000	0	0
	550300 -TR005 US36 & Carson Farms Signal	0	0	0	0	350,000	0
	550300 -ST007 Signal Improvements - Resurfacing	18,292	25,734	0	1,000	0	30,000
41016800- 550310	Public Works Building	9,554	466,413	0	0	0	0
	550310 Carpet Replacement	36,512	0	0	0	0	0
	550310 Emergency Backup Generators	58,060	0	0	0	0	0
	550310 HVAC Maintenance	72,656	0	0	0	0	0
	550310 -BAX01 Annex Improvements	8,535	0	0	0	0	0
	550310 -BCH01 City Hall Improvements	0	81,689	160,000	158,000	10,000	200,000
	550310 -BJC01 Justice Center Improvements	0	45,995	415,000	415,000	75,000	850,000
	550310 -BFE01 FS 305 Building Improvements	0	0	0	15,000	0	0
	550310 -BMG01 Mingo Rec Center Improvements	0	0	5,000	0	75,000	30,000
	550310 -BPW01 Public Works Building Improvements	0	133,888	0	0	76,000	250,000
41017000- 550300	Airport Capital	0	208,050	0	14,000	0	0
	550300 -DZ004 Apron A Expansion	0	65,601	0	35,000	0	0
	550300 -DZ007 Above Ground Fuel Farm	0	0	50,000	0	75,000	0
	<b>Total Expenditures</b>	<b>8,805,719</b>	<b>3,988,686</b>	<b>4,722,945</b>	<b>9,605,432</b>	<b>6,273,672</b>	<b>5,543,464</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,449,344</b>	<b>1,040,676</b>	<b>717,961</b>	<b>437,565</b>	<b>462,565</b>	<b>390,315</b>

**2023 BUDGET DETAIL**

**FUND: OPWC PROJECT CAPITAL FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
41200025- 493020	City Funds	0	150,000	0	0	0	0
41200403- 420700	-OPW21 OPWC State Grant	0	234,225	450,000	70,000	0	450,000
420700	-OPW22 OPWC State Grant	0	0	400,000	450,000	0	0
420800	-OPW21 OPWC County Grant	0	0	0	150,000	0	0
420800	-OPW22 OPWC County Grant	0	0	150,000	0	0	150,000
	<b>Total Revenue</b>	<b>0</b>	<b>384,225</b>	<b>1,000,000</b>	<b>670,000</b>	<b>0</b>	<b>600,000</b>
41241200- 550300	-OPW21 2021 OPWC Project	0	384,225	450,000	70,000	0	600,000
550300	-OPW22 2022 OPWC Project	0	0	550,000	600,000	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>384,225</b>	<b>1,000,000</b>	<b>670,000</b>	<b>0</b>	<b>600,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: POINT PROJECT CAPITAL FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>933,692</b>	<b>1,126,494</b>	<b>387,387</b>	<b>387,387</b>	<b>545,863</b>	<b>935,074</b>
41500025- 493020	-POINT City Funds	200,000	0	0	0	0	0
493020	-POINT Debt Proceeds	0	0	6,944,674	0	7,000,000	7,000,000
41500402- 483100	-POINT Berkshire JEDD I Tax Receipts	121,398	175,087	185,834	191,146	193,057	206,984
483120	-POINT Outlet Center NCA (1.5 mills)	55,598	55,598	56,154	55,598	56,154	56,716
483125	-POINT Berkshire JEDD II Tax Receipts	0	0	0	40,000	40,000	40,400
41500403- 420600	-POINT ODOT Safety Grant (90/100)	1,344,775	300,000	0	571,732	0	0
420600	-POINT SIB Loan	0	0	0	0	0	0
420600	-POINT TRAC Grant (75/25)	0	80,689	0	0	0	0
480100	-POINT Donations	0	0	400,000	100,000	100,000	100,000
<b>Total Revenue</b>		<b>1,721,771</b>	<b>611,374</b>	<b>7,586,662</b>	<b>958,476</b>	<b>7,389,211</b>	<b>7,404,099</b>
41541500- 523100	-POINT Professional Services	1,494,195	915,266	0	500,000	0	0
550300	-POINT Right of Way Acquisition	0	400,000	0	300,000	0	0
550300	-POINT Construction	0	0	7,589,674	0	7,000,000	0
550300	-POINT Private Utility Relocation	0	35,215	0	0	0	0
550300	-POINT Debt Service	0	0	0	0	0	0
550300	-POINT Railroad Force Account	34,774	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0	7,000,000
580200	Debt Interest	0	0	0	0	0	315,000
<b>Total Expenditures</b>		<b>1,528,969</b>	<b>1,350,481</b>	<b>7,589,674</b>	<b>800,000</b>	<b>7,000,000</b>	<b>7,315,000</b>
<i>Carryover PO's</i>							
<b>Fund Balance - December 31<sup>st</sup></b>		<b>1,126,494</b>	<b>387,387</b>	<b>384,375</b>	<b>545,863</b>	<b>935,074</b>	<b>1,024,174</b>

**2023 BUDGET DETAIL**

**FUND: FAA AIRPORT GRANT**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>9,209</b>	<b>9,209</b>	<b>31,004</b>	<b>4,004</b>
43000353- 420600	Federal Funds	0	5,598	350,000	473,892	0	164,894
420600 -DZ04B	Federal Funds - Apron B	0	0	0	0	414,000	0
420700	State Funds	0	3,611	35,000	0	0	9,161
420700 -DZ04B	State Funds - Apron B	0	0	0	0	23,000	0
494030	General Fund Advance	0	0	0	80,000	0	0
493020	TIF Funds	0	0	0	0	0	27,000
493020	City Funds	0	0	0	0	0	124,756
	<b>Total Revenue</b>	<b>0</b>	<b>9,209</b>	<b>385,000</b>	<b>553,892</b>	<b>437,000</b>	<b>325,811</b>
43017000- 550300 -DZ003	T-Hangar A,B,&C Resurfacing	0	0	385,000	385,000	0	0
550300 -DZ04B	Apron B Rehabilitation	0	0	0	76,000	384,000	0
550300	Capital Outlay	0	0	0	71,097	0	0
570500	Advance back to General Fund	0	0	0	0	80,000	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>385,000</b>	<b>532,097</b>	<b>464,000</b>	<b>0</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>9,209</b>	<b>9,209</b>	<b>31,004</b>	<b>4,004</b>	<b>329,815</b>

**2023 BUDGET DETAIL**

**FUND: FAA AIRPORT AIP GRANT FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>95,193</b>	<b>89,765</b>	<b>83,532</b>	<b>83,532</b>	<b>0</b>	<b>0</b>
43100353- 420700	ODOT State Funds	0	287	0	0	0	0
420600	Federal Funds	48,897	93,919	230,000	218,635	0	0
43100025- 493020	City Transfer	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>48,897</b>	<b>94,206</b>	<b>230,000</b>	<b>218,635</b>	<b>0</b>	<b>0</b>
43117000- 550310 -DZ003	Maintenance Bldg Improvements	0	13,783	0	0	0	0
550300 -DZ003	T-Hangar Pavement Area Resurfacing	54,325	86,656	230,000	302,167	0	0
	<b>Total Expenditures</b>	<b>54,325</b>	<b>100,439</b>	<b>230,000</b>	<b>302,167</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>89,765</b>	<b>83,532</b>	<b>83,532</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: EQUIPMENT REPLACEMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>217,510</b>	<b>213,611</b>	<b>109,986</b>	<b>109,986</b>	<b>0</b>	<b>0</b>
44000024- 493020	Transfer In	416,508	586,218	388,000	434,014	882,500	780,000
	<b>Total Revenue</b>	<b>416,508</b>	<b>586,218</b>	<b>388,000</b>	<b>434,014</b>	<b>882,500</b>	<b>780,000</b>
44012000- 550320	Parks Equipment Acquisition	137,181	23,313	16,000	16,000	275,000	83,000
44012600- 550320	Cemetery	0	14,867	0	0	37,500	17,500
44013500- 550320	Police Equipment Acquisition	168,611	410,799	297,000	326,000	260,000	205,000
44016200- 550320	SMR Equipment Acquisition	114,615	240,864	0	115,000	255,000	390,000
44016600- 550320	Engineering Equipment Acquisition	0	0	0	12,000	0	39,500
44016800- 550320	Facilities Equipment Acquisition	0	0	0	0	55,000	45,000
44017000- 550320	Airport Equipment	0	0	0	0	0	0
44017200- 550320	Fleet Maintenance Equipment	0	0	75,000	75,000	0	0
	<b>Total Expenditures</b>	<b>420,407</b>	<b>689,843</b>	<b>388,000</b>	<b>544,000</b>	<b>882,500</b>	<b>780,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>213,611</b>	<b>109,986</b>	<b>109,986</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: NORTHWEST NCA**

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

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

**2023 BUDGET DETAIL**

**FUND: PARK IMPACT FEES IMPROVEMENT**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,067,689</b>	<b>2,518,138</b>	<b>2,490,490</b>	<b>2,490,490</b>	<b>2,511,990</b>	<b>1,151,990</b>
49100023- 430100	Investment Income	13,332	2,278	1,000	13,000	15,000	1,000
49100251- 460100	Park Impact Fees	507,461	595,250	450,000	510,000	561,000	617,100
49100252- 420700	Grant Income	0	0	0	113,000	0	0
	<b>Total Revenue</b>	<b>520,793</b>	<b>597,528</b>	<b>451,000</b>	<b>636,000</b>	<b>576,000</b>	<b>618,100</b>
49112000- 523100	Professional Services	27,717	14,811	0	500	0	0
529310	Bank Fees	0	0	0	0	1,000	1,300
550100	Land Purchases	0	0	0	246,000	0	0
550300	Trail Imp. SR 37 West Buehlers-Lexington	17,500	0	0	0	0	0
550300	Trail Imp. SR 37, Lexington-Houk	2,250	0	0	0	0	0
550300	Merrick-Smith Park Ped Crossing	0	0	0	20,000	0	0
550300 -PK005	South Community Park Land Acquisition	8,084	6,901	1,500,000	0	1,500,000	0
550300 -PK009	Unity Park Improvements	0	21,000	50,000	105,000	160,000	800,000
550300 -TL001	Central Avenue Pedestrian Corridor	9,889	577,560	0	98,000	0	0
550300 -TL004	Olentangy River Walk - Mingo	0	0	50,000	40,000	0	1,130,000
550300 -TL005	Delaware Run Greenway	0	0	250,000	0	200,000	1,220,000
550300 -TL006	Mingo Trail (US23 - Cottswold to 315)	0	0	50,000	50,000	0	0
550300 -TL007	Downtown Olentangy River Trail	0	0	0	50,000	0	0
550300 -TL008	Mill Run Trail Improvements	0	0	0	0	70,000	450,000
560020	Refunds	4,904	4,904	5,000	5,000	5,000	5,000
	<b>Total Expenditures</b>	<b>70,344</b>	<b>625,176</b>	<b>1,905,000</b>	<b>614,500</b>	<b>1,936,000</b>	<b>3,746,300</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,518,138</b>	<b>2,490,490</b>	<b>1,036,490</b>	<b>2,511,990</b>	<b>1,151,990</b>	<b>(1,976,210)</b>

**2023 BUDGET DETAIL**

**FUND: POLICE IMPACT FEE IMPROVEMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>429,784</b>	<b>486,957</b>	<b>452,923</b>	<b>452,923</b>	<b>434,932</b>	<b>324,204</b>
49200151- 460100	Police Impact Fees	113,678	94,987	100,000	110,000	121,000	133,100
49200023- 430100	Investment Income	2,782	428	100	2,200	1,800	100
	<b>Total Revenue</b>	<b>116,460</b>	<b>95,415</b>	<b>100,100</b>	<b>112,200</b>	<b>122,800</b>	<b>133,200</b>
49213500- 529310	Bank Fees	0	0	0	0	155	150
550300	Capital Outlay	0	0	0	0	101,250	101,250
560020	Refunds	648	648	5,000	1,000	1,000	1,000
570000	Transfer Bond Fund - Justice Center Debt	58,639	128,801	129,191	129,191	131,123	124,775
	<b>Total Expenditures</b>	<b>59,287</b>	<b>129,449</b>	<b>134,191</b>	<b>130,191</b>	<b>233,528</b>	<b>227,175</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>486,957</b>	<b>452,923</b>	<b>418,832</b>	<b>434,932</b>	<b>324,204</b>	<b>230,229</b>

**2023 BUDGET DETAIL**

**FUND: FIRE IMPACT FEE IMPROVEMENT**

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

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>544,494</b>	<b>622,208</b>	<b>798,552</b>	<b>798,552</b>	<b>1,021,052</b>	<b>779,017</b>
49300151- 460100	Fire Impact Fees	175,518	176,906	150,000	220,000	242,000	266,200
49300023- 430100	Investment Income	3,452	694	100	4,000	2,000	2,000
	<b>Total Revenue</b>	<b>178,970</b>	<b>177,600</b>	<b>150,100</b>	<b>224,000</b>	<b>244,000</b>	<b>268,200</b>
49314500- 529310	Bank Fees	0	0	0	0	300	310
560020	Refund	1,256	1,256	5,000	1,500	2,200	2,300
570000	Transfer Bond Retirement Fund 304	100,000	0	0	0	284,000	281,000
570000	Transfer Bond Retirement Fund 303	0	0	0	0	199,535	189,875
	<b>Total Expenditures</b>	<b>101,256</b>	<b>1,256</b>	<b>5,000</b>	<b>1,500</b>	<b>486,035</b>	<b>473,485</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>622,208</b>	<b>798,552</b>	<b>943,652</b>	<b>1,021,052</b>	<b>779,017</b>	<b>573,732</b>

**2023 BUDGET DETAIL**

**FUND: MUNICIPAL IMPACT FEE IMPROVEMENT**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>444,342</b>	<b>507,885</b>	<b>628,611</b>	<b>628,611</b>	<b>846,773</b>	<b>741,615</b>
49400023- 430100	Investment Income	2,941	0	100	3,300	2,000	2,000
49400101- 460100	Municipal Impact Fees	192,477	199,716	175,000	230,000	253,000	278,300
484300	Transfer In Sewer Cap - Cherry St. Fac.	0	552	65,000	65,000	65,000	65,000
	<b>Total Revenue</b>	<b>195,418</b>	<b>200,268</b>	<b>240,100</b>	<b>298,300</b>	<b>320,000</b>	<b>345,300</b>
49416800- 529310	Bank Fees	0	0	0	0	250	265
560020	Refund	1,464	1,464	3,000	1,500	3,000	3,000
570000	Transfer Bond Fund - PW/Justice Bldgs	130,411	78,078	78,638	78,638	79,814	75,950
570000	Transfer Bond Fund - City Hall Annex	-	0	0	0	342,094	342,750
	<b>Total Expenditures</b>	<b>131,875</b>	<b>79,542</b>	<b>81,638</b>	<b>80,138</b>	<b>425,158</b>	<b>421,965</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>507,885</b>	<b>628,611</b>	<b>787,073</b>	<b>846,773</b>	<b>741,615</b>	<b>664,950</b>

