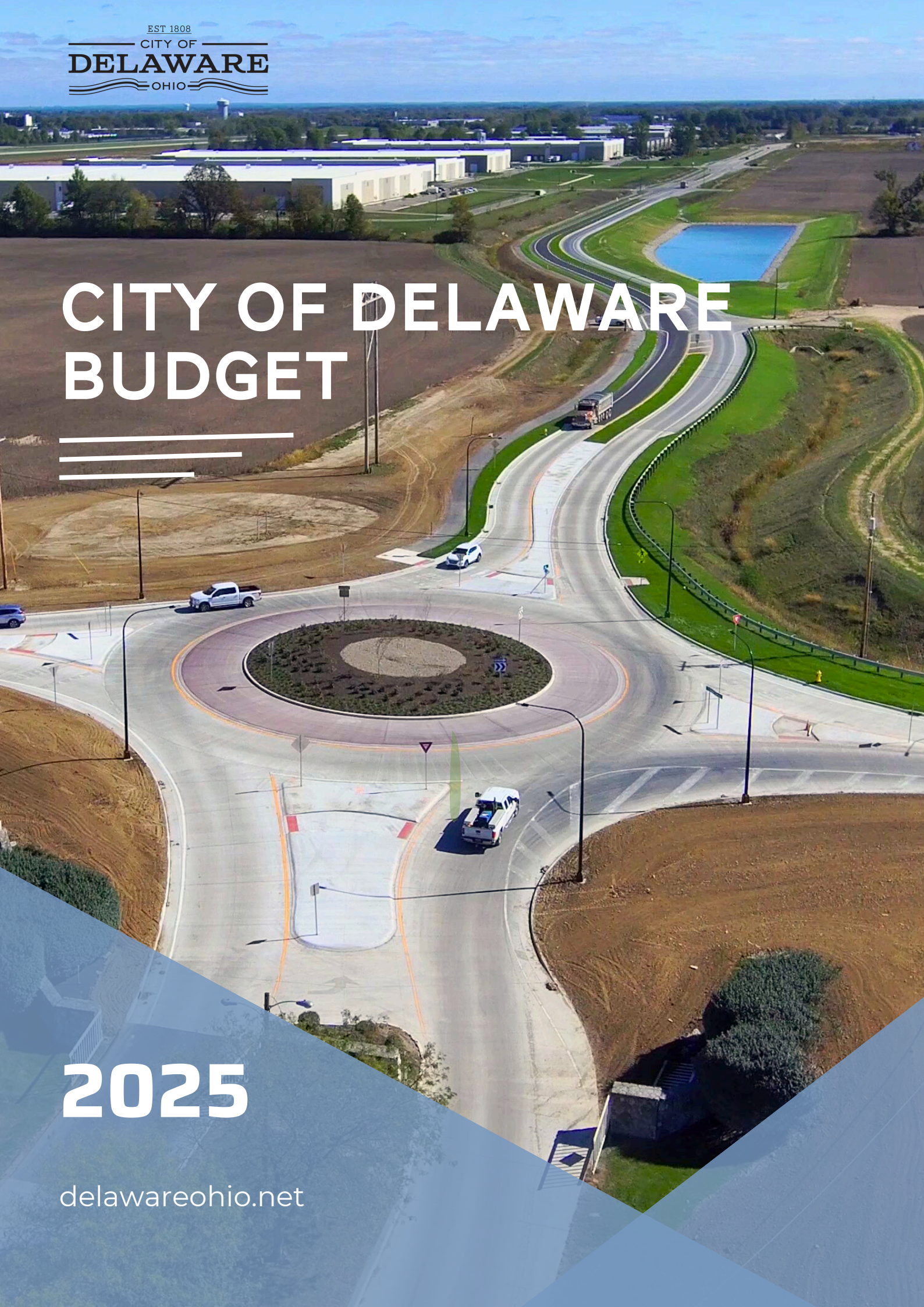
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CITY OF
DELAWARE
OHIO



CITY OF DELAWARE BUDGET

2025

delawareohio.net

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INTRODUCTION

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Delaware
Ohio

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

ORDINANCE NO. 24-84

AN ORDINANCE MAKING APPROPRIATIONS FOR THE YEAR 2025 AND DECLARING AN EMERGENCY. **(AS AMENDED)**

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, 2025.

GENERAL FUND	
CITY COUNCIL	
Personnel	188,944
Other	109,228
CITY MANAGER	
Personnel	875,257
Other	162,959
ADMINISTRATIVE SERVICES	
Personnel	388,408
Other	273,722
ECONOMIC DEVELOPMENT	
Personnel	260,901
Other	246,368
LEGAL AFFAIRS/PROSECUTOR	
Personnel	1,262,709
Other	165,964
MANAGEMENT & BUDGET	
Personnel	526,508
Other	37,539
FINANCE	
Personnel	1,640,505
Other	1,332,967
GENERAL ADMINISTRATION	
Other	12,225,587
RISK MANAGEMENT	
Other	465,000
PLANNING	
Personnel	1,865,710
Other	344,569
POLICE	
Personnel	11,364,792
Other	1,855,452
ENGINEERING	
Personnel	1,473,989
Other	1,478,249
TOTAL GENERAL FUND	**38,545,328**

STREET MAINTENANCE & REPAIR		
Administration		
Personnel	849,497	
Other	220,434	
Street Maintenance		
Personnel	1,180,036	
Other	1,667,764	
Traffic Division		
Personnel	725,389	
Other	887,204	
TOTAL STREET MAINTENANCE		**5,530,324**
STATE HIGHWAY IMPROVEMENT		**556,460**
LICENSE FEE FUND		**225,000**
PERFORMANCE BOND FUND		**500,000**
PARKS & RECREATION FUND		
Park Maintenance		
Personnel	1,366,878	
Other	510,041	
Recreation		
Personnel	422,368	
Other	369,390	
Pool		
Personnel	300,709	
Other	153,000	
Concessions		
Other	0	
Urban Forestry		
Personnel	227,167	
Other	18,700	
TOTAL PARKS & RECREATION		**3,368,253**
CEMETERY FUND		
Personnel	347,062	
Other	132,151	
TOTAL CEMETERY FUND		**479,213**
TREE FUND		**275,000**
AIRPORT OPERATIONS FUND		
Personnel	481,500	
Other	1,301,391	
TOTAL AIRPORT OPERATIONS FUND		**1,782,891**
AIRPORT 2000 T-HANGAR FUND		**91,946**
FIRE/EMS OPERATIONS FUND		
Personnel	14,239,755	
Other	5,408,076	
TOTAL FIRE/EMS OPERATIONS FUND		**19,647,831**
RECREATION CENTER INCOME TAX		**2,588,880**
AIRPORT TIF FUND		**150,000**
GLENN RD TIF FUND		**202,684**
SKY CLIMBER/V&P HYDRAULICS TIF FUND		**92,320**
MILL RUN TIF FUND		**130,000**

WINTERBOURNE TIF FUND		**137,500**
MUNICIPAL COURT		
Judicial		
Personnel	2,165,866	
Other	300,328	
Mission Court		
Personnel	23,883	
TOTAL MUNICIPAL COURT		**2,490,077**
IDIAM FUND		**30,000**
CLERK OF COURT		
Personnel	1,661,393	
Other	424,365	
TOTAL CLERK OF COURT		**2,085,758**
DRUG ENFORCEMENT FUND		**61,920**
INDIGENT ALCOHOL TREATMENT FUND		**150,000**
OMVI ENFORCEMENT & EDUCATION FUND		**5,844**
POLICE JUDGMENT FUND		**110,140**
POLICE FEDERAL JUDGMENT FUND		**4,917**
PARKS EXACTION FEE FUND		**62,579**
COURT COMP LEGAL RESEARCH FUND		**85,000**
COURT SPECIAL PROJECTS FUND		**300,000**
CLERK COMP LEGAL RESEARCH FUND		**200,000**
COURT PROBATION SERVICES FUND		**665,000**
POLICE DISABILITY PENSION FUND		**502,565**
FIRE DISABILITY PENSION FUND		**502,616**
OPIOID RECOVERY FUND		**136,590**
COMMUNITY CANNABIS FUND		**10,000**
COMMUNITY PROMOTION FUND		**95,000**
COMMERCIAL TIF FUND		**20,789**
RESIDENTIAL TIF FUND		**0**
NORTHWEST TIFs FUND		**0**
FEDERAL EMERGENCY MGMT AGENCY		**708,005**
COMMUNITY DEVELOPMENT BLOCK GRANT FUND		**658,000**
POLICE FEDERAL SEIZURE FUND		**16,044**
REVOLVING LOAN FUND		**154,100**
GENERAL BOND RETIREMENT FUND		**1,213,765**
PARK IMPROVEMENT BOND FUND		**2,354,750**

SE HIGHLAND SEWER BOND FUND		**824,200**
CAPITAL IMPROVEMENTS FUND		**~~1,263~~107 8,797,298**
OHIO PUBLIC WORKS COMMISSION PROJECTS FUND		**600,000**
POINT PROJECT CAPITAL FUND		**5,284,375**
FAA AIRPORT GRANT FUND		**590,040**
EQUIPMENT REPLACEMENT FUND		**1,178,500**
FIRE/EMS CAPITAL FUND		**21,289,750**
NORTHWEST NEW COMMUNITY AUTHORITY FUND		**335,000**
TRANSPORTATION FEES FUND		**50,000**
PARK IMPACT FEE FUND		**2,775,000**
POLICE IMPACT FEE FUND		**201,569**
FIRE IMPACT FEE FUND		**476,655**
MUNICIPAL IMPACT FEE IMPROVEMENT FUND		**215,342**
GLENN ROAD SOUTH CONSTRUCTION FUND		**949,800**
GLENN ROAD NORTH CONSTRUCTION FUND		**212,720**
TERRA ALTA NCA FUND		**0**
GOLF COURSE FUND		
Personnel	173,179	
Other	236,174	
TOTAL GOLF COURSE FUND		**409,353**
PARKING FUND		**271,494**
STORM WATER FUND		
Operations		
Personnel	639,057	
Other	1,387,627	
TOTAL STORM WATER		**2,026,684**
STORMWATER PROJECTS FUND		**776,601**
WATER FUND		
Administration		
Personnel	442,403	
Other	5,395,859	
Treatment		
Personnel	1,107,904	
Other	2,300,804	
Distribution		
Personnel	835,464	
Other	587,566	
TOTAL WATER FUND		**10,670,000**
WATER CONSTRUCTION FUND		**4,773,727**
WATER UTILITY RESERVE FUND		**0**
WATER CAPACITY FEE FUND		**4,287,103**

WATER CUSTOMER DEPOSIT FUND		**45,000**
WASTEWATER FUND		
Administration		
Personnel	442,403	
Other	6,227,618	
Treatment		
Personnel	1,224,482	
Other	1,911,804	
Maintenance		
Personnel	372,574	
Other	474,008	
TOTAL WASTEWATER FUND		**10,652,889**
WASTEWATER CONSTRUCTION FUND		**2,022,415**
WASTEWATER UTILITY RESERVE FUND		1,500,000
WASTEWATER CAPACITY FEE FUND		**13,823,180**
SE HIGHLAND SEWER FUND		~~840,700~~ 834,2000
REFUSE FUND		
Administration		
Other	437,538	
Refuse Collection		
Personnel	1,678,687	
Other	3,539,378	
TOTAL REFUSE FUND		**5,655,603**
GARAGE ROTARY FUND		
Personnel	630,880	
Other	1,539,005	
TOTAL GARAGE ROTARY FUND		**2,169,885**
INFORMATION TECHNOLOGY ROTARY FUND		
Staff Support		
Personnel	1,065,758	
Other	42,600	
System Support		
Other	1,488,404	
GIS Operations		
Personnel	260,327	
Other	171,400	
TOTAL IT ROTARY FUND		**3,028,489**
FACILITY MAINTENANCE ROTARY FUND		
Personnel	457,232	
Other	676,143	
TOTAL FACILITY MAINTENANCE ROTARY FUND		**1,133,375**
SELF INSURANCE FUND		**11,004,979**
WORKERS COMPENSATION RESERVE FUND		**958,000**
FIRE DONATION FUND		**1,000**
PARKS DONATION FUND		**500**
POLICE DONATION FUND		**0**
MAYOR'S DONATION FUND		**1,000**
PROJECT TRUST FUND		**190,000**
UNCLAIMED FUNDS TRUST FUND		**5,000**

UNCLAIMED FUNDS COURT FUND	**10,000**
DEVELOPMENT RESERVE FUND	**55,000**
GENERAL RESERVE FUND	**0**
CEMETERY PERPETUAL CARE FUND	**1,500**
STATE HIGHWAY PATROL FUND	**50,000**
STATE BUILDING PERMIT FEE FUND	**25,309**
JEDD INCOME TAX FUND	**587,000**
JEDD II INCOME TAX FUND	**86,000**
TOTAL APPROPRIATIONS - ALL FUNDS	~~**198,734,932**~~ **207,762,622**

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 2025 Budget Detail presented to, and approved by, City Council as part of the 2025 Budget adoption process.

SECTION 6. The City Finance Director is hereby authorized to establish a Special Revenue Fund entitled the Community Cannabis Fund (Fund 266). This fund will be used to track revenues and expenditures related to the excise taxes imposed on the sale of recreational marijuana in the City.

SECTION 7. The City Finance Director is hereby authorized to establish an Internal Service Fund entitled the Facility Maintenance Rotary Fund (Fund 603). This fund will be used to track revenues and expenditures related to the operations of Facility Maintenance, previously known as Building Maintenance. The costs are allocated to all operational departments.

SECTION 8. That the Clerk of Council is directed to certify a copy of this ordinance to the Budget Commission of Delaware County.

SECTION 9. 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 10. 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, 2025, and as such will be in full force and effect immediately upon its passage.

VOTE ON EMERGENCY CLAUSE: Yeas 5 Nays Ø

PASSED: December 9, 2024 Yeas 5 Nays Ø

ATTEST: _____ Clerk

_____ Mayor

November 11, 2024

Dear Mayor Riggle and Members of City Council:

The budgeting process is an essential step in planning the allocation of current and future resources to fulfill the responsibilities and services for the City in an efficient, sustainable, and dependable manner. This financial blueprint reflects our commitment to fiscal responsibility, ensuring that public funds are used wisely to support our mission and achieve City Council's goals.

The budget document is more than just numbers; it encapsulates the expectations of our community and reflects our core values. It embodies our mission to enhance quality of life, nurture vibrant neighborhoods, support balanced economic growth, and deliver top-quality public services. In alignment with these guiding principles, the city administration submits this proposed fiscal year 2025 budget for your consideration.

In accordance with Section 76 of the City Charter, this letter formally transmits the operating budget for your review. The schedule for public hearings, readings, and budget work sessions is as follows:

Event	Time	Place
First Reading	Monday, November 11, 2024	City Council Meeting
Finance Committee Review	Monday, November 18, 2024	Finance Committee Meeting
Finance Committee Review	Tuesday, November 19, 2024	Finance Committee Meeting
Finance Committee Review	Thursday, November 21, 2024	Finance Committee Meeting
Second Reading, Public Hearing	Monday, November 25, 2024	City Council Meeting
Finance Committee Review	Monday, December 2, 2024	Finance Committee Meeting
Finance Committee Review	Tuesday, December 3, 2024	Finance Committee Meeting
Finance Committee Review (if needed)	Thursday, December 5, 2024	Finance Committee Meeting
Third Reading & Adoption	Monday, December 9, 2024	City Council Meeting
Fourth Reading & Adoption (if needed)	Monday, December 23, 2024	Special Meeting of Council

INTRODUCTION

This budget, like previous spending plans, reflects both opportunities and challenges. Recently, Moody's Investor Services upgraded the City's bond rating to Aa1 from Aa2 — the highest rating

Delaware has ever received, with the last change occurring in 2017. This upgrade highlights the city's strong reserves, prudent budgeting, diversified revenue growth, and healthy liquidity.

The City's improved bond rating, alongside the Auditor of State Award of Distinction, underscores our commitment to careful stewardship of financial resources. We are proud to demonstrate to our community that Delaware's financial foundation remains both sound and transparent. This dedication to transparency was further recognized by the Government Finance Officers Association (GFOA) with the distinguished Triple Crown designation in financial reporting and budget presentation.

On June 24, 2024, City Council voted to place a proposal on the November 5 ballot to increase Delaware's municipal income tax rate by 0.45%, raising it from 1.85% to 2.30%. The purpose of this increase was to support capital improvements, street maintenance, repair, and related debt service. Additionally, Council committed to increasing the income tax credit for residents paying taxes to other municipalities from 50% to 65%, contingent on the issue's passage, with the alternative plan to phase out the tax credit if the measure failed.

Although the ballot issue did not pass, we are now faced with evaluating next steps. These discussions will include potentially eliminating the tax credit for residents working outside Delaware, further deferring maintenance, reducing operational costs, or a combination of these strategies. For budget purposes, the capital improvement plan already reflects the expected outcome of the levy's defeat and is aligned with this scenario.

REVENUE HIGHLIGHTS

General Fund revenues for 2025 are projected to increase over the current year, driven primarily by income tax and property tax sources. General Fund revenues are budgeted at $38.3 million, marking a 10% increase from the previous year's approved budget of $34.8 million.



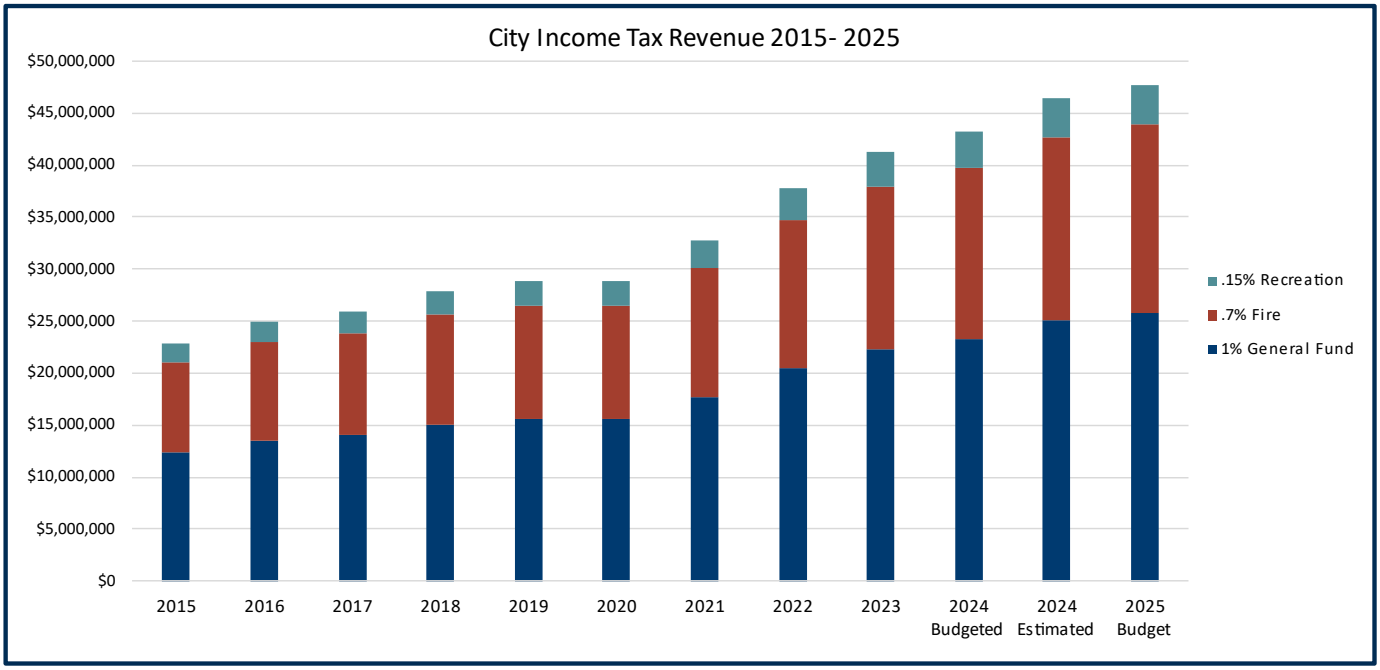
As of the end of September 2024, total revenue receipts are approximately $1.4 million, or 8.1%, higher than the amount received by this time last year. Property taxes are collected following the first and second half real estate settlement periods in April and August, respectively. With assessed values rising in 2023, property tax revenue saw an increase of over 35%. However, it is important to note that property taxes primarily fund schools and other property tax-dependent entities. For every $100 in local property taxes, the City of Delaware receives only $4.99.

Below is a summary of the General Fund revenues of 2025 in contrast to the previous two years.

Summary	2023 Actual	2024 Budget	2024 Estimated	2025 Proposed
Total Revenue	$35,866,664	$34,782,570	$37,963,526	$38,261,394
Total Expenditures	$32,835,430	$37,238,178	$37,513,233	$38,545,328
Fund Balance	$13,786,279	$11,330,671	$14,236,573	$13,952,640
Balance %	42.57%	30.43%	37.95%	36.20%

INCOME TAX

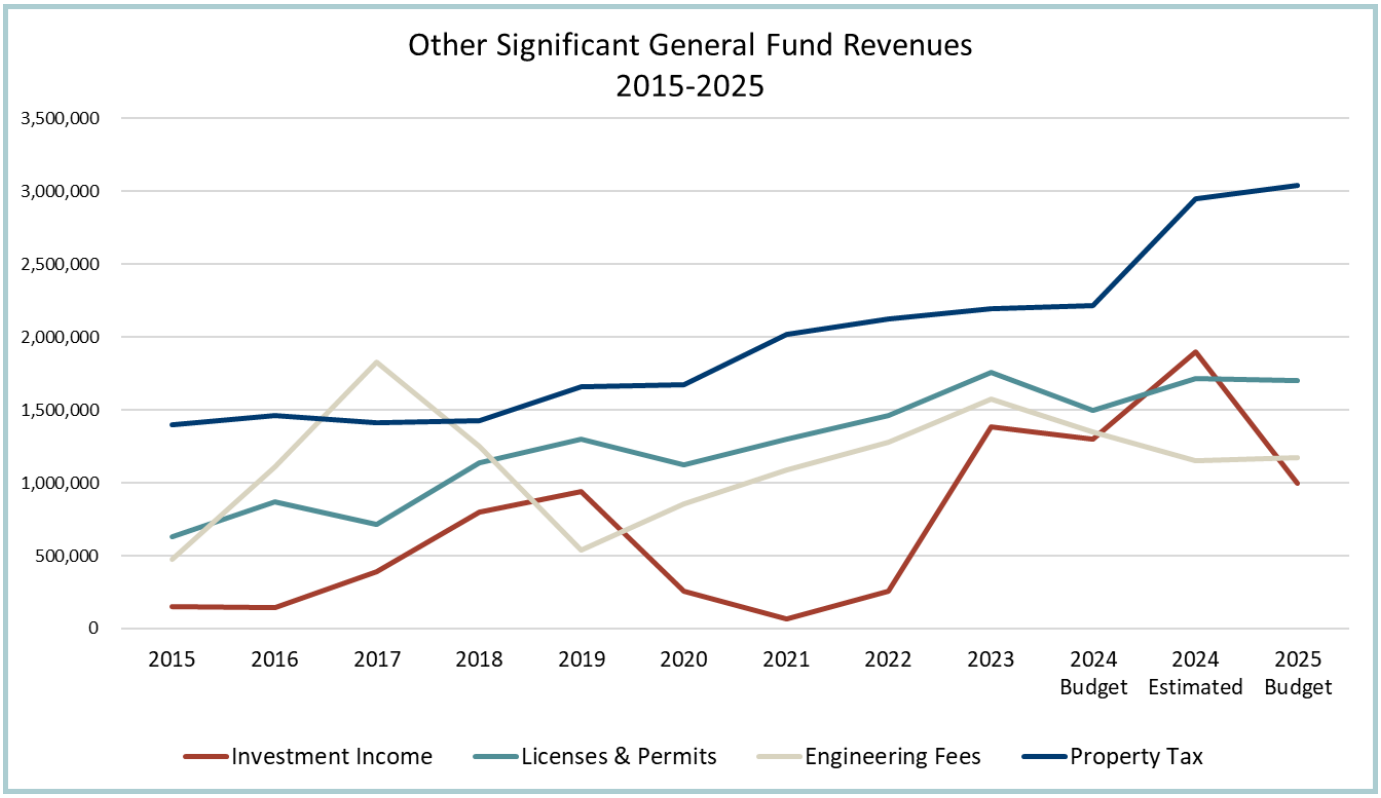
City income tax revenue remains the largest source of discretionary income, supporting the majority of operations and capital investments. This revenue source continues to grow, with estimates for the end of 2024 indicating an 11% increase over the 2024 budget.



OTHER SOURCES OF REVENUE

Revenue indicators vary, with some categories surpassing and others lagging behind last year's figures. Intergovernmental receipts have increased by $266,000, or 27.8%, compared to the previous year. However, license and permit fees are currently below budget projections. Conversely, investment income has seen a substantial rise, up $493,000 (as of September), reflecting a 53% increase over 2023. This growth was moderated by recent Federal Reserve rate decreases in September, which slowed the trend of continuous gains.