2023 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>926,596</b>	<b>1,385,273</b>	<b>1,955,172</b>	<b>1,955,172</b>	<b>1,963,941</b>	<b>1,941,141</b>
49600022-	414200 -SGLEN	878,262	1,092,699	655,619	766,582	750,000	765,000
49600403-	420800 -SGLEN	44,296	0	0	0	0	0
49600401-	460100 -SGLEN	149,539	201,000	150,000	28,000	75,000	76,500
	471300 -SGLEN	0	0	0	0	0	0
	483100 -SGLEN	50,000	0	0	0	0	0
49600025-	492010	0	0	0	0	0	0
49600023-	430100	6,997	1,750	200	11,000	7,000	7,000
	<b>Total Revenue</b>	<b>1,129,094</b>	<b>1,295,449</b>	<b>805,819</b>	<b>805,582</b>	<b>832,000</b>	<b>848,500</b>
49649600-	523100	2,367	0	0	0	0	0
	529310	0	0	0	0	750	700
	560020 -SGLEN	2,000	1,000	8,000	3,000	5,000	8,000
	580100 -SGLEN	430,000	510,000	600,000	600,000	690,000	795,000
	580200 -SGLEN	236,050	214,550	189,050	189,050	159,050	124,550
	<b>Total Expenditures</b>	<b>670,417</b>	<b>725,550</b>	<b>797,050</b>	<b>792,050</b>	<b>854,800</b>	<b>928,250</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,385,273</b>	<b>1,955,172</b>	<b>1,963,941</b>	<b>1,968,704</b>	<b>1,941,141</b>	<b>1,861,391</b>

**2023 BUDGET DETAIL**

**FUND: GLENN ROAD NORTH CONSTRUCTION FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>330,021</b>	<b>290,330</b>	<b>267,867</b>	<b>267,867</b>	<b>253,632</b>	<b>241,027</b>
49800022-	414200 -NGLEN	100,179	134,369	140,000	159,810	180,000	183,600
49800023-	430100 -NGLEN	0	263	0	1,450	1,000	1,000
	<b>Total Revenue</b>	<b>100,179</b>	<b>134,632</b>	<b>140,000</b>	<b>161,260</b>	<b>181,000</b>	<b>184,600</b>
49849800-	523100 -NGLEN	1,575	0	2,800	0	0	0
	529310	0	0	0	0	110	100
	580100 -NGLEN	60,000	80,000	100,000	100,000	120,000	135,000
	580200 -NGLEN	78,295	77,095	75,495	75,495	73,495	71,095
	<b>Total Expenditures</b>	<b>139,870</b>	<b>157,095</b>	<b>178,295</b>	<b>175,495</b>	<b>193,605</b>	<b>206,195</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>290,330</b>	<b>267,867</b>	<b>229,572</b>	<b>253,632</b>	<b>241,027</b>	<b>219,432</b>

**2023 BUDGET DETAIL**

**FUND: TERRA ALTA NCA**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
49900022- 414200 -TERRA	Comm Auth Charges	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
49949900- 523100 -TERRA	Professional Services	0	0	0	0	0	0
580100 -TERRA	Bond Principal	0	0	0	0	0	0
580200 -TERRA	Bond Interest	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

2023 BUDGET DETAIL

FUND:

GOLF COURSE

DEPARTMENT:

PARK MAINTENANCE

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>81,057</b>	<b>221,143</b>	<b>219,224</b>	<b>219,224</b>	<b>156,386</b>			<b>144,783</b>
50100651- 472210	-GC001 Green Fees	115,678	114,666	115,000	125,100	125,100	8.8%	0.0%	126,351
472210	-GC002 Cart and Club Rental	60,770	63,237	50,000	65,000	65,000	30.0%	0.0%	65,650
472210	-GC003 League Fees	6,934	7,761	7,000	3,920	4,000	-42.9%	2.0%	4,040
472210	-GC004 Memberships	17,582	35,049	35,000	30,115	30,250	-13.6%	0.4%	30,553
472210	-GC005 Driving Range	10,957	11,366	15,000	11,500	13,000	-13.3%	13.0%	13,130
472210	-GC006 Concessions	6,136	6,682	8,000	9,500	9,500	18.8%	0.0%	9,595
472210	-GC007 Merchandise Sales	1,889	2,824	3,500	2,825	3,000	-14.3%	6.2%	3,030
472320	Alcohol Sales	3,602	4,869	5,000	7,500	7,500	50.0%	0.0%	7,575
475100	Rentals	0	0	0	0	0	100.0%	100.0%	0
484200	Miscellaneous	1,635	1,179	1,500	400	750	-50.0%	87.5%	758
484200	Gift Certificates	150	0	0	0	0	100.0%	100.0%	0
50100652- 420600	CARES Act Funding	452	0	0	0	0	100.0%	100.0%	0
<b>Total Revenue</b>		<b>225,785</b>	<b>247,633</b>	<b>240,000</b>	<b>255,860</b>	<b>258,100</b>	7.5%	0.9%	<b>260,681</b>
<b>Total Expenditures</b>		<b>85,699</b>	<b>249,552</b>	<b>224,166</b>	<b>318,698</b>	<b>269,703</b>	20.3%	-15.4%	<b>275,889</b>
<i>Carryover PO's</i>									
<b>Fund Balance - December 31st</b>		<b>221,143</b>	<b>219,224</b>	<b>235,058</b>	<b>156,386</b>	<b>144,783</b>			<b>129,575</b>
50113200- 510000	Wages	37,419	52,483	54,764	65,432	120,206	119.5%	83.7%	123,211
510500	Overtime Wages	0	0	0	110	1,536	100.0%	1296.4%	1,574
511100	PERS	5,223	7,193	7,667	9,174	17,044	122.3%	85.8%	17,470
511300	Medicare	543	761	794	950	1,765	122.3%	85.7%	1,809
511400	Workers Compensation	984	507	0	0	1,217	100.0%	100.0%	1,247
511600	Health Insurance	0	0	0	0	15,915	100.0%	100.0%	16,313
511650	Dental Insurance	0	0	0	0	648	100.0%	100.0%	664
511700	Life Insurance	0	0	0	0	72	100.0%	100.0%	74
520110	Clothing	119	457	500	150	500	0.0%	233.3%	510
521100	Electric	4,030	4,514	5,000	4,200	5,800	16.0%	38.1%	5,916
523100	Professional Services	6,298	3,787	5,000	2,002	2,500	-50.0%	24.9%	2,550
523175	Operations Chargeback to PNR	0	50,000	28,474	28,474	0	-100.0%	-100.0%	0
526000	Travel/Training	160	48	200	0	200	0.0%	100.0%	204
526100	Memberships and Dues	135	611	800	411	800	0.0%	94.6%	816
527010	Maintenance of Equipment	1,318	1,978	4,500	100	4,500	0.0%	4400.0%	4,590
527020	Maintenance of Facility	4,171	1,716	15,000	13,000	15,000	0.0%	15.4%	15,300
527210	Garage Rotary	2,725	9,537	11,124	11,124	14,000	25.9%	25.9%	14,280
527220	Information Technology Rotary	3,675	5,000	5,843	5,843	2,000	-65.8%	-65.8%	2,040
529220	Sales Tax	752	937	900	1,300	1,000	11.1%	-23.1%	1,020
531000	Office Supply	0	128	200	200	500	150.0%	150.0%	510
533000	Operating Supply	9,470	12,127	17,000	19,000	26,000	52.9%	36.8%	26,520
534020	Concession/Merchandise Supply	3,521	4,156	5,500	5,800	6,500	18.2%	12.1%	6,630
534040	Alcohol Purchases	1,196	1,499	2,000	2,200	3,000	50.0%	36.4%	3,060
539000	Small Equipment	400	1,504	1,500	2,300	1,500	0.0%	-34.8%	1,530
539015	COVID Expense	452	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	3,000	90,609	50,000	55,350	20,000	-60.0%	-63.9%	20,400
550320	Equipment Replacements	0	0	7,000	91,500	7,000	0.0%	-92.3%	7,140
560020	Refunds	108	0	400	77	500	25.0%	549.4%	510
<b>TOTAL GOLF COURSE</b>		<b>85,699</b>	<b>249,552</b>	<b>224,166</b>	<b>318,698</b>	<b>269,703</b>	20.3%	-15.4%	<b>275,889</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$54,764	No change in staffing levels.
Travel Training	526000	\$200	Pesticide Applicator's CEU's
Memberships/ Dues	526100	\$800	CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation
Maintenance of Facility	527020	\$15,000	Clubhouse awning cleaning and installation.
Operating Supply	533000	\$17,000	Purchase fertilizer, fuel and herbicide. Install camera monitoring. On line tee time software.
New Equip/ Cap Outlay	550300	\$20,000	Entrance Gates
Operations Chargeback to Parks	523175	\$0	Transfer to Recreation Fund to cover golf course support staff

**2023 BUDGET DETAIL**

**FUND: PARKING LOTS**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>52,087</b>	<b>44,995</b>	<b>52,985</b>	<b>52,985</b>	<b>26,186</b>	<b>3,012</b>
52000701- 476120 -LT001	Meter Collections Lot #1	5,452	6,699	7,500	7,500	30,000	30,300
476120 -LT002	Meter Collections Lot #2	1,895	1,181	1,300	1,200	4,800	4,848
476120 -LT003	Meter Collections Lot #3	12,407	13,148	14,000	12,500	48,000	48,480
476120 -LT004	Meter Collections Lot #4	13,821	12,701	13,500	13,000	52,000	52,520
476125 -LT001	Passport Collections Lot #1	0	597	575	575	2,500	2,525
476125 -LT002	Passport Collections Lot #2	0	193	200	175	600	606
476125 -LT003	Passport Collections Lot #3	0	2,706	3,000	2,500	12,500	12,625
476125 -LT004	Passport Collections Lot #4	0	3,738	4,000	3,000	15,000	15,150
483100	Reimbursements	0	1,475	0	0	0	0
	<b>Total Revenues</b>	<b>33,575</b>	<b>42,438</b>	<b>44,075</b>	<b>40,450</b>	<b>165,400</b>	<b>167,054</b>
52052000- 523100	Professional Services	2,580	0	5,000	28,000	13,000	5,100
550300	Capital Outlay	0	0	0	0	30,000	0
550320	New Equipment	0	0	0	0	40,000	0
570000	Transfer to General	10,000	10,000	10,000	10,000	79,774	10,000
521100 -LT001	Electric - Lot #1	496	396	500	500	400	510
527010 -LT001	Maintenance of Equipment - Lot #1	216	162	500	500	300	510
529210 -LT001	Taxes - Lot #1	3,350	3,097	3,600	3,025	3,200	3,672
	<b>Total Parking Lot #1</b>	<b>4,062</b>	<b>3,655</b>	<b>4,600</b>	<b>4,025</b>	<b>3,900</b>	<b>4,692</b>
521100 -LT002	Electric - Lot #2	396	396	500	500	400	510
523500 -LT002	Rent of Parking Lot	3,467	673	2,600	2,600	1,000	2,652
527010 -LT002	Maintenance of Equipment - Lot #2	50	32	300	300	150	306
	<b>Total Parking Lot #2</b>	<b>3,913</b>	<b>1,101</b>	<b>3,400</b>	<b>3,400</b>	<b>1,550</b>	<b>3,468</b>
521100 -LT003	Electric - Lot #3	975	975	1,300	1,300	1,000	1,326
523500 -LT003	Rent UM Church	481	532	750	750	750	765
527010 -LT003	Maintenance of Equipment - Lot #3	171	245	250	250	250	255
529210 -LT003	Taxes - Lot #3	3,498	3,233	3,900	3,158	3,300	3,978
	<b>Total Parking Lot #3</b>	<b>5,125</b>	<b>4,985</b>	<b>6,200</b>	<b>5,458</b>	<b>5,300</b>	<b>6,324</b>
521100 -LT004	Electric - Lot #4	1,100	1,200	1,200	1,200	1,200	1,224
527010 -LT004	Maintenance of Equipment - Lot #4	260	264	400	400	350	408
529210 -LT004	Taxes - Lot #4	4,726	4,368	5,100	4,266	4,500	5,202
	<b>Total Parking Lot #4</b>	<b>6,086</b>	<b>5,832</b>	<b>6,700</b>	<b>5,866</b>	<b>6,050</b>	<b>6,834</b>
529210 -LT005	Taxes - Lot #5	501	463	650	0	0	0
	<b>Total Parking Lot #5</b>	<b>501</b>	<b>463</b>	<b>650</b>	<b>0</b>	<b>0</b>	<b>0</b>
523500 -LT009	Church Rent - Lot #9	8,400	8,412	10,500	10,500	9,000	10,710
	<b>Total Expenses</b>	<b>40,667</b>	<b>34,448</b>	<b>47,050</b>	<b>67,249</b>	<b>188,574</b>	<b>47,128</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>44,995</b>	<b>52,985</b>	<b>50,010</b>	<b>26,186</b>	<b>3,012</b>	<b>122,938</b>

2023 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER DIVISION

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>2,113,380</b>	<b>3,761,277</b>	<b>895,682</b>	<b>895,682</b>	<b>1,282,849</b>			<b>402,320</b>
52300023- 430100	Investment Income	0	1,627	0	6,000	5,000	100.0%	-16.7%	5,050
52300551- 481200	Stormwater Fees	854,224	883,408	1,542,402	1,440,000	1,500,000	-2.7%	4.2%	1,515,000
481300	Collection Agency	175	807	500	6,500	6,000	1100.0%	-7.7%	6,060
484300	Miscellaneous	8,758	10,250	5,000	3,700	5,000	0.0%	35.1%	5,100
52300553- 420600	Federal Operating Grant	14,075	0	0	0	0	100.0%	100.0%	0
<b>Total Revenue</b>		<b>877,232</b>	<b>896,092</b>	<b>1,547,902</b>	<b>1,456,200</b>	<b>1,516,000</b>	-2.1%	4.1%	<b>1,531,210</b>
52319200-	Operations	396,116	3,761,687	682,968	1,069,033	2,396,529	250.9%	124.2%	1,819,873
52419200-	Capital Projects*	760,371	---- see fund 524 ----		0	0	100.0%	100.0%	0
<b>Total Expenditures</b>		<b>1,156,487</b>	<b>3,761,687</b>	<b>682,968</b>	<b>1,069,033</b>	<b>2,396,529</b>	250.9%	124.2%	<b>1,819,873</b>
Carryover PO's									
<b>Fund Balance - December 31st</b>		<b>3,761,277</b>	<b>895,682</b>	<b>1,760,616</b>	<b>1,282,849</b>	<b>402,320</b>			<b>113,657</b>
<b>STORMWATER OPERATIONS</b>									
52319200- 510000	Wages	204,082	199,546	240,979	226,280	245,341	1.8%	8.4%	250,248
510500	Overtime Wages	0	0	0	3,300	4,000	100.0%	21.2%	4,080
511100	PERS	25,930	25,397	32,094	32,141	34,908	8.8%	8.6%	35,606
511300	Medicare	2,824	2,802	3,320	3,329	3,491	5.2%	4.9%	3,561
511400	Workers Compensation	3,796	1,932	0	0	2,493	100.0%	100.0%	2,543
511600	Health Insurance	35,112	27,936	57,814	38,542	48,948	-15.3%	27.0%	52,374
511650	Dental Insurance	0	0	0	0	2,100	100.0%	100.0%	2,247
511700	Life Insurance	360	180	468	468	462	-1.3%	-1.3%	471
520100	Uniform	2,557	2,329	3,000	2,200	2,800	-6.7%	27.3%	2,856
520110	Clothing	2,173	1,567	3,600	800	2,800	-22.2%	250.0%	2,856
521000	Cellular Telephone	0	5	0	0	1,000	100.0%	100.0%	0
521100	Electric	4,800	4,800	5,200	5,000	5,000	-3.8%	0.0%	5,100
521200	Heat	1,821	3,587	3,600	3,600	6,000	66.7%	66.7%	6,120
522000	Postage	0	0	4,170	5,500	5,000	19.9%	-9.1%	5,100
523100	Professional Services	22,510	41,498	73,380	58,000	65,000	-11.4%	12.1%	66,300
523310	Street Sweeping	47,081	46,286	70,000	70,000	11,332	-83.8%	-83.8%	0
523175	Chargeback - General Fund	0	0	48,665	48,665	53,000	8.9%	8.9%	55,000
523620	Tipping Fees	0	0	0	0	7,500	100.0%	100.0%	7,650
526000	Travel/Training/Safety/Security	274	91	3,500	350	3,500	0.0%	900.0%	3,570
526200	License & Other Fees	81	77	250	100	250	0.0%	150.0%	255
527010	Maintenance of Equipment	6,389	972	23,000	5,500	25,000	8.7%	354.5%	25,500
527020	Maintenance of Facility	3,219	2,214	9,300	1,000	8,000	-14.0%	700.0%	8,160
527210	Garage Rotary	700	2,296	2,678	2,678	2,678	0.0%	0.0%	2,732
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527230	Fleet Fuel Chargeback	0	0	0	0	5,000	100.0%	100.0%	5,100
528000	Insurance Liability/Property	0	0	2,000	0	2,000	0.0%	100.0%	2,040
529310	Bank Fees	0	0	0	0	450	100.0%	100.0%	459
529500	Collection Fees	22	58	0	30	500	100.0%	1566.7%	510
533000	Operating Supply	22,049	27,331	64,800	55,000	70,000	8.0%	27.3%	71,400
533000 -SW002	Operating Supply	0	1,459	0	0	0	100.0%	100.0%	0
533035	Fuel Supply	1,778	2,853	3,100	5,000	0	-100.0%	-100.0%	0
537200	Maintenance Supply	75	25	850	50	850	0.0%	1600.0%	867
539000	Small Equipment	8,191	2,161	15,200	1,500	15,000	-1.3%	900.0%	15,300
539015	COVID Expense	292	0	0	0	0	100.0%	100.0%	0
550300	New Equipment/Capital Outlay	0	0	12,000	0	12,000	0.0%	100.0%	12,240
560200	Refunds	0	0	0	0	0	100.0%	100.0%	0
570000	Transfer Out	0	3,364,285	0	500,000	1,750,000	100.0%	250.0%	1,169,500
580300	Lease Principal	0	0	0	0	78,668	100.0%	100.0%	78,668
580400	Lease Interest	0	0	0	0	0	100.0%	100.0%	0
<b>TOTAL STORMWATER OPERATIONS</b>		<b>396,116</b>	<b>3,761,687</b>	<b>682,968</b>	<b>1,069,033</b>	<b>2,475,197</b>	262.4%	131.5%	<b>1,898,541</b>

**LINE ITEM DETAIL  
STORMWATER FUND  
STORMWATER DIVISION**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$245,341	No Changes in Personnel
Professional Services	523100	\$65,000	MS4 Engineering Services \$19,400; Asphalt Repairs \$10,000; Equipment Rental \$11,800; Utility Billing Lockbox Service \$4,200; Spoils Disposal Fees \$1,800; Lift Station SCADA \$800; \$23,000 Misc. Professional Services \$17,000
Travel/Training	526000	\$3,500	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$300; Regulatory & Maintenance Training \$1,700; Stormwater Conference \$1,200.
Maintenance of Equipment	527010	\$25,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Miscellaneous Equipment Repairs \$8,000
Maintenance of Facility	527020	\$8,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$8,000
Operating Supply	533000	\$70,000	Repair Materials \$46,500; Concrete/CDF \$13,400; Asphalt \$10,100
Small Equipment	539000	\$15,000	Cordless Hand Tools \$1,500; CSE Equipment split w/Sewer \$1,750; Traffic Control Devices split w/Sewer \$1,500; Lifting & Securing Equipment split w/Sewer \$1,250; Security Equipment split w/Sewer \$1,000; Dewatering Pump & Equipment \$2,500; Miscellaneous Equipment \$5,500
Capital Outlay	550300	\$12,000	Sewer Jet Nozzles split w/Sewer 12,000

2023 BUDGET DETAIL

FUND:

STORMWATER

DEPARTMENT:

STORMWATER CAPITAL PROJECTS

Org-Object-Project	Description	2020 Budget	2021 Budget	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	<b>Fund Balance - January 1st</b>	<b>0</b>	<b>(1,927,152)</b>	<b>(1,927,152)</b>	<b>778,422</b>	<b>778,422</b>	<b>519,922</b>			<b>165,422</b>
52400025- 493020	Transfers In	0	900,000	3,364,285	960,000	500,000	1,750,000			965,000
494030 SWMLG	Advances In	0	0	0	0	1,722,500	0			0
	<b>Total Revenues</b>	<b>0</b>	<b>900,000</b>	<b>3,364,285</b>	<b>960,000</b>	<b>2,222,500</b>	<b>1,750,000</b>			<b>965,000</b>
52419400- 550300	Birch Terrace	120,000	0	0	0	0	0	100.0%	100.0%	0
550300	Stratford Rd. Culvert Repair	230,000	0	0	0	0	0	100.0%	100.0%	0
550300	Montrose/Columbus/Toledo	200,000	0	0	0	0	0	100.0%	100.0%	0
550300 -EWILL	East William St	0	0	87,077	0	0	0	100.0%	100.0%	0
550300 -PENCK	Penick Storm Extension	0	30,000	28,930	0	1,500	0	100.0%	-100.0%	0
550300 -POINT	The Point Storm Improvements	0	0	0	600,000	0	800,000	33.3%	100.0%	0
550300 -SW001	Inflow/Infiltration Remediation	100,000	0	0	100,000	500	0	-100.0%	-100.0%	0
550300 -SW002	Birch Terrace	0	0	109,651	0	0	0	100.0%	100.0%	0
550300 -SW004	Bernard Ave.	0	400,000	23,600	0	767,000	0	100.0%	-100.0%	0
550300 -SW007	US 23/Rt. 42 ODOT Culvert Repair	250,000	210,000	207,000	0	0	350,000	100.0%	100.0%	0
550300 -SW012	Storm Sewer Replacement	125,000	125,000	0	125,000	27,000	125,000	0.0%	363.0%	825,000
550300 -SW013	John St. Bridge Repair	0	135,000	202,453	0	0	0	100.0%	100.0%	0
550300 -SW014	Vernon Avenue Ditch Cleaning	0	0	0	135,000	0	135,000	0.0%	100.0%	0
550300 -SW015	Liberty Rd Culvert Replacement	0	0	0	0	110,000	350,000	100.0%	218.2%	0
550300 -SWMLG	Sawmill Pkwy Phase G	0	0	0	0	1,575,000	0	100.0%	-100.0%	0
550320	Equipment	70,000	0	0	0	0	0	100.0%	100.0%	-
570500 -SWMLG	Advances Out	0	0	0	0	0	344,500	100.0%	100.0%	344,500
	<b>Total Expenses</b>	<b>1,095,000</b>	<b>900,000</b>	<b>658,711</b>	<b>960,000</b>	<b>2,481,000</b>	<b>2,104,500</b>			<b>1,169,500</b>
	<i>Carryover PO's</i>									
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>778,422</b>	<b>778,422</b>	<b>519,922</b>	<b>165,422</b>	<b>-78.7%</b>	<b>-68.2%</b>	<b>(39,078)</b>

2023 BUDGET DETAIL

FUND: WATER  
DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>1,504,061</b>	<b>2,058,416</b>	<b>2,821,366</b>	<b>2,821,366</b>	<b>1,554,989</b>			<b>1,064,830</b>
53000023- 430100	Investment Income	102,144	16,511	500	75,000	82,500	16400.0%	10.0%	83,325
53000451- 475100	Land Rent	1,000	0	12,000	0	0	-100.0%	100.0%	0
479210	Service Fees	80,882	99,578	70,000	100,000	100,000	42.9%	0.0%	101,000
479220	Reconnect Fees	14,509	24,953	50,000	67,000	70,000	40.0%	4.5%	70,700
481200	Meter Charges	5,799,046	5,986,285	5,815,000	5,953,131	6,954,000	19.6%	16.8%	7,579,860
481300	Collection Agency	1,412	7,152	5,000	43,000	25,000	400.0%	-41.9%	25,250
492010	Sale of Assets	6,549	0	10,000	0	0	-100.0%	100.0%	0
53000452- 420600	Federal Operating Grant	53,754	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	29,896	17,832	25,000	18,000	18,000	-28.0%	0.0%	18,180
<b>Total Revenue</b>		<b>6,089,192</b>	<b>6,152,311</b>	<b>5,987,500</b>	<b>6,256,131</b>	<b>7,249,500</b>	<b>21.1%</b>	<b>15.9%</b>	<b>7,878,315</b>
53018000-	Administrative Expenses	2,621,501	2,296,098	4,022,158	3,999,891	3,761,077	-6.5%	-6.0%	4,363,272
53018200-	Treatment Expenses	2,047,583	2,202,885	2,530,563	2,515,277	2,813,686	11.2%	11.9%	2,878,002
53018400-	Distribution Expenses	865,753	890,378	1,072,265	1,007,340	1,164,896	8.6%	15.6%	1,192,206
<b>Total Expenditures</b>		<b>5,534,837</b>	<b>5,389,361</b>	<b>7,624,986</b>	<b>7,522,507</b>	<b>7,739,659</b>	<b>1.5%</b>	<b>2.9%</b>	<b>8,433,479</b>
<i>Carryover PO's</i>									
<b>Fund Balance - December 31st</b>		<b>2,058,416</b>	<b>2,821,366</b>	<b>1,183,880</b>	<b>1,554,989</b>	<b>1,064,830</b>	<b>-10.1%</b>	<b>-31.5%</b>	<b>509,666</b>

WATER ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018000- 510000	Wages	232,511	242,228	273,675	241,000	263,075	-3.9%	9.2%	280,517
510500	Overtime Wages	0	0	0	0	0	100.0%	100.0%	0
511100	PERS	40,300	57,458	36,477	33,740	36,830	1.0%	9.2%	37,389
511300	Medicare	3,258	3,364	3,186	3,495	3,815	19.7%	9.2%	3,266
511400	Workers Compensation	2,781	2,388	0	0	2,631	100.0%	100.0%	0
511600	Health Insurance	46,144	37,033	66,013	69,506	55,705	-15.6%	-19.9%	67,663
511650	Dental Insurance	0	0	0	0	2,385	100.0%	100.0%	2,445
511700	Life Insurance	500	250	486	486	459	-5.6%	-5.6%	498
520100	Uniform	750	900	1,000	300	1,500	50.0%	400.0%	1,025
521000	Cellular Telephones	2,003	1,319	2,250	1,000	2,000	-11.1%	100.0%	2,306
522000	Postage	0	0	37,530	54,000	40,000	6.6%	-25.9%	40,800
523100	Professional Services	76,774	90,247	161,720	133,000	150,000	-7.2%	12.8%	165,763
523175	Chargeback - General Fund	669,167	730,000	833,319	833,319	867,000	4.0%	4.0%	884,340
526000	Travel/Training	600	1,448	4,500	4,200	4,500	0.0%	7.1%	4,613
526100	Membership and Dues	197	257	700	700	750	7.1%	7.1%	718
527220	Information Technology Rotary	79,766	100,000	126,825	126,825	125,000	-1.4%	-1.4%	129,996
528000	Liability/Property Insurance	83,713	80,643	80,000	91,140	93,000	16.3%	2.0%	82,000
529210	Real Estate Taxes	5,355	4,197	5,400	8,353	8,400	55.6%	0.6%	5,535
529310	Bank Fees	0	0	0	0	3,000	100.0%	100.0%	5,500
529500	Collection Charges	177	500	100	300	300	200.0%	0.0%	103
531000	Office Supply	719	160	750	300	3,000	300.0%	900.0%	769
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	25,000	0	0	0	100.0%	100.0%	0
560020	Refunds	11,894	17,350	12,000	22,000	12,000	0.0%	-45.5%	12,300
570000	Transfer - Water CIP	400,000	901,356	1,090,498	1,090,498	800,000	-26.6%	-26.6%	1,350,000
570000	Transfer - Plant CIP/Cap. Debt	964,892	0	1,285,729	1,285,729	1,285,727	0.0%	0.0%	1,285,728
<b>TOTAL WATER ADMINISTRATIVE</b>		<b>2,621,501</b>	<b>2,296,098</b>	<b>4,022,158</b>	<b>3,999,891</b>	<b>3,761,077</b>	<b>-6.5%</b>	<b>-6.0%</b>	<b>4,363,272</b>

**LINE ITEM DETAIL****WATER FUND****WATER ADMINISTRATION Division****Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$263,075	No additional staff or major reclassifications are being requested for 2022.
Cellular Telephones	521000	\$2,000	Monthly Stipend for Director and Management Staff. Department Verizon cell phones and wifi hotspots.
Professional Services	523100	\$150,000	Penry Road Wellfield Easement \$31,000; Professional Engineering Services for Utilities Projects \$32,280; Utility Billing Lockbox Services \$36,720; AMI Maintenance Software Support Services \$10,000; Legal Fees \$23,000; Penry Wellfield Monitoring fees \$17,000
Travel/Training	526000	\$4,500	Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA)

2023 BUDGET DETAIL

FUND: WATER  
 DEPARTMENT: WATER TREATMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018200- 510000	Wages	601,377	687,853	665,418	607,910	660,518	-0.7%	8.7%	677,031
510500	Overtime Wages	0	0	0	15,000	18,090	100.0%	20.6%	18,542
511100	PERS	82,871	94,133	86,970	87,220	95,005	9.2%	8.9%	97,380
511300	Medicare	7,179	8,318	9,484	9,034	9,840	3.8%	8.9%	10,086
511400	Workers Compensation	13,053	6,672	0	0	6,786	100.0%	100.0%	0
511600	Health Insurance	159,600	139,795	207,104	264,435	212,200	2.5%	-19.8%	227,054
511650	Dental Insurance	0	0	0	0	8,635	100.0%	100.0%	9,239
511700	Life Insurance	1,272	636	1,272	1,272	960	-24.5%	-24.5%	984
520100	Uniform	4,936	5,111	5,500	4,000	5,500	0.0%	37.5%	5,610
520110	Clothing, Safety, Security	4,400	3,824	3,500	2,500	3,500	0.0%	40.0%	3,570
521000	Cellular Telephone	684	218	1,000	1,000	1,250	25.0%	25.0%	1,275
521100	Electric	381,889	435,646	474,000	478,667	570,000	20.3%	19.1%	581,400
521200	Heat	21,786	37,243	53,000	40,000	80,000	50.9%	100.0%	81,600
521300	Generator Fuel	1,407	3,797	134,000	1,500	7,000	-94.8%	366.7%	7,140
522000	Postage	338	370	0	0	0	100.0%	100.0%	0
523100	Professional Services	59,004	73,695	62,500	62,000	80,000	28.0%	29.0%	81,600
523630	Outside Lab	32,463	30,800	36,000	40,000	76,000	111.1%	90.0%	77,520
526000	Travel / Training	2,445	3,871	4,250	3,700	4,500	5.9%	21.6%	4,590
526100	Membership and Dues	970	1,071	1,200	1,000	1,500	25.0%	50.0%	1,530
526200	Licensing Fees	32,180	16,841	19,500	1,800	20,700	6.2%	1050.0%	21,114
527010	Maintenance of Equipment	94,650	90,545	102,150	95,000	120,000	17.5%	26.3%	122,400
527020	Maintenance of Facility	60,668	68,159	106,175	103,000	111,500	5.0%	8.3%	113,730
527210	Garage Rotary	750	7,064	8,240	8,240	11,250	36.5%	36.5%	11,475
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
527230	Fleet Fuel Chargeback	0	0	0	0	4,500	100.0%	100.0%	4,590
531000	Office Supply	1,030	913	1,600	1,300	1,600	0.0%	23.1%	1,632
533035	Fuel Supply	2,370	2,514	2,900	6,000	0	-100.0%	-100.0%	0
533210	Chemical Supply	354,270	347,058	365,000	530,000	567,000	55.3%	7.0%	578,340
533410	Lab Supply	20,878	24,570	25,000	26,000	30,000	20.0%	15.4%	30,600
537000	Repair Materials	14,528	13,992	15,000	11,000	20,000	33.3%	81.8%	20,400
537200	Fac.Maintenance Supply	4,863	3,475	3,800	3,700	4,000	5.3%	8.1%	4,080
539000	Small Equipment	1,756	1,720	2,000	2,000	6,600	230.0%	230.0%	6,732
539015	COVID Expense	44	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	83,922	92,981	134,000	108,000	75,000	-44.0%	-30.6%	76,500
<b>TOTAL WATER TREATMENT</b>		<b>2,047,583</b>	<b>2,202,885</b>	<b>2,530,563</b>	<b>2,515,277</b>	<b>2,813,686</b>	<b>11.2%</b>	<b>11.9%</b>	<b>2,878,002</b>