The chart below compares significant revenue sources, highlighting property taxes and investment income as the areas with the most significant growth.



EXPENDITURE HIGHLIGHTS

The General Fund budget for 2025 is set at $38.5 million, representing a $1.3 million increase from the previous year. Notable new budget items include:

- The East Central preservation project, which received over $3.2 million in grant funding from the Mid-Ohio Regional Planning Commission (MORPC) but will require $880,000 in local funds for design work over the next two years.
- Contingency funds for emergency repairs at the Justice Center, including plumbing, roofing, and other necessary building updates.
- Funding for succession planning and anticipated retirements within the Delaware Police Department.

FACILITY MAINTENANCE ROTARY

A new Internal Service Fund, the Facilities Maintenance Fund, is proposed to support ongoing facility maintenance operations and allocate these costs across all City departments and facilities. Previously, these expenses were recorded solely in the General Fund. For fiscal year 2025, the capital improvement projects funded through this new Internal Service Fund total $410,000.

TRANSFERS

The transfer to the Street Maintenance Fund has increased to $2.75 million, up from $2.55 million in the previous year. Meanwhile, the transfer to the Parks Fund has been reduced to $0, as new levy revenue,

estimated at $2.87 million for 2025, will serve as the primary funding source. The transfer to the Cemetery Fund has been raised from $150,000 to $175,000.

The transfer to the Court and Clerk of the Court remains stable; however, while the transfer has decreased slightly from $1.815 million to $1.7 million in the proposed budget, General Administration will cover $386,000 in costs associated with Internal Service Funds (Rotary Funds), an expense not assumed in the previous year.

OTHER FUNDS

UTILITY FUNDS

To maintain reliable, high-quality service, the City's water, sewer, and stormwater utilities must periodically review and adjust user and connection fees. This ensures the utility can meet its financial and operational demands as infrastructure, regulatory requirements, and usage patterns evolve. Without regular fee adjustments, rising costs could undermine service quality and delay essential upgrades. Routine fee assessments support fiscal stability, enable critical capital projects, and distribute costs fairly among users, ensuring both sustainability and fairness in service delivery.

The City of Delaware's most recent utility rate analysis was completed by a consultant in 2020, alongside a 5-year capital improvement plan (CIP). This plan includes provisions for a comprehensive third-party rate review near the end of the cycle, accounting for inflationary adjustments and setting a foundation for the next planning period. This review complements annual rate evaluations conducted during budget preparation to balance resident impact with fiscal needs.

The 2025 budget includes two major utility extension projects in the City's southwest region: water and sewer extensions along US-42 and southward on Sawmill Road, reaching the southern service boundary. Initially introduced in the 2021-2025 CIP, the US-42 extension was scheduled for 2024, with South Sawmill following in 2025. Due to funding and project limitations, both are now set for 2025. These utility expansions were originally aimed at spurring commercial growth in the area, and the successful North Sawmill extension — which enabled the development of nearly 900,000 square feet of industrial production space — illustrates the potential impact.

As 2025 nears, growing interest in the areas south of US-42 highlights the near-term benefits expected from these utility expansions, bringing both growth and revenue to Delaware.

REFUSE FUNDS

The 2025 budget includes rate increases for both residential and commercial refuse collection services. Residential rates were last adjusted in December 2022, while commercial rates have remained unchanged since 2016. All rates are calculated based on the City's delivery costs across solid waste management components, including staffing, equipment replacement, fuel, disposal fees, landfill management, and general operating expenses. As these costs rise, rates must be adjusted to align with annual expenditures.

The proposed 8% increase in the residential collection rate reflects rising costs for refuse, recycling, yard waste, and bulk waste collection services. Key cost increases include main-line equipment replacement, fuel expenses, equipment maintenance, and higher tipping fees at the transfer facility. While the

proposed $27.00 monthly residential rate is 8% above the regional average of $25.00, it supports higher service levels, including unlimited yard waste and recycling collection.

For commercial services, an increase of 22% is needed to cover costs after eight years without adjustments. Regular, smaller adjustments in future years are recommended to avoid large increases. With only 132 commercial accounts (compared to nearly 15,000 residential), commercial rates are more sensitive to rising costs, which must be distributed across fewer customers. Recent efforts to expand commercial accounts have been unsuccessful. If rate increases lead to a significant loss of commercial customers to private providers, the City may need to consider whether to continue offering commercial collection, weighing impacts on other solid waste services.

FIRE/EMS FUND

The Fire and EMS Fund is currently funding a major project with the renovation of an existing building at 680 Sunbury Road to create a new fire station on the City's east side, known as Station 305. This facility will serve as headquarters and include training spaces. Once Station 305 is completed, renovations will proceed at Fire Station 301, and Station 302 will be upgraded with a fire sprinkler system. To finance this project and the construction of a fire training tower, the City plans to issue approximately $17 million in debt next year.

This project also marks the second year of separating capital items into the Fire Capital Fund (445) to provide a more accurate reflection of the Fire Department's operations, avoiding inflation of revenues or fund balances from debt associated with capital projects and equipment purchases.

IMPACT FEE FUNDS

To help fund infrastructure and services required by new developments, the City of Delaware charges impact fees. These one-time fees contribute to the cost of capital facilities to support new growth. Over the past year, staff have worked with a consultant to evaluate both residential and non-residential development projects and compared them to current municipal service costs. Preliminary findings will be presented to the Finance Committee for review and recommendations.

Impact fees have funded various improvements across parks, police, fire, and municipal operations, with notable projects in Delaware's parks system. The proposed Park Impact Fee for 2025 includes significant upgrades at Unity Park, such as a new splash pad and restroom to better serve an underserved community, and improvements to disc golf courses and trails. Additionally, a new disc golf course, designed by local ranked players, will be installed, filling a gap identified in the City's recent parks and recreation master plan.

Other proposed improvements include upgrades to the Oakhurst trail system, connecting new trails from the Addison development to surrounding neighborhoods. Another major project is the Curve Road site, which will be transformed into a multi-use space for athletic fields, a Parks and Facilities maintenance building, a fire training tower, police evidence storage, and an impound lot. This site will enhance recreational facilities, alleviate the need for growing youth sports programs, and create more space for Public Works, while sharing infrastructure like parking and restrooms for greater efficiency.

PARKING FUND

The City is working with Kimley-Horn to update the design of a paid parking program, which will help implement revised meter rates and restrictions, permit parking, compliance management, and technology. As part of this effort, the City launched the ParkMobile smartphone app earlier this year to manage the newly revised parking rates downtown.

The next phase of the parking study will focus on expanding the paid parking program. This will include exploring additional locations, and adjusting the hours and days when paid parking is in effect.

PROPOSED CHANGES

HEALTH INSURANCE

The City's health insurance program continues to experience increases, primarily due to medical claims experience. The total number of individuals covered, including both employees and their dependents, now stands at 865 members. In 2023, the City incurred $5.8 million in medical claims and over $2.3 million in prescription claims. Premiums, along with COBRA rates, are projected to increase by 3 to 5% depending on the coverage selected.

For the 2025 plan year, the City is making a planned change to its dental insurance provider, switching to Delta Dental. This adjustment will align the plan design and coverage tiers with the current plan, and it is expected to reduce overall premium costs by 2% compared to the current year's expenses.

The City's Human Resources Department has continued to promote the Wellness Program, with 142 employees meeting a portion of the wellness activity requirements. Employees who complete all required activities — health assessments, biometric screenings, wellness exams, and preventative care visits — will qualify for a premium discount in 2025.

In addition, a staff committee recently completed a thorough process to select a new health insurance broker. As a result, the City will transition to McGohan Brabender, a mid-Ohio-based firm, starting in January 2025. This marks the first change to this program in over 30 years.

PERSONNEL

The following table, on the next page, outlines the proposed personnel changes included in the 2025 budget. In addition to the new positions, the City is submitting several reclassifications aimed at promoting employee retention and supporting succession planning. Further details about the Management Incentive Program will be provided in the budget presentation to City Council and the Finance Committee.

Department	Action	Current Position → To
Legal/Prosecution	New	**PPT Law Clerk** Estimated cost $38,149
Legal/Prosecution	New	**Assistant City Attorney (Real Estate)** Estimated cost $168,294. Savings in professional services.
Management, Budget & Procurement	New	**Title to be Determined** Estimated partial year cost $96,500
Finance	Reclassification	**Financial Specialist III to Deputy Finance Director** Estimated cost $9,875
Engineering	Reclassification	**Deputy City Engineer to City Engineer** Estimated cost $8,681
Engineering	New	**Roadway Project Engineer** Estimated cost $143,307
Engineering	Reclassification	**Project Engineer II to Project Engineer III** Estimated cost $9,968
Public Utilities	Reclassification	**Meter Technician to Division Supervisor** Estimated cost $17,464
Airport	Reclassification	**Airport Tech I to Airport Tech II** Estimated cost $3,439
Human Resources	Position Regrading	**Human Resources Specialist from M7 to M8** Estimated cost $5,331
Information Technology	Position Regrading & Reclassification	**Establish a Technical Support Specialist Series and reclassify affected employees** Estimated cost $6,128

LABOR CONTRACT UPDATES

Several labor or collective bargaining agreements are set to expire during the upcoming fiscal year. These include:

Delaware Public Works, Utilities, and Parks Association
American Federation of State, County, and Municipal Employees (AFSCME) – Clerical Unit
Fraternal Order of Police (FOP) – Supervisors
Fraternal Order of Police (FOP) – Patrol
Fraternal Order of Police (FOP) – Office & Clerical
The Water and Wastewater Treatment Facility Employees Association

The City aims to have successor agreements before City Council before the end of the upcoming calendar year.

MERIT INCENTIVE PROGRAM UPDATE

In February, City Council approved a revision to the Management Pay Plan to implement a Merit Incentive Program, which was designed to recognize and reward employee performance. Before this change, compensation adjustments were made based on cost-of-living increases applied to all Management Pay Plan employees without regard for individual performance.

The new Merit Incentive Program provides an objective, fair, and impartial method for evaluating employee job performance and rewarding those who excel. The City partnered with Clemans Nelson and established a working group to assist with the development of the program. Employees who have been in their positions for at least one year by the end of the first review cycle (October 31, 2024) are eligible to participate. Movement within an employee's pay grade is now based on their performance. Training on the program, policy, forms, and performance feedback delivery was provided to staff to assist them in the evaluation process.

Human Resources will evaluate the program after the review cycle concludes in mid-December, with a focus on performance rating distribution. Over time, the City plans to track metrics such as performance improvements, retention of high performers, voluntary turnover, and equity in reward distribution.

PAY PLAN CHANGES

In conjunction with reviewing the proposed budget, City Council will also review the 2025 Management Pay Plan. The non-union employee pay plan and director pay plan were updated in 2024 following a market study conducted in 2023. A compensation study was previously conducted in 2021. These evaluations are important to maintain the City's competitiveness in compensation.

For 2025, the current pay plan will remain in effect. Under the Merit Incentive Program, employees hired before February 13, 2024, who were on a "step" system will continue advancing through pay grade steps until reaching the midpoint, provided they meet the "Achieves Performance Standards" rating. The step adjustment for these employees will be at least equal to the 4% merit pay amount. Once employees reach the midpoint, further advancements will depend on performance.

Employees hired after February 13, 2024, were placed within their pay grade range without the traditional "steps." These employees will move through their assigned pay grade based on performance once they are eligible for the Merit Incentive Program. Employees not yet eligible for the Merit Incentive Program will receive a standard 4% cost-of-living adjustment for 2025.

Additionally, various position re-gradings are being recommended for Council's approval.

LOOKING FORWARD

With the outcome of Issue 3 regarding the tax levy now known, the City of Delaware is focusing on the next steps. First, it's essential to revisit the list of priorities that were presented as needing attention.

	Levy Failure- Status Quo	Levy Success
Streets	• Grant-funded projects only and only those with a minimal local match requirement • No local street resurfacing • No trail maintenance	• Maximize available grants • Meet ODOT paving schedule for state and federal routes • Add additional $4M+ in local street resurfacing • Implement trail maintenance
Parks	• Backlogged playground replacements & court improvements only • Annual cost to get the pool in working condition • New fields funding limited to park impact fees	• Smith & Mingo Park field and court improvements • Fill gaps in existing trail network • Jack Florance Pool renovation • Mingo Park Indoor Recreation Center renovation
Police	• Routine equipment replacement requests only • Use of dated evidence storage facility • Reactive repair strategy for Justice Center plumbing and structural issues	• New evidence storage facility • Police fleet & equipment upgrades • Renovate 30-year-old Justice Center for growth in the Police and Court operations and to resolve plumbing and structural issues
Cemetery	• Minimal paving • Delayed west section grading impedes sale of advance lots • Most improvements limited to those funded through donations	• West section grading to provide for future burial sites • Add memorial gardens and scatter gardens • Build a columbarium shelter to allow for services in all weather conditions
Citywide		• Downtown Streetscape work to address changing accessibility guidelines

The passage or failure of the levy brings both opportunities and setbacks, and we are committed to maintaining transparency as we evaluate how to stretch our current capital resources while continuing to provide essential services. It's important to acknowledge that Delaware's needs are growing faster than our available resources.

I recommend postponing any action on the repeal of the income tax levy tax credit until it has been thoroughly reviewed and deliberated by the Finance Committee, and subsequently brought back before the entire City Council. If such action is pursued, the timing of the tax credit repeal can be postponed for further consideration later.

CONCLUSION

These are challenging times, but with the available resources now confirmed, we are committed to staying true to our core values and the Four Pillars of the City of Delaware: Great Community, Safe City, Healthy Economy, and Effective Government. I want to express my deep gratitude and appreciation to the city staff for their dedication to serving the residents, neighbors, and businesses in Delaware.

I would also like to recognize the hard work and efforts of Director of Management, Budget & Procurement Alycia Ballone and Finance Director Rob Alger. The City's solid financial position is largely due to their persistence and dedication. Additionally, the City's department directors and managers deserve commendation for their professionalism and continued commitment to service excellence, especially during these difficult times.

I look forward to engaging in further discussions on this important budget process.

Sincerely,



Paul J. Brake, ICMA-CM, CEcD
City Manager

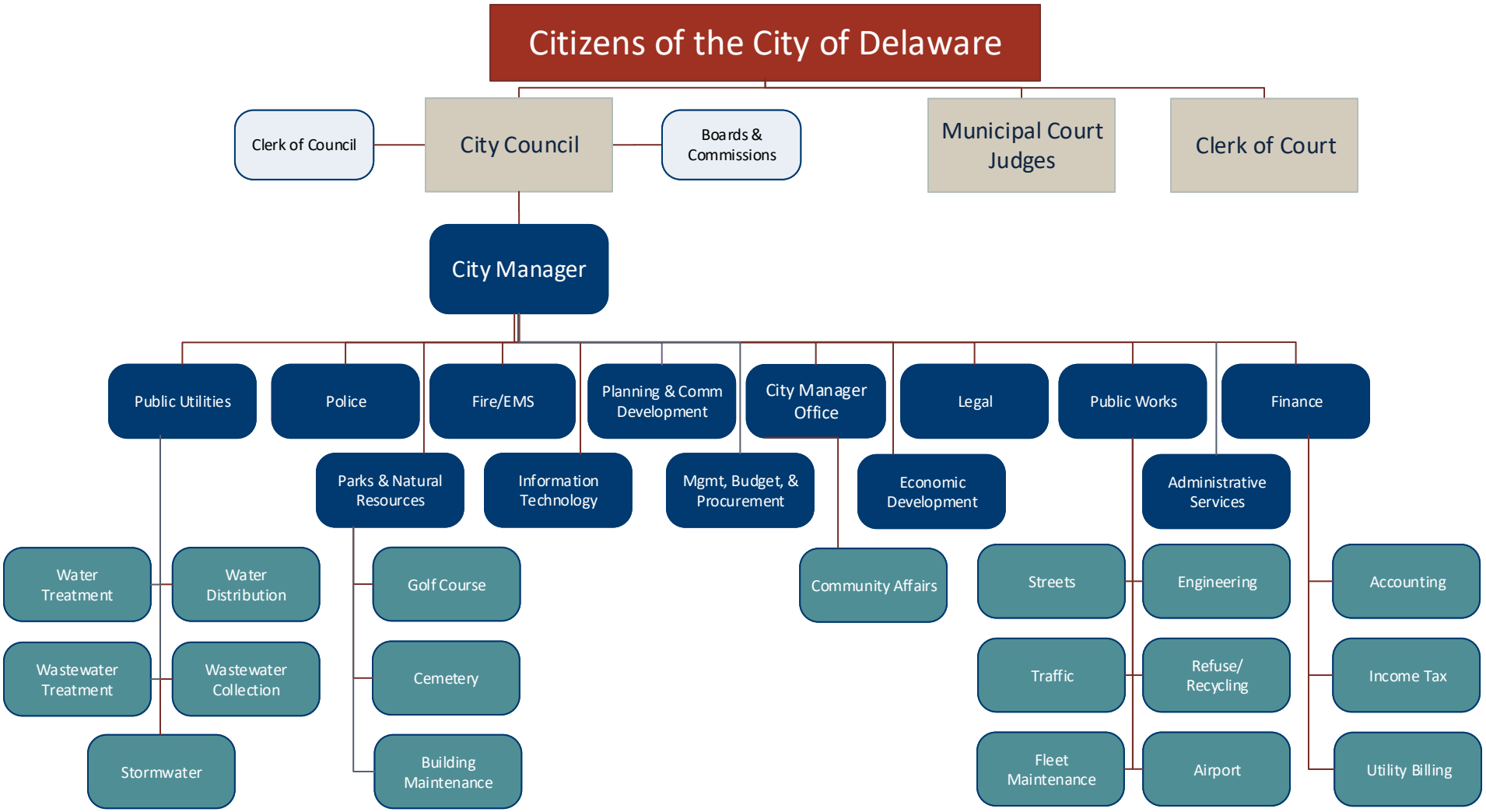
CITY STAFF

City Manager	Paul J. Brake
Assistant City Manager	Andrew Beare
Clerk of Council	Sarah Dinovo
Finance Director	Rob Alger
Director, Public Utilities	Blake Jordan
Police Chief	Adam Moore
Director, Parks & Natural Resources	Ted Miller
Fire Chief	Tim Pyle
Chief Information Officer	Susie Daily
Director, Planning & Development	Sandra Periera
Director, Economic Development	Nic Langford
City Attorney	Natalia Harris
Director, Public Works	William Ferrigno
City Engineer	Jonathan Owen
Director, Management, Budget & Procurement	Alycia Ballone
Director, Human Resources	Jessica Feller
Community Affairs	Lee Yoakum

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

CITY COURT STAFF

Presiding and Administrative Judge	Kyle Rhorer
Judge	Mark Fowler
Clerk of Court	Cindy Dinovo
Magistrate	Amanda Bunner
Court Administrator	Justin Kudela
Chief Community Control Officer	Lindsey Blue
Chief Bailiff	Darren Smith



Legend

Elected position

Department [appointed Director]

Division

Boards & Commissions

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

EST 1808 CITY OF DELAWARE OHIO

COMMUNITY PROFILE

OUR CITY

Delaware is a family-oriented community that seamlessly blends a traditional hometown feel with a modern, independent spirit. As the county seat of Delaware County — one of Ohio's fastest-growing counties — Delaware boasts a rich history, a vibrant downtown, established neighborhoods, and diverse cultural and recreational opportunities.

Since 2000, the city's population has grown by 80% to an estimated 45,000 residents, accompanied by steady residential and commercial development. Through professional and strategic planning, Delaware has successfully managed this growth, ensuring a strong balance between services, infrastructure, and community needs. The city's financial profile reflects stability, with prudent fiscal management supporting sustainable operations.

Spanning 25 square miles, Delaware provides essential municipal services, including public safety, road maintenance, parks and recreation, and water and sewer treatment and distribution. The city employs approximately 400 full-time staff dedicated to serving the community.

Delaware is a thriving hub for both traditional and entrepreneurial businesses. Its diverse economic base includes high-tech and manufacturing, government, healthcare, financial institutions, and higher education.

Recognized for its exceptional quality of life, Delaware has earned national and state accolades, including MONEY Magazine's Top 100 "Best Places to Live in America," WalletHub's "Best Small City," and the American Planning Association's "Great Place in Ohio" designation. Association.



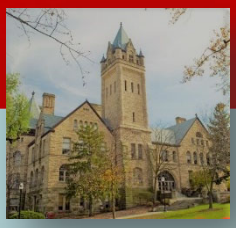
Pre-1800 Delaware, Wyandot and Seneca Indian tribes inhabit the area



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



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



1842 Ohio Wesleyan University founded

MUNICIPAL GOVERNMENT

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

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

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

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

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

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

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

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

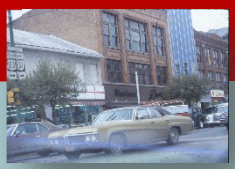
Parks, recreation, natural resources: youth, adult and senior programming in partnership with the YMCA, special events, cultural arts, forestry, community beautification

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









1873 Delaware attains City status (population 6,000)

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

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

1980 City population reaches 18,780

DELAWARE: BY THE NUMBERS

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

Solid Waste and Recycling

Weekly residential curbside stops: 15,333
Tons of residential trash collected: 13,000
Tons of commercial trash collected: 3,800
Tons of recycling collected: 2,200
Tons of yard waste collected: 2,000

Income Tax

Individual tax returns processed: 22,000

Water, Wastewater, Stormwater

Gallons of water produced, distributed:
1,455 billion annually
Gallons of waste collected, treated:
1,8 billion annually
Hydrants to maintain: 2,600

Public Safety

Police service calls: 30,000
Fire/EMS service calls: 7,200

Streets, Traffic and Fleet

Lane Miles of roadway: 400
Streetlights maintained: 3,388
Traffic signals maintained: 64
Vehicles and equipment maintained: 544
Tons of salt used: 3,200

Parks and Recreation

Acres of park land maintained: 430
Parks maintained: 26
Trees planted: 182
Cemetery acres maintained: 72

Airport

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

Planning and Community Development

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









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

2011 Community Center opens; population nears 35,000

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

2024 Sawmill Parkway, key transportation link and economic driver, is finished

BUDGET SUMMARY

BUDGET PROCEDURES

TAX BUDGET

The City is required by state statute to adopt an annual appropriation cash basis tax budget. All funds except agency funds are legally required to be budgeted utilizing encumbrance accounting.

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

BASIS OF BUDGETING

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

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

APPROPRIATIONS

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

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

ENCUMBRANCES

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

BUDGETARY CONTROLS

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

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

BUDGETING PROCESS

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

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

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

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

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

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

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

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

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

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

BALANCED BUDGET

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

2025 BUDGET CALENDAR

TIMELINE	EVENT
August 16, 2024	Budget packets and requests distributed to Department Heads
September 6, 2024	Budget packets returned to Budget Team
September 11-20, 2024	Budget review with Department Heads and Budget Team
October 4, 2024	Initial First Draft of Budget
October 4-November 1, 2024	City Manager Review, 2nd Round Meetings, Subsequent Drafts
November 3-6, 2024	Final review with Department Heads
November 7, 2024	Budget packets distributed to City Council
November 11, 2024	First Reading
November 12-December 6, 2024	Finance Committee Reviews
November 25, 2024	Second Reading and 1st Public Hearing by City Council
December 2, 2024	Budget Work Session (If Needed)
December 9, 2024	Third Reading and 2nd Public Hearing by City Council
December 16, 2024	Fourth Reading and Approval
January 24, 2025	Finalized 2024 Performance Metrics & GFOA Narratives due
March 14, 2025	GFOA Budget Submitted

DRAFT

GUIDING POLICIES

DELAWARE TOGETHER COMPREHENSIVE PLAN

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

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

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

VISION

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

GOALS

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

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

OPERATING BUDGET POLICIES

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

RESERVE POLICIES

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

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

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

CAPITAL IMPROVEMENT PROGRAM POLICIES

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

DEBT MANAGEMENT POLICIES

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

REVENUE POLICIES

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

PURCHASING POLICIES

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

CREDIT CARD POLICY

PURPOSE

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

This policy does not apply to:

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

CARD ISSUANCE

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

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

RESTRICTIONS ON USE

Credit cards are authorized to be used for the following:

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

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

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

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

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

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

REQUIRED DOCUMENTATION & PROCESS

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

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

All cards:

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

MISUSE OF CARD

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

INVESTMENT POLICY

SCOPE: In accordance with the Charter of the City of Delaware, the Director of Finance is the custodian of all public money of the municipality and shall perform all other duties now or hereafter imposed on City Auditors and Treasurers under the laws of the State of Ohio and shall perfo1m such other duties, consistent with the office, as may be required by Charter, by ordinance or resolution of Council, or as directed by the City Manager. This policy is designed to cover all interim monies as defined under Ohio Revised Code Chapter 135 ("ORC 135") under the control of the Director of Finance.

I. **Objective and Guidelines**: In absence of the policies as detailed below, ORC 135 will be always adhered to. The following investment objectives will be applied in the management of the City of Delaware's ("the City's") public funds:
   a. The primary objective shall be the preservation of capital. Safety of principal is the foremost objective of the investment program. Investments shall be

undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

b. When investing public funds, the Director of Finance will strive to achieve a reasonable rate of return on the investment portfolio over the course of budgetary and economic cycles considering existing State laws, City Policies, and budgetary forecasts.
c. The investment portfolio shall remain sufficiently liquid to enable the Director of Finance to meet reasonably anticipated operating requirements.
d. Within the universe of eligible investments as defined in ORC 135, the City shall seek to prudently diversify the City's portfolio by maturity, issuer, and structure of security. Diversification strategies shall be determined and reviewed periodically.
e. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.
f. The Director of Finance and any officials or employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. These individuals shall disclose any material interests in financial institutions and any personal financial/investment positions that could be related to the performance of the investment portfolio.

II. **Authorized Financial Institutions and Dealers**: The Director of Finance may engage the services of an independent investment adviser registered with the U.S. Securities and Exchange Commission ("RIA"). The RIA shall be permitted to affect the purchase or sale of eligible investments withing ORC 135 shall be executed on a delivery-versus-payment basis with unrelated broker/dealers registered with the Financial Industry Regulatory Authority ("FINRA"). Certificates of Deposit shall be transacted through eligible financial institutions directly or via a FINRA broker/dealer. All Ce1iificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD's at any one financial institution will not exceed the FDIC insurance limit for that financial institution. A list of authorized institutions and dealers shall be maintained with the Director of Finance. Additions and deletions to this list shall be made when deemed in the best interest by the Director of Finance.

III. **Maturity:** When possible, the Director of Finance will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the Director of Finance will not directly invest in securities

maturing more than five (5) years from the date of purchase. The maturity may be more than five years for an investment if permissible by state law.

IV. **Derivatives**: Investments in derivatives are strictly prohibited.

V. **Allowable Investment**: The City may invest in any instrument or security authorized in ORC 135 as amended and such other securities as approved by the Council of the City of Delaware. Eligible investments, as defined in ORC 135 are attached to this Policy as Exhibit A.

VI. **Collateral**: All deposits shall be collateralized pursuant to ORC 135.

VII. **Safekeeping and Custody:** All trades of marketable securities will be executed (cleared and settled) on a delivery vs. payment (DVP) basis to ensure that securities are deposited in the City's safekeeping institution prior to the release of funds. Securities will be held by an independent third-party safekeeping institution selected by the Director of Finance. All securities will be evidenced by safekeeping receipts in the City of Delaware's name. The safekeeping institution shall annually provide a copy of its most recent report on internal controls - Service Organization Control Reports prepared in accordance with the Statement on Standards for Attestation Engagements (SSAE) No. 16 (formerly SAS 70).

VIII. **Reporting**: The Director of Finance shall establish and maintain an inventory of all cash and securities in the City's portfolio. The inventory shall include the description of the security, type, cost, par value, market value (as prescribed by the codified ordinances), maturity date, settlement date, and coupon rate. A monthly portfolio report shall be produced detailing the current inventory of all obligations and securities, and all transactions made during the month, income received and investment expenses paid, and the names of any firms effecting transactions on behalf of the Director of Finance.

IX. **Review and Updates**: The City and its independent RIA will endeavor to meet once per calendar quarter to review the portfolio in terms of security type, risk, economic conditions and developments and investment return. Not less than annually, the City and its independent RIA will endeavor to meet to review the City's budgetary needs as well as this Investment Policy.

X. **Execution.** The Director of Finance shall require that any independent RIA engaged by the City agrees to adhere to the terms of this investment policy. The institution below by signing submits that it has read and acknowledges this investment policy and agrees to abide by its content.

TECHNOLOGY POLICIES

1. The City of Delaware computer resources and email system are considered to be City property. The use of the City's computer network, including internet, intranet, email, servers, personal computers, associated hardware and software, and online services, is for valid City of Delaware business purposes only.

2. All employees of the City of Delaware shall use all reasonable safeguards when using the City's computer network to avoid the mistaken distribution of another's information. The transmission of confidential information shall only be in accord with the current procedures and regulations. Employees should disclose information or messages from the email system only to authorized employees. Email information is limited to those individuals with a need to know.
3. All electronic communications and stored information transmitted, received, or archived in the City's information system are the property of the City. The City reserves the right to access and disclose all messages sent by email. Employees should have no expectation of privacy with respect to any email coming or going out of City resources, particularly those which come into, or go out of, a City email account. City email accounts are provided in order to carry out communications for City or City-related business only.

GUIDING PILLARS

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

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

GUIDING PILLARS

GREAT COMMUNITY: NEIGHBORHOODS, STREETS, OPEN SPACE, PARKS

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

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

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

HEALTHY ECONOMY: ECONOMIC DEVELOPMENT

- Promote and foster economic development

EFFECTIVE GOVERNMENT: FISCAL RESILIENCY, CIVIC ENGAGEMENT, CUSTOMER SERVICE

- Maintain and enhance customer service and citizen satisfaction
- Assess all viable options to increase/maintain the City's revenue base
- Promote efficiencies that reduce the City's future obligations

- Maintain all GFOA professional certifications of excellence for financial reporting
- Focusing on long term success of the City through execution of the strategic plan
- Maintain and enhance internal customer service to recruit and retain quality employees
- Improve efficiency and fiscal responsibility through a streamlined purchasing policy
- Enhance the City's relationship with its partners and residents

FUND STRUCTURE

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

There are four main fund types.

GOVERNMENTAL FUNDS

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

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Examples:

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

CAPITAL PROJECTS FUNDS

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

Examples:

Capital Improvement Fund
Parks Impact Fees Fund
FAA Airport Grant Fund

DEBT SERVICE FUNDS

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

Examples:

General Bond Retirement Fund
S.E. Highland Bond Fund

PROPRIETARY FUNDS

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

ENTERPRISE FUNDS

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

Examples:

Water Fund
Sewer Fund
Storm Sewer Fund
Refuse Fund

INTERNAL SERVICE FUNDS

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

Examples:

Garage Rotary Fund

IT Rotary Fund
Health Insurance Fund

FIDUCIARY FUNDS

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

Examples:

Mayor's Donation Fund
Development Reserve Fund
Berkshire JEDD Fund

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

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

2025 REVENUE PROJECTIONS

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

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

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

The information in this section will discuss 2025 projections for all major revenue sources for the City.

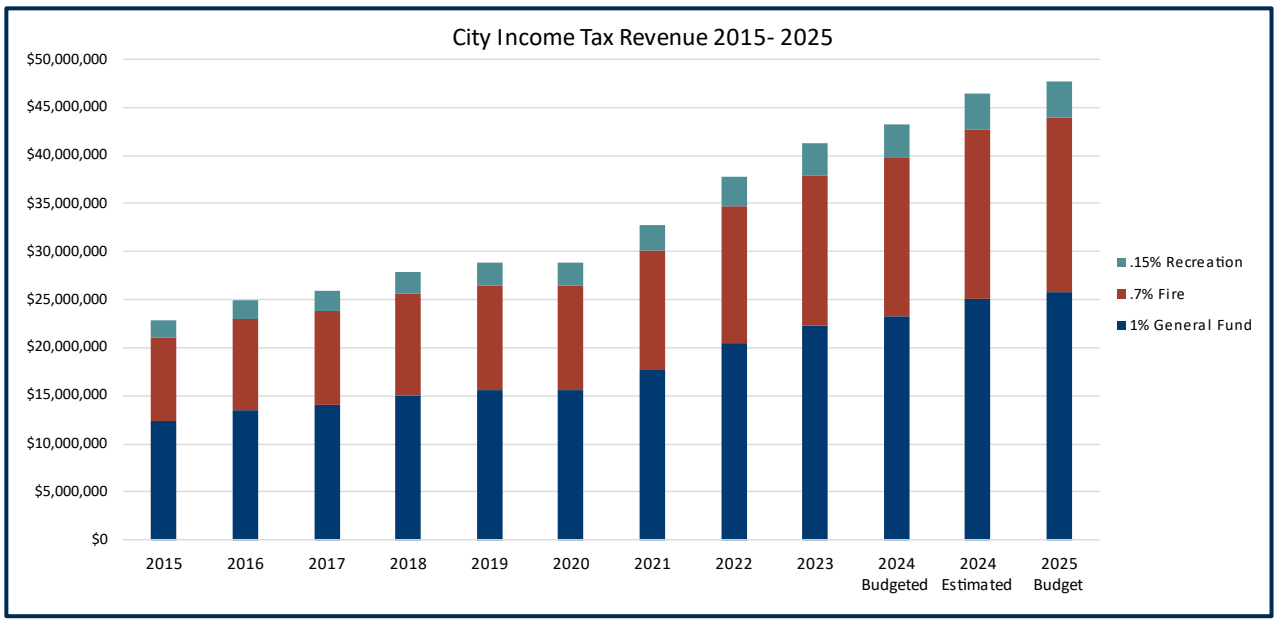
GENERAL FUND

For 2025, revenues for the General Fund are projected to be $38,261,394. This is an increase of 10.0% from 2024 budgeted numbers and an increase of 2.0% above 2024 actuals. The increase is due to increases in property values, as well as a growing income tax base.

INCOME TAX

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

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



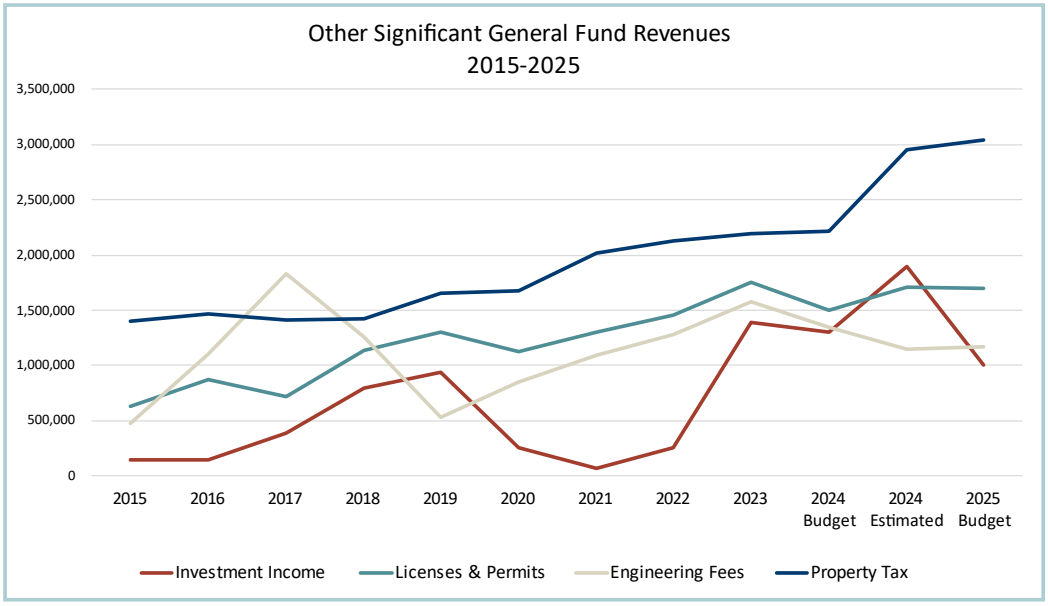
Income tax revenues are the largest revenue source for the General Fund. In 2025, the projected income tax revenues are $25,873,000 and represent 67.6% of operating revenue. The City receives municipal income tax in three ways: withholdings remitted by employers; filings by individual residents of the City; and the net profits of businesses located in or doing business in the City.

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

PROPERTY TAXES

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

Property tax projections for the 2025 budget are $3,040,000 and make up 7.9% of the General Fund's operating revenues. The City receives estimates from the County Auditor's office for the real estate taxes. However, the estimates are received after the City's budget cycle, therefore the City projects these estimates for the budget.



SPECIAL REVENUE FUNDS

Revenues for the Special Revenue Funds (excluding Fire and EMS) are projected to total $19,275,945 for 2025 and include revenue types such as income taxes, intergovernmental receipts, and payments in lieu of taxes. These three revenues sources total $11,893,187 and comprise 61.7% of revenues for all Special Revenue Funds.

The Fire and EMS Fund is a major special revenue fund with 2025 budgeted revenues of $19,157,408. The Fire and EMS Fund has a dedicated income tax levy explained below.

INCOME TAX

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

Income tax revenue projections for 2025 for the Fire and EMS Fund are $18,110,111 and account for 94.5% of the Fire Department's operating and capital revenues.

In 2024, voters passed a ballot issue to convert the existing income tax levy which was exclusively for debt service on a recreation facility into an operating and capital levy for the Parks and Recreation. The income tax revenue projections for the 2025 Recreation Facilities tax are $979,597 and the projections moved to the Parks Fund for 2025 are $2,871,726.

INTERGOVERMENTAL RECEIPTS

MOTOR VEHICLE TAXES AND GASOLINE TAXES

The gas tax is distributed to the City from the State of Ohio based on the number of vehicles registered in the City compared to the total number of vehicles registered in the State. The City receives its allocated share monthly. The gas tax is split between the Streets Maintenance and Repair Fund and the State Highway Fund. Total gas tax revenue projections for these two funds is $2,217,500 for 2025.

Motor vehicle license fees are distributed to the City from the State of Ohio on a different basis. For each passenger vehicle registered in the City, the State levies a fee of $20.00, of which $6.80 is returned to the City and remainder is kept by the state. Additionally, permissive fees of $30.00 apply and are distributed to the City and County. Revenues from license fees are estimated at $1,005,200 total among the Street Maintenance and Repair, State Highway, and License Fee funds.

CHARGES FOR SERVICES

The City has several funds that receive charges for services and fines & forfeitures. These include various Court funds, Airport, Parks, Cemetery and T-Hangar funds. For Non-Major Special Revenue Funds total charges for services are $2,142,650 and total fines and forfeitures are $2,393,302 for 2025.

The Fire and EMS also has charges for services for EMS runs for Delaware County. The projected revenues from these runs for 2025 are $1,032,297.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds get 96.8% of their estimated 2025 revenues from two sources, Fees, Licenses and Permits and Intergovernmental Receipts.

FEES, LICENSES AND PERMITS

CAPACITY FEES

The Water and Wastewater Capacity Funds have revenues from capacity fees. Capacity fees are charged for permits issued to connect into the City water and wastewater system and are paid upon issuance of said permit. Capacity fees can be used only to create new extensions or increase the capacity of the existing water and wastewater systems. The 2025 budget forecasts $8,677,023 in capacity fees between these two funds.

IMPACT FEES

Impact Fees are collected from new construction at the time a building permit is issued and used to construct system improvements needed to accommodate new development. The impact fee represents new growth's proportionate share of capital facility needs. The City has impact fees in the Park, Police, Fire and EMS, and Municipal Impact Funds. Impact fee revenues are projected at $2,300,000 for 2025.

INTERGOVERNMENTAL RECEIPTS

The City of Delaware makes every effort to obtain grants whenever possible to help finance capital improvements. The City has $3,171,403 projected for receipts from grants in 2025 and going into the Capital Improvement, OPWC, and FAA Airport Funds.

ENTERPRISE FUNDS

Revenues for the Enterprise Funds are expected to total $26,648,431 for 2025. Charges for Service are projected to generate $25,367,931 in 2024 and comprise 95.2% of total revenues for the Enterprise Funds. User fees are the primary type of charge for service. Enterprise Fund user fee rates are reviewed annually as part of the budget process to determine if a rate adjustment is needed.

2025 OPERATING BUDGET
REVENUE COMPARISONS - GENERAL FUND

Fund Name	2023 Actuals	2024 Budget	2024 Actual	2025 Budget
TAXES				
Income Tax	22,289,387	23,300,000	24,329,569	25,873,000
Property Tax	2,191,217	2,219,000	2,951,299	3,040,000
INTERGOVERNMENTAL				
Local Government	1,019,870	1,100,000	980,615	980,000
CHARGES FOR SERVICES				
Court Diversion Fees	-	-	600	-
Engineering Fees	1,574,898	1,350,000	1,296,220	1,175,000
Parking Meters	33,018	-	1,211	-
Prosecutor Contracts	193,595	200,000	184,170	188,000
Departmental Chargebacks	2,272,430	2,571,484	2,496,484	2,970,829
FINES, LICENSES AND PERMITS				
Fines & Forefeitures	80,306	95,000	120	-
Cable Franchise Fee	345,343	420,000	315,777	325,000
Liquor Permits	53,417	50,000	57,052	55,000
License & Permits	1,756,853	1,500,000	1,689,648	1,700,000
EARNINGS ON INVESTMENT				
Investment Income	1,385,815	1,300,000	2,041,447	1,000,000
OTHER REVENUE				
Grant Reimbursements	117,951	-	240,934	-
Reimbursements	177,704	175,000	119,536	175,000
Miscellaneous	269,672	123,580	286,006	241,000
OTHER FINANCING SOURCES				
Advances	80,000	34,000	20,000	36,000
Transfers	2,025,188	344,506	491,221	502,565
TOTAL GENERAL FUND REVENUE	**35,866,664**	**34,782,570**	**37,501,909**	**38,261,394**

2025 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
101	General Fund	35,866,664	34,782,570	37,501,910	38,261,394
200	Street Maintenance & Repair	4,984,677	4,796,700	4,877,157	5,077,200
201	State Highway	190,252	192,500	205,624	195,000
202	License Fee	757,186	759,630	746,430	735,000
204	Performance Bond	43,100	210,000	41,357	500,000
210	Parks & Natural Resources	2,893,695	2,841,000	2,821,038	3,283,726
212	Cemetery	421,606	462,500	362,262	447,250
215	Tree	420,771	80,000	329,285	350,000
222	Airport Operations	1,615,910	1,687,450	1,599,383	1,706,150
223	Airport 2000 T-Hangar	108,246	105,000	109,758	108,000
231	Fire/EMS	19,886,675	18,300,071	18,904,423	20,368,029
233	Rec Facilities Income Tax	3,503,276	3,595,000	3,955,504	1,109,597
235	Airport TIF	23,371	24,000	24,047	25,000
236	Glenn Road Bridge TIF	2,606,409	2,671,800	2,873,110	2,286,500
237	Sky Climber/V&P TIF	51,422	59,000	90,503	92,320
238	Mill Run TIF	112,860	120,000	120,729	130,000
239	Winterbourne TIF	-	121,775	-	137,500
240	Municipal Court	3,421,717	2,066,227	2,153,525	2,318,500
241	IDIAM	23,742	30,000	23,412	30,000
242	Clerk of Court	-	2,024,677	2,183,326	2,099,000
250	Drug Enforcement	2,047	3,000	1,306	3,302
251	Indigent Alcohol Treatment	46,875	70,000	57,531	70,000
252	OMVI Enforcement & Education	454	1,200	1,301	1,200
253	Police Judgment	26,904	30,000	14,791	30,000
254	Police Federal Judgment	122	300	183	300
255	Park Exaction Fee	-	-	-	-
256	Computer Legal Research	150,107	51,718	52,660	51,000
257	Court Special Projects	305,278	304,500	337,292	347,500
258	Comp Legal Research - Clerk	-	829,647	810,181	120,000
259	Court - Probation Services	336,325	319,300	300,183	399,000
261	Police Disability Pension	337,554	344,506	473,467	502,565
262	Fire Disability Pension	337,554	350,400	473,479	502,616
265	Opioid Recovery	26,018	23,310	80,363	25,000
266	Community Cannabis	-	-	-	10,000
272	Community Promotions	109,411	110,800	118,011	115,000
275	Commercial TIFs	-	-	10,343	10,446
276	Residential TIFs	-	-	-	-
279	Northwest TIFs	-	450,000	450,000	304,543
282	FEMA Grant	-	409,038	281,213	708,005
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-
291	Community Dev Block Grant	141,857	508,000	12,228	1,153,000
292	Federal Treasury Seizures	306	3,350	4,091	3,350

2025 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
295	Revolving Loan	55,119	54,900	74,825	53,375
300	General Bond Retirement	1,888,670	2,092,803	1,737,549	1,283,765
301	Park Improvement Bond	2,357,560	2,361,950	2,341,938	2,355,750
302	SE Highland Sewer Bond	830,609	826,305	827,723	824,300
410	Capital Improvement	9,756,020	10,487,813	11,268,558	9,616,565
412	OPWC Project Capital	46,030	600,000	511,545	600,000
415	The Point	9,516,155	5,256,070	10,469,025	5,044,578
430	FAA Airport Grant	1,785,764	3,572,924	2,397,435	1,655,338
431	FAA Airport AIP Grant	-	-	-	-
440	Equipment Replacement	882,500	909,000	909,000	1,178,500
445	Fire/EMS Capital	-	19,424,132	6,424,132	19,500,000
460	Northwest NCA	396,095	574,000	-	605,000
465	Transporation Fee	-	-	50,000	50,000
491	Park Impact Fee	748,274	760,000	1,347,681	1,330,000
492	Police Impact Fee	184,268	200,000	201,095	210,000
493	Fire/EMS Impact Fee	404,630	448,000	409,041	435,000
494	Municipal Impact Fee	408,156	509,000	451,392	470,000
496	Glenn Rd South Construction	936,322	1,045,402	1,086,856	1,482,991
498	Glenn Rd North Construction	157,178	189,579	192,803	237,266
499	Terra Alta NCA	-	-	24,789	50,000
501	Golf Course	370,591	344,050	378,789	343,500
520	Parking Lot	219,021	242,350	194,332	221,800
523	Storm Water	1,678,594	1,725,500	1,667,176	1,831,607
524	Storm Water Construction	1,375,000	1,438,615	1,708,615	1,000,000
530	Water	7,926,231	8,050,000	8,532,244	8,872,899
531	Water Construction	4,585,736	4,497,788	4,497,788	3,650,000
533	Water Utility Reserve	-	-	-	-
535	Water Customer Deposit	20,506	45,000	24,558	45,000
536	Water Capacity Fee	3,254,969	3,330,000	5,971,660	5,720,000
540	Wastewater	8,809,080	8,458,000	9,369,611	9,046,000
541	Wastewater Construction	4,625,008	2,860,000	2,962,000	100,000
543	Wastewater Utility Reserve	-	-	-	-
546	Wastewater Capacity Fee	2,206,691	4,464,500	6,776,122	9,421,523
548	SE Highland Sewer	913,200	976,700	1,615,100	930,240
550	Refuse	4,874,979	4,998,100	4,979,034	5,357,385
601	Garage Rotary	1,881,180	1,914,786	1,914,343	2,076,008
602	IT Rotary	1,772,241	2,743,956	2,750,352	3,073,147
603	Facility Maintenance Rotary	-	-	-	1,253,999
610	Self Insurance Trust	10,275,344	12,362,246	12,527,919	12,502,399
620	Workers Compensation Reserve	360,174	26,000	5,854	369,994
701	Fire Donation	-	-	-	-
702	Parks Donation	250	-	250	-

2025 OPERATING BUDGET
REVENUE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
703	Police Donation	-	-	-	-
704	Mayor's Donation	903	1,000	1,805	1,000
705	Project Trust	634,452	166,500	137,151	153,000
707	City Unclaimed Funds	16,661	5,000	-	5,000
708	Court Unclaimed Funds	9,871	2,000	65,358	2,000
709	Development Reserve	75,000	75,000	150,000	75,000
710	General Reserve	75,000	75,000	465,000	75,000
750	Cemetery Perpetual Care	984	750	1,439	1,000
801	Highway Patrol	41,181	41,000	54,756	50,000
803	State Building Permit Fee	20,793	18,000	21,428	24,000
811	JEDD Income Tax	489,283	580,000	557,424	587,000
812	JEDD II Income Tax	32,923	100,000	49,759	86,000
		165,651,584	**187,592,689**	**190,506,660**	**197,473,922**