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

**Explanation of significant line items**

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

2023 BUDGET DETAIL

FUND: WATER  
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
53018400- 510000	Wages	388,051	395,878	441,945	382,840	447,988	1.4%	17.0%	456,948
510500	Overtime Wages	0	0	0	15,000	15,800	100.0%	5.3%	16,116
511100	PERS	53,094	58,087	59,155	55,720	64,930	9.8%	16.5%	66,229
511300	Medicare	5,843	5,451	6,408	5,771	6,493	1.3%	12.5%	6,623
511400	Workers Compensation	7,822	4,274	0	0	4,638	100.0%	100.0%	0
511600	Health Insurance	127,281	103,451	139,268	161,246	167,882	20.5%	4.1%	179,634
511650	Dental Insurance	0	0	0	0	6,967	100.0%	100.0%	7,455
511700	Life Insurance	870	435	870	870	840	-3.4%	-3.4%	857
520100	Uniform	2,611	2,254	2,800	2,200	2,700	-3.6%	22.7%	2,754
520110	Clothing	2,611	2,969	3,000	2,100	2,800	-6.7%	33.3%	2,856
521000	Cellular Telephone	1,452	1,880	1,800	2,400	3,300	83.3%	37.5%	3,366
521100	Electric	13,411	13,719	15,000	13,000	17,000	13.3%	30.8%	17,340
521200	Heat	1,821	3,587	3,600	3,600	5,700	58.3%	58.3%	5,814
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%	510
522000	Postage	0	0	0	0	0	100.0%	100.0%	0
523100	Professional Services	39,074	35,044	55,000	36,000	50,000	-9.1%	38.9%	51,000
523500	Rent	802	351	2,200	600	1,500	-31.8%	150.0%	1,530
526000	Travel/Training/Safety/Security	465	67	2,000	900	2,000	0.0%	122.2%	2,040
526100	Memberships	245	75	250	125	250	0.0%	100.0%	255
526200	Licenses	0	81	325	125	200	-38.5%	60.0%	204
527010	Maintenance of Equipment	1,598	3,222	4,000	1,200	3,500	-12.5%	191.7%	3,570
527020	Maintenance of Facility	3,571	2,054	9,300	1,100	5,500	-40.9%	400.0%	5,610
527210	Garage Rotary	8,625	30,731	35,844	35,844	38,000	6.0%	6.0%	38,760
527215	Corrosion Prevention	0	0	0	0	1,008	100.0%	100.0%	1,028
527230	Fleet Fuel Chargeback	0	0	0	0	42,900	100.0%	100.0%	43,758
533000	Operating Supply	122,589	112,444	160,000	145,000	170,000	6.3%	17.2%	173,400
533035	Fuel Supply	20,903	30,114	29,500	50,000	0	-100.0%	-100.0%	0
533110	Meter Replacement	56,933	82,990	65,000	88,000	68,000	4.6%	-22.7%	69,360
537000	Repair Material	261	9	2,000	100	2,000	0.0%	1900.0%	2,040
539000	Small Equipment	5,528	1,211	7,500	3,600	7,500	0.0%	108.3%	7,650
539015	COVID Expense	292	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	0	0	25,000	0	25,000	0.0%	100.0%	25,500
<b>TOTAL WATER DISTRIBUTION</b>		<b>865,753</b>	<b>890,378</b>	<b>1,072,265</b>	<b>1,007,340</b>	<b>1,164,896</b>	<b>8.6%</b>	<b>15.6%</b>	<b>1,192,206</b>

**LINE ITEM DETAIL  
WATER FUND  
DISTRIBUTION SYSTEMS DIVISION**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$447,988	No Changes in Staff Requested
Electric	521100	\$17,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	\$5,700	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	\$50,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$18,000; Emergency Contractor Services \$21,000; Engineering services \$11,000
Training/Security	526000	\$2,000	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	\$170,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings \$85,900; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$26,500; Stone, asphalt, concrete, topsoil \$47,600; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$8,000; Water Tank Equipment \$2,000
Meter Replacement	533110	\$68,000	New Residential Meters \$52,200; Meter Replacement \$15,800
New Equip/Cap Outlay	550300	\$25,000	Utility Locating Equipment \$8,500; Hydrant/Valve Exercising Tool \$6,500; Valve Nut Replacement System \$10,000

**2023 BUDGET DETAIL**

**FUND: WATER CONSTRUCTION**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,642,984</b>	<b>1,398,500</b>	<b>630,750</b>	<b>630,750</b>	<b>433,248</b>	<b>159,086</b>
53100025- 493020	Transfer from Water Fund	800,000	901,356	1,090,498	1,090,498	800,000	1,350,000
493020	Note Proceeds	0	0	1,075,000	0	0	0
493020	Transfer from Water Fund Surcharge	564,892	0	1,285,729	1,285,729	1,285,727	1,285,728
494030	Advances In from Water Cap	0	0	0	0	2,500,000	0
	<b>Total Revenues</b>	<b>1,364,892</b>	<b>901,356</b>	<b>3,451,227</b>	<b>2,376,227</b>	<b>4,585,727</b>	<b>2,635,728</b>
53118000- 580100	OWDA Principal Debt Service - Plant	685,193	707,287	730,104	730,104	753,666	778,001
580200	OWDA Interest Debt Service - Plant	600,534	578,440	555,625	555,625	532,061	507,727
53118200- 550300	Plant SCADA Hardware Upgrades	0	38,972	0	0	0	0
550300 -WT020	Well Cleaning - Riverview, Penry	0	0	0	0	36,500	53,000
550300 -WT023	Lagoon Maintenance	0	0	60,000	0	60,000	0
550310	Pressure Filter Improvements	0	0	0	0	987,932	0
550310 -WT003	West Lagoon Valving Changes	0	0	0	0	0	0
550310 -WT003	Plant Maintenance	156,567	95,074	100,000	0	815,000	150,000
550310 -WT003	Nano-Filtration Membrane Replacement	0	0	675,000	359,000	674,730	0
550310 -WT003	Plant Dehumidification Equipment	0	0	250,000	0	0	0
550320	Equipment Purchase	0	4,920	0	53,000	0	0
53118400- 550300	Waterline Replacements	0	54,922	0	1,000	0	305,000
550300 -EWILL	East William St. Waterline	38,157	0	0	0	0	0
550300 -POINT	The Point - Waterline	0	0	400,000	2,000	300,000	0
550300 -WT001	Elevated Tank Painting	698,487	0	0	0	0	0
550300 -WT002	Elevated Tank Maintenance	0	0	0	0	0	0
550300 -WT004	Small Main Replacement	27,225	58,883	0	0	0	0
550300 -WT005	Fire Flow Improvement	45,339	88,189	135,000	64,000	180,000	0
550300 -WT006	Water Meter Replacement	33,411	0	25,000	22,000	25,000	0
550300 -WT010	Rt. 23 Turn Lane Improvements	4,009	1,316	175,000	170,000	0	0
550300 -WT015	Lincoln Ave. Waterline	156,931	28,902	0	0	0	0
550300 -WT016	Blymer St. Waterline	0	0	0	0	0	0
550300 -WT019	Pennsylvania Ave. Waterline	0	12,201	0	565,000	40,000	0
550300 -WT021	S Franklin St. Waterline	0	0	190,000	52,000	150,000	0
550300 -WT027	N Franklin St. Waterline	0	0	0	0	160,000	0
550320	Equipment Purchase	0	0	105,000	0	145,000	0
570500	Advances Out	0	0	0	0	0	500,000
	<b>Total Expenses</b>	<b>2,445,853</b>	<b>1,669,106</b>	<b>3,400,729</b>	<b>2,573,729</b>	<b>4,859,889</b>	<b>2,293,728</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,398,500</b>	<b>630,750</b>	<b>681,248</b>	<b>433,248</b>	<b>159,086</b>	<b>501,086</b>

**2023 BUDGET DETAIL**

**FUND: WATER UTILITY RESERVE FUND**

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are transferred from the water operating fund to be used for future projects and oversizing projects.

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

**2023 BUDGET DETAIL**

**FUND: WATER CUSTOMER DEPOSIT**

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of timely payments, the deposit is first applied to their account; the remainder refunded to the customer.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>228,318</b>	<b>190,360</b>	<b>114,053</b>	<b>114,053</b>	<b>120,053</b>	<b>124,053</b>
53500451- 482100	Water Customer Deposits	0	0	45,000	8,000	5,000	45,000
53553500- 560030	Deposit Refunds	37,958	76,307	45,000	2,000	1,000	45,000
	<b>Total Expenditures</b>	<b>37,958</b>	<b>76,307</b>	<b>45,000</b>	<b>2,000</b>	<b>1,000</b>	<b>45,000</b>
	Carryover Encumbrances						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>190,360</b>	<b>114,053</b>	<b>114,053</b>	<b>120,053</b>	<b>124,053</b>	<b>124,053</b>

2023 BUDGET DETAIL

FUND: WATER CAPACITY FEE

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

Org-Object-Project	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	2024 Projected
<b>Fund Balance - January 1<sup>st</sup></b>		<b>10,619,957</b>	<b>11,662,149</b>	<b>12,996,970</b>	<b>12,996,970</b>	<b>11,717,497</b>	<b>3,601,688</b>
53600451- 481400	Capacity Fees	2,444,939	2,708,917	2,500,000	2,417,647	2,500,000	2,550,250
53600025- 494030	Advances In Water Construction Fund	0	0	0	0	0	500,000
494030 -SWMLG	Advances In CIP Fund	0	0	0	0	220,000	220,000
<b>Total Revenues</b>		<b>2,444,939</b>	<b>2,708,917</b>	<b>2,500,000</b>	<b>2,417,647</b>	<b>2,720,000</b>	<b>3,270,250</b>
53618000- 580100	OWDA Principal	403,111	416,593	444,943	444,943	444,942	475,248
580200	OWDA Interest	347,640	334,159	305,811	320,220	305,811	275,507
580100	G.O. Bond Principal	137,161	140,278	146,513	146,513	149,630	152,747
580200	G.O. Bond Interest	74,067	69,952	65,744	65,744	61,348	55,363
53618200- 550310	Pressure Filter Upgrade	0	0	0	0	949,078	0
53618400- 523120	Water Master Plan Update	0	0	100,000	0	100,000	0
550300 -BYXBE	Byxbe Parkway Extension	0	0	330,000	0	330,000	0
550300 -GLENN	Glenn Rd Waterline Extension	409,861	8,364	0	0	0	0
550300 -PENCK	Penick Ave. Watermain Extension	0	43,202	0	3,700	0	0
550300 -SWMLG	Sawmill Parkway Waterline	0	60,159	1,100,000	775,000	1,375,000	0
550300 -WT007	Water Line Extensions/Oversizing	2,498	0	200,000	128,000	200,000	200,000
550300 -WT011	Olentangy Ave. River Crossing	4,704	56,288	1,500,000	48,000	2,200,000	0
550300 -WT013	Panhandle Bridge Waterline	1,105	34,649	1,140,000	114,000	1,120,000	0
550300 -WT018	Gleasonkamp Dam Breach	0	45,463	350,000	366,000	0	0
550300 -WT022	Braumiller Rd 16" Water Main	0	0	160,000	163,000	800,000	800,000
550300 -WT025	US42 Watermain Extension	0	0	0	0	100,000	1,200,000
550300 -WT026	Troy Rd Loop	0	0	0	0	200,000	0
560020	Refunds	22,600	164,989	38,000	22,000	0	22,000
570500 -SWMLG	Advances Out	0	0	0	1,100,000	2,500,000	0
<b>Total Expenses</b>		<b>1,402,747</b>	<b>1,374,096</b>	<b>5,881,011</b>	<b>3,697,120</b>	<b>10,835,809</b>	<b>3,180,865</b>
<i>Carryover PO's</i>							
<b>Fund Balance - December 31<sup>st</sup></b>		<b>11,662,149</b>	<b>12,996,970</b>	<b>9,615,959</b>	<b>11,717,497</b>	<b>3,601,688</b>	<b>3,691,073</b>

2023 BUDGET DETAIL

FUND: WASTEWATER  
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>3,724,670</b>	<b>4,092,154</b>	<b>7,401,132</b>	<b>7,401,132</b>	<b>7,446,639</b>			<b>5,180,356</b>
54000023- 430100	Investment Income	100,112	18,181	3,850	85,000	93,000	2315.6%	9.4%	93,930
54000501- 479110	Surcharges	28,876	101,509	76,000	80,000	90,000	18.4%	12.5%	90,900
479120	Septage Receiving Charges	292,502	293,696	306,000	307,500	310,000	1.3%	0.8%	313,100
481200	Meter Charges	6,890,085	7,224,407	7,020,439	7,350,000	7,500,000	6.8%	2.0%	7,575,000
481300	Collection Agency	1,972	9,739	6,500	52,000	50,000	669.2%	-3.8%	50,500
492010	Sale of Assets	7,423	0	15,000	0	0	-100.0%	100.0%	0
54000502- 420600	Federal Operating Grant	44,732	0	0	0	0	100.0%	100.0%	0
484300	Miscellaneous	19,207	1,839	25,000	20,000	22,500	-10.0%	12.5%	22,500
<b>Total Revenue</b>		<b>7,384,909</b>	<b>7,649,371</b>	<b>7,452,789</b>	<b>7,894,500</b>	<b>8,065,500</b>	8.2%	2.2%	<b>8,145,930</b>
54018600-	Administrative Expenses	4,456,615	1,396,745	4,769,623	4,708,258	6,701,241	40.5%	42.3%	5,993,996
54018800-	Treatment Expenses	2,043,653	2,346,150	2,478,148	2,450,135	2,877,672	16.1%	17.4%	2,950,213
54019000-	Collection Expenses	517,157	597,498	773,144	690,600	752,870	-2.6%	9.0%	774,596
<b>Total Expenditures</b>		<b>7,017,425</b>	<b>4,340,393</b>	<b>8,020,915</b>	<b>7,848,993</b>	<b>10,331,783</b>	28.8%	31.6%	<b>9,718,805</b>
<i>Carryover PO's</i>									
<b>Fund Balance - December 31st</b>		<b>4,092,154</b>	<b>7,401,132</b>	<b>6,833,006</b>	<b>7,446,639</b>	<b>5,180,356</b>	-24.2%	-30.4%	<b>3,607,481</b>