2025 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
101	General Fund	32,385,430	37,238,178	38,213,097	38,169,740
200	Street Maintenance & Repair	4,314,634	5,401,137	4,717,867	5,530,324
201	State Highway	10,726	-	-	556,460
202	License Fee	1,051,441	590,250	160,020	225,000
204	Performance Bond	889,206	328,440	100,591	500,000
210	Parks & Natural Resources	2,414,599	2,987,769	2,559,135	3,363,386
212	Cemetery	385,799	465,882	399,447	479,213
215	Tree	122,903	275,000	260,304	275,000
222	Airport Operations	1,395,291	1,891,522	1,382,644	1,782,891
223	Airport 2000 T-Hangar	88,867	90,673	88,656	91,946
231	Fire/EMS	18,930,058	22,167,647	19,719,678	19,647,831
233	Rec Facilities Income Tax	2,686,533	2,691,580	2,653,622	2,588,880
235	Airport TIF	-	16,500	1,380	150,000
236	Glenn Road Bridge TIF	346,628	258,100	151,900	202,684
237	Sky Climber/V&P TIF	51,422	59,000	90,503	92,320
238	Mill Run TIF	112,860	120,000	120,729	130,000
239	Winterbourne TIF	-	121,775	-	137,500
240	Municipal Court	3,546,337	2,257,197	2,248,510	2,490,077
241	IDIAM	63,456	-	431	30,000
242	Clerk of Court	-	1,935,004	1,782,651	2,085,758
250	Drug Enforcement	-	28,000	-	61,920
251	Indigent Alcohol Treatment	18,043	150,000	35,513	150,000
252	OMVI Enforcement & Education	-	5,000	-	5,844
253	Police Judgment	15,844	65,000	23,589	110,140
254	Police Federal Judgment	-	5	-	4,917
255	Park Exaction Fee	-	62,579	-	62,579
256	Computer Legal Research	205,693	835,454	732,125	85,000
257	Court Special Projects	245,320	235,000	139,328	300,000
258	Comp Legal Research - Clerk	-	177,941	72,998	200,000
259	Court - Probation Services	412,684	602,588	552,574	665,000
261	Police Disability Pension	319,799	344,506	491,221	502,565
262	Fire Disability Pension	319,799	350,400	491,234	502,616
265	Opioid Recovery	-	40,000	-	136,590
266	Community Cannabis	-	-	-	10,000
272	Community Promotions	117,297	95,000	87,325	95,000
275	Commercial TIFs	-	-	-	20,789
276	Residential TIFs	-	-	-	-
279	Northwest TIFs	-	375,000	130,085	-
282	FEMA Grant	844	409,038	281,213	708,005
285	Local Fiscal Recovery Grant [ARPA]	3,641,702	-	-	-
291	Community Dev Block Grant	141,857	508,000	12,228	658,000
292	Federal Treasury Seizures	-	5,005	2,500	16,044
295	Revolving Loan	61,158	144,800	20,054	154,100

2025 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
300	General Bond Retirement	3,409,881	1,636,303	1,719,331	1,213,765
301	Park Improvement Bond	2,325,550	2,336,955	2,336,950	2,354,750
302	SE Highland Sewer Bond	828,200	826,702	826,700	824,200
410	Capital Improvement	10,234,880	8,611,184	10,555,152	8,797,298
412	OPWC Project Capital	55,342	600,000	511,545	600,000
415	The Point	7,351,272	7,350,400	12,470,642	5,284,375
430	FAA Airport Grant	490,413	1,700,000	3,768,227	590,040
431	FAA Airport AIP Grant	-	-	-	-
440	Equipment Replacement	893,266	909,000	472,089	1,178,500
445	Fire/EMS Capital	-	19,424,132	3,587,069	21,289,750
460	Northwest NCA	-	970,000	331,091	335,000
465	Transporation Fee	-	-	50,000	50,000
491	Park Impact Fee	131,552	1,811,000	408,819	2,775,000
492	Police Impact Fee	232,852	208,175	140,759	201,569
493	Fire/EMS Impact Fee	485,004	498,375	503,049	476,655
494	Municipal Impact Fee	423,153	423,950	452,608	215,342
496	Glenn Rd South Construction	852,053	925,300	928,550	949,800
498	Glenn Rd North Construction	193,495	206,205	206,095	212,720
499	Terra Alta NCA	-	-	-	-
501	Golf Course	405,644	432,607	412,074	409,353
520	Parking Lot	59,539	297,450	268,014	271,494
523	Storm Water	1,990,397	2,412,761	2,535,794	2,026,684
524	Storm Water Construction	1,488,817	1,469,500	1,005,909	776,601
530	Water	7,715,495	8,743,236	8,534,138	10,674,524
531	Water Construction	3,476,680	5,878,727	2,639,403	4,773,727
533	Water Utility Reserve	-	2,000,000	2,000,000	-
535	Water Customer Deposit	1,897	45,000	44,848	45,000
536	Water Capacity Fee	8,821,774	5,661,362	5,249,009	4,287,103
540	Wastewater	7,438,072	10,222,100	9,549,565	10,625,179
541	Wastewater Construction	2,092,767	5,381,558	1,721,990	2,022,415
543	Wastewater Utility Reserve	-	-	500,000	1,500,000
546	Wastewater Capacity Fee	4,760,516	7,462,370	4,399,276	13,823,180
548	SE Highland Sewer	831,400	836,700	849,100	834,200
550	Refuse	4,969,165	5,032,742	4,318,294	5,331,972
601	Garage Rotary	1,425,242	2,090,240	1,799,098	2,169,885
602	IT Rotary	1,912,119	2,734,575	2,610,729	3,028,489
603	Facility Maintenance Rotary	-	-	-	1,133,375
610	Self Insurance Trust	10,030,010	10,491,549	12,401,371	12,789,088
620	Workers Compensation Reserve	414,676	758,000	446,994	958,000
701	Fire Donation	-	-	-	1,000
702	Parks Donation	-	-	61	500
703	Police Donation	-	9,500	-	-
704	Mayor's Donation	852	1,000	2,414	1,000

2025 OPERATING BUDGET
EXPENDITURE COMPARISONS - ALL FUNDS

Fund #	Fund Name	2023 Actual	2024 Budget	2024 Actual	2025 Budget
705	Project Trust	50,000	446,000	624,160	190,000
707	City Unclaimed Funds	43,698	-	-	5,000
708	Court Unclaimed Funds	-	68,877	1,019	10,000
709	Development Reserve	204,611	535,000	576,095	55,000
710	General Reserve	-	-	-	-
750	Cemetery Perpetual Care	756	1,510	1,183	1,500
801	Highway Patrol	42,000	41,000	54,177	50,000
803	State Building Permit Fee	17,695	18,000	19,829	25,309
811	JEDD Income Tax	487,969	580,000	540,482	587,000
812	JEDD II Income Tax	57,479	100,000	38,197	86,000
		160,942,411	**205,518,015**	**180,135,051**	**208,819,461**

2025 OPERATING BUDGET
REVENUES EXPENDITURES BY FUND TYPE

	MAJOR FUNDS					
	General Fund	Fire/EMS Fund	Water Operating Fund	Wastewater Fund	Stormwater Fund	Refuse Fund
Estimated Revenues						
Income Taxes	25,873,000	18,110,111	-	-	-	-
Property Taxes	3,040,000	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Payment in Lieu of Taxes	-	-	-	-	-	-
Intergovernmental Receipts	980,000	-	-	-	-	100,000
Departmental Chargebacks	2,970,829					
Charges for Services	1,363,000	1,032,297	8,308,899	8,540,000	1,803,607	5,215,385
Fines & Forfeitures	-	-	-	-	-	-
Fees, Licenses & Permits	2,080,000	-	170,000	-	-	-
Earnings on Investments	1,000,000	-	350,000	500,000	25,000	40,000
Reimbursements	175,000	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Miscellaneous	241,000	15,000	44,000	6,000	3,000	2,000
Total Estimated Revenues	**37,722,829**	**19,157,408**	**8,872,899**	**9,046,000**	**1,831,607**	**5,357,385**
Estimated Expenditures						
Personal Services	19,855,223	14,239,755	2,385,771	2,039,459	639,057	1,678,687
Services & Charges	6,122,069	2,262,365	3,304,153	3,476,020	190,019	2,331,985
Materials & Supplies	325,117	495,711	1,169,600	554,200	88,000	376,000
Capital Outlay	124,600	-	145,000	55,500	35,500	945,000
Refunds/Reimbursements	1,127,731	650,000	20,000	-	-	300
Total Estimated Expenditures	**27,554,740**	**17,647,831**	**7,024,524**	**6,125,179**	**952,576**	**5,331,972**
Excess of Revenue over Expenditures	**10,168,089**	**1,509,577**	**1,848,375**	**2,920,821**	**879,031**	**25,413**
Other Financing Sources (Uses)						
Debt Issuances	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	-	-	-	-	(58,734)	-
Interest Payment	-	-	-	-	(15,375)	-
Transfers In	502,565	1,210,621	-	-	-	-
Transfers Out	(10,615,000)	(2,000,000)	(3,650,000)	(4,500,000)	(1,000,000)	-
Advances In	36,000	-				
Advances Out	-	-				
Total Other Financing Sources (Uses)	**(10,076,435)**	**(789,379)**	**(3,650,000)**	**(4,500,000)**	**(1,074,109)**	**-**
Net Change in Fund Balance	91,654	720,198	(1,801,625)	(1,579,179)	(195,078)	25,413
Fund Balance, January 1	12,138,968	11,597,649	2,072,474	8,882,543	207,374	1,978,068
Estimated Fund Balance, December 31	**12,230,622**	**12,317,847**	**270,849**	**7,303,364**	**12,296**	**2,003,481**

2025 OPERATING BUDGET
REVENUES EXPENDITURES BY FUND TYPE

	Special Revenue Funds	Debt Service Funds	Capital Improvement Funds	Non-Major Enterprise Funds	Internal Service Funds	Fiduciary Funds
Estimated Revenues						
Income Taxes	3,851,323	-	-	-	-	673,000
Property Taxes	906,631	-	-	-	-	-
Other Taxes	90,000	-	335,078	-	-	-
Payment in Lieu of Taxes	2,504,809	-	-	-	-	-
Intergovernmental Receipts	5,537,055	-	3,171,403	-	-	-
Departmental Chargebacks						
Charges for Services	2,142,650	-	-	1,500,040	17,274,058	-
Fines & Forfeitures	2,393,302	-	-	40,000	-	-
Fees, Licenses & Permits	461,200	-	13,310,280	-	-	27,000
Earnings on Investments	366,350	8,100	197,000	-	-	1,000
Reimbursements	402,000	-	-	-	1,505,000	-
Contributions & Donations	25,000	-	-	-	-	151,000
Miscellaneous	595,625	-	-	500	2,000	57,000
Total Estimated Revenues	**19,275,945**	**8,100**	**17,013,761**	**1,540,540**	**18,781,058**	**909,000**
			-	-	-	-
Estimated Expenditures			-	-	-	-
Personal Services	9,751,748	-	-	252,856	2,414,197	-
Services & Charges	4,658,172	52,000	365,400	229,391	15,616,490	106,000
Materials & Supplies	2,689,620	-	-	44,100	1,310,100	2,500
Capital Outlay	2,597,030	-	48,251,151	118,000	738,050	190,500
Refunds/Reimbursements	921,009	-	19,000	55,500	-	713,309
Total Estimated Expenditures	**20,617,579**	**52,000**	**48,635,551**	**699,847**	**20,078,837**	**1,012,309**
			-	-	-	-
Excess of Revenue over Expenditures	**(1,341,634)**	**(43,900)**	**(31,621,790)**	**840,693**	**(1,297,779)**	**(103,309)**
			-	-	-	-
Other Financing Sources (Uses)			-	-	-	-
Debt Issuances	-	80,000	25,450,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal Retirement	(2,406,000)	(3,501,321)	(14,924,231)	-	-	-
Interest Payment	(305,564)	(839,394)	(1,546,877)	-	-	-
Transfers In	5,765,000	4,375,715	19,328,500	-	494,489	150,000
Transfers Out	(1,831,405)	-	(2,067,916)	(2,324,200)	-	-
Advances In	-	-	1,464,500	-	-	
Advances Out	-	-	(1,464,500)	(36,000)	-	
Total Other Financing Sources (Uses)	**1,222,031**	**115,000**	**26,239,476**	**(2,360,200)**	**494,489**	**150,000**
			-	-	-	-
Net Change in Fund Balance	(119,603)	71,100	(5,382,314)	(1,519,507)	(803,290)	46,691
Fund Balance, January 1	26,018,153	248,102	26,817,398	3,195,777	4,931,093	4,118,205
Estimated Fund Balance, December 31	**25,898,550**	**319,202**	**21,435,084**	**1,676,270**	**4,127,803**	**4,164,896**

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2025			2026		
Fund #	Fund Name	Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	38,261,394	38,169,740	91,654	38,960,312	38,181,854	778,458
200	Street Maintenance & Repair	5,077,200	5,530,324	(453,124)	5,220,927	5,819,243	(598,316)
201	State Highway	195,000	556,460	(361,460)	198,800	-	198,800
202	License Fee	735,000	225,000	510,000	739,200	1,464,917	(725,717)
204	Performance Bond	500,000	500,000	-	250,000	250,000	-
210	Parks & Natural Resources	3,283,726	3,363,386	(79,660)	4,413,252	3,132,688	1,280,564
212	Cemetery	447,250	479,213	(31,963)	470,250	473,782	(3,532)
215	Tree	350,000	275,000	75,000	275,000	275,000	-
222	Airport Operations	1,706,150	1,782,891	(76,741)	1,761,221	1,879,976	(118,755)
223	Airport 2000 T-Hangar	108,000	91,946	16,054	109,080	91,293	17,787
231	Fire/EMS	20,368,029	19,647,831	720,198	20,985,970	23,556,638	(2,570,668)
233	Rec Facilities Income Tax	1,109,597	2,588,880	(1,479,283)	70,000	2,586,330	(2,516,330)
235	Airport TIF	25,000	150,000	(125,000)	25,000	90,000	(65,000)
236	Glenn Road Bridge TIF	2,286,500	202,684	2,083,816	2,303,230	5,257,444	(2,954,214)
237	Sky Climber/V&P TIF	92,320	92,320	-	94,167	94,167	-
238	Mill Run TIF	130,000	130,000	-	132,600	132,600	-
239	Winterbourne TIF	137,500	137,500	-	185,000	185,000	-
240	Municipal Court	2,318,500	2,490,077	(171,577)	2,714,685	2,584,892	129,793
241	IDIAM	30,000	30,000	-	30,000	30,000	-
242	Clerk of Court	2,099,000	2,085,758	13,242	2,156,490	2,170,354	(13,864)
250	Drug Enforcement	3,302	61,920	(58,618)	3,000	3,000	-
251	Indigent Alcohol Treatment	70,000	150,000	(80,000)	70,000	150,000	(80,000)
252	OMVI Enforcement & Education	1,200	5,844	(4,644)	1,200	1,200	-
253	Police Judgment	30,000	110,140	(80,140)	30,000	30,000	-
254	Police Federal Judgment	300	4,917	(4,617)	300	300	-
255	Park Exaction Fee	-	62,579	(62,579)	-	-	-
256	Computer Legal Research	51,000	85,000	(34,000)	51,510	85,000	(33,490)
257	Court Special Projects	347,500	300,000	47,500	350,975	306,000	44,975
258	Comp Legal Research - Clerk	120,000	200,000	(80,000)	123,600	150,000	(26,400)
259	Court - Probation Services	399,000	665,000	(266,000)	322,190	535,000	(212,810)
261	Police Disability Pension	502,565	502,565	-	507,590	507,590	-
262	Fire Disability Pension	502,616	502,616	-	507,642	507,642	-
265	Opioid Recovery	25,000	136,590	(111,590)	25,000	25,000	-
266	Community Cannabis	10,000	10,000	-	10,000	10,000	-
272	Community Promotions	115,000	95,000	20,000	115,900	95,000	20,900
275	Commercial TIFs	10,446	20,789	(10,343)	10,551	10,551	-
276	Residential TIFs	-	-	-	-	-	-
279	Northwest TIFs	304,543	-	304,543	7,217,760	6,673,000	544,760
282	FEMA Grant	708,005	708,005	-	736,325	736,325	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	1,153,000	658,000	495,000	1,258,000	1,258,000	-
292	Federal Treasury Seizures	3,350	16,044	(12,694)	3,350	3,350	-
295	Revolving Loan	53,375	154,100	(100,725)	7,948	105,000	(97,052)
300	General Bond Retirement	1,283,765	1,213,765	70,000	1,290,718	1,218,718	72,000
301	Park Improvement Bond	2,355,750	2,354,750	1,000	2,373,500	2,373,000	500
302	SE Highland Sewer Bond	824,300	824,200	100	830,750	830,700	50
410	Capital Improvement	9,616,565	8,797,298	819,267	6,964,870	8,838,750	(1,873,880)
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	5,044,578	5,284,375	(239,797)	4,952,856	5,123,750	(170,894)
430	FAA Airport Grant	1,655,338	590,040	1,065,298	671,000	671,000	-
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	1,178,500	1,178,500	-	1,730,000	1,730,000	-
445	Fire/EMS Capital	19,500,000	21,289,750	(1,789,750)	19,500,000	19,326,000	174,000
460	Northwest NCA	605,000	335,000	270,000	99,662	99,662	-
465	Transporation Fee	50,000	50,000	-	50,000	50,000	-
491	Park Impact Fee	1,330,000	2,775,000	(1,445,000)	1,310,000	2,105,000	(795,000)
492	Police Impact Fee	210,000	201,569	8,431	210,000	205,479	4,521
493	Fire/EMS Impact Fee	435,000	476,655	(41,655)	435,000	484,005	(49,005)
494	Municipal Impact Fee	470,000	215,342	254,658	470,000	214,722	255,278

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2025			2026		
Fund #	Fund Name	Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
496	Glenn Rd South Construction	1,482,991	949,800	533,191	1,346,920	969,000	377,920
498	Glenn Rd North Construction	237,266	212,720	24,546	237,266	226,920	10,346
499	Terra Alta NCA	50,000	-	50,000	51,000	-	51,000
501	Golf Course	343,500	409,353	(65,853)	350,370	409,271	(58,901)
520	Parking Lot	221,800	271,494	(49,694)	328,700	267,154	61,546
523	Storm Water	1,831,607	2,026,684	(195,077)	1,867,679	2,059,715	(192,036)
524	Storm Water Construction	1,000,000	776,601	223,399	1,000,000	1,675,125	(675,125)
530	Water	8,872,899	10,674,524	(1,801,625)	9,629,789	10,864,100	(1,234,311)
531	Water Construction	3,650,000	4,773,727	(1,123,727)	3,150,000	2,425,727	724,273
533	Water Utility Reserve	-	-	-	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	5,720,000	4,287,103	1,432,897	5,720,000	3,158,736	2,561,264
540	Wastewater	9,046,000	10,625,179	(1,579,179)	8,966,800	7,540,733	1,426,067
541	Wastewater Construction	1,000,000	2,022,415	(1,022,415)	1,250,000	1,573,305	(323,305)
543	Wastewater Utility Reserve	-	1,500,000	(1,500,000)	-	-	-
546	Wastewater Capacity Fee	9,421,523	13,823,180	(4,401,657)	4,444,500	1,936,661	2,507,839
548	SE Highland Sewer	930,240	834,200	96,040	948,845	840,700	108,145
550	Refuse	5,357,385	5,331,972	25,413	5,441,493	5,232,620	208,873
601	Garage Rotary	2,076,008	2,169,885	(93,877)	2,127,908	2,225,506	(97,598)
602	IT Rotary	3,073,147	3,028,489	44,658	3,101,957	3,128,563	(26,606)
603	Facility Maintenance Rotary	1,253,999	1,133,375	120,624	1,266,539	1,166,542	99,997
610	Self Insurance Trust	12,502,399	12,789,088	(286,689)	13,020,488	13,254,001	(233,513)
620	Workers Compensation Reserve	369,994	958,000	(588,006)	375,439	639,160	(263,721)
701	Fire Donation	-	1,000	(1,000)	-	-	-
702	Parks Donation	-	500	(500)	-	-	-
703	Police Donation	-	-	-	-	-	-
704	Mayor's Donation	1,000	1,000	-	1,000	1,000	-
705	Project Trust	153,000	190,000	(37,000)	-	128,000	(128,000)
707	City Unclaimed Funds	5,000	5,000	-	5,000	5,000	-
708	Court Unclaimed Funds	2,000	10,000	(8,000)	2,000	10,000	(8,000)
709	Development Reserve	75,000	55,000	20,000	75,000	75,000	-
710	General Reserve	75,000	-	75,000	75,000	-	75,000
750	Cemetery Perpetual Care	1,000	1,500	(500)	500	1,500	(1,000)
801	Highway Patrol	50,000	50,000	-	50,000	50,000	-
803	State Building Permit Fee	24,000	25,309	(1,309)	24,000	24,000	-
811	JEDD Income Tax	587,000	587,000	-	598,740	598,740	-
812	JEDD II Income Tax	86,000	86,000	-	100,000	100,000	-

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2027			2028		
Fund #	Fund Name	Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
101	General Fund	40,010,766	39,864,881	145,885	41,022,329	41,190,628	(168,299)
200	Street Maintenance & Repair	5,665,501	5,659,893	5,608	5,810,939	5,816,814	(5,875)
201	State Highway	199,676	471,704	(272,028)	203,630	25,000	178,630
202	License Fee	745,684	755,416	(9,732)	760,458	225,000	535,458
204	Performance Bond	250,000	250,000	-	250,000	250,000	-
210	Parks & Natural Resources	4,537,327	3,220,389	1,316,938	4,665,041	3,311,157	1,353,884
212	Cemetery	491,250	488,349	2,901	505,250	502,882	2,368
215	Tree	275,000	275,000	-	275,000	275,000	-
222	Airport Operations	1,812,061	1,903,772	(91,711)	1,882,422	1,927,276	(44,854)
223	Airport 2000 T-Hangar	110,171	90,610	19,561	111,273	91,907	19,366
231	Fire/EMS	21,102,710	23,237,382	(2,134,672)	21,483,447	23,423,896	(1,940,449)
233	Rec Facilities Income Tax	20,000	202,330	(182,330)	19,600	203,068	(183,468)
235	Airport TIF	25,000	30,000	(5,000)	25,000	25,000	-
236	Glenn Road Bridge TIF	2,320,795	7,354,812	(5,034,017)	2,364,210	144,668	2,219,542
237	Sky Climber/V&P TIF	96,050	96,050	-	97,971	97,971	-
238	Mill Run TIF	135,252	135,252	-	137,957	137,957	-
239	Winterbourne TIF	185,000	185,000	-	185,000	185,000	-
240	Municipal Court	3,036,232	2,678,832	357,400	3,008,147	2,722,139	286,008
241	IDIAM	30,000	30,000	-	30,000	30,000	-
242	Clerk of Court	2,214,055	2,255,730	(41,675)	2,321,695	2,341,872	(20,177)
250	Drug Enforcement	3,000	3,000	-	3,000	3,000	-
251	Indigent Alcohol Treatment	70,000	150,000	(80,000)	70,000	150,000	(80,000)
252	OMVI Enforcement & Education	1,200	1,200	-	1,200	1,200	-
253	Police Judgment	30,000	30,000	-	30,000	30,000	-
254	Police Federal Judgment	300	300	-	300	300	-
255	Park Exaction Fee	-	-	-	-	-	-
256	Computer Legal Research	52,025	85,000	(32,975)	52,545	85,000	(32,455)
257	Court Special Projects	354,485	312,120	42,365	358,030	318,362	39,668
258	Comp Legal Research - Clerk	127,308	150,000	(22,692)	131,127	150,000	(18,873)
259	Court - Probation Services	325,412	450,000	(124,588)	328,666	335,000	(6,334)
261	Police Disability Pension	512,666	512,666	-	517,793	517,793	-
262	Fire Disability Pension	512,719	512,719	-	517,846	517,846	-
265	Opioid Recovery	25,000	25,000	-	25,000	25,000	-
266	Community Cannabis	10,000	10,000	-	10,000	10,000	-
272	Community Promotions	116,809	95,000	21,809	117,727	95,000	22,727
275	Commercial TIFs	10,656	10,656	-	10,763	10,763	-
276	Residential TIFs	-	-	-	-	-	-
279	Northwest TIFs	7,229,843	7,812,609	(582,766)	7,880,546	7,885,109	(4,563)
282	FEMA Grant	245,442	245,442	-	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-	-	-	-
291	Community Dev Block Grant	658,000	658,000	-	508,000	508,000	-
292	Federal Treasury Seizures	3,350	3,350	-	3,350	3,350	-
295	Revolving Loan	1,600	30,000	(28,400)	600	15,908	(15,308)
300	General Bond Retirement	1,283,023	1,211,023	72,000	1,125,600	1,053,600	72,000
301	Park Improvement Bond	-	-	-	-	-	-
302	SE Highland Sewer Bond	830,700	830,700	-	829,450	829,450	-
410	Capital Improvement	7,677,643	7,913,552	(235,909)	4,000,000	5,498,294	(1,498,294)
412	OPWC Project Capital	600,000	600,000	-	600,000	600,000	-
415	The Point	308,966	357,474	(48,508)	315,199	357,474	(42,275)
430	FAA Airport Grant	2,439,987	2,439,987	-	159,250	159,250	-
431	FAA Airport AIP Grant	-	-	-	-	-	-
440	Equipment Replacement	1,363,500	1,363,500	-	2,328,000	2,328,000	-
445	Fire/EMS Capital	18,000,000	18,000,861	(861)	2,500,000	2,573,142	(73,142)
460	Northwest NCA	220,947	220,947	-	325,976	325,976	-
465	Transporation Fee	50,000	50,000	-	50,000	50,000	-
491	Park Impact Fee	1,310,000	1,455,000	(145,000)	1,310,000	155,000	1,155,000
492	Police Impact Fee	210,000	203,317	6,683	210,000	153,913	56,087
493	Fire/EMS Impact Fee	435,000	481,715	(46,715)	435,000	402,135	32,865
494	Municipal Impact Fee	470,000	213,531	256,469	470,000	183,490	286,510

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2027			2028		
Fund #	Fund Name	Revenues	Expenditures	Difference	Revenues	Expenditures	Difference
496	Glenn Rd South Construction	1,346,920	983,400	363,520	-	1,004,600	(1,004,600)
498	Glenn Rd North Construction	237,266	240,320	(3,054)	237,266	250,233	(12,967)
499	Terra Alta NCA	52,020	-	52,020	53,060	-	53,060
501	Golf Course	357,377	421,687	(64,310)	364,525	355,243	9,282
520	Parking Lot	335,274	273,687	61,587	341,979	280,446	61,533
523	Storm Water	1,889,473	1,767,238	122,235	1,927,002	1,474,561	452,441
524	Storm Water Construction	675,000	819,500	(144,500)	350,000	325,000	25,000
530	Water	9,830,693	10,554,245	(723,552)	9,920,826	10,094,632	(173,806)
531	Water Construction	2,500,000	2,398,727	101,273	2,500,000	3,180,227	(680,227)
533	Water Utility Reserve	-	-	-	-	-	-
535	Water Customer Deposit	45,000	45,000	-	45,000	45,000	-
536	Water Capacity Fee	5,720,000	3,155,245	2,564,755	5,500,000	1,557,864	3,942,136
540	Wastewater	9,016,016	8,207,576	808,440	9,193,716	8,124,451	1,069,265
541	Wastewater Construction	1,750,000	3,236,000	(1,486,000)	1,500,000	1,515,000	(15,000)
543	Wastewater Utility Reserve	-	-	-	-	-	-
546	Wastewater Capacity Fee	27,444,500	30,092,161	(2,647,661)	4,100,000	2,392,898	1,707,102
548	SE Highland Sewer	967,822	840,700	127,122	987,178	839,450	147,728
550	Refuse	5,537,683	4,449,019	1,088,664	5,645,996	4,905,038	740,958
601	Garage Rotary	2,181,106	2,275,704	(94,598)	2,235,634	2,325,843	(90,209)
602	IT Rotary	3,257,055	3,219,116	37,939	3,419,908	3,315,795	104,113
603	Facility Maintenance Rotary	1,279,204	1,199,849	79,355	1,291,996	1,233,199	58,797
610	Self Insurance Trust	13,462,620	13,743,578	(280,958)	13,815,626	14,252,653	(437,027)
620	Workers Compensation Reserve	380,966	645,443	(264,477)	386,575	651,852	(265,277)
701	Fire Donation	-	-	-	-	-	-
702	Parks Donation	-	-	-	-	-	-
703	Police Donation	-	-	-	-	-	-
704	Mayor's Donation	1,000	1,000	-	1,000	1,000	-
705	Project Trust	-	20,000	(20,000)	-	-	-
707	City Unclaimed Funds	5,000	5,000	-	5,000	5,000	-
708	Court Unclaimed Funds	2,000	10,000	(8,000)	2,000	10,000	(8,000)
709	Development Reserve	75,000	75,000	-	75,000	75,000	-
710	General Reserve	75,000	-	75,000	75,000	-	75,000
750	Cemetery Perpetual Care	300	1,500	(1,200)	300	1,500	(1,200)
801	Highway Patrol	50,000	50,000	-	50,000	50,000	-
803	State Building Permit Fee	24,000	24,000	-	24,000	24,000	-
811	JEDD Income Tax	610,715	610,715	-	622,929	622,929	-
812	JEDD II Income Tax	102,000	102,000	-	104,040	104,040	-

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2029		
Fund #	Fund Name	Revenues	Expenditures	Difference
101	General Fund	42,037,185	42,407,137	(369,952)
200	Street Maintenance & Repair	5,957,259	5,979,678	(22,419)
201	State Highway	207,662	-	207,662
202	License Fee	775,527	225,000	550,527
204	Performance Bond	250,000	250,000	-
210	Parks & Natural Resources	4,796,503	3,405,135	1,391,368
212	Cemetery	507,750	517,963	(10,213)
215	Tree	275,000	275,000	-
222	Airport Operations	1,958,802	2,027,157	(68,355)
223	Airport 2000 T-Hangar	112,385	90,074	22,311
231	Fire/EMS	22,128,756	24,135,677	(2,006,921)
233	Rec Facilities Income Tax	19,208	203,668	(184,460)
235	Airport TIF	-	1,063	(1,063)
236	Glenn Road Bridge TIF	2,408,495	95,508	2,312,987
237	Sky Climber/V&P TIF	99,930	99,930	-
238	Mill Run TIF	140,716	140,716	-
239	Winterbourne TIF	185,000	185,000	-
240	Municipal Court	3,030,438	2,868,137	162,301
241	IDIAM	30,000	30,000	-
242	Clerk of Court	2,429,412	2,432,761	(3,349)
250	Drug Enforcement	3,000	3,000	-
251	Indigent Alcohol Treatment	70,000	150,000	(80,000)
252	OMVI Enforcement & Education	1,200	1,200	-
253	Police Judgment	30,000	30,000	-
254	Police Federal Judgment	300	300	-
255	Park Exaction Fee	-	-	-
256	Computer Legal Research	53,071	85,000	(31,929)
257	Court Special Projects	361,610	324,730	36,880
258	Comp Legal Research - Clerk	135,061	150,000	(14,939)
259	Court - Probation Services	331,953	335,000	(3,047)
261	Police Disability Pension	522,971	522,971	-
262	Fire Disability Pension	523,024	523,024	-
265	Opioid Recovery	25,000	25,000	-
266	Community Cannabis	10,000	10,000	-
272	Community Promotions	118,654	100,000	18,654
275	Commercial TIFs	10,870	10,870	-
276	Residential TIFs	-	-	-
279	Northwest TIFs	18,492,529	18,462,609	29,920
282	FEMA Grant	-	-	-
285	Local Fiscal Recovery Grant [ARPA]	-	-	-
291	Community Dev Block Grant	658,000	658,000	-
292	Federal Treasury Seizures	3,350	3,350	-
295	Revolving Loan	-	-	-
300	General Bond Retirement	1,126,366	1,054,366	72,000
301	Park Improvement Bond	-	-	-
302	SE Highland Sewer Bond	826,950	826,950	-
410	Capital Improvement	4,000,000	4,293,006	(293,006)
412	OPWC Project Capital	600,000	600,000	-
415	The Point	346,556	357,474	(10,918)
430	FAA Airport Grant	-	-	-
431	FAA Airport AIP Grant	-	-	-
440	Equipment Replacement	1,898,500	1,898,500	-
445	Fire/EMS Capital	2,500,000	2,695,142	(195,142)
460	Northwest NCA	388,999	388,999	-
465	Transporation Fee	50,000	50,000	-
491	Park Impact Fee	1,310,000	1,205,000	105,000
492	Police Impact Fee	210,000	154,603	55,397
493	Fire/EMS Impact Fee	435,000	403,585	31,415
494	Municipal Impact Fee	470,000	183,848	286,152

2025 OPERATING BUDGET
FIVE YEAR BUDGET SUMMARY

		2029		
Fund #	Fund Name	Revenues	Expenditures	Difference
496	Glenn Rd South Construction	-	-	-
498	Glenn Rd North Construction	237,266	259,733	(22,467)
499	Terra Alta NCA	54,122	-	54,122
501	Golf Course	371,815	412,137	(40,322)
520	Parking Lot	348,819	287,437	61,382
523	Storm Water	1,965,282	1,708,601	256,681
524	Storm Water Construction	625,000	625,000	-
530	Water	10,114,763	10,291,026	(176,263)
531	Water Construction	2,500,000	1,878,227	621,773
533	Water Utility Reserve	-	-	-
535	Water Customer Deposit	45,000	45,000	-
536	Water Capacity Fee	20,000,000	36,150,756	(16,150,756)
540	Wastewater	9,374,971	6,619,328	2,755,643
541	Wastewater Construction	1,000,000	1,045,000	(45,000)
543	Wastewater Utility Reserve	-	-	-
546	Wastewater Capacity Fee	3,700,000	2,090,899	1,609,101
548	SE Highland Sewer	1,006,922	836,950	169,972
550	Refuse	5,756,476	4,934,573	821,903
601	Garage Rotary	2,302,703	2,377,430	(74,727)
602	IT Rotary	3,359,903	3,416,554	(56,651)
603	Facility Maintenance Rotary	1,304,916	1,267,663	37,253
610	Self Insurance Trust	14,179,131	14,782,056	(602,925)
620	Workers Compensation Reserve	392,269	658,389	(266,120)
701	Fire Donation	-	-	-
702	Parks Donation	-	-	-
703	Police Donation	-	-	-
704	Mayor's Donation	1,000	1,000	-
705	Project Trust	-	-	-
707	City Unclaimed Funds	5,000	5,000	-
708	Court Unclaimed Funds	2,000	10,000	(8,000)
709	Development Reserve	75,000	75,000	-
710	General Reserve	75,000	-	75,000
750	Cemetery Perpetual Care	300	1,500	(1,200)
801	Highway Patrol	50,000	50,000	-
803	State Building Permit Fee	24,000	24,000	-
811	JEDD Income Tax	635,388	635,388	-
812	JEDD II Income Tax	106,121	106,121	-

DEBT OVERVIEW

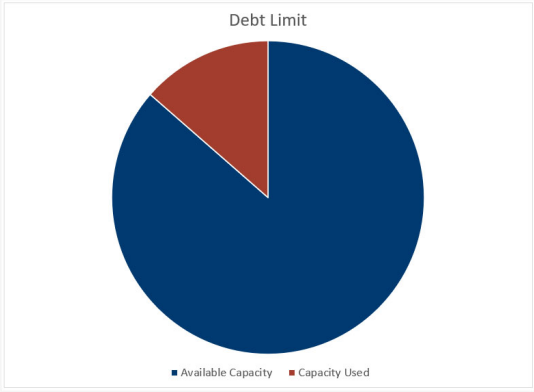
The City of Delaware's general obligation debt issuances (GO debt) are subject to a legal limitation based on the total assessed value of real and personal property. There are two types of limitations that the City must abide by.

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

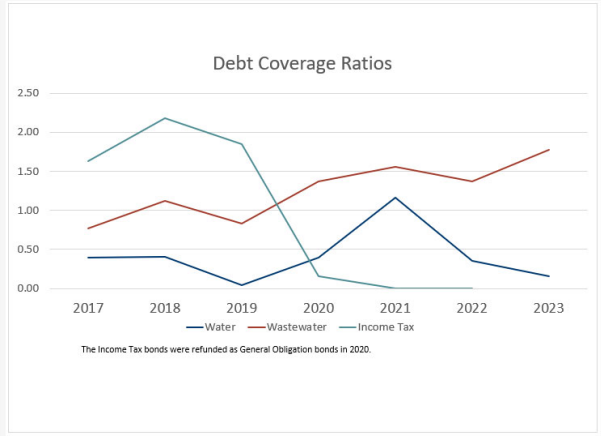
With the total assessed valuation of $1,582,027,000 the City's legal debt capacity is $166,113,000.

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

The City's voted legal debit capacity as of 12/31/2023 was $143,556,000 or 86.4% of the available limit.



The City can also issue non-tax revenue bonds (self-supported debt), which are not subject to the debt limitation. However, these obligations typically must abide by a debt covenant ratio. The City has issued self-supported debt for three funds: Wastewater Operating Fund, Water Operating Fund, and the General Fund. The following chart reflects coverage ratios for these funds for the period between 2017 through 2023:



A summary of outstanding debt for the City of Delaware as of 12/31/2024 is reflected in the following table:

CITY OF DELAWARE
DEBT SCHEDULE [Principal only]
December 31, 2024

Type of Debt	Outstanding Balance	General	Airport T-Hangars	Fire/EMS	Rec Levy	Police Impact Fee	Fire Impact Fee	Municipal Impact Fee	Glenn Rd. TIF/NCA	Water Operations	Water Capacity Fee	Wastewater Operations	Wastewater Capacity Fee
Bonds													
2021 GO Bonds	**2,600,000**	$ -	$ -	$ 752,500	$ -	$598,000	$ 157,500	$ 364,000	$ 728,000	$ -	$ -	$ -	$ -
2020 Rec Levy Bonds	**4,395,000**	-	-	-	4,395,000	-	-	-	-	-	-	-	-
2019 GO Bonds	**13,685,000**	675,000	-	-	-	-	-	1,125,000	3,685,000	-	-	-	8,200,000
2017 GO Bonds	**3,670,000**	-	397,439	1,695,000	-	-	-	-	-	-	1,231,327	-	346,234
2015 GO Bonds	**3,605,000**	-	-	-	1,675,000	-	-	-	1,930,000	-	-	-	-
OWDA WW Projects	**3,529,129**	-	-	-	-	-	-	-	-	-	-	304,211	3,224,918
OWDA Water Projects	**23,609,726**	-	-	-	-	-	-	-	-	15,201,122	8,408,604	-	-
Total Long Term Debt	**$ 55,093,855**	$ 675,000	$ 397,439	$ 2,447,500	$6,070,000	$598,000	$ 157,500	$1,489,000	$ 6,343,000	$15,201,122	$ 9,639,931	$ 304,211	$11,771,152
Fund Balance Reserves		$ 12,138,969	$ 259,011	$ 11,597,649	$7,515,230	$374,737	$ 863,812	$ 851,418	$ 10,734,365	$ 2,072,473	$ 4,112,016	$ 8,882,542	$ 5,271,765
Notes													
2024 BAN	**10,700,000**	$ 8,700,000	$ -	$ 2,000,000									
Annual Debt Service	**$ 10,073,604**	$ 205,256	$ 68,098	$ 94,050	$2,525,880	$131,123	$ 483,535	$ 421,908	$ 1,202,173	$ 1,285,727	$ 961,730	$ 155,729	$ 2,538,395
2024 Revenue		$ 37,501,910	$ 109,758	$ 18,904,423	$3,955,504	$201,095	$ 409,041	$ 451,392	$ 4,152,769	$ 8,532,244	$ 5,971,660	$ 9,369,611	$ 6,776,122

The City of Delaware Moody's rating was upgraded from Aa2 to Aa1 in 2024.

CAPITAL IMPROVEMENT PLAN OVERVIEW

The City of Delaware has a five-year Capital Improvement Plan (CIP) used as long-term planning document for major capital projects and equipment purchases. The CIP provides a summary of cash flows for the City's capital improvement funds, as well as detailed project descriptions outlining the project background, funding needs and sources, and project timeline.

Pursuant to City Charter, the CIP is submitted to City Council by August 15th of each year and must be adopted by Council by October 15th. The Capital Improvement Plan calendar (attached in Appendix A) precedes the Operating Budget process so that capital improvements can be incorporated into the annual budget process. While this is not an exclusive list, a typical capital project included in the CIP achieves at least one of the following:

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

The City defines capital assets as land, improvements to land, buildings, building improvements, machinery, equipment, infrastructure and all other assets that are used in operations and that have initial useful lives extending beyond one reporting period. Infrastructure is defined as long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. The City further defines new capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of five years, except for infrastructure which has a threshold of $50,000.

2025-2029 CAPITAL PROJECTS

With two separate income tax levies for capital improvements not being passed by voters in 2024, emphasis was placed on leveraging grant dollars and enterprise funds to maximize local contributions. Projects with an impact on the safety of the public and employees were given top priority.

The proceeding pages provide the summaries of the projected cashflows for the capital improvement funds, as well as the project description pages for some of the major projects underway. For further information and to see the entire Capital Plan with detailed project descriptions for the full five-year period, please visit: 2025-2029 Capital Improvement Plan. Following the excerpt from the 2025-2029 CIP is a bridge document showing which projects made into the 2025 operating budget, the project accounts, and the revised appropriations.

CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
ALL FUNDS - REVENUES, DEBT SERVICE, AND EXPENDITURES SUMMARY
2025-2029

	2025	2026	2027	2028	2029	Total
BALANCE FORWARD	**13,613,522**	**17,888,808**	**12,252,080**	**9,064,868**	**6,946,267**	
REVENUES						
General fund	3,412,676	3,446,023	3,479,703	3,513,720	3,548,077	17,400,199
Airport	805,600	800,000	2,573,800	225,000	100,000	4,504,400
Parks	715,000	748,000	646,157	645,000	506,130	3,260,287
Cemetery	150,000	495,000	75,000	0	10,000	730,000
Facilities	457,000	1,250,000	675,500	1,243,000	1,071,000	4,696,500
Streets	3,843,045	6,174,378	5,176,535	2,700,416	2,835,000	20,729,374
Point	5,247,500	5,032,650	4,565,325	4,198,000	3,830,675	22,874,150
Northwest	842,090	7,454,987	6,968,706	6,664,964	17,320,798	39,251,545
E Central	440,000	440,000	3,697,924	4,910,115	200,998	9,689,037
Police	177,484	100,000	20,000	108,000	400,000	805,484
Equipment	1,251,500	1,795,500	1,375,500	2,341,500	1,958,500	8,722,500
Park Impact	735,000	710,000	660,000	660,000	660,000	3,425,000
Fire	16,772,655	3,100,791	2,863,362	3,100,421	3,223,871	29,061,100
Storm	606,601	2,475,125	819,500	325,000	625,000	4,851,226
Water Maintenance	4,263,727	2,875,727	2,398,727	3,180,227	1,878,227	14,596,635
Water Capacity	3,720,000	3,720,000	3,720,000	3,500,000	31,000,000	45,660,000
Wastewater Maintenance	1,772,415	1,573,305	3,236,000	2,015,000	1,045,000	9,641,720
Wastewater Capacity	9,722,680	8,731,161	28,052,001	3,052,738	2,306,239	51,864,819
Refuse	1,245,000	900,000	0	340,000	250,000	2,735,000
Fleet	50,000	0	0	0	0	50,000
REVENUES TOTAL	**56,229,973**	**51,822,647**	**71,003,740**	**42,723,101**	**72,769,515**	**294,548,976**
BALANCE PLUS REVENUE	**69,843,495**	**69,711,455**	**83,255,820**	**51,787,969**	**79,715,782**	
EXPENDITURES:						
DEBT SERVICE						
General fund	300,250	298,450	298,525	78,544	78,506	1,054,275
Airport	0	0	0	0	0	0
Parks	0	0	0	0	0	0
Cemetery	0	0	0	0	0	0
Facilities	0	0	0	0	0	0
Streets	0	0	0	0	0	0
Point	5,247,500	4,932,650	4,565,325	4,198,000	3,830,675	22,774,150
Northwest	0	0	6,300,000	4,200,000	2,625,000	13,125,000
E Central	0	0	0	0	200,998	200,998
Police	0	0	0	0	0	0
Equipment	0	0	0	0	0	0
Park Impact	0	0	0	0	0	0
Fire	2,572,655	1,762,291	1,760,001	1,680,421	1,681,871	9,457,239
Storm	344,500	344,500	344,500	0	0	1,033,500
Water Maintenance	1,785,727	1,785,727	1,785,727	1,785,727	1,285,727	8,428,635
Water Capacity	962,104	958,737	955,246	957,864	950,757	4,784,708
Wastewater Maintenance	557,415	558,305	400,000	400,000	0	1,915,720
Wastewater Capacity	2,552,380	7,817,361	5,086,201	2,722,348	2,717,849	20,896,140
Refuse	0	0	0	0	0	0
Fleet	0	0	0	0	0	0
DEBT SERVICE TOTAL	**14,322,531**	**18,458,021**	**21,495,525**	**16,022,904**	**13,371,383**	**83,670,364**
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	***55,520,964***	***51,253,434***	***61,760,295***	***35,765,064***	***66,344,399***	
General fund	3,112,426	4,891,352	3,341,922	4,367,934	3,619,743	19,333,376
Airport	805,600	800,000	2,573,800	225,000	100,000	4,504,400
Parks	715,000	748,000	340,000	645,000	280,000	2,728,000
Cemetery	150,000	495,000	75,000	0	10,000	730,000
Facilities	457,000	1,250,000	675,500	1,243,000	1,071,000	4,696,500
Streets	3,843,045	6,174,378	5,176,535	2,700,416	2,420,000	20,314,374
Point	60,000	160,000	0	0	0	220,000
Northwest	0	6,673,000	1,542,609	3,182,609	14,282,609	25,680,827
E Central	440,000	440,000	947,200	7,660,839	0	9,488,039
Police	177,484	100,000	20,000	108,000	400,000	805,484
Equipment	1,251,500	1,795,500	1,375,500	2,341,500	1,958,500	8,722,500
Park Impact	2,770,000	2,300,000	1,450,000	150,000	1,200,000	7,870,000
Fire	6,800,000	5,638,500	3,553,361	1,420,000	1,542,000	18,953,861
Storm	262,101	2,130,625	475,000	325,000	625,000	3,817,726
Water Maintenance	2,478,000	1,090,000	613,000	1,394,500	592,500	6,168,000
Water Capacity	3,300,000	2,200,000	2,200,000	600,000	35,200,000	43,500,000
Wastewater Maintenance	1,215,000	1,015,000	2,836,000	1,615,000	1,045,000	7,726,000
Wastewater Capacity	8,500,000	200,000	25,500,000	500,000	200,000	34,900,000
Refuse	1,245,000	900,000	0	340,000	250,000	2,735,000
Fleet	50,000	0	0	0	0	50,000
CAPITAL EXPENDITURES TOTAL	**37,632,156**	**39,001,355**	**52,695,427**	**28,818,798**	**64,796,352**	**222,944,087**
ENDING BALANCE	**17,888,808**	**12,252,080**	**9,064,868**	**6,946,267**	**1,548,046**	

CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND SUMMARY
2025-2029

	2025	2026	2027	2028	2029
BALANCE FORWARD		**0**	**(1,743,778)**	**(1,904,522)**	**(2,837,280)**
REVENUES:					
Income Tax (14% of 1% GF Collections)	3,334,676	3,368,023	3,401,703	3,435,720	3,470,077
City Hall Annex Rent	78,000	78,000	78,000	78,000	78,000
BALANCE PLUS REVENUE	**3,412,676**	**3,446,023**	**1,735,925**	**1,609,198**	**710,797**
EXPENDITURES:					
DEBT SERVICE					
2019 City Hall/Software (through 2034)	80,250	78,450	78,525	78,544	78,506
Sawmill - Water Capacity Repayment	220,000	220,000	220,000		
TOTAL DEBT SERVICE	**300,250**	**298,450**	**298,525**	**78,544**	**78,506**
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	***3,112,426***	***3,147,573***	***1,437,400***	***1,530,654***	***632,291***
OTHER EXPENDITURES					
Airport Improvements	65,560	129,000	133,813	65,750	100,000
Parks Improvements	166,119	256,755	-	143,881	-
Cemetery Improvements	150,000	495,000	75,000	-	10,000
Facilities Improvements	457,000	1,250,000	675,500	1,243,000	1,071,000
Streets Improvements	401,706	351,508	943,892	15,416	-
The Point	128,272	306,073	183,217	160,250	137,170
East Central Avenue	437,785	270,015	-	303,637	3,074
Police Department Improvements	177,484	100,000	20,000	108,000	400,000
Equipment Replacement	1,128,500	1,733,000	1,310,500	2,328,000	1,898,500
TOTAL OTHER EXPENDITURES	**3,112,426**	**4,891,352**	**3,341,922**	**4,367,934**	**3,619,743**
ENDING BALANCE	**0**	**(1,743,778)**	**(1,904,522)**	**(2,837,280)**	**(2,987,452)**

CAPITAL IMPROVEMENT PLAN
NORTHWEST INFRASTRUCTURE PLAN
2025-2029

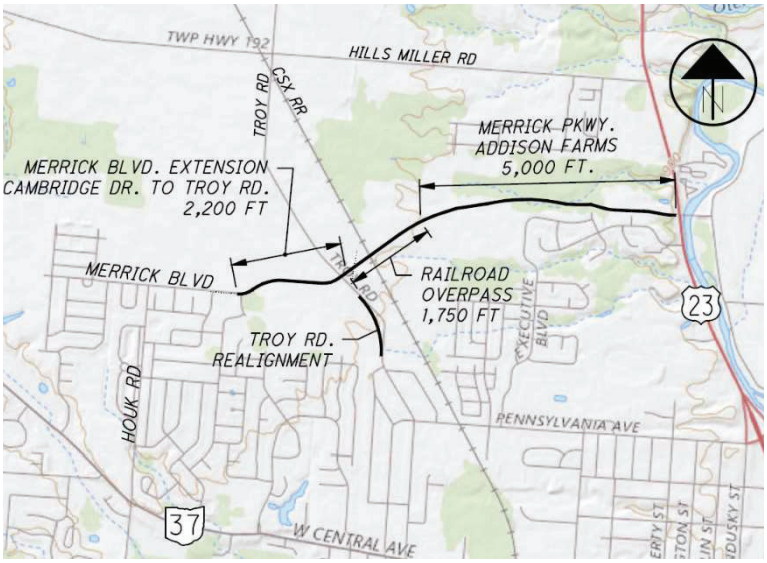
	2025	2026	2027	2028	2029
BALANCE FORWARD	-	842,090	1,624,077	750,174	32,529
REVENUES:					
Developer Contribution					
Transportation per Lot Contribution	152,000	90,000			
Potential TIF Revenues	643,680	1,204,750	2,707,925	3,853,765	4,465,750
Potential NCA Revenues	46,410	160,237	260,781	311,199	355,048
Debt Issuance		6,000,000	4,000,000	2,500,000	12,500,000
TOTAL REVENUES	**842,090**	**7,454,987**	**6,968,706**	**6,664,964**	**17,320,798**
EXPENDITURES:					
DEBT SERVICE					
Note Interest/Principal			6,300,000	4,200,000	2,625,000
Debt Service ($12.5M, 5%, 15 years)					
ADDISON PAYMENT			1,542,609	1,542,609	1,542,609
ADDISON BOND PAY OFF					
PHASE 1: CAMBRIDGE TO TROY, TROY CURVE					
Final Design					
Construction		6,243,000			
Construction Engineering		340,000			
PHASE 2: CSX RAILROAD CROSSING					
AEP Costs		90,000		860,000	
Railroad Costs					880,000
Final Design				780,000	
Construction					11,250,000
Construction Engineering					610,000
TOTAL EXPENDITURES	**-**	**6,673,000**	**7,842,609**	**7,382,609**	**16,907,609**
ENDING BALANCE	***842,090***	***1,624,077***	***750,174***	***32,529***	***445,718***

EST 1808 CITY OF DELAWARE OHIO

PUBLIC WORKS
Engineering
NORTHWEST AREA INFRASTRUCTURE

BACKGROUND

Northwest Area Infrastructure Improvements will include the extension of Merrick Parkway from its current eastern terminus to Troy Road((Phase 1) and the extension of Merrick Blvd. across the CSX railroad tracks to connect the portion of Merrick Pkwy. constructed by the Addison Farms development (Phase 2). The intersection of Merrick & Troy will be designed as a modern roundabout which will provide traffic calming along Troy Road where vehicle speeds are generally higher than the posted speed limit of 35 MPH. The extension will provide access for multiple residents of the subdivisions that exist to the west, and the many hundreds more from residential growth planned adjacent to this extension. Phase 1 will also include realignment of the existing substandard curve on Troy Rd. A traffic study commenced in 2021 to determine if Merrick Parkway should be extended east of Troy Road across the CSX RR tracks to US23 concluded that Merrick should extend to US23. Preliminary design of the Merrick railroad overpass will be included in the Phase 1 design as well. Phase 2 design and construction will advance after construction of Phase 1 is complete.