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54018600- 510000	Wages	202,598	249,649	273,675	240,902	263,075	-3.9%	9.2%	268,337
510500	Overtime Wages	0	0	0	28,000	0	100.0%	-100.0%	0
511100	PERS	18,647	19,633	36,477	37,660	36,830	1.0%	-2.2%	37,567
511300	Medicare	2,839	3,495	3,186	3,901	3,815	19.7%	-2.2%	3,891
511400	Workers Compensation	4,663	2,387	0	0	2,631	100.0%	100.0%	2,684
511600	Health Insurance	51,710	44,768	66,013	69,517	55,705	-15.6%	-19.9%	59,604
511650	Dental Insurance	0	0	0	0	2,385	100.0%	100.0%	2,552
511700	Life Insurance	500	250	486	486	459	-5.6%	-5.6%	470
520100	Uniforms	0	0	300	300	1,000	233.3%	233.3%	1,020
521000	Cellular Telephone	3,056	2,071	3,000	1,000	2,500	-16.7%	150.0%	2,550
522000	Postage	0	0	37,530	53,280	40,000	6.6%	-24.9%	40,800
523100	Professional Services	67,557	53,596	136,720	145,000	113,720	-16.8%	-21.6%	115,994
523175	Chargeback - General Fund	754,417	823,000	791,339	791,339	823,000	4.0%	4.0%	839,460
526000	Travel/Training	821	372	4,500	3,000	4,500	0.0%	50.0%	4,590
526100	Membership and Dues	102	48	250	224	250	0.0%	11.6%	255
527220	Information Technology Rotary	52,164	75,000	82,939	82,939	80,000	-3.5%	-3.5%	81,600
528000	Liability/Property Insurance	99,251	95,395	95,000	107,812	110,000	15.8%	2.0%	112,200
528100	Judgements	0	1,180	0	0	0	100.0%	100.0%	0
529310	Bank Fees	0	0	0	0	7,000	100.0%	100.0%	7,200
529500	Collection Charges	247	684	0	400	500	100.0%	25.0%	510
531000	Office Supply	661	217	900	100	3,000	233.3%	2900.0%	3,060
550300	Capital Outlay	0	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	25,000	0	0	0	100.0%	100.0%	0
560020	Refunds	23,764	0	8,500	0	0	-100.0%	100.0%	0
570000	Transfer - Sewer CIP	1,476,705	0	1,586,410	1,500,000	3,500,000	120.6%	133.3%	2,750,000
570000	Transfer - Sewer Capacity Fund	1,696,913	0	1,642,398	1,642,398	1,650,871	0.5%	0.5%	1,659,652
<b>TOTAL WASTEWATER ADMIN</b>		<b>4,456,615</b>	<b>1,396,745</b>	<b>4,769,623</b>	<b>4,708,258</b>	<b>6,701,241</b>	40.5%	42.3%	<b>5,993,996</b>

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

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$263,075	No additional staff or major reclassifications being requested for 2023.
Cellular Telephone	521000	\$2,500	Monthly Stipend for Director and Management Staff. Department Verizon Fees.
Professional Services	523100	\$113,720	Professional Engineering Services for Utilities Projects \$40,000; AMI Maintenance Software Support Services \$12,000; Legal Fees \$25,000; Utility Billing Lockbox Service \$36,720
Travel/Training	526000	\$4,500	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF)

2023 BUDGET DETAIL

FUND: WASTEWATER  
 DEPARTMENT: WASTEWATER TREATMENT

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54018800- 510000	Wages	638,326	743,723	739,111	623,704	708,856	-4.1%	13.7%	726,577
510500	Overtime Wages	0	0	0	15,000	17,300	100.0%	15.3%	17,733
511100	PERS	87,562	101,858	97,236	89,460	101,662	4.6%	13.6%	104,204
511300	Medicare	8,739	10,287	10,553	9,266	10,529	-0.2%	13.6%	10,792
511400	Workers Compensation	13,863	7,004	0	0	7,262	100.0%	100.0%	7,444
511600	Health Insurance	167,181	141,076	198,472	224,330	206,543	4.1%	-7.9%	221,001
511650	Dental Insurance	0	0	0	0	8,538	100.0%	100.0%	9,136
511700	Life Insurance	1,350	675	1,350	1,350	1,080	-20.0%	-20.0%	1,107
520100	Uniform	4,351	4,240	5,000	2,800	5,000	0.0%	78.6%	5,100
520110	Clothing/Safety	3,080	3,016	4,000	1,900	4,000	0.0%	110.5%	4,080
521000	Cellular Telephone	550	86	1,200	500	1,200	0.0%	140.0%	1,224
521100	Electric	285,735	288,469	315,000	315,000	473,000	50.2%	50.2%	482,460
521200	Heat	12,744	25,107	30,000	27,000	40,000	33.3%	48.1%	40,800
521300	Generator Fuel	1,072	3,880	4,000	4,000	5,000	25.0%	25.0%	5,100
523100	Professional Services	38,647	51,166	60,000	62,000	106,000	76.7%	71.0%	108,120
523610	Sludge Removal	345,290	408,264	450,000	470,000	400,000	-11.1%	-14.9%	408,000
523630	Outside Lab	12,208	13,914	14,000	22,000	15,000	7.1%	-31.8%	15,300
526000	Travel / Training	520	2,358	6,000	600	6,000	0.0%	900.0%	6,120
526100	Membership and Dues	605	660	750	700	1,000	33.3%	42.9%	1,020
526200	Licensing Fees	5,393	11,341	10,000	100	10,000	0.0%	9900.0%	10,200
527010	Maintenance of Equipment	76,243	179,775	170,000	175,000	185,000	8.8%	5.7%	188,700
527020	Maintenance of Facility	128,595	127,107	90,000	83,000	130,000	44.4%	56.6%	132,600
527210	Garage Rotary	3,750	8,124	9,476	9,476	11,000	16.1%	16.1%	11,220
527215	Corrosion Prevention	0	0	0	0	252	100.0%	100.0%	257
527230	Fleet Fuel Chargeback	0	0	0	0	43,200	100.0%	100.0%	44,064
531000	Office Supply	344	621	1,000	1,000	1,250	25.0%	25.0%	1,275
533035	Fuel Supply	3,081	3,060	6,000	5,300	0	-100.0%	-100.0%	0
533210	Chemical Supply	172,644	192,168	230,000	285,000	280,000	21.7%	-1.8%	285,600
533410	Lab Supply	12,010	14,853	16,000	14,000	16,000	0.0%	14.3%	16,320
537000	Repair Materials	4,776	0	500	0	500	0.0%	100.0%	510
537200	Maintenance Supply	0	0	0	0	0	100.0%	100.0%	0
538100	Incidentals	99	130	500	150	500	0.0%	233.3%	510
539000	Small Equipment	656	3,188	2,000	1,500	2,000	0.0%	33.3%	2,040
539015	COVID Expense	230	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	13,985	0	6,000	6,000	80,000	1233.3%	1233.3%	81,600
<b>TOTAL WASTEWATER TREATMENT</b>		<b>2,043,653</b>	<b>2,346,150</b>	<b>2,478,148</b>	<b>2,450,135</b>	<b>2,877,672</b>	16.1%	17.4%	<b>2,950,213</b>

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

**Explanation of significant line items**

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

2023 BUDGET DETAIL

FUND: WASTEWATER  
 DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
54019000- 510000	Wages	193,125	236,547	225,197	193,827	225,126	0.0%	16.1%	230,754
510500	Overtime Wages	0	0	0	13,000	13,200	100.0%	1.5%	13,530
511100	PERS	26,165	29,047	29,749	28,980	33,366	12.2%	15.1%	34,200
511300	Medicare	2,650	3,282	3,265	3,002	3,337	2.2%	11.2%	3,420
511400	Workers Compensation	4,160	2,155	0	0	2,383	100.0%	100.0%	2,443
511600	Health Insurance	47,481	41,287	60,404	79,012	61,894	2.5%	-21.7%	66,227
511650	Dental Insurance	0	0	0	0	2,650	100.0%	100.0%	2,836
511700	Life Insurance	390	195	390	390	360	-7.7%	-7.7%	369
520100	Uniform	2,426	2,057	2,700	2,200	2,500	-7.4%	13.6%	2,563
520110	Clothing	1,884	1,633	3,600	1,500	1,800	-50.0%	20.0%	1,845
521000	Cellular Telephone	0	1,577	1,200	4,000	4,200	250.0%	5.0%	4,305
521100	Electric	20,044	21,423	21,300	22,000	28,000	31.5%	27.3%	28,700
521200	Heat	1,821	3,587	4,000	3,600	5,800	45.0%	61.1%	5,945
523100	Professional Services	79,413	28,892	56,750	65,000	80,000	41.0%	23.1%	82,000
523500	Rent	594	9,614	2,000	1,000	1,500	-25.0%	50.0%	1,538
526000	Travel/Training/Safety/Security	919	1,275	3,500	750	3,000	-14.3%	300.0%	3,075
526200	Licensing Fees	196	95	250	0	250	0.0%	100.0%	256
527010	Maintenance of Equipment	22,930	44,424	57,500	60,000	55,000	-4.3%	-8.3%	56,375
527020	Maintenance of Facility	3,635	6,055	93,000	1,000	8,000	-91.4%	700.0%	8,200
527210	Garage Rotary	5,377	36,470	42,539	42,539	45,000	5.8%	5.8%	46,125
527215	Corrosion Prevention	0	0	0	0	504	100.0%	100.0%	517
527230	Fleet Fuel Chargeback	0	0	0	0	28,500	100.0%	100.0%	29,213
533000	Operating Supply	14,259	33,454	54,600	45,000	53,000	-2.9%	17.8%	54,325
533035	Fuel Supply	12,532	18,811	21,000	28,000	0	-100.0%	-100.0%	0
533110	Meter Replacement	56,933	70,900	65,000	88,000	68,000	4.6%	-22.7%	69,700
537200	Maintenance Supply	1,206	367	1,500	800	1,500	0.0%	87.5%	1,538
539000	Small Equipment	8,377	2,971	15,200	1,000	15,000	-1.3%	1400.0%	15,375
539015	COVID Expense	574	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	10,066	1,380	8,500	6,000	9,000	5.9%	50.0%	9,225
	<b>TOTAL WW COLLECTION</b>	<b>517,157</b>	<b>597,498</b>	<b>773,144</b>	<b>690,600</b>	<b>752,870</b>	-2.6%	9.0%	<b>774,596</b>

**LINE ITEM DETAIL  
WASTEWATER  
WASTEWATER COLLECTION DIVISION**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$225,126	No Changes in Staff Requested
Electric	521100	\$28,000	Lift Stations \$17,700; 241 Cherry Street - Storage \$8,300
Heat	521200	\$5,800	241 Cherry Street - Storage \$5,800
Professional Services	523100	\$80,000	Asphalt Repairs \$8,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$20,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$6,750; Misc. Professional Services \$15,500
Travel/Training	526000	\$3,000	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700
Maintenance of Equipment	527010	\$55,000	Jet Truck Equipment Repairs \$12,500; CCTV Camera Van Equipment Repairs \$4,500; Lift Station Repairs \$35,000; Misc. Equipment Repairs \$5,500
Maintenance of Facility	527020	\$8,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs \$9,300
Operating Supply	533000	\$53,000	Repair Materials \$30,000; Concrete/CDF \$7,500; Asphalt \$7,500; Lift Station Odor Control Chemical \$8,000
Small Equipment	539000	\$15,000	Cordless Hand Tools \$1,500; CSE Equipment split w/Storm \$1,750; Traffic Control Devices split w/Storm \$1,500; Lifting & Securing Equipment split w/Storm \$1,250; Security Equipment split w/Storm \$1,000; Sewer Plugs \$2,500; Miscellaneous Tools \$5,500
New Equip/Cap Outlay	550300	\$9,000	Jet Truck Nozzles split w/Storm \$9,000

**2023 BUDGET DETAIL**

**FUND: WASTEWATER CONSTRUCTION**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>3,088,062</b>	<b>3,960,063</b>	<b>3,145,137</b>	<b>3,145,137</b>	<b>376,207</b>	<b>450,478</b>
54100025- 493020	Transfer in - Sewer Fund	1,476,705	0	1,586,410		3,500,000	2,750,000
483100	Reimbursements	0	6	0		0	
494030	Advance from WW Cap Fund	0	0	0	0	2,000,000	
	<b>Total Revenue</b>	<b>1,476,705</b>	<b>6</b>	<b>1,586,410</b>	<b>0</b>	<b>5,500,000</b>	<b>2,750,000</b>
54118600- 580100	OWDA Principal	125,050	129,580	132,274	132,274	139,137	144,178
580200	OWDA Interest	28,363	24,578	20,656	20,656	16,592	12,380
54118800- 550300	Belt Filter Press Replacement	0	7,981	0	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	0	0	0	0
550310	Building Improvement/Evaluation	32,487	0	0	0	0	0
550310	Maintenance Building Expansion	0	24,990	0	0	0	0
550310 -WW002	Plant Improvement	0	0	0	0	2,915,000	0
550310 -WW003	Wastewater Plant Maintenance	373,918	386,705	2,905,000	1,420,000	1,500,000	1,820,000
54119000- 550300	Capital Improvement	0	189,166	0	18,000	0	200,000
550300	Equipment	10,139	0	0	0	0	0
550300 -POINT	The Point - Sewer	0	0	200,000	2,000	150,000	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000	175,000
550300 -WW004	Meter Replacement	0	43,200	0	21,000	25,000	25,000
550300 -WW005	Sanitary Sewer Replacement	0	8,732	100,000	16,000	100,000	100,000
550300 -WW010	Hayes Colony Sewer Rehab	0	0	0	245,000	0	0
550300 -WW015	W William Sewer Repair	0	0	0	135,000	0	0
550300 -WW016	Wesleyan Woods Sewer Rehab				418,000	0	
550300 -WW017	Pump Station Repair	34,747	0	25,000	185,000	0	25,000
550300 -WW019	Shelbourne Forest CIPP Lining	0	0	0	0	280,000	
550320	Equipment	0	0	200,000	156,000	125,000	0
570500	Advances Out	0	0	0	0	0	400,000
	<b>Total Expenses</b>	<b>604,704</b>	<b>814,932</b>	<b>3,757,930</b>	<b>2,768,930</b>	<b>5,425,729</b>	<b>2,901,558</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>3,960,063</b>	<b>3,145,137</b>	<b>973,617</b>	<b>376,207</b>	<b>450,478</b>	<b>298,920</b>

**2023 BUDGET DETAIL**

**FUND: WASTEWATER UTILITY RESERVE FUND**

The Wastewater Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of \$2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