PROJECT TIMELINE

2025	
2026	Construction Phase 1, AEP Relocation Phase 2
2027	
2028	Design & Utility Relocations Phase 2 (Bridge)
2029	Construction Phase 2 (Bridge)

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025		Developer Contributions, Transportation Fees, TIF Revenues (Addison, Parkview & Lucy Ridge, Rutherford Acres)
2026	$6,673,000	
2027		
2028	$1,640,000	
2029	$12,740,000	
TOTAL	**$21,053,000**	

PROJECT TEAM

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

CAPITAL IMPROVEMENT PLAN
FIRE/EMS DEPARTMENT
2025-2029

	2025	2026	2027	2028	2029
BALANCE FORWARD		7,400,000	3,100,000	650,000	650,000
REVENUES:					
Transfer from Fire Fund	2,472,655	2,800,791	2,563,362	2,800,421	2,923,871
Debt Issuance	14,000,000				
Fire Impact Fee Funds	300,000	300,000	300,000	300,000	300,000
TOTAL REVENUES	**16,772,655**	**3,100,791**	**2,863,362**	**3,100,421**	**3,223,871**
EXPENDITURES:					
DEBT SERVICE					
Station 303 ($2,755,000, 2.94%, 2032)	190,855	196,805	193,515	118,335	119,385
Station 304 ($3,500,000, 15 yrs, 2031)	282,800	284,200	285,200	280,800	281,200
Station 305	2,099,000	1,281,286	1,281,286	1,281,286	1,281,286
CAPITAL PROJECTS					
Fire Stations	4,600,000	4,600,000	1,750,000		
Training Tower	2,000,000				
Station 301 AC Unit	70,000				
Technology Replacement	10,000	10,000	11,000	105,000	110,000
Automatic External Defibrillators	30,000	15,000	15,000	15,000	15,000
Self Contained Breathing Appartus		1,000,000			
EQUIPMENT REPLACEMENTS					
Ford Interceptors	78,000				
Zero Turn Mower	12,000	13,500			17,000
Medic Replacement (3)			1,750,000		
Boat			27,361		
Heavy Rescue Replacement				1,300,000	
Pumper Truck Replacement					1,400,000
TOTAL EXPENDITURES	**9,372,655**	**7,400,791**	**5,313,362**	**3,100,421**	**3,223,871**

EST 1808 CITY OF DELAWARE OHIO

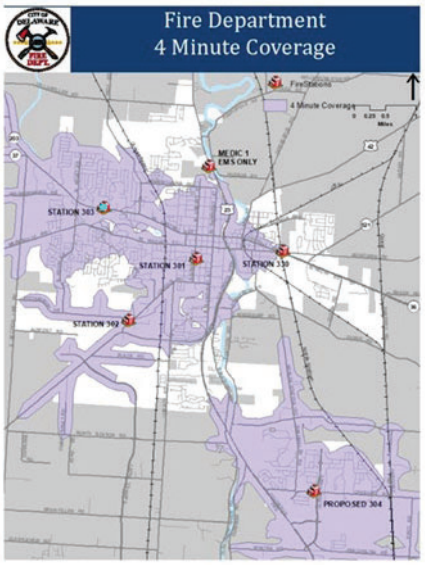
FIRE DEPARTMENT

FIRE STATIONS

BACKGROUND

Fire Station 301 was built in 1972. The Station was located on Liberty St. because of its central location in the city. This was the only Fire Station at the time. Since that time the city has grown considerably in all directions from this central location. Fire and EMS coverage on the eastside of the city in many cases is more than the desired 6-minute total response time. In 2022, the city purchased an existing building at 680 Sunbury Rd. for a fire station on the city's east side. This station will be known as Station 305 and will also provide space for the fire department headquarters, and training facility. Once Station 305 is completed, renovation to Fire Station 301 will be conducted and Station 302 will receive a fire sprinkler system. Construction plans and documents will be completed in 2024 and construction at Station 305 will be conducted in 2025 and 2026. Station 301 will be renovated in 2026 and 2027.





PROJECT TIMELINE

2025	Station 305 – Construction Started
2026	Station 305 – Construction Completed, Operational 3rd Quarter Station 301 – Renovation/Planning Started
2027	Station 302 – Update of Building Station 301 – Renovation Completed
2028	
2029	

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025	$4,600,000	Fire Levy Funds
2026	$4,600,000	
2027	$1,750,000	
2028		
2029		
TOTAL	**$10,950,000**	

PROJECT TEAM

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

CAPITAL IMPROVEMENT PLAN
STORM CAPITAL PROJECTS
2025-2029

	2025	2026	2027	2028	2029
REVENUES:					
Storm Water Operations Transfer	606,601	2,475,125	819,500	325,000	625,000
TOTAL REVENUES	**606,601**	**2,475,125**	**819,500**	**325,000**	**625,000**
EXPENDITURES:					
DEBT SERVICE					
Sawmill Pkwy - Repayment (Ord 22-08)	344,500	344,500	344,500		
CAPITAL PROJECTS					
Storm Water Repair	125,000	125,000	125,000	125,000	125,000
US23 Drainage Rehab	137,101	955,625			
Neighborhood Revitalization		800,000			
W Central Ave/N Washington St/Griswold St		250,000			
Chamberlain St/Channing St			350,000		
Pittsburgh Dr Ditch Cleaning				200,000	
Oakhill Ave Storm Replacement/CIPP					500,000
TOTAL EXPENDITURES	**606,601**	**2,475,125**	**819,500**	**325,000**	**625,000**

CAPITAL IMPROVEMENT PLAN
WATER FUND MAINTENANCE PROJECTS
2025-2029

	2025	2026	2027	2028	2029
REVENUES:					
Transfer from Water Fund	2,978,000	1,590,000	1,113,000	1,894,500	592,500
Water Debt Meter Fee Allocation	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
TOTAL REVENUES	**4,263,727**	**2,875,727**	**2,398,727**	**3,180,227**	**1,878,227**
EXPENDITURES:					
DEBT SERVICE					
Treatment Plant ($22,400,000 - 25 yrs, 3.23%, 2039)	1,285,727	1,285,727	1,285,727	1,285,727	1,285,727
Advance Repayment ($2,500,000 - 5 yrs, 0%)	500,000	500,000	500,000	500,000	
WATER PLANT MAINTENANCE					
Plant Maintenance	175,000	175,000	175,000	175,000	175,000
PLC & HMI Replacement	185,000				
Southeast 2MG Water Tank Painting	1,390,000				
WTP Roof Improvement	393,000				
WTP Floor Coating		160,000			
Plant SCADA Replacement			53,000		
Riverview Well Cleaning				48,500	
Penry Well Cleaning					72,500
WATER DISTRIBUTION PROJECTS					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Small Main/Fire Flow	180,000	180,000	180,000	180,000	180,000
CDBG Neighborhood Revitalization		450,000			
Fountain Ave Waterline Replacement		100,000			
Campbell St Waterline Replacement			180,000		
Chamberlain St (Lake to Deadend) Replacement				200,000	
E Central Ave Preservation				616,000	
EQUIPMENT REPLACEMENT					
Two Ton Dump Truck	130,000				
Crane Equipped Small Plate Truck				150,000	
Pickup Truck					40,000
Backhoe					100,000
TOTAL EXPENDITURES	**4,263,727**	**2,875,727**	**2,398,727**	**3,180,227**	**1,878,227**

CAPITAL IMPROVEMENT PLAN
WATER CAPACITY FUND PROJECTS
2025-2029

	2025	2026	2027	2028	2029
BALANCE FORWARD	**5,702,834**	**5,160,730**	**5,721,993**	**6,286,747**	**8,228,883**
REVENUES:					
Water Capacity Fees	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Repayment from GF	220,000	220,000	220,000		
Repayment from Water Fund	500,000	500,000	500,000	500,000	
User Fees					
Debt Proceeds					28,000,000
BALANCE PLUS REVENUES	**9,422,834**	**8,880,730**	**9,441,993**	**9,786,747**	**39,228,883**
EXPENDITURES:					
DEBT SERVICE					
Westside Trans Line ($2,225,051, 25 yrs, 3.67%, 2036)	136,750	136,750	136,750	136,750	136,750
Penry Rd. Waterline ($1,000,000, 25 yrs, 3.55%, 2037)	62,976	62,976	62,976	62,976	62,976
Kingman Hill Tower ($3,545,000, 25 yrs, 4.51%, 2031)	211,352	207,985	204,494	207,112	200,005
Plant Expansion ($9,600,000, 25yrs, 3.23%, 2039)	551,026	551,026	551,026	551,026	551,026
CAPITAL PROJECTS					
New Line Oversizing/Extension	200,000	200,000	200,000	200,000	200,000
South Industrial Loop Watermain	2,100,000				
US42 S Watermain Extension	1,000,000				
Upground Reservoir		2,000,000	2,000,000		35,000,000
SR521 Extension (Rural)				300,000	
Henry St Upsizing (Harrison to Olentangy)				100,000	
TOTAL EXPENDITURES	**4,262,104**	**3,158,737**	**3,155,246**	**1,557,864**	**36,150,757**

PUBLIC UTILITIES
Water Capacity
UPGROUND RESERVOIR PROJECT

BACKGROUND

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



PROJECT TIMELINE

2025	
2026	Design
2027	Design
2028	
2029	Construction

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025		Water Capacity Funds
2026	$2,000,000	
2027	$2,000,000	
2028		
2029	$35,000,000	
TOTAL	**$39,000,000**	

PROJECT TEAM

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

CAPITAL IMPROVEMENT PLAN
WASTEWATER FUND MAINTENANCE PROJECTS
2025-2029

	2025	2026	2027	2028	2029
REVENUES:					
Transfer from Wastewater Fund	1,772,415	1,573,305	3,236,000	2,015,000	1,045,000
TOTAL REVENUES	**1,772,415**	**1,573,305**	**3,236,000**	**2,015,000**	**1,045,000**
EXPENDITURES:					
DEBT SERVICE					
Plant Rehabilitation ($2,230,000 20 yrs. 3.59%, 2027)	157,415	158,305			
Advance Repayment ($2,000,000 5yrs 0%)	400,000	400,000	400,000	400,000	
WASTEWATER TREATMENT PROJECTS					
Concrete Repairs - Walkways/Tanks	70,000	70,000	70,000	70,000	70,000
Electrical Transformer/Cable Replacement	20,000	20,000	20,000	20,000	20,000
Plant Maintenance	400,000	150,000	200,000	200,000	200,000
PLC Upgrades	25,000	25,000	25,000	25,000	25,000
Process Pump Replacement	400,000		400,000		400,000
MCC Replacement		300,000		300,000	
Primary Settling Tanks - Concrete Repairs			1,000,000		
Influent Pump Replacement			100,000		
Influent Bar Screen Replacement				500,000	
WASTEWATER COLLECTION PROJECTS					
Large Meter Replacement	25,000	25,000	25,000	25,000	25,000
Inflow/Infiltration Remediation	175,000	175,000	175,000	175,000	175,000
Sanitary Sewer Replacement	100,000	100,000	100,000	100,000	100,000
Pump Station Repair/Upgrade		30,000			30,000
East William (Lake St. to Point)			300,000		
Montrose/Oakhill CIPP Lining			180,000		
David St Lift Station Replacement				200,000	
EQUIPMENT REPLACEMENT					
Mini Excavator		80,000			
Pickup Truck		40,000			
Crane Equiped Small Plate Truck			66,000		
WW Septage Truck			175,000		
TOTAL EXPENDITURES	**1,772,415**	**1,573,305**	**3,236,000**	**2,015,000**	**1,045,000**

CAPITAL IMPROVEMENT PLAN
WASTEWATER CAPACITY FUND PROJECTS
2025-2029

	2025	2026	2027	2028	2029
BALANCE FORWARD	**4,084,033**	**2,754,333**	**5,619,133**	**1,134,433**	**1,184,982**
REVENUES:					
Wastewater Capacity Fees	2,250,000	2,250,000	2,250,000	2,250,000	2,250,000
Repayment from Storm Fund	344,500	344,500	344,500	344,500	
Repayment from Wastewater Fund	400,000	400,000	400,000	400,000	
Debt Issuance	5,000,000	3,000,000	22,000,000		
Sewer Fees Transfer - 2007,2008,2009	1,728,180	1,736,661	57,501	58,238	56,239
BALANCE PLUS REVENUES	**13,806,713**	**10,485,494**	**30,671,134**	**4,187,171**	**3,491,221**
EXPENDITURES:					
DEBT SERVICE					
23 North Sewer ($1,000,000, 25 yrs, 4.51%, 2031)	59,430	58,483	57,501	58,238	56,239
SE Highland Sewer ($10,165,000, 2037)	824,200	830,700	830,700	829,450	826,950
Plant Expansion ($20,882,000, 20 yrs, 3.59%, 2027)	1,668,750	1,678,178			
Note Issuance		2,099,000	3,148,500		
OWDA Issuance ($22M, 20 yrs, 3.97%)				1,614,501	1,614,501
COLLECTION CAPACITY PROJECTS					
Sewer Oversizing/Extension	900,000	200,000	200,000	200,000	200,000
US 42 Sewer Extension	2,600,000				
South Industrial Loop Sewer	5,000,000				
Northeast Olentangy Interceptor			25,000,000		
London Rd Sewer Capacity Improvements			300,000		
Belle Ave Sewer Capacity Improvements				300,000	
TOTAL EXPENDITURES	**11,052,380**	**4,866,361**	**29,536,701**	**3,002,189**	**2,697,690**

EST 1808 CITY OF DELAWARE OHIO

PUBLIC UTILITIES
Wastewater Capacity
SOUTH INDUSTRIAL LOOP SEWER

BACKGROUND

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

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



PROJECT TIMELINE

2025	Project Bid, Award, & Construction
2026	
2027	
2028	
2029	

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025	$5,000,000	Wastewater Capacity Fund
2026		
2027		
2028		
2029		
TOTAL	**$5,000,000**	

PROJECT TEAM

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

EST 1808 CITY OF DELAWARE OHIO

PUBLIC UTILITIES
Wastewater Capacity
NORTHEAST OLENTANGY INTERCEPTOR

BACKGROUND

Because the Northern areas of the City's utility service boundary have continued to develop, additional wastewater main capacity will soon be required. This large sized main will both allow for new capacity as well as intercept the Northern flows going into the existing Olentangy sewer main, creating a higher level of service to the existing downtown and ward 1 residents.

This would be a large-scale project most likely requiring state loan funding sources, and possibly creating an additional capacity surcharge for new users reflective of the current Southeast Highland Sewer surcharge.



PROJECT TIMELINE

2025	
2026	
2027	Construction of new interceptor sewer main
2028	
2029	

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025		Wastewater Capacity Fund
2026		
2027	$25,000,000	
2028		
2029		
TOTAL	**$25,000,000**	

PROJECT TEAM

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

CAPITAL IMPROVEMENT PLAN
SOLID WASTE EQUIPMENT
2025-2029

	2025	2026	2027	2028	2029
REVENUES:					
Refuse Fees	1,245,000	900,000	-	340,000	250,000
TOTAL REVENUES	**1,245,000**	**900,000**	**-**	**340,000**	**250,000**
EXPENDITURES:					
Asphalt Refuse Apron	75,000				
Rear Load				240,000	250,000
Semi-Automated Sideload - Lodal	870,000	450,000			
Pickup Truck 2WD					
Automated Sideload		450,000			
Grapple Loader Truck	300,000				
One Ton Dump Truck				100,000	
TOTAL EXPENDITURES	**1,245,000**	**900,000**	**-**	**340,000**	**250,000**

CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2025-2029

	2025	2026	2027	2028	2029
REVENUES:					
Golf Course Funds	73,000	62,500	65,000	13,500	60,000
Garage Rotary Funds	50,000				
CIP Allocation *(pg.1)*	***1,128,500***	***1,733,000***	***1,310,500***	***2,328,000***	***1,898,500***
TOTAL REVENUES	**1,128,500**	**1,733,000**	**1,310,500**	**2,328,000**	**1,898,500**
EXPENDITURES:					
PARKS					
7- Zero Turn Mowers	38,000	39,000	40,000	41,000	42,000
1/2 Ton Pick-up Truck	50,000				50,000
1 Ton Pick-up w/ Dump Bed	80,000				
Skid Steer w/ Fecon Attachment		135,000			
ABI Ballfield Machine				55,000	
3/4 Ton Pick-up Truck		55,000			
Toro Groundmaster Mower		130,000			
John Deere 5310 Tractor			55,000	55,000	
3/4 Ton Pick-up Truck w/ Plow			70,000	142,000	74,000
Bucket Truck			150,000		
Finish Mower			25,000		
Morbark Chipper					100,000
HIDDEN VALLEY GOLF COURSE					
Pick-up Truck 4x4	55,000				
Range Cart w/ Ball Picker	18,000				
Zero Turn Mower		12,500		13,500	
Golf Carts		50,000			60,000
Cushmen			65,000		
OAK GROVE CEMETERY					
2- Zero Turn Mowers	18,500		20,500		22,500
John Deere 250 Front Loader		80,000			
Gator 4x4		21,000			
Ford F350 W/ Dump Bed			80,000		
Case Trachoe				90,000	
POLICE DEPARTMENT					
Cruiser Replacement (4)	320,000	340,000	360,000	375,000	390,000
CSO Pickup Truck	50,000				
Unmarked Vehicle Replacement	50,000	53,000	55,000	57,000	59,000
K9 Patrol Cruiser		80,000			

CAPITAL IMPROVEMENT PLAN
EQUIPMENT
2025-2029

	2025	2026	2027	2028	2029
STREETS					
Pickup Trucks (4WD w/ Plow)		157,000	79,000	83,000	88,000
Single Axle Dump w/ Plow & Salt Controls	522,000	270,000	286,000		303,000
Backhoe		158,000			
Tandem Dump w/ Plow & Salt Controls				350,000	
721G Loader				300,000	
AIRPORT					
Van		60,000			
Clark Tug			60,000		
Zero Turn Grasshopper			30,000		
Single Axle Dump (2)				600,000	
Runway Broom					750,000
Gater					20,000
TRAFFIC					
Pick-up Truck - Emergency Response		102,000			
Sign Truck w/ Crane				180,000	
ENGINEERING					
Pickup Trucks		45,000			
FLEET					
Forklift	50,000				
FACILITIES					
Covered Trailer		8,000			
TOTAL EXPENDITURES	**1,251,500**	**1,795,500**	**1,375,500**	**2,341,500**	**1,958,500**

EST 1808 CITY OF DELAWARE OHIO

PARKS & NATURAL RESOURCES

EQUIPMENT

BACKGROUND

Parks and Natural Resources: 1 ton truck, 1/4 ton truck, 7 Zero turn mowers will be replaced. This is an annual practice as each mower logs 700-800 hours per season. We have found this to be more efficient in maintenance and cost. Additionally: several pick-up trucks, skid steer, ABI ballfield groomer, and a tractor are included.

Oak Grove Cemetery: 2- Zero turn mowers will be replaced. This is a bi-annual practice which allows us to maintain value and minimize maintenance.
Additional purchases include mowers, gator, skid steer, trac hoe, and a replacement pick-up truck.

Hidden Valley Golf Course: Replace truck and driving range cart.
Additional purchases include various mowers, Cushmen vehicle and 20 golf carts in 2026.

Building Maintenance: Replace van





PROJECT TIMELINE

2025	(7) Zero-Turn Mowers, ½ Ton Pickup, 1 Ton Pickup (Parks); Pickup Truck, Range Car w/ Ball Picker (Golf Course); (2) Zero-Turn Mowers (Cemetery)
2026	(7) Zero-Turn Mowers, Skid Steer, Toro Groundmaster Mower, ¾ Ton Pickup (Parks); Zero-Turn Mower, Golf Carts (Golf Course); Gator, Loader (Cemetery); Trailer (Facilities)
2027	(7) Zero-Turn Mowers, JD 5310 Tractor, ¾ Ton Pickup Truck, Bucket Truck, Finish Mower (Parks); Cushmen (Golf Course); (2) Zero-Turn Mowers, F350 (Cemetery)
2028	(7) Zero-Turn Mowers, JD 5310 Tractor, (2) ¾ Ton Pickup Trucks, ABI Ballfield Machine (Parks); Zero-Turn Mower (Golf Course); Trachoe (Cemetery)
2029	(7) Zero-Turn Mowers, ½ Ton Pickup, ¾ Ton Pickup, Morbark Chipper (Parks); Golf Carts (Golf Course); (2) Zero-Turn Mowers (Cemetery)

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025	$259,500	General Fund CIP Allocation; Golf Course Funds
2026	$530,500	
2027	$505,500	
2028	$396,500	
2029	$348,500	
TOTAL	**$2,040,500**	

PROJECT TEAM

CITY LEAD: Parks & Recreation
DESIGN CONSULTANT: TBD
CONTRACTOR: State Purchasing Contract

EST 1808 CITY OF DELAWARE OHIO

POLICE DEPARTMENT

POLICE FLEET REPLACEMENT

BACKGROUND



The police department maintains fourteen marked Ford patrol cruisers. Twelve of these cars are equipped for regular duty and two are outfitted to support the department's police canine program.

The cruisers, depending on staffing, are used three shifts a day and average more than 30,000 miles of use per year.

Dependability and Reliability reaches a fatigue point around three years or 100,000 miles. At this juncture, the cruisers are rotated to a secondary assignment. An example would be cars assigned to School Resource Officers, Community Officers, and training. At end of life, the vehicles are re-purposed in the city fleet.

In 2025, the department will also replace its Community Service Officer pick up truck. This vehicle is used for a variety of tasks, including animal control, transportation of traffic control equipment, and the towing of speed control trailers. The truck is on an eight-to-ten-year replacement cycle.

The department also maintains several unmarked police cars. These vehicles are assigned to the investigative bureau and typically see eight to ten years of service before being re-purposed into the City's general fleet.