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

**2023 BUDGET DETAIL**

**FUND: WASTEWATER CAPACITY FEE**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>6,796,916</b>	<b>8,376,102</b>	<b>7,753,540</b>	<b>7,753,540</b>	<b>4,622,942</b>	<b>2,852,618</b>
54600025- 493020	Transfer in - Sewer Fund/SE Highland	1,696,913	0	1,642,398	0	1,650,871	1,659,652
494030 -SWMLG	Advances In	0	0	0	0	344,500	344,500
54600501- 481400	Capacity Charges	2,311,546	2,084,575	2,000,000	1,527,600	2,000,000	2,000,000
483100	Riverby Sewer Reimbursements	0	17	0	0	0	0
54600025- 494030	Advances In	0	0	0	0	0	400,000
494030 -SWMLG	Advances In	0	0	0	0	344,500	344,500
	<b>Total Revenue</b>	<b>4,008,459</b>	<b>2,084,592</b>	<b>3,642,398</b>	<b>1,527,600</b>	<b>4,339,871</b>	<b>4,748,652</b>
54618600- 580100	G.O. Bond Principal	323,568	329,444	295,000	295,000	42,074	42,951
580100	OWDA Principal	1,325,651	1,373,669	1,423,426	1,423,426	1,474,985	1,528,413
580200	G.O. Bond Interest	38,227	31,369	5,900	5,900	17,250	15,567
580200	OWDA Interest	300,678	260,552	218,972	218,972	175,886	131,239
54618800- 550310 -WW002	Belt Filter Press - Increased Capacity	0	0	750,000	0	750,000	0
54619000- 523100	Professional Services	2,500	0	0	0	0	0
550300	Other Projects	23,409	385,022	0	8,400	0	0
550300 -SWMLG	Sawmill Parkway Sewer Extension	0	18,662	1,000,000	420,000	1,000,000	0
550300 -WW006	Sewer Extension/Oversizing	98,316	627	200,000	155,000	150,000	3,350,000
550300 -WW008	Riverby Sewer Extension	1,559	152,096	0	12,000	0	0
550300 -WW009	Spring Street Sewer Upsizing	43,825	0	0	0	0	0
550300 -WW013	Slack Rd - Force Main	0	0	0	0	150,000	0
550300 -WW018	Prospect St Sanitary Sewer	0	0	0	22,000	0	0
560010	Reimburse Cherry St. Fac. to Fund 494	0	0	65,000	0	0	65,000
560020	Refunds	21,540	155,713	35,000	0	0	35,000
570000	Transfer to SE Highland Sewer	250,000	0	375,000	375,000	350,000	364,140
570500 -SWMLG	Advances Out	0	0	0	1,722,500	2,000,000	0
	<b>Total Expenses</b>	<b>2,429,273</b>	<b>2,707,154</b>	<b>4,368,298</b>	<b>4,658,198</b>	<b>6,110,195</b>	<b>5,532,310</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>8,376,102</b>	<b>7,753,540</b>	<b>7,027,640</b>	<b>4,622,942</b>	<b>2,852,618</b>	<b>2,068,960</b>

**2023 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER FUND**

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a \$3,200 ERU charge when they tie into the sewer.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>268,389</b>	<b>244,100</b>	<b>202,735</b>	<b>202,735</b>	<b>218,135</b>	<b>354,935</b>
54800025- 493020	Transfer In Sewer Capacity Fee Fund	250,000	0	250,000	250,000	350,000	357,000
54800501- 460110	ERU Charges	563,100	787,201	600,000	600,000	625,000	600,000
	<b>Total Revenue</b>	<b>813,100</b>	<b>787,201</b>	<b>850,000</b>	<b>850,000</b>	<b>975,000</b>	<b>957,000</b>
54818600- 560020	ERU Refunds	9,600	3,200	10,000	10,000	10,000	10,000
580100	Bond Principal	280,000	395,000	410,000	410,000	430,000	450,000
580200	Bond Interest	547,789	430,366	414,600	414,600	398,200	376,700
	<b>Total Expenses</b>	<b>837,389</b>	<b>828,566</b>	<b>834,600</b>	<b>834,600</b>	<b>838,200</b>	<b>836,700</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>244,100</b>	<b>202,735</b>	<b>218,135</b>	<b>218,135</b>	<b>354,935</b>	<b>475,235</b>

2023 BUDGET DETAIL  
 FUND:  
 DEPARTMENT:

REFUSE  
 ADMINISTRATION

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
	<b>Fund Balance - January 1st</b>	<b>1,159,867</b>	<b>1,199,262</b>	<b>1,022,130</b>	<b>1,022,130</b>	<b>241,848</b>			<b>127,896</b>
5500023- 430100	Investment Income	7,895	1,018	300	5,800	6,300	8.6%	8.6%	6,363
55000601- 478100	Bag Tags	11,275	12,108	14,000	11,000	11,000	0.0%	0.0%	11,110
478200	Cleanup	0	55	0	0	0	100.0%	100.0%	
478300	Toter Fees	22,610	28,573	23,000	25,000	60,000	140.0%	140.0%	60,600
481200	Refuse Fees	3,537,310	3,715,662	4,170,912	3,960,000	4,184,020	5.7%	5.7%	4,393,221
481250	Bulk Waste	8,813	25,030	14,500	23,000	25,000	8.7%	8.7%	25,250
481300	Collection Agency	921	4,600	2,500	23,000	10,000	-56.5%	-56.5%	10,100
492010	Sale of Assets	5,166	12,950	10,000	0	0	100.0%	100.0%	10,000
55000602- 420600	Federal Grant	38,002	0	0	0	0	100.0%	100.0%	0
420700	State Grant	0	0	0	100,000	100,000	0.0%	0.0%	0
420800	Local Grant	43,894	45,000	0	48,728	0	-100.0%	-100.0%	0
483100	Reimbursements	5,663	0	0	110	0	-100.0%	-100.0%	0
484300	Miscellaneous Revenue	0	3,102	0	0	0	100.0%	100.0%	0
	<b>Total Revenue</b>	<b>3,681,549</b>	<b>3,848,098</b>	<b>4,235,212</b>	<b>4,196,638</b>	<b>4,396,320</b>	<b>4.8%</b>	<b>4.8%</b>	<b>4,516,644</b>
55017400-	Administrative Expenses	393,842	472,238	268,300	283,480	268,400	-5.3%	-5.3%	262,118
55017600-	Collection Expenses	2,271,538	2,700,602	3,002,190	3,123,683	4,241,872	35.8%	35.8%	4,285,619
55017800-	Recycling Expenses	976,774	852,390	1,433,471	1,569,756	0	-100.0%	-100.0%	0
	<b>Total Expenditures</b>	<b>3,642,154</b>	<b>4,025,230</b>	<b>4,703,961</b>	<b>4,976,920</b>	<b>4,510,272</b>	<b>-9.4%</b>	<b>-9.4%</b>	<b>4,547,737</b>
	<i>Carryover PO's</i>								
	<b>Fund Balance - December 31st</b>	<b>1,199,262</b>	<b>1,022,130</b>	<b>553,381</b>	<b>241,848</b>	<b>127,896</b>	<b>-47.1%</b>	<b>-47.1%</b>	<b>96,804</b>

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Budget
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REFUSE ADMINISTRATION

55017400- 521100	Electric	619	684	800	750	800	0.0%	6.7%	700
522000	Postage	0	0	4,170	5,200	4,170	0.0%	-19.8%	4,253
523100	Landfill Monitoring Service	52,569	90,515	90,000	104,000	90,000	0.0%	-13.5%	80,280
523100	Professional Services	0	0	0	0	0	100.0%	100.0%	0
523175	Operations Chargeback--Gen Fund	194,563	216,750	172,430	172,430	172,430	0.0%	0.0%	175,879
523175	Operations Chargeback--SMR	145,686	163,700	0	0	0	100.0%	100.0%	0
529310	Bank Fees	0	0	0	0	100	100.0%	100.0%	100
529500	Collection Charges	115	324	600	200	600	0.0%	200.0%	600
550300	Building Improvements	0	0	0	0	0	100.0%	100.0%	0
560020	Refunds	290	265	300	900	300	0.0%	-66.7%	306
	<b>TOTAL REFUSE ADMIN</b>	<b>393,842</b>	<b>472,238</b>	<b>268,300</b>	<b>283,480</b>	<b>268,400</b>	<b>0.0%</b>	<b>-5.3%</b>	<b>262,118</b>

2023 BUDGET DETAIL  
 FUND  
 DEPARTMENT

REFUSE  
 SOLID WASTE & RECYCLING

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
55017600- 510000	Wages	493,854	481,727	532,696	498,902	820,331	54.0%	64.4%	840,839
510500	Overtime Wages	0	0	0	18,000	45,250	100.0%	151.4%	46,381
511100	PERS	68,604	72,297	72,841	72,380	121,181	66.4%	67.4%	124,211
511300	Medicare	6,661	6,544	7,724	7,497	12,551	62.5%	67.4%	12,865
511400	Workers Compensation	10,315	5,338	0	0	8,656	100.0%	100.0%	8,872
511600	Health Insurance	179,550	144,005	232,992	240,238	241,132	3.5%	0.4%	247,160
511650	Dental Insurance	0	0	0	0	10,108	100.0%	100.0%	10,361
511700	Life Insurance	1,100	555	1,110	1,110	1,680	51.4%	51.4%	1,722
520100	Uniforms	1,969	2,150	2,380	2,300	4,030	69.3%	75.2%	4,131
520110	Clothing	3,624	4,369	6,233	4,200	10,483	68.2%	149.6%	10,745
521000	Cellular Telephone	0	95	0	600	0	100.0%	-100.0%	0
521100	Electric	2,535	3,083	3,500	3,200	4,700	34.3%	46.9%	4,818
521200	Heat	1,064	1,766	2,300	2,000	2,300	0.0%	15.0%	2,358
523100	Professional Services	6,211	6,889	13,080	5,200	13,080	0.0%	151.5%	13,407
523620	Tipping Fees	988,367	991,842	1,150,250	1,028,400	1,525,000	32.6%	48.3%	1,563,125
526100	Membership and Dues	223	223	300	250	300	0.0%	20.0%	308
526200	Licensing Fees	318	247	300	351	300	0.0%	-14.5%	308
527010	Maintenance of Equipment	0	0	500	150	1,500	200.0%	900.0%	1,538
527020	Maintenance of Facility	110	0	1,500	0	2,500	66.7%	100.0%	2,563
527210	Garage Rotary	41,050	135,991	158,620	158,620	302,500	90.7%	90.7%	310,063
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527220	Information Technology Rotary	3,940	6,000	6,264	6,264	6,264	0.0%	0.0%	6,421
527230	Fleet Fuel Chargeback	0	0	0	0	223,500	100.0%	100.0%	229,088
528000	Insurance	60,233	58,024	57,900	67,221	57,900	0.0%	-13.9%	59,348
533000	Operating Supply	4,849	8,431	9,500	6,400	17,500	84.2%	173.4%	17,938
533035	Fuel Supply	91,428	138,102	98,300	233,000	0	-100.0%	-100.0%	0
537000	Repair Material	20	0	100	0	100	0.0%	100.0%	103
538500	Containers	41,937	54,047	80,000	67,000	155,000	93.8%	131.3%	158,875
539000	Small Equipment	2,000	0	1,500	400	1,900	26.7%	375.0%	1,948
539015	COVID Expense	669	0	0	0	0	100.0%	100.0%	0
550300	New Equip/Capital Outlay	260,907	578,877	35,000	0	40,000	14.3%	100.0%	606,000
550320	Vehicle Purchases	0	0	527,300	700,000	612,000	16.1%	-12.6%	0
580300	Truck Lease Payments	0	0	0	0	0	100.0%	100.0%	0
	<b>TOTAL COLLECTION</b>	<b>2,271,538</b>	<b>2,700,602</b>	<b>3,002,190</b>	<b>3,123,683</b>	<b>4,241,872</b>	<b>41.3%</b>	<b>35.8%</b>	<b>4,285,619</b>

**LINE ITEM DETAIL  
REFUSE FUND  
REFUSE COLLECTION**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$820,331	No staffing additions
Professional Services	523100	\$13,080	Contracted land agreements for public ally accessible dumpsters \$4,000; Utility Billing Lockbox Service \$4,080; Misc. Professional Services \$5,000
Tipping Fees	523620	\$1,525,000	Anticipated 10% increase (fuel surcharge, tipping fees and city growth) Transfer \$1,300,000; Recycling \$200,000; Yardwaste \$25,000
Operating Supply	533000	\$17,500	Updated Bag Stickers \$4,500; Misc. Equip. (shovels,brooms,floor dry) \$2,000; Street can liners \$1,000; Safety Equipment \$1,000; Special Event Disposable Containers \$5,000; Foul sheets \$2,000; Safety Equipment \$1000;
Containers	538500	\$155,000	Additional & Replacements 96-Gallon Tip Carts \$50,000; Replacement lids \$15,000; New Dumpsters/Repairs and Materials \$20,000; Replacements \$30,000; New Builds \$30,000
New Equip/Cap Outlay	550300	\$40,000	Franklin St. Lot Dumpster Enclosure \$40,000
Vehicle Purchases	550320	\$612,000	Automated Side Load Trucks \$410,000; Rear Load Truck \$200,000; (2) radios \$2,000

2023 BUDGET DETAIL

FUND  
DEPARTMENT

REFUSE  
RECYCLING

This department has been combined with the Collection Department

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget*	% Δ Prior Budget	% Δ Prior Actual
55017800- 510000	Wages	315,788	391,195	411,211	375,309	0	-100.0%	-100.0%
510500	Overtime Wages	0	0	0	20,000	0	100.0%	-100.0%
511100	PERS	43,499	57,447	55,389	55,343	0	-100.0%	-100.0%
511300	Medicare	4,386	5,485	5,963	5,732	0	-100.0%	-100.0%
511400	Workers Compensation	6,670	3,448	0	0	0	100.0%	100.0%
511600	Health Insurance	82,593	65,205	112,176	101,501	0	-100.0%	-100.0%
511700	Life Insurance	720	360	840	840	0	-100.0%	-100.0%
520100	Uniforms	1,479	1,776	1,650	1,500	0	-100.0%	-100.0%
520110	Clothing	2,765	2,593	4,250	3,200	0	-100.0%	-100.0%
523100	Professional Services	7,235	0	0	0	0	100.0%	100.0%
523620	Tipping Fees	200,437	201,580	206,000	208,939	0	-100.0%	-100.0%
527010	Maintenance of Equipment	0	0	1,000	0	0	-100.0%	100.0%
527020	Maintenance of Facility	0	0	1,000	0	0	-100.0%	100.0%
527210	Garage Rotary	19,075	58,635	68,392	68,392	0	-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	17,705	56,992	78,000	78,000	0	-100.0%	-100.0%
533035	Fuel Supply	18,651	5,932	42,200	11,000	0	-100.0%	-100.0%
539000	Small Equipment	324	0	400	0	0	-100.0%	100.0%
550300	New Equip/Cap Outlay	255,447	1,742	0	0	0	100.0%	100.0%
550320	Vehicle Purchases	0	0	445,000	640,000	0	-100.0%	-100.0%
	<b>TOTAL RECYCLING</b>	<b>976,774</b>	<b>852,390</b>	<b>1,433,471</b>	<b>1,569,756</b>	<b>0</b>	<b>-100.0%</b>	<b>-100.0%</b>