PROJECT TIMELINE

2025	(4) Cruiser Replacement, Unmarked Vehicle, CSO Pickup Truck
2026	(4) Cruiser Replacement, Unmarked Vehicle, K9 Patrol Cruiser
2027	(4) Cruiser Replacement, Unmarked Vehicle
2028	(4) Cruiser Replacement, Unmarked Vehicle
2029	(4) Cruiser Replacement, Unmarked Vehicle

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025	$420,000	General Fund CIP Allocation
2026	$473,000	
2027	$415,000	
2028	$432,000	
2029	$449,500	
TOTAL	**$2,189,000**	

PROJECT TEAM

CITY LEAD: Police Department
DESIGN CONSULTANT: NA
CONTRACTOR: NA

EST 1808 CITY OF DELAWARE OHIO

PUBLIC WORKS

EQUIPMENT

BACKGROUND

The Public Works Department operates over 70 different types of equipment and trucks during different times of the year ranging from dump trucks, pickup trucks, backhoes, skid steers, rollers, trailers, and plate compactors. All have a useful life expectancy and are replaced at the final determination of the fleet supervisor in consideration of general condition, maintenance costs and safety. Useful life of various equipment is as follows: Dump Trucks (10 Years); 4X4 Plow Trucks (10 Years); Service Pick-up Trucks (20 Years); Backhoe/Skid Steer (15-20 Years); Paver (25 years); Loader (15 years)









PROJECT TIMELINE

2025	(2) Single Axle Dump w/plow, Forklift (Fleet)
2026	(2) Pickup Trucks, Single Axle Dump, Backhoe (Streets); Van (Airport); Emergency Response Pickup (Traffic); Pickup Truck (Engineering)
2027	Pickup Truck, Single Axle Dump (Streets); Clark Tug, Zero Turn Mower (Airport)
2028	Pickup Truck, Tandem Dump, Loader (Streets); (2) Single Axle Dump (Airport); Sign Truck with Crane (Traffic)
2029	Pickup Truck, Single Axle Dump (Streets); Runway Broom, Gater (Airport)

FINANCING

YEAR	AMOUNT	IDENTIFIED FUNDING SOURCE(S)
2025	$572,000	General Fund CIP Allocation
2026	$792,000	
2027	$455,000	
2028	$1,513,000	
2029	$1,161,000	
TOTAL	**$4,493,000**	

PROJECT TEAM

CITY LEAD: Public Works
DESIGN CONSULTANT: TBD
CONTRACTOR: State Purchasing Contract

CAPITAL IMPROVEMENT PLAN
IN 2025 OPERATING BUDGET

Department	Project	Amount	Account
Airport	Hangars D, E & F Taxilane Reconstruction	$ 590,040	43017000-550300-DZ002
Airport	Hangars D, E & F Taxilane Reconstruction	$ 65,560	41017000-550300-DZ002
Airport	Fuel Farm Replacement - Design	$ 150,000	23523500-550300-DZ007
Parks	Playground Equipment	$ 235,000	41012000-550300-PK002
Parks	Field & Court Improvements	$ 105,000	41012300-550300-PK007
Parks	Pool Improvements	$ 185,000	41012500-550300-PK008
HVGC	New Roof - Clubhouse	$ 25,000	50113200-550300
Parks	Other Parks Improvements	$ 130,000	41012000-550300-PK003
Engineering	Neighborhood Revitalization	$ 35,000	
OGC	Road Network Paving	$ 150,000	41012600-550300-OG001
Facilities	City Hall	$ 130,000	41016800-550300-BCH01
Facilities	Justice Center	$ 250,000	41016800-550300-BJC01
Facilities	Mingo	$ 12,000	41016800-550300-BMG01
Facilities	Public Works	$ 65,000	41016800-550300-BPW01
Streets	CDBG Resurfacing	$ 150,000	29111800-550300-CDB25
Streets	CDBG Resurfacing	$ 50,000	29511800-550300-CDB25
Streets	CDBG Resurfacing	$ 5,000	41016200-550300-CDB25
Streets	CDBG Critical Infrastructure - Phase II	$ 189,867	41016200-550300-CCI24
Streets	CDBG Critical Infrastructure	$ 500,000	29111800-550300-CCI25
Streets	CDBG Critical Infrastructure	$ 10,000	41016200-550300-CCI25
Streets	OPWC Resurfacing	$ 600,000	41016200-550300-OPW25
Streets	OPWC Resurfacing	$ 600,000	41241200-550300-OPW25
Streets	Construction Inspection & Engineering	$ 50,000	20016600-550300-ST006
Streets	ODOT Urban Paving	$ 556,460	20120100-550300-ST001
Streets	Curb Ramp & Sidewalk ADA Upgrades	$ 225,000	20220200-550300-ST007
Streets	Property Owner Sidewalk Deficiencies	$ 25,000	41016200-550300-SK001
Streets	Pedestrian Systemic Saftey	$ 212,599	41016200-550300-ST012
Streets	Parking Lot Maintenance	$ 20,000	52013700-550300
Streets	Annual Bridge Maintenance	$ 45,000	20016200-550300-ST014
Engineering	Streetscape Design	$ 50,000	41016600-523100-STSCP
Engineering	S. Houk Rd Railroad Improvement	$ 150,000	70570500-550300-PJ015
Engineering	Neighborhood Revitalization	$ 55,000	
Engineering	Glenn Pkwy & Peachblow Traffic Signal	$ 40,000	70570500-550300-PJ016
Engineering	High Injury Network Safety Study	$ 250,000	41016600-523100-ST013
Engineering	MORPC SS4A Safety Demonstration Project	$ 30,000	41016600-523100-ST015
Engineering	Point - Ongoing Engineering	$ 60,000	41541500-523100-POINT
Engineering	East Central Preservation	$ 440,000	41016200-550300-ECENT
Police	Cruiser Video	$ 47,484	41013500-550300-PD001
Police	UAV Replacement	$ 40,000	41013500-550300-PD003
Police	Taser Less Lethal Replacement	$ 90,000	41013500-550300-PD004
Parks	Equipment	$ 168,000	44012000-550320
HVGC	Equipment	$ 73,000	50113200-550320
OGC	Equipment	$ 18,500	44012600-550320
Police	Equipment	$ 420,000	44013500-550320
Streets	Equipment	$ 522,000	44016200-550320
Fleet	Forklift	$ 50,000	
Airport	Tractor	$ 50,000	44017000-550320
Park Impact	Unity Park	$ 800,000	49112000-550300-PK009
Park Impact	Park Maintenance Building	$ 850,000	49112000-550300-PK012
Park Impact	Oakhurt Trail (BROPATH)	$ 40,000	49112000-550300-TL010
Park Impact	Curve Rd Athletic Fields	$ 1,000,000	49112000-550300-PK013

CAPITAL IMPROVEMENT PLAN
IN 2025 OPERATING BUDGET

Department	Project	Amount	Account
Park Impact	Mill Run Park - Disc Golf	$ 80,000	49112000-550300-PK011
Fire	Fire Stations	$ 17,000,000	44514500-550310-FD305
Fire	Training Tower	$ 2,000,000	44514500-550310-FD001
Fire	Station 301 AC Unit	$ 70,000	44514500-550310-FD301
Fire	Technology Replacement	$ 10,000	44514500-550300
Fire	AEDs	$ 30,000	44514500-550300
Fire	Equipment	$ 90,000	44514500-550320
Storm	Storm Water Repair	$ 125,000	52419400-550300-SW012
Storm	US 23 Drainage Rehab	$ 137,101	52419400-550300-SW007
Water Trmt	Plant Maintenance	$ 175,000	53118200-550310-WT003
Water Trmt	PLC & HMI Replacement	$ 185,000	53118200-550310-WT031
Water Trmt	SE 2MG Water Tank Painting	$ 1,390,000	53118400-550300-WT001
Water Trmt	WTP Roof	$ 393,000	53118200-550310-WT031
Water Maint	Harrison St Waterline	$ 150,000	53118400-550300-WT028
Water Maint	Large Meter Replacement	$ 25,000	53118400-550300-WT006
Water Maint	Small Main/Fire Flow	$ 180,000	53118400-550300-WT005
Water Maint	Equipment	$ 490,000	53118400-550320
Water Capacity	Oversizing	$ 200,000	53618400-550300-WT007
Water Capacity	South Industrial Loop Watermain	$ 2,125,000	53618400-550300-PU001
Water Capacity	US42 S Watermain Extension	$ 1,000,000	53618400-550300-WT025
WW Trmt	Concrete Repairs	$ 70,000	54118800-550300-WW002
WW Trmt	Electrical Transformer/Cable Replacement	$ 20,000	54118800-550300-WW002
WW Trmt	Plant Maintenance	$ 400,000	54118800-550300-WW003
WW Trmt	PLC Upgrades	$ 25,000	54118800-550300-WW002
WW Trmt	Process Pump Replacement	$ 400,000	54118800-550300-WW025
WW Collect	Sunnyview Section 7 CIPP Lining	$ 200,000	54119000-550300-WW021
WW Collect	N Union Alley CIPP Lining	$ 50,000	54119000-550300-WW022
WW Collect	Large Meter Replacement	$ 25,000	54119000-550300-WW004
WW Collect	Inflow/Infiltration Remediation	$ 175,000	54119000-550300-WW001
WW Collect	Sanitary Sewer Replacement	$ 100,000	54119000-550300-WW005
WW Capacity	Sewer Oversizing	$ 1,200,000	54619000-550300-WW006
WW Capacity	US42 Sewer Extension	$ 2,600,000	54619000-550300-WW020
WW Capacity	South Industrial Loop Sewer	$ 5,025,000	54619000-550300-PU001
WW Capacity	Pittsburgh Drive	$ 3,250,000	54619000-550300-WW024
Refuse	Semi Automated Sideload	$ 870,000	55017600-550320
Refuse	Grapple Loader Truck	$ 300,000	62062000-550320
Refuse	Refuse Apron	$ 75,000	55017600-550310-BPW01

STRATEGIC WORKFORCE PLAN

2025 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	2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030	
	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	6	0	6	0	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Administrative Services	2	1	2	1	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Economic Development	2	0	2	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Legal Affairs/Prosecutor	8	2	8	2	8	2	8	0	8	1	9	2	9	2	9	2	9	2	9	2	9	2
Management & Budget	0	0	0	0	0	0	2	0	3	0	4	0	4	0	4	0	4	0	4	0	4	0
Finance	12	4	12	4	13	3	13	4	13	4	13	4	13	4	13	4	13	4	13	4	13	4
Police	67	3	67	3	69	3	70	2	70	0	70	0	70	0	70	0	70	0	70	0	70	0
Parking	0	0	0	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2
Planning	13	0	13	0	13	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0	14	0
Engineering	9	0	10	0	10	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0
Buildings/Grounds	2	0	2	0	2	0	3	0	3	0	4	0	4	0	4	0	4	0	4	0	4	0
Public Works Administration	6	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Public Works Streets	9	0	9	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0	10	0
Public Works Traffic	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Cemetery	2	1	2	1	2	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Parks and Natural Resources	10	2	12	4	12	4	9	2	10	2	10	2	10	2	10	2	10	2	10	2	10	2
Recreation	0	0	0	0	0	0	2	8	2	10	2	10	2	10	2	10	2	10	2	10	2	10
Urban Forestry	0	0	0	0	0	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Storm Sewer	4	0	4	0	4	0	4	0	5	0	5	0	5	0	5	0	5	0	5	0	5	0
Fire EMS	72	5	72	5	78	5	88	5	92	0	90	0	93	0	93	0	93	0	93	0	93	0
Airport	2	1	2	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1	4	1
Golf Course	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utilities Administation	6	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Water Treatment Plant	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Wastewater Treatment	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Wastewater Collection	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Refuse	9	0	9	0	9	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0	17	0
Recycling	6	0	6	0	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Garage	4	0	4	0	4	0	4	0	4	1	5	1	5	1	5	1	5	1	5	1	5	1
Information Technology	7	0	7	0	7	0	7	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Info Tech - GIS	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Municipal Court	35	6	35	6	35	6	20	3	20	3	20	3	20	3	20	3	20	3	20	3	20	3
Clerk of Court	0	0	0	0	0	0	17	0	16	0	16	0	16	0	16	0	16	0	16	0	16	0
Total	**327.0**		**330.0**		**342.0**		**361.0**		**371.0**		**374.0**		**377.0**		**377.0**		**377.0**		**377.0**		**377.0**	

**** Does not include seasonal employees**

Increase

Decrease

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

FUND BALANCES SUMMARY

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

Below is a breakdown of funds anticipating an increase or decrease of 10% or more ending year fund balance by December 31, 2025.

GENERAL FUND SUPPORTED FUNDS

The City has been attempting to pass an income tax levy on the ballot to help address capital needs throughout the City. In 2024, the City of Delaware had two failed income tax levies related to capital improvements.

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

- Streets Maintenance & Repair Fund (200)
- Cemetery Fund (212)
- Airport Operations Fund (222)
- Municipal Court Fund (240)
- Point Fund (415)
- FAA Airport Fund (430)
- Golf Course Fund (501)
- Parking Lots Fund (520)
- Garage Rotary (601)
- IT Rotary (602)

MUNICIPAL COURT FUNDS

At the request of the Administrative Judge, several of the Court's special revenue funds were utilized to offset operations and reduce the transfer from the General Fund. The funds that had fund balance changes due to offsetting Municipal Court and Clerk of Court Funds are:

- Computer Legal Research Fund (256)
- Clerk Computer Legal Research Fund (258)
- Probationary Services (259)

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

SPECIAL REVENUE FUNDS

By nature, special revenue funds can only be used for a specific purpose. City Council decided with the 2024 budget to make appropriations for all these funds – in some cases close to the entire fund balance – so that the appropriation would be available for use for equipment, supplies, and services if needed. This practice has carried over into the 2025 budget.

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

- Drug Enforcement Fund (250)
- Indigent Alcohol Treatment Fund (251)
- OMVI Fund (252)
- Police Judgement Fund (253)
- Police Federal Judgement Fund (254)
- Park Exaction (255)
- Opioid Recovery Fund (265)
- Commercial TIFs (275)
- Police Treasury Seizures Fund (292)

The City has some funds that the fund balance is decreasing because the revenue stream is nearing the end. This includes expiring tax levies and the end of Tax Increment Financing terms. These funds include:

- Rec Center Income Tax Fund (233)
- Airport TIF Fund (235)

LARGE PURCHASES

Several funds see significant increases in fund balance as the City plans to build fund balance for known future expenditures. These funds include:

- License Fee Fund (202)
- Glenn Road Bridge TIF Fund (236)
- Community Promotions Fund (272)
- Northwest TIFs Fund (279)
- Municipal Impact Fee Fund (494)
- Glenn Road South NCA Fund (496)

- Glenn Road North NCA Fund (498)
- Terra Alta NCA Fund (499)
- Storm Capital (524)
- Water Capacity (536)

Similarly, several funds will see significant decreases in fund balance as the City is spending down the balance for known and planned for expenditures. These funds include:

- State Highway Fund (201)
- Community Development Block Grant Fund (291)
- Revolving Loan Fund (295)
- Capital Improvement Fund (410)
- Fire/EMS Capital Fund (445)
- Park Impact Fees (491)
- Water Construction Fund (531)
- Wastewater Reserve Fund (533)
- Wastewater Construction Fund (541)
- Wastewater Capacity Fund (546)
- Workers Compensation Fund (620)

REBUILDING FUNDS

Due to the timing of grants or reimbursements, some funds had a negative unencumbered balance going into 2025. In 2025, the issue was resolved for the following funds:

- FAA Airport Fund (430)
- Northwest NCA Fund (460)

UTILITY FUNDS

The City has several large utility projects on the horizon. In 2024, the City conducted several rate studies. These studies will conclude in the first quarter of 2025.

In 2025 as the comprehensive rate studies are being implemented, the following utility funds are seeing fund balance decreases of over 10%:

- Stormwater Fund (523)
- Water Fund (530)
- Wastewater Fund (540)

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
OPERATING FUNDS				
GENERAL	12,138,968	38,261,394	38,169,740	12,230,622
STREET MAINT & REPAIR	1,189,586	5,077,200	5,530,324	736,462
PARKS & RECREATION	900,238	3,283,726	3,363,386	820,578
CEMETERY	48,230	447,250	479,213	16,267
AIRPORT OPERATIONS	530,546	1,706,150	1,782,891	453,805
FIRE/EMS INCOME TAX	11,597,649	20,368,029	19,647,831	12,317,846
MUNICIPAL COURT	418,910	2,318,500	2,490,077	247,333
CLERK OF COURT	399,130	2,099,000	2,085,758	412,372
GOLF COURSE	235,927	343,500	409,353	170,074
PARKING LOTS	111,206	221,800	271,494	61,512
STORMWATER	207,374	1,831,607	2,026,684	12,296
WATER	2,072,474	8,872,899	10,674,524	270,849
WASTEWATER	8,882,543	9,046,000	10,625,179	7,303,363
REFUSE	1,978,068	5,357,385	5,331,972	2,003,481
GARAGE ROTARY	514,449	2,076,008	2,169,885	420,572
INFORMATION TECHNOLOGY ROTARY	(44,658)	3,073,147	3,028,489	1
FACILITY MAINTENANCE ROTARY	0	1,253,999	1,133,375	120,624
TOTAL OPERATING FUNDS	**41,180,639**	**105,637,594**	**109,220,175**	**37,598,058**
CAPITAL IMPROVEMENT FUNDS				
STATE HIGHWAY IMPROVEMENT	504,507	195,000	556,460	143,047
LICENSE FEE	1,141,390	735,000	225,000	1,651,390
AIRPORT TIF	196,063	25,000	150,000	71,063
GLENN ROAD BRIDGE TIF	8,314,886	2,286,500	202,684	10,398,702
PARK EXACTION FEE	62,579	0	62,579	0
CAPITAL IMPROVEMENT	(452,080)	9,616,565	8,797,298	367,187
OPWC PROJECTS	140,688	600,000	600,000	140,688
POINT PROJECT	597,737	5,044,578	5,284,375	357,941
FAA AIRPORT GRANTS	(1,065,269)	1,655,338	590,040	29
EQUIPMENT REPLACEMENT	161,650	1,178,500	1,178,500	161,650
FIRE/EMS CAPITAL	2,765,263	19,500,000	21,289,750	975,513
NORTHWEST NCA	(221,297)	605,000	335,000	48,703
TRANSPORTATION FEES	0	50,000	50,000	0
PARK IMPACT FEE	3,998,930	1,330,000	2,775,000	2,553,930
POLICE IMPACT FEE	374,737	210,000	201,569	383,168
FIRE IMPACT FEE	863,813	435,000	476,655	822,158
MUNICIPAL IMPACT FEE	851,419	470,000	215,342	1,106,077
GLENN ROAD SOUTH	2,214,863	1,482,991	949,800	2,748,054
GLENN ROAD NORTH	204,616	237,266	212,720	229,162
TERRA ALTA NCA	24,789	50,000	0	74,789
STORMWATER PROJECTS	936,742	1,000,000	776,601	1,160,141
WATER CONSTRUCTION CIP	2,142,439	3,650,000	4,773,727	1,018,712
WATER CAPACITY FEE CIP	4,112,016	5,720,000	4,287,103	5,544,913
WASTEWATER CONSTRUCTION CIP	3,894,577	1,000,000	2,022,415	2,872,162
WASTEWATER CAPACITY FEE CIP	5,271,765	9,421,523	13,823,180	870,109
SE HIGHLAND SEWER	1,208,735	930,240	834,200	1,304,775
TOTAL CAPITAL IMP. FUNDS	**38,245,558**	**67,428,501**	**70,669,998**	**35,004,061**

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
DEBT SERVICE FUNDS				
GENERAL BOND RETIREMENT	205,997	1,283,765	1,213,765	275,997
PARK IMPROVEMENT BOND	38,277	2,355,750	2,354,750	39,277
SE HIGHLAND SEWER BOND	3,828	824,300	824,200	3,928
TOTAL DEBT SERVICE FUNDS	**248,102**	**4,463,815**	**4,392,715**	**319,202**
SPECIAL REVENUE FUNDS				
PERFORMANCE BOND	63,100	500,000	500,000	63,100
TREE	823,162	350,000	275,000	898,162
AIRPORT 2000 T-HANGAR	218,529	108,000	91,946	234,583
RECREATION FACILITIES TAX	7,515,230	1,109,597	2,588,880	6,035,947
SKYCLIMBER/V&P HYDRAULICS TIF	0	92,320	92,320	0
MILL RUN TIF	0	130,000	130,000	0
WINTERBOURNE TIF	0	137,500	137,500	0
IDIAM	62,501	30,000	30,000	62,501
DRUG ENFORCEMENT	58,618	3,302	61,920	0
INDIGENT ALCOHOL TREATMENT	726,401	70,000	150,000	646,401
OMVI ENFORCE/EDUCATION	4,801	1,200	5,844	157
POLICE JUDGEMENT	89,946	30,000	110,140	9,806
POLICE FEDERAL JUDGEMENT	4,635	300	4,917	18
POLICE TREASURY SEIZURES	12,758	3,350	16,044	64
COMPUTER LEGAL RESEARCH	145,773	51,000	85,000	111,773
CLERK COMP. LEGAL RESEARCH	720,720	120,000	200,000	640,720
COURT SPECIAL PROJECTS	927,700	347,500	300,000	975,200
PROBATION SERVICES	821,042	399,000	665,000	555,042
POLICE/FIRE DISABILITY	0	1,005,181	1,005,181	0
OPIOID RECOVERY	116,331	25,000	136,590	4,741
COMMUNITY CANNABIS	0	10,000	10,000	0
COMMUNITY PROMOTIONS	81,465	115,000	95,000	101,465
COMMERCIAL TIFs	10,343	10,446	20,789	0
RESIDENTIAL TIFs	0	0	0	0
NORTHWEST TIFs	119,494	304,543	0	424,037
FEMA GRANT	0	708,005	708,005	0
CDBG GRANT	(495,000)	1,153,000	658,000	0
REVOLVING LOAN	250,833	53,375	154,100	150,108
TOTAL SPECIAL REVENUE FUNDS	**12,278,382**	**6,867,619**	**8,232,175**	**10,913,827**

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
FIDUCIARY AND RESERVE FUNDS				
WATER UTILITY RESERVE	0	0	0	0
WATER CUSTOMER DEPOSIT	139,909	45,000	45,000	139,909
SEWER UTILITY RESERVE	1,500,000	0	1,500,000	0
FIRE DONATION	1,833	0	1,000	833
PARK DONATION	8,188	0	500	7,688
POLICE DONATION	9,631	0	0	9,631
MAYORS DONATION	1,680	1,000	1,000	1,680
PROJECT TRUST	1,546,054	153,000	190,000	1,509,054
UNCLAIMED FUNDS	217,551	7,000	15,000	209,551
DEVELOPMENT RESERVE	241,057	75,000	55,000	261,057
GENERAL RESERVE	1,903,864	75,000	0	1,978,864
JEDD INCOME TAX	125,120	587,000	587,000	125,120
JEDD II INCOME TAX	17,621	86,000	86,000	17,621
CEMETERY PERPETUAL CARE	35,734	1,000	1,500	35,234
STATE PATROL TRANSFER	3,866	50,000	50,000	3,866
STATE BUILDING PERMIT FEE	6,006	24,000	25,309	4,697
TOTAL TRUST AND RESERVE FUNDS	**5,758,114**	**1,104,000**	**2,557,309**	**4,304,805**
INTERNAL SERVICE FUNDS				
SELF INSURANCE	2,241,111	12,502,399	12,789,088	1,954,421
WORKERS COMPENSATION	2,220,191	369,994	958,000	1,632,185
TOTAL INTERNAL SERVICE FUNDS	**4,461,301**	**12,872,393**	**13,747,088**	**3,586,606**
TOTAL ALL FUNDS	**102,172,097**	**198,373,921**	**208,819,459**	**91,726,559**