2023 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Fund Balance - January 1st</b>		<b>504,995</b>	<b>46,938</b>	<b>55,033</b>	<b>55,033</b>	<b>42,291</b>		
60100401- 492010	Sale of Assets	259	0	0	0	0	100.0%	100.0%
460150	Department Chargeback	198,905	711,341	950,915	869,046	1,115,782	17.3%	28.4%
460155	Department Chargeback-Fuel	0	0	0	0	775,000	100.0%	100.0%
460156	Dept Chgbk-Corrosion Prevention	0	0	0	0	12,726	100.0%	100.0%
60100402- 420600	Federal Operating Grant	14,669	0	0	0	0	100.0%	100.0%
483100	Reimbursements	18	1,200	0	30	0	100.0%	-100.0%
<b>Total Revenue</b>		<b>213,851</b>	<b>712,541</b>	<b>950,915</b>	<b>869,076</b>	<b>1,890,782</b>	117.6%	117.6%
<b>Total Expenditures</b>		<b>671,908</b>	<b>704,446</b>	<b>950,914</b>	<b>881,818</b>	<b>1,753,695</b>	84.4%	98.9%
<i>Carryover PO's</i>								
<b>Fund Balance - December 31st</b>		<b>46,938</b>	<b>55,033</b>	<b>55,034</b>	<b>42,291</b>	<b>179,378</b>		

2023 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual
60117200- 510000	Wages	251,812	267,635	322,102	287,791	287,598	-10.7%	-0.1%
510500	Overtime Wages	0	0	0	4,700	8,800	100.0%	87.2%
511100	PERS	33,887	39,897	42,900	40,880	41,496	-3.3%	1.5%
511300	Medicare	3,445	3,691	4,670	4,234	4,298	-8.0%	1.5%
511400	Workers Compensation	5,522	2,977	0	0	2,964	100.0%	100.0%
511600	Health Insurance	40,786	54,190	86,292	86,573	70,738	-18.0%	-18.3%
511650	Dental Insurance	0	0	0	0	3,141	100.0%	100.0%
511700	Life Insurance	480	240	480	480	480	0.0%	0.0%
520100	Uniform	1,311	1,791	2,100	1,400	2,100	0.0%	50.0%
520110	Clothing	877	2,564	2,500	1,100	2,500	0.0%	127.3%
521100	Electric	12,590	11,070	16,000	11,000	16,000	0.0%	45.5%
521000	Cellular Telephone	0	95	0	150	0	100.0%	-100.0%
521200	Heat	3,192	5,405	5,800	5,500	5,800	0.0%	5.5%
523100	Professional Services	3,951	1,764	66,520	5,000	62,000	-6.8%	1140.0%
526000	Travel/Training	0	3,316	12,000	2,000	12,000	0.0%	500.0%
526200	Licensing Fees	93	0	100	100	100	0.0%	0.0%
527010	Maintenance of Equipment	561	0	750	110	31,000	4033.3%	28081.8%
527020	Maint of Facility	0	0	2,500	0	2,500	0.0%	100.0%
527215	Corrosion Prevention	0	0	0	0	180	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	675,000	100.0%	100.0%
533000	Operating Supply	16,257	11,841	20,000	16,000	20,000	0.0%	25.0%
533030	Fleet Fuel Supply	0	0	0	0	100,000	100.0%	100.0%
533035	Fuel Supply	639	797	1,200	2,200	0	-100.0%	-100.0%
537000	Repair Materials	223,917	220,503	262,500	300,000	320,000	21.9%	6.7%
539000	Small Equipment	2,770	6,387	6,500	6,600	6,500	0.0%	-1.5%
539920	Outside Repair	61,988	28,009	50,000	58,000	50,000	0.0%	-13.8%
550300	New Equip / Cap Outlay	7,830	42,274	46,000	48,000	28,500	-38.0%	-40.6%
	<b>TOTAL GARAGE ROTARY</b>	<b>671,908</b>	<b>704,446</b>	<b>950,914</b>	<b>881,818</b>	<b>1,753,695</b>	84.4%	98.9%

**LINE ITEM DETAIL  
GARAGE ROTARY FUND  
GARAGE**

**Explanation of significant line items**

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

2023 BUDGET DETAIL

FUND: IT ROTARY FUND  
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Fund Balance - January 1st</b>		<b>655,373</b>	<b>18,532</b>	<b>49,743</b>	<b>49,743</b>	<b>157,095</b>			<b>164,906</b>
60200101- 490100	Department Chargeback	1,128,794	1,749,341	1,796,376	1,826,376	1,897,664	#DIV/0!	#DIV/0!	1,927,505
60200102- 420600	Federal Operating Grant	21,214	809	0	0	0	100.0%	100.0%	0
420700	State Operating Grant	0	1,807	0	0	0	100.0%	100.0%	0
484300	Miscellaneous Revenue	2,181	1,500	0	0	0	100.0%	100.0%	0
<b>Total Revenue</b>		<b>1,152,189</b>	<b>1,753,457</b>	<b>1,796,376</b>	<b>1,826,376</b>	<b>1,897,664</b>	5.6%	3.9%	<b>1,927,505</b>
60211500-	Staff Support	536,420	563,159	615,671	597,511	631,564	2.6%	5.7%	635,177
60211600-	System Support	1,042,783	924,058	842,100	830,200	917,376	8.9%	10.5%	858,942
60211700-	GIS Operations	209,827	235,029	338,605	291,314	340,913	0.7%	17.0%	348,822
<b>Total Expenditures</b>		<b>1,789,030</b>	<b>1,722,246</b>	<b>1,796,376</b>	<b>1,719,024</b>	<b>1,889,853</b>	5.2%	9.9%	<b>1,842,941</b>
Carryover PO's									
<b>Fund Balance - December 31st</b>		<b>18,532</b>	<b>49,743</b>	<b>49,743</b>	<b>157,095</b>	<b>164,906</b>			<b>249,470</b>

2023 BUDGET DETAIL

FUND: IT ROTARY  
 EPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2020 Actual	2021 Actual	2022 Budget	2022 Projected	2023 Budget	% Δ Prior Budget	% Δ Prior Actual	2024 Projected
<b>Technology Operations</b>									
<b>Staff Support</b>									
60211500- 510000	Wages	364,368	398,825	423,155	421,112	440,315	4.1%	4.6%	451,323
511100	PERS	50,373	59,890	59,242	58,956	61,644	4.1%	4.6%	63,185
511300	Medicare	5,069	5,580	6,136	6,106	6,385	4.1%	4.6%	6,545
511400	Workers Compensation	7,729	3,955	0	0	4,403	100.0%	100.0%	4,513
511600	Health Insurance	87,381	72,845	94,920	95,623	82,725	-12.8%	-13.5%	88,516
511650	Dental Insurance	0	0	0	0	3,632	100.0%		3,886
511700	Life Insurance	619	310	713	713	780	9.4%	9.4%	796
520100	Uniform	150	450	300	0	300	0.0%	100.0%	306
521000	Cellular Telephone	732	2,041	1,500	1,200	1,680	12.0%	40.0%	1,714
522000	Postage	112	0	150	0	150	0.0%	100.0%	153
522300	Data Connectivity	0	0	500	0	500	0.0%	100.0%	510
523100	Professional Services	1,500	2,557	2,500	1,800	2,500	0.0%	38.9%	2,550
526000	Travel/Training	10,578	6,386	6,500	6,500	6,500	0.0%	0.0%	6,630
526100	Membership and Dues	0	0	2,000	300	2,000	0.0%	566.7%	2,040
527010	Maintenance of Equipment	0	0	205	0	200	-2.4%	100.0%	204
530500	Publications	0	0	100	0	100	0.0%	100.0%	102
531000	Office Supply	1,008	1,327	5,000	2,900	5,000	0.0%	72.4%	5,100
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%	510
539000	Small Equipment	160	160	2,000	800	2,000	0.0%	150.0%	2,040
550300	New Equip / Cap Outlay	5,103	3,833	5,125	0	5,125	0.0%	100.0%	5,228
550330	Software/Licenses	1,538	5,000	5,125	1,500	5,125	0.0%	241.7%	5,228
<b>TOTAL STAFF SUPPORT</b>		<b>536,420</b>	<b>563,159</b>	<b>615,671</b>	<b>597,511</b>	<b>631,564</b>	2.6%	5.7%	<b>651,077</b>
<b>System Support</b>									
60211600- 521000	Telephone Connectivity	15,462	18,068	15,000	15,000	16,600	10.7%	10.7%	16,932
522300	Internet Connectivity	37,495	45,878	43,000	27,000	43,400	0.9%	60.7%	44,268
523100	Professional Services	39,593	49,016	50,000	50,000	50,000	0.0%	0.0%	51,000
523101	Network Support	25,525	27,799	15,000	18,000	50,000	233.3%	177.8%	51,000
523102	Software Support	569,504	510,184	512,000	500,000	550,000	7.4%	10.0%	561,000
523103	Hardware Support	38,201	35,660	35,000	35,000	35,000	0.0%	0.0%	35,700
527010	Maintenance of Equipment	1,810	8,652	5,000	5,000	5,000	0.0%	0.0%	5,100
527210	Garage Rotary	225	525	700	700	750	7.1%	7.1%	765
527215	Corrosion Prevention	0	0	0	0	126	100.0%	100.0%	129
527230	Fleet Fuel Chargeback	0	0	0	0	500	100.0%	100.0%	510
527900	Copier Maintenance	19,248	25,862	20,000	23,000	20,000	0.0%	-13.0%	20,400
533035	Fuel Supply	30	0	400	500	0	-100.0%	-100.0%	0
539000	Small Equipment	1,028	1,186	1,000	1,000	1,000	0.0%	0.0%	1,020
539015	COVID Expense	21,122	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	200,524	152,937	100,000	112,000	100,000	0.0%	-10.7%	102,000
550330	Software/Licenses	73,016	48,291	45,000	43,000	45,000	0.0%	4.7%	45,900
<b>TOTAL SYSTEM SUPPORT</b>		<b>1,042,783</b>	<b>924,058</b>	<b>842,100</b>	<b>830,200</b>	<b>917,376</b>	8.9%	10.5%	<b>935,724</b>
<b>GIS Operations</b>									
60211700- 510000	Wages	115,820	137,554	148,340	143,210	150,575	1.5%	5.1%	154,339
511100	PERS	15,527	20,669	20,768	20,049	21,080	1.5%	5.1%	21,607
511300	Medicare	1,571	1,868	2,151	2,077	2,183	1.5%	5.1%	2,238
511400	Workers Compensation	2,399	1,293	0	0	1,506	100.0%	100.0%	1,544
511600	Health Insurance	21,150	22,642	51,776	58,878	53,050	2.5%	-9.9%	56,764
511650	Dental Insurance	0	0	0	0	2,159	100.0%	100.0%	2,310
511700	Life Insurance	270	135	300	300	240	-20.0%	-20.0%	246
523100	Professional Services	0	0	20,000	20,000	20,000	0.0%	0.0%	20,400
523102	Software Support	38,500	38,500	40,770	0	70,620	73.2%	100.0%	72,032
526000	Travel/Training	500	1,823	5,500	800	5,500	0.0%	587.5%	5,610
527010	Maintenance of Equipment	0	320	500	0	500	0.0%	100.0%	510
531000	Office Supply	205	0	1,000	0	1,000	0.0%	100.0%	1,020
550300	New Equip / Cap Outlay	1,135	225	37,500	37,000	2,500	-93.3%	-93.2%	2,550
550330	Software/Licenses	12,750	10,000	10,000	9,000	10,000	0.0%	11.1%	10,200
<b>TOTAL GIS</b>		<b>209,827</b>	<b>235,029</b>	<b>338,605</b>	<b>291,314</b>	<b>340,913</b>	0.7%	17.0%	<b>351,370</b>
<b>TOTAL INFORMATION TECH.</b>		<b>1,789,030</b>	<b>1,722,246</b>	<b>1,796,376</b>	<b>1,719,024</b>	<b>1,889,853</b>	5.2%	9.9%	<b>1,938,170</b>

**LINE ITEM DETAIL  
IT ROTARY FUND  
INFORMATION TECHNOLOGY DEPARTMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
<b><u>Staff Support</u></b>			
Wages	510000	\$440,315	Full-time labor, which includes salaries, unemployment insurance, taxes, benefits, reimbursements, workers compensation, leave and holiday pay.
Travel/Training	526000	\$6,500	Lynda.com; Cyber-security; Certifications
New Equip / Cap Outlay	550300	\$5,125	Purchase testing equipment and new equipment
Software/Licenses	550330	\$5,125	Purchase new development software
<b><u>System Support</u></b>			
Telephone Connectivity	521000	\$16,600	Includes monthly phone access charges for telephones and voice lines for all City departments.
Internet Connectivity	522300	\$43,400	Includes Internet connectivity charges for all City buildings, and police cruisers.
Professional Services	523100	\$50,000	External Consulting Services, Switch and Network configuration; Storage; Cyber-Security
Software Support	523102	\$550,000	Includes software support for the system servers and other departmental application software.
Hardware Support	523103	\$35,000	Includes hardware support for the system computers and peripherals.
Copier Maintenance	527900	\$20,000	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	550300	\$100,000	Purchase PCs, copiers, scanners, firewalls, switches, data storage, telephone hardware, servers, wireless access points, iPads, radios, and cameras.
Software/Licenses	550330	\$45,000	Active Directory, Server DataCenter, Veeam Backup, Security Software, Office365, Adobe
<b><u>GIS Operations</u></b>			
Software Support	523102	\$70,620	ESRI license renewal \$35,000
Travel/Training	526000	\$5,500	Cityworks conference expenses \$2,000
New Software/Licenses	550330	\$10,000	Geofencing Module and additional APIs

**2023 BUDGET DETAIL**

**FUND: SELF INSURANCE TRUST FUND**

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$85,000.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>522,535</b>	<b>2,010,397</b>	<b>501,643</b>	<b>501,643</b>	<b>2,792,399</b>	<b>2,878,022</b>
61000024- 484300	Miscellaneous Rev	0	0	0	8	0	0
61000101- 474100	Employer Health Premiums	5,550,023	5,455,644	6,925,033	7,622,012	7,377,243	8,076,666
474105	Employer Life Premiums	0	0	0	58,847	62,040	66,383
474110	Employee Payments	951,132	285,152	1,201,849	1,101,836	1,151,866	1,401,716
474115	Employee Vision Care Payments	100,113	26,019	100,000	34,053	35,000	35,700
474120	Employer Dental Premiums	0	0	0	0	307,015	307,015
474125	Employee Dental Premiums	0	0	0	0	54,179	54,179
490100	Transfer for Wellness Reductions	0	0	0	0	150,000	153,000
61000102- 483100	Reimbursements	1,581,537	1,995,658	1,256,040	950,000	1,000,000	1,000,000
	<b>Total Revenue</b>	<b>8,182,805</b>	<b>7,762,473</b>	<b>9,482,922</b>	<b>9,766,756</b>	<b>10,137,343</b>	<b>11,094,659</b>
61061000- 523100	Program Administration	111,012	210,619	128,000	240,000	290,000	133,171
523105	Preferred Provider Fees	38,100	0	38,676	0	0	0
523108	Other Service Fees	5,267	5,141	7,000	15,000	18,000	18,360
524000	Preventive Care	30,994	13,791	40,000	26,000	26,520	27,050
528030	Life/ADD Insurance	25,444	24,222	27,000	27,000	33,200	28,091
528050	Vision Insurance Premiums	25,690	41,434	47,000	43,000	45,000	45,900
528110	Stop Loss Insurance	1,020,237	1,034,507	1,224,360	1,220,000	1,500,000	1,530,000
528120	Medical Claims	3,858,296	6,349,220	6,759,588	3,800,000	6,000,000	6,120,000
528130	Dental Claims	379,527	272,983	305,185	300,000	330,000	336,600
528150	Prescription	1,169,442	1,296,012	1,297,256	1,800,000	1,800,000	1,836,000
528210	Self-Insurance TPA Fees	0	0	72,000	1,800	4,000	4,080
528220	Opt Out Payments	27,940	19,555	30,000	0	0	0
528310	Federal ACA Excise Tax	2,994	3,743	5,000	3,200	5,000	5,100
	<b>Total Expenditures</b>	<b>6,694,943</b>	<b>9,271,227</b>	<b>9,981,065</b>	<b>7,476,000</b>	<b>10,051,720</b>	<b>10,084,352</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,010,397</b>	<b>501,643</b>	<b>3,500</b>	<b>2,792,399</b>	<b>2,878,022</b>	<b>3,888,329</b>

**2023 BUDGET DETAIL**

**FUND: WORKERS COMPENSATION RESERVE FUND**

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of its liability.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,626,778</b>	<b>3,651,058</b>	<b>3,285,467</b>	<b>3,285,467</b>	<b>2,651,467</b>	<b>2,349,879</b>
62000101- 474100	Premiums	0	0	0	0	342,412	345,836
62000102- 483100	Reimbursements	1,061,912	506	25,000	3,200	25,000	26,010
484300	Miscellaneous	0	0	0	2,200	0	0
	<b>Total Revenue</b>	<b>1,061,912</b>	<b>506</b>	<b>25,000</b>	<b>5,400</b>	<b>367,412</b>	<b>371,846</b>
62062000- 523100	Program Administration	8,000	0	8,000	8,000	8,000	8,160
523100	Professional Services	18,070	11,229	116,000	22,000	116,000	118,320
528010	BWC Premiums	11,462	152,708	250,000	402,552	220,000	255,000
528140	Workers Comp Claims	100	202,160	275,000	201,566	275,000	280,500
550200	Worker Safety Equipment	0	0	10,000	0	50,000	10,200
	<b>Total Expenditures</b>	<b>37,632</b>	<b>366,097</b>	<b>659,000</b>	<b>634,118</b>	<b>669,000</b>	<b>672,180</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>3,651,058</b>	<b>3,285,467</b>	<b>2,651,467</b>	<b>2,656,749</b>	<b>2,349,879</b>	<b>2,049,545</b>

**2023 BUDGET DETAIL**

**FUND: FIRE DONATION FUND**

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,083</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>
70100152- 480100	Donations	200	0	0	350	0	0
	<b>Total Revenue</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>350</b>	<b>0</b>	<b>0</b>
70114500- 539000	Small Equipment	0	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>	<b>1,633</b>	<b>1,283</b>	<b>1,283</b>

**2023 BUDGET DETAIL**

**FUND: PARKS DONATION FUND**  
**DEPARTMENT: RECREATION SERVICES**

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

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

**2023 BUDGET DETAIL**

**FUND: POLICE DONATION FUND**

The Police Donation Fund is used to account for donations given to the City Police Department. The donations are used to purchase new equipment.

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

**2023 BUDGET DETAIL**

**FUND: MAYOR'S DONATION FUND**

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>898</b>	<b>1,448</b>	<b>2,035</b>	<b>2,035</b>	<b>2,785</b>	<b>2,785</b>
70400102- 480100	Donations	600	760	1,200	800	1,000	1,200
	<b>Total Revenue</b>	<b>600</b>	<b>760</b>	<b>1,200</b>	<b>800</b>	<b>1,000</b>	<b>1,200</b>
70410000- 523100	Professional Services	50	173	1,200	50	1,000	1,200
	<b>Total Expenditures</b> <i>Carryover PO's</i>	<b>50</b>	<b>173</b>	<b>1,200</b>	<b>50</b>	<b>1,000</b>	<b>1,200</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,448</b>	<b>2,035</b>	<b>2,035</b>	<b>2,785</b>	<b>2,785</b>	<b>2,785</b>

**2023 BUDGET DETAIL**

**FUND: PROJECT TRUST FUND**

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,129,527</b>	<b>1,124,541</b>	<b>1,276,591</b>	<b>1,276,591</b>	<b>1,460,677</b>
70500022 414200	Curtis Farms Infrastructure Fees	14,252	6,106	7,500	6,086	6,500
70500401 471300 -PJ006	Innopak Developer Fees	0	0	0	13,135	0
471300 -PJ007	Ravines at Olentangy	32,000	54,000	0	80,000	0
471300 -SWMLG	Sawmill Point	0	0	0	110,000	0
471300	Ohio Health	65,000	80,000	65,000	0	0
471300	Developers Fees	0	0	20,000	0	0
471300 -PENCK	DCS Penick Ave Contribution	0	175,000	0	0	0
	<b>Total Revenue</b>	<b>111,252</b>	<b>315,106</b>	<b>92,500</b>	<b>209,221</b>	<b>6,500</b>
70570500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	100,000
550300	Hills Miller Sidewalk	79,612	0	0	0	0
550300	Houk Rd. Pedestrian Crossing	36,626	0	0	0	0
550300 -CRTIS	Curtis Street Improvements	0	0	50,000	0	0
550300 -PENCK	Pennick Ave Connector	0	163,056	0	12,000	0
560010 -PJ006	Reimbursements	0	0	0	13,135	0
	<b>Total Expenditures</b>	<b>116,238</b>	<b>163,056</b>	<b>50,000</b>	<b>25,135</b>	<b>100,000</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,124,541</b>	<b>1,276,591</b>	<b>1,319,091</b>	<b>1,460,677</b>	<b>1,367,177</b>

**2023 BUDGET DETAIL**

**FUND: UNCLAIMED FUNDS TRUST FUND**

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
<b>CITY FUND</b>							
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>18,620</b>	<b>57,589</b>	<b>57,589</b>	<b>57,589</b>	<b>126,141</b>	<b>87,442</b>
70700202- 495000	UFTF Unclaimed Funds	43,699	0	5,000	5,000	5,000	5,000
	<b>Total Revenue</b>	<b>43,699</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
70770700 560020	Unclaimed Funds Payment	0	0	0	0	0	0
570000	Transfer to General Fund	4,730	0	4,750	13,890	43,699	4,750
	<b>Total Expenditures</b>	<b>4,730</b>	<b>0</b>	<b>4,750</b>	<b>13,890</b>	<b>43,699</b>	<b>4,750</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>57,589</b>	<b>57,589</b>	<b>57,839</b>	<b>48,699</b>	<b>87,442</b>	<b>87,692</b>
<b>MUNICIPAL COURT FUND</b>							
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>86,376</b>	<b>106,922</b>	<b>112,641</b>	<b>126,141</b>	<b>114,141</b>	<b>139,641</b>
70800102- 495000	UFTF Unclaimed Funds	20,861	5,743	15,000	2,000	2,000	15,000
	<b>Total Revenue</b>	<b>20,861</b>	<b>5,743</b>	<b>15,000</b>	<b>2,000</b>	<b>2,000</b>	<b>15,000</b>
70870800- 560020	Unclaimed Funds Payment	315	24	1,500	14,000	44,000	1,500
	<b>Total Expenditures</b>	<b>315</b>	<b>24</b>	<b>1,500</b>	<b>14,000</b>	<b>44,000</b>	<b>1,500</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>106,922</b>	<b>112,641</b>	<b>126,141</b>	<b>114,141</b>	<b>72,141</b>	<b>153,141</b>

**2023 BUDGET DETAIL**

**FUND: DEVELOPMENT RESERVE FUND**

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,008,886</b>	<b>678,717</b>	<b>752,793</b>	<b>752,793</b>	<b>733,143</b>	<b>633,143</b>
70900025- 493020	Transfer from General Fund	50,000	75,000	75,000	75,000	75,000	75,000
70900025- 493020	COVID Grant	1,148,270	0	0	0	0	0
	<b>Total Revenue</b>	<b>1,198,270</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
70970900- 523100	Professional Services	50,000	924	185,000	25,000	25,000	10,000
550300	City Signage	0	0	0	69,650	0	
550300	Riverwest Turn Lane Imprv	0	0	0	0	150,000	
570000	Transfer to General Fund	0	0	0	0	0	0
526015	COVID Small Business Grants	385,228	0	0	0	0	0
526016	COVID Agency Grants	793,211	0	0	0	0	0
526020	COVID Revolving Loan	300,000	0	0	0	0	0
	<b>Total Expenditures</b>	<b>1,528,439</b>	<b>924</b>	<b>185,000</b>	<b>94,650</b>	<b>175,000</b>	<b>10,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>678,717</b>	<b>752,793</b>	<b>642,793</b>	<b>733,143</b>	<b>633,143</b>	<b>698,143</b>

**2023 BUDGET DETAIL**

**FUND: GENERAL RESERVE FUND**

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,188,864</b>	<b>1,213,864</b>	<b>1,288,864</b>	<b>1,288,864</b>	<b>1,288,864</b>	<b>901,535</b>
71000025- 493020	Transfer from General Fund	25,000	75,000	75,000	0	75,000	75,000
	<b>Total Revenue</b>	<b>25,000</b>	<b>75,000</b>	<b>75,000</b>	<b>0</b>	<b>75,000</b>	<b>75,000</b>
71071000- 570000	Transfer to General Fund	0	0	1,022,948	0	462,329	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>1,022,948</b>	<b>0</b>	<b>462,329</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,213,864</b>	<b>1,288,864</b>	<b>340,916</b>	<b>1,288,864</b>	<b>901,535</b>	<b>976,535</b>

**2023 BUDGET DETAIL**

**FUND: CEMETERY PERPETUAL CARE FUND**

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>33,840</b>	<b>37,204</b>	<b>36,658</b>	<b>36,658</b>	<b>35,700</b>	<b>34,340</b>
75000023- 430100	Investment Income	208	34	50	150	150	50
75000252- 480100	Special Care Contributions	4,000	0	0	0	0	0
	<b>Total Revenue</b>	<b>4,208</b>	<b>34</b>	<b>50</b>	<b>150</b>	<b>150</b>	<b>50</b>
75075000- 529310	Bank Fees	0	0	0	0	10	10
533140	Easter Arrangements	0	260	400	260	300	408
533140	Memorial Day Arrangements	360	320	675	368	400	689
533140	Christmas Arrangements	484	0	675	480	500	689
533140	Other Event Arrangements	0	0	250	0	300	255
	<b>Total Expenditures</b>	<b>844</b>	<b>580</b>	<b>2,000</b>	<b>1,108</b>	<b>1,510</b>	<b>2,050</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>37,204</b>	<b>36,658</b>	<b>34,708</b>	<b>35,700</b>	<b>34,340</b>	<b>32,340</b>

**2023 BUDGET DETAIL**

**FUND: HIGHWAY PATROL FUND**

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,867</b>	<b>7,086</b>	<b>0</b>	<b>0</b>	<b>0</b>
80100151- 450400	Fines & Forfeitures	49,760	47,996	75,000	39,120	45,000
	<b>Total Revenue</b>	<b>49,760</b>	<b>47,996</b>	<b>75,000</b>	<b>39,120</b>	<b>45,000</b>
80180100- 523100	Professional Services	47,541	55,082	75,000	39,120	45,000
	<b>Total Expenditures</b>	<b>47,541</b>	<b>55,082</b>	<b>75,000</b>	<b>39,120</b>	<b>45,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>7,086</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: STATE BUILDING PERMIT FEE FUND**

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,297</b>	<b>632</b>	<b>1,858</b>	<b>1,858</b>	<b>0</b>	<b>0</b>
80300151- 440300	3% State Building Permit Fee	4,881	4,839	10,000	4,440	5,000	10,000
440400	1% State Plumbing Fee	6,814	8,082	8,000	8,760	10,000	8,000
	<b>Total Revenue</b>	<b>11,695</b>	<b>12,921</b>	<b>18,000</b>	<b>13,200</b>	<b>15,000</b>	<b>18,000</b>
80380300- 560250	State Building Permit - 3%	6,416	7,635	10,000	10,000	5,000	10,000
560255	State Plumbing Permit - 1%	5,944	4,060	8,000	5,058	10,000	8,000
	<b>Total Expenditures</b>	<b>12,360</b>	<b>11,695</b>	<b>18,000</b>	<b>15,058</b>	<b>15,000</b>	<b>18,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>632</b>	<b>1,858</b>	<b>1,858</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2023 BUDGET DETAIL**

**FUND: RETAINAGE FUND**

The Retainage Fund is used to account for retainage withheld from contract payments in accordance with the contract and may earn interest.

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

**2023 BUDGET DETAIL**

**FUND: JEDD I INCOME TAX FUND**

The JEDD I Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD I Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD I Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>84,718</b>	<b>153,199</b>	<b>107,361</b>	<b>107,361</b>	<b>110,143</b>	<b>110,143</b>
81100015- 411100	JEDD Income Tax Collections	392,778	428,479	585,095	525,882	535,000	640,000
	<b>Total Revenue</b>	<b>392,778</b>	<b>428,479</b>	<b>585,095</b>	<b>525,882</b>	<b>535,000</b>	<b>640,000</b>
81181100- 529500	Collection Fees	0	0	0	0	0	0
560020	JEDD Refunds	4,828	13,558	15,000	18,000	20,000	20,400
560410	JEDD Board Fees (1%)	3,195	4,608	5,700	5,100	5,150	6,196
560420	City General Fund (4%)	12,779	18,430	23,000	21,000	20,600	24,784
560430	Berkshire Township Distribution	182,097	262,632	325,000	287,000	293,550	353,172
560440	City of Delaware Distribution	121,398	175,089	217,000	192,000	195,700	235,448
	<b>Total Expenditures</b>	<b>324,297</b>	<b>474,317</b>	<b>585,700</b>	<b>523,100</b>	<b>535,000</b>	<b>640,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>153,199</b>	<b>107,361</b>	<b>106,756</b>	<b>110,143</b>	<b>110,143</b>	<b>110,143</b>

**2023 BUDGET DETAIL**

**FUND: JEDD II INCOME TAX FUND**

The JEDD II Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD II Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD II Board for administrative purposes, 80% of the remaining funds to Berkshire Township, and 20% of the remaining funds to the City of Delaware.

<i>Org-Object</i>	<i>Description</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Budget</i>	<i>2022 Projected</i>	<i>2023 Budget</i>	<i>2024 Projected</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,939</b>	<b>29,939</b>
81200015- 411100	JEDD Income Tax Collections	0	0	200,000	30,000	100,000	204,020
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>30,000</b>	<b>100,000</b>	<b>204,020</b>
81281200- 529500	Collection Fees	0	0	0	0		0
560020	JEDD Refunds	0	0	5,000	0	3,000	3,060
560410	JEDD Board Fees (1%)	0	0	1,950	0	970	2,010
560420	City General Fund (4%)	0	0	7,800	2	3,880	8,038
560430	Berkshire Township Distribution	0	0	148,200	47	55,290	114,547
560440	City of Delaware Distribution	0	0	37,050	12	36,860	76,365
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>61</b>	<b>100,000</b>	<b>204,020</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,939</b>	<b>29,939</b>	<b>29,939</b>