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
GENERAL FUNDS						
GENERAL	12,138,968	0	12,138,968	38,261,394	38,169,740	12,230,622
DEVELOPMENT RESERVE	266,435	25,378	241,057	75,000	55,000	261,057
GENERAL RESERVE	1,903,864	0	1,903,864	75,000	0	1,978,864
TOTAL GENERAL FUND	**14,309,267**	**25,378**	**14,283,889**	**38,411,394**	**38,224,740**	**14,470,543**
SPECIAL REVENUE FUNDS						
STREET MAINT & REPAIR	1,566,941	377,355	1,189,586	5,077,200	5,530,324	736,462
PARKS & RECREATION	1,015,689	115,451	900,238	3,283,726	3,363,386	820,578
CEMETERY	55,120	6,890	48,230	447,250	479,213	16,267
AIRPORT OPERATIONS	578,057	47,511	530,546	1,706,150	1,782,891	453,805
FIRE/EMS INCOME TAX	13,420,043	1,822,394	11,597,649	20,368,029	19,647,831	12,317,846
MUNICIPAL COURT	429,921	11,011	418,910	2,318,500	2,490,077	247,333
CLERK OF COURT	0	1,546	399,130	2,099,000	2,085,758	412,372
STATE HIGHWAY IMPROVEMENT	504,507	0	504,507	195,000	556,460	143,047
LICENSE FEE	1,325,239	183,849	1,141,390	735,000	225,000	1,651,390
PERFORMANCE BOND	63,100	0	63,100	500,000	500,000	63,100
AIRPORT TIF	221,486	25,423	196,063	25,000	150,000	71,063
GLENN ROAD BRIDGE TIF	8,314,886	0	8,314,886	2,286,500	202,684	10,398,702
PARK EXACTION FEE	62,579	0	62,579	0	62,579	0
TREE	843,943	20,782	823,162	350,000	275,000	898,162
AIRPORT 2000 T-HANGAR	218,529	0	218,529	108,000	91,946	234,583
RECREATION FACILITIES TAX	7,515,230	0	7,515,230	1,109,597	2,588,880	6,035,947
SKYCLIMBER/V&P HYDRAULICS TIF	0	0	0	92,320	92,320	0
MILL RUN TIF	0	0	0	130,000	130,000	0
WINTERBOURNE TIF	0	0	0	137,500	137,500	0
IDIAM	63,615	1,114	62,501	30,000	30,000	62,501
DRUG ENFORCEMENT	58,618	0	58,618	3,302	61,920	0
INDIGENT ALCOHOL TREATMENT	740,887	14,487	726,401	70,000	150,000	646,401
OMVI ENFORCE/EDUCATION	9,801	5,000	4,801	1,200	5,844	157
POLICE JUDGEMENT	89,946	0	89,946	30,000	110,140	9,806
POLICE FEDERAL JUDGEMENT	4,635	0	4,635	300	4,917	18
POLICE TREASURY SEIZURES	12,758	0	12,758	3,350	16,044	64
COMPUTER LEGAL RESEARCH	152,911	7,137	145,773	51,000	85,000	111,773
CLERK COMPUTER LEGAL RESEARCH	737,183	16,463	720,720	120,000	200,000	640,720
COURT SPECIAL PROJECTS	958,954	31,254	927,700	347,500	300,000	975,200
PROBATION SERVICES	825,084	4,042	821,042	399,000	665,000	555,042
POLICE/FIRE DISABILITY	0	0	0	1,005,181	1,005,181	0
OPIOID RECOVERY	116,331	0	116,331	25,000	136,590	4,741
COMMUNITY CANNABIS	0		0	10,000	10,000	0
COMMUNITY PROMOTIONS	81,465	0	81,465	115,000	95,000	101,465
COMMERCIAL TIFs	10,343	0	10,343	10,446	20,789	0
RESIDENTIAL TIFs	0	0	0	0	0	0
NORTHWEST TIFs	0	0	119,494	304,543	0	424,037
FEMA GRANT	0	0	0	708,005	708,005	0
CDBG GRANT	0	495,000	(495,000)	1,153,000	658,000	0
REVOLVING LOAN	300,833	50,000	250,833	53,375	154,100	150,108
FIRE DONATION	1,833	0	1,833	0	1,000	833
PARK DONATION	8,188	0	8,188	0	500	7,688
POLICE DONATION	9,631	0	9,631	0	0	9,631
MAYORS DONATION	2,330	650	1,680	1,000	1,000	1,680
PROJECT TRUST	1,561,615	15,561	1,546,054	153,000	190,000	1,509,054
UNCLAIMED FUNDS	217,551	0	217,551	7,000	15,000	209,551
TOTAL SPECIAL REVENUE FUNDS	**42,099,782**	**3,252,920**	**39,367,031**	**45,569,974**	**45,015,878**	**39,921,128**

2025

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1,2025	2025 Budgeted Revenues	2025 Budgeted Expenditures	Projected Fund Balance December 31, 2025
CAPITAL IMPROVEMENT FUNDS						
CAPITAL IMPROVEMENT	1,929,033	2,381,113	(452,080)	9,616,565	8,797,298	367,187
OPWC PROJECTS	229,143	88,455	140,688	600,000	600,000	140,688
POINT PROJECT	650,694	52,957	597,737	5,044,578	5,284,375	357,941
FAA AIRPORT GRANTS	34,470	1,099,739	(1,065,269)	1,655,338	590,040	29
EQUIPMENT REPLACEMENT	713,250	551,600	161,650	1,178,500	1,178,500	161,650
FIRE/EMS CAPITAL	0	0	2,765,263	19,500,000	21,289,750	975,513
NORTHWEST NCA	65,004	286,301	(221,297)	605,000	335,000	48,703
TRANSPORTATION FEES	0	0	0	50,000	50,000	0
PARK IMPACT FEE	4,171,078	172,148	3,998,930	1,330,000	2,775,000	2,553,930
POLICE IMPACT FEE	456,908	82,171	374,737	210,000	201,569	383,168
FIRE IMPACT FEE	865,863	2,051	863,813	435,000	476,655	822,158
MUNICIPAL IMPACT FEE	852,979	1,560	851,419	470,000	215,342	1,106,077
GLENN ROAD SOUTH	2,214,863	0	2,214,863	1,482,991	949,800	2,748,054
GLENN ROAD NORTH	204,616	0	204,616	237,266	212,720	229,162
TERRA ALTA NCA	24,789	0	24,789	50,000	0	74,789
TOTAL CAPITAL IMP. FUNDS	**12,387,900**	**4,718,093**	**10,435,070**	**42,415,238**	**42,956,049**	**9,894,259**
DEBT SERVICE FUNDS						
GENERAL BOND RETIREMENT	205,997	0	205,997	1,283,765	1,213,765	275,997
PARK IMPROVEMENT BOND	38,277	0	38,277	2,355,750	2,354,750	39,277
SE HIGHLAND SEWER BOND	3,828	0	3,828	824,300	824,200	3,928
TOTAL DEBT SERVICE FUNDS	**248,102**	**0**	**248,102**	**4,463,815**	**4,392,715**	**319,202**
ENTERPRISE FUNDS						
GOLF COURSE	255,446	19,519	235,927	343,500	409,353	170,074
PARKING LOTS	124,430	13,224	111,206	221,800	271,494	61,512
STORMWATER	271,980	64,606	207,374	1,831,607	2,026,684	12,296
WATER	2,248,239	175,765	2,072,474	8,872,899	10,674,524	270,849
WASTEWATER	9,305,028	422,486	8,882,543	9,046,000	10,625,179	7,303,363
REFUSE	2,369,076	391,008	1,978,068	5,357,385	5,331,972	2,003,481
WATER UTILITY RESERVE	0	0	0	0	0	0
WATER CUSTOMER DEPOSIT	139,909	0	139,909	45,000	45,000	139,909
WASTEWATER UTILITY RESERVE	1,500,000	0	1,500,000	0	1,500,000	0
STORMWATER PROJECTS	1,432,119	495,377	936,742	1,000,000	776,601	1,160,141
WATER CONSTRUCTION	3,706,111	1,563,672	2,142,439	3,650,000	4,773,727	1,018,712
WATER CAPACITY FEE	7,110,577	2,998,561	4,112,016	5,720,000	4,287,103	5,544,913
WASTEWATER CONSTRUCTION	6,546,866	2,652,289	3,894,577	1,000,000	2,022,415	2,872,162
WASTEWATER CAPACITY FEE	6,060,114	788,349	5,271,765	9,421,523	13,823,180	870,109
SE HIGHLAND SEWER	1,208,735	0	1,208,735	930,240	834,200	1,304,775
TOTAL ENTERPRISE FUNDS	**42,278,632**	**9,584,856**	**32,693,776**	**47,439,954**	**57,401,433**	**22,732,297**
INTERNAL SERVICE FUNDS						
GARAGE ROTARY	653,702	139,253	514,449	2,076,008	2,169,885	420,572
INFORMATION TECHNOLOGY ROTARY	186,295	230,953	(44,658)	3,073,147	3,028,489	1
FACILITY MAINTENANCE ROTARY	0	0	0	1,253,999	1,133,375	120,624
SELF INSURANCE	2,249,929	8,818	2,241,111	12,502,399	12,789,088	1,954,421
WORKERS COMPENSATION	2,380,684	160,493	2,220,191	369,994	958,000	1,632,185
TOTAL INTERNAL SERVICE FUNDS	**5,470,610**	**539,517**	**4,931,093**	**19,275,547**	**20,078,837**	**4,127,803**
FIDUCIARY FUNDS						
JEDD INCOME TAX	125,120	0	125,120	587,000	587,000	125,120
JEDD II INCOME TAX	17,621	0	17,621	86,000	86,000	17,621
CEMETERY PERPETUAL CARE	35,734	0	35,734	1,000	1,500	35,234
STATE PATROL TRANSFER	3,866	0	3,866	50,000	50,000	3,866
STATE BUILDING PERMIT FEE	6,006	0	6,006	24,000	25,309	4,697
TOTAL FIDUCIARY FUNDS	**188,347**	**0**	**188,347**	**748,000**	**749,809**	**186,538**
TOTAL ALL FUNDS	**116,982,640**	**18,120,764**	**102,147,308**	**198,323,921**	**208,819,459**	**91,651,770**

GENERAL FUND

2025 BUDGET GENERAL FUND SUMMARY	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
REVENUES							
PROPERTY TAX	2,125,248	2,191,217	2,219,000	2,951,299	3,040,000	37.0%	3.0%
CITY INCOME TAX - 1%	20,410,136	22,289,387	23,300,000	24,329,569	25,873,000	11.0%	6.3%
LOCAL GOVERNMENT FUND	992,707	1,019,870	1,100,000	980,615	980,000	-10.9%	-0.1%
GRANT REIMBURSEMENTS	92,458	117,951	0	240,934	0	100.0%	-100.0%
DEPARTMENTAL CHARGEBACKS	0	2,272,430	2,571,484	2,496,484	2,970,829	15.5%	19.0%
FINES & FORFEITURES	67,184	80,306	95,000	120	0	-100.0%	-100.0%
COURT DIVERSION FEES	0	0	0	600	0	100.0%	-100.0%
ENGINEERING FEES	1,276,365	1,574,898	1,350,000	1,296,220	1,175,000	-13.0%	-9.4%
PROSECUTOR CONTRACTS	191,100	193,595	200,000	184,170	188,000	-6.0%	2.1%
PARKING METERS	27,325	33,018	0	1,211	0	100.0%	-100.0%
CABLE FRANCHISE FEE	359,065	345,343	420,000	315,777	325,000	-22.6%	2.9%
LIQUOR PERMITS	62,480	53,417	50,000	57,052	55,000	10.0%	-3.6%
LICENSE AND PERMITS	1,460,927	1,756,853	1,500,000	1,689,648	1,700,000	13.3%	0.6%
INVESTMENT INCOME	255,451	1,385,815	1,300,000	2,041,447	1,000,000	-23.1%	-51.0%
MISCELLANEOUS	183,080	269,672	123,580	286,006	241,000	95.0%	-15.7%
REIMBURSEMENTS	257,819	177,704	175,000	119,536	175,000	0.0%	46.4%
ADVANCES	0	80,000	34,000	20,000	36,000	5.9%	80.0%
TRANSFERS	2,562,875	2,025,188	344,506	491,221	502,565	45.9%	2.3%
TOTAL REVENUE	**30,324,221**	**35,866,664**	**34,782,570**	**37,501,910**	**38,261,394**	**10.0%**	**2.0%**
EXPENDITURES							
CITY COUNCIL	174,367	206,834	260,513	261,180	298,172	14.5%	14.2%
CITY MANAGER	989,717	900,305	1,036,682	939,525	1,038,216	0.1%	10.5%
ADMINISTRATIVE SERVICES	451,012	503,258	595,025	664,845	662,130	11.3%	-0.4%
ECONOMIC DEVELOPMENT	545,062	736,490	625,271	479,167	507,269	-18.9%	5.9%
LEGAL AFFAIRS/PROSECUTOR	796,614	841,511	1,113,198	940,873	1,428,673	28.3%	51.8%
MANAGEMENT & BUDGET	0	274,971	387,214	366,111	564,047	45.7%	54.1%
FINANCE	1,720,857	1,723,354	2,006,831	1,877,462	2,073,472	3.3%	10.4%
INCOME TAX REFUNDS	690,286	757,487	900,000	760,283	900,000	0.0%	18.4%
GENERAL ADMINISTRATION	5,508,142	7,018,899	6,873,500	8,449,312	4,500,000	-34.5%	-46.7%
CIP TRANSFER	1,836,804	2,966,672	3,266,317	4,916,317	5,500,000	68.4%	11.9%
GF RESERVE TRANSFER	75,000	75,000	75,000	465,000	75,000	0.0%	-83.9%
ED RESERVE TRANSFER	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
COURT TRANSFER	0	815,000	1,815,000	1,815,000	1,700,000	-6.3%	-6.3%
RISK MANAGEMENT	300,537	369,852	465,000	425,808	465,000	0.0%	9.2%
POLICE	10,551,363	10,404,465	11,980,704	10,648,239	13,220,244	10.3%	24.2%
PLANNING	1,749,993	1,758,444	2,003,497	1,833,785	2,210,279	10.3%	20.5%
ENGINEERING	2,359,787	2,214,575	2,796,936	2,457,722	2,952,238	5.6%	20.1%
BUILDING MAINTENANCE	682,349	743,312	962,490	837,467	0	-100.0%	-100.0%
TOTAL EXPENDITURES	**28,506,888**	**32,385,430**	**37,238,178**	**38,213,097**	**38,169,740**	**2.5%**	**-0.1%**
FUND BALANCE - JAN 1st	**8,487,712**	**10,305,045**	**13,786,279**	**13,786,279**	**12,138,968**		
GENERAL FUND REVENUES	30,324,221	35,866,664	34,782,570	37,501,910	38,261,394	10.0%	2.0%
GENERAL FUND EXPENDITURES	28,506,888	32,385,430	37,238,178	38,213,097	38,169,740	2.5%	-0.1%
UNEXPENDED FUND BALANCE - DEC 31st	**10,305,045**	**13,786,279**	**11,330,671**	**13,075,092**	**12,230,622**		
Carryover PO's				*936,124*	*0*		
UNECUMBERED FUND BALANCE DEC 31st	**10,305,045**	**13,786,279**	**11,330,671**	**12,138,968**	**12,230,622**		
Obligated Funds							
UNOBLIGATED FUND BALANCE -DEC 31st	**10,305,045**	**13,786,279**	**11,330,671**	**12,138,968**	**12,230,622**		
Unencumbered Fund Balance as % of Expenditures	36.15%	42.57%	30.43%	31.77%	32.04%		

CITY COUNCIL

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



Front row from left: Vice Mayor Kent Shafer, Mayor Carolyn Kay Riggle, Councilwoman Catlin Frazier

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

Councilmembers	Ward	Term Expiration
Mayor Carolyn Kay Riggle	At-Large	November 2025
Vice Mayor Kent Shafer	At-Large	November 2025
Councilwoman Catlin Frazier	At-Large	November 2025
Councilwoman Linsey Griffith	1st	November 2027
Councilman Adam Haynes	2nd	November 2027
Councilman Cory Hoffman	3rd	November 2027
Councilman Kevin Rider	4th	November 2027

CITY COUNCIL

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

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

2025 Budget Summary	
Personal Services	188,944
Services & Charges	108,703
Materials & Supplies	525
Total Council	**298,172**

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY COUNCIL

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110000-	510000	Wages	130,778	146,020	146,084	146,091	151,651	3.8%	3.8%
	511100	PERS	18,285	18,285	20,452	20,453	21,231	3.8%	3.8%
	511300	Medicare	1,882	2,107	2,118	2,090	2,199	3.8%	5.2%
	511400	Workers Compensation	0	1,422	0	0	1,517	100.0%	100.0%
	511600	Health Insurance	12,574	9,018	10,460	10,460	11,557	10.5%	10.5%
	511650	Dental Insurance	0	405	557	557	546	-2.0%	-2.0%
	511700	Life Insurance	120	120	169	169	171	1.2%	1.2%
	511750	Vision Insurance	0	0	72	72	72	0.0%	0.0%
	520100	Uniform	0	0	0	0	400	100.0%	100.0%
	523100	Professional Services	7,534	4,242	8,000	8,562	38,000	375.0%	343.8%
	526000	Travel/Training	2,526	1,749	5,000	5,594	5,000	0.0%	-10.6%
	526100	Membership and Dues	240	445	500	55	500	0.0%	809.1%
	527220	IT Rotary	0	22,700	66,576	66,576	51,599	-22.5%	-22.5%
	527240	Facility Maintenance Rotary	0	0	0	0	13,204	100.0%	100.0%
	531000	Office Supply	428	321	525	501	525	0.0%	4.8%
		TOTAL CITY COUNCIL	**174,367**	**206,834**	**260,513**	**261,180**	**298,172**	**14.5%**	**14.2%**
		Carryover PO's				*5,452*			

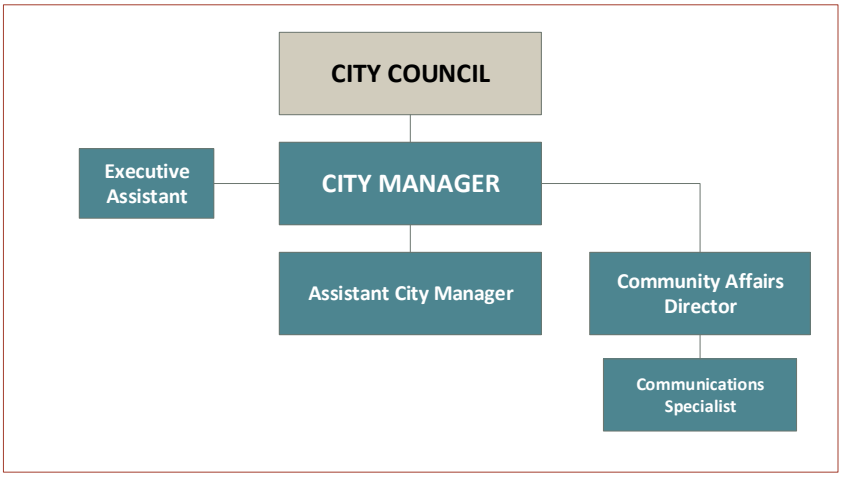
LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$ 38,000	Code updates; Council retreat facilitator
Travel/Training	526000	$ 5,000	Delaware Area Chamber of Commerce Events; MORPC Events; Council clerk training; various travel and training; OCMA
Membership and Dues	526100	$ 500	International Institute of Municipal Clerks; Mayors Association; Ohio Municipal League

CITY MANAGER'S OFFICE

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



2024 Accomplishments

- Hired a new City Manager and Assistant City Manager.
- Moody's rating upgraded to Aa1 from Aa2, the highest rate in City history, resulting in lower borrowing costs for future capital projects.
- Facilitated changes to the Noise Ordinance and increased the number of noise meters for the Police Department and Code Enforcement staff.
- Advocated to the ODOT District 6 Office in reference to the 23 Connect Project about including designs that mitigate commercial or truck traffic from traveling through residential corridors that are immediately adjacent to the highway, or that bifurcate the City by limiting east-west accessibility over or under U.S. 23.
- Enhancing public communications by increasing the number of e-News subscribers by 40% over the previous year. This increases transparency and encourages even greater citizen engagement.
- Communications Division received the prestigious "Award of Excellence" for the video entitled, "On Patrol" as a Police Department Recruiting Series. This recognition came from the City-County Communications & Marketing Association (3CMA).

2025 Budget Summary	
Personal Services	875,257
Services & Charges	160,659
Materials & Supplies	2,300
Total City Manager's Office	**1,038,216**

CITY MANAGER'S OFFICE

Authorized Personnel	2022	2023	2024	2025
City Manager	1	1	1	1
Assistant City Manager	1	1	1	1
Budget and Mgmt. Analyst	0	0	0	0
Assistant to the City Manager	1	0	0	0
Executive Assistant	1	1	1	1
Community Affairs Coordinator	1	1	1	1
Communications Specialist	1	1	1	1
Total	**6**	**5**	**5**	**5**

On the Horizon

- Educating residents on the continued infrastructure challenges facing the City, which could lead to an income tax levy being placed on a future ballot.
- Carry out the stakeholder engagement about potential changes to the City's parking strategy including rate and enforcement changes.
- Planning for the future through updates to the City's zoning code and focus area plans.
- Implementation of the feasibility study recommending a City County governance agreement to manage and enhance Delaware Municipal Airport.

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Strategic Plan Completion %	25%	25%	50%
2	% of Goals aligning with Council Goals and Priorities	n/a	n/a	100%
3	Training Initiatives Completed	14	15	15

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: CITY MANAGER

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110200-	510000	Wages	605,334	592,186	697,785	657,526	630,153	-9.7%	-4.2%
	510500	Overtime Wages	74	1,292	1,200	0	0	-100.0%	100.0%
	511100	PERS	82,828	82,528	97,858	76,365	88,221	-9.8%	15.5%
	511300	Medicare	8,413	8,457	10,135	9,390	9,137	-9.8%	-2.7%
	511400	Workers Compensation	0	5,983	0	0	6,302	100.0%	100.0%
	511600	Health Insurance	166,007	128,609	126,684	108,714	135,231	6.7%	24.4%
	511650	Dental Insurance	0	4,348	4,874	4,087	4,776	-2.0%	16.9%
	511700	Life Insurance	1,335	1,215	1,097	1,097	1,149	4.7%	4.7%
	511750	Vision Insurance	0	0	288	198	288	0.0%	45.5%
	520100	Uniform	0	0	700	492	700	0.0%	42.3%
	521000	Cellular Phone	1,620	2,280	2,280	2,165	2,280	0.0%	5.3%
	523100	Professional Services	26,061	20,320	32,000	15,789	32,000	0.0%	102.7%
	526000	Travel / Training	5,544	9,412	10,200	10,238	15,000	47.1%	46.5%
	526100	Membership/Dues	9,653	7,934	8,250	7,213	7,500	-9.1%	4.0%
	526300	Allowances	0	0	0	3,000	7,200	100.0%	140.0%
	527220	Information Technology Rotary	81,443	34,000	41,031	41,031	81,308	98.2%	98.2%
	527240	Facility Maintenance Rotary	0	0	0	0	14,671	100.0%	100.0%
	531000	Office Supply	1,405	1,740	2,300	2,222	2,300	0.0%	3.5%
		TOTAL CITY MANAGER	**989,717**	**900,305**	**1,036,682**	**939,525**	**1,038,216**	**0.1%**	**10.5%**
		Carryover PO's				*500*			

LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$32,000	Newsletters; Survey Monkey Renewal;
Travel/Training	526000	$15,000	IEDC Leadership Summit
Memberships/Dues/Subscriptions	526100	$7,500	2 3CMA Memberships; Columbus Dispatch; COMMA; Wall Street Journal; Delaware Gazette; IAP2; 2 ICMA Memberships; 2 OCMA Memberships; International Economic Development Council; JASCO; Rotary; Town and Gown

HUMAN RESOURCES

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



2024 Accomplishments

- Successfully completed new health insurance broker RFP, search, selection and onboarding process.
- Rolled out new merit-incentive program for Management & Permanent Part-Time employees.
- Coordinated the recruitment of the new City Manager.
- Continuation of the Safety Services RFP work with SafeX (began in 2022) to include development of a bloodborne pathogen policy; overseeing the procurement and installation of a catwalk and fall-arrest system for Mingo pool pit room, noxious gas air monitoring meter systems for Public Utilities and Mingo pool, and high voltage rated hard hats purchased for Public Works/Traffic Division employees.

2025 Budget Summary	
Personal Services	388,408
Services & Charges	272,222
Materials & Supplies	1,500
Total Administrative Services	**662,130**

HUMAN RESOURCES

Authorized Personnel	2022	2023	2024	2025
Human Resources Director	1	1	1	1
HR Specialist	1	1	1	1
HR Assistant	1	1	1	1
Human Resource Manager	0	0	0	0
Administrative Service Specialist	0	0	0	0
Recruiting Specialist—*Part-time*	0	0	0	0
Total	**3**	**3**	**3**	**3**

On the Horizon

- Roll out revised employee handbook
- City Code review and changes for Chapter 155: Employment Provisions
- Continuation of Safety Services work with SafeX
- Deploy MUNIS HCM Personnel Actions with the assistance of Finance and IT staff
- Oversee negotiations of all bargaining units (with the exception of Fire that will be in late 2026)

Strategic Goals	
Effective Government: Maintain and enhance internal customer service to recruit and retain quality	
Goal #1	Continuously evaluate and improve talent acquisition efforts, onboarding processes, employee
Goal #2	Regularly evaluate compensation strategy & benefits offerings to maintain a competitive advantage and support talent retention and acquisition efforts.
Safe City: Allocate the necessary resources for the maintenance of the Public's health, safety and welfare	
Goal #3	Coordinate learning & development programs to support succession planning efforts.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Annual Turnover	12.1%	11.5%	10%
	BIPOC representation	6.39%	5%	7%
2	Employee benefit enrollment	91.2%	90.2%	91%
	Teladoc Annualized Utilization (PPO)	35.9%	46.3%	50%
3	Training Initiatives Completed	15	18	18

2025 BUDGET DETAIL
FUND: **GENERAL**
DEPARTMENT: **ADMINISTRATIVE SERVICES**

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10110400- 510000	Wages	198,736	238,393	246,901	252,702	271,354	9.9%	7.4%
510500	Overtime Wages	0	30	50	0	0	-100.0%	100.0%
511100	PERS	27,823	32,721	24,573	34,932	37,989	54.6%	8.8%
511300	Medicare	2,760	3,371	3,581	3,658	3,935	9.9%	7.6%
511400	Workers Compensation	0	2,344	0	0	2,713	100.0%	100.0%
511600	Health Insurance	67,087	57,307	94,113	65,730	69,360	-26.3%	5.5%
511650	Dental Insurance	0	2,438	3,655	2,437	2,388	-34.7%	-2.0%
511700	Life Insurance	390	540	591	591	597	1.0%	1.0%
511750	Vision Insurance	0	0	216	72	72	-66.7%	0.0%
520100	Uniforms	0	0	300	0	150	-50.0%	100.0%
521000	Cellular Phone	400	600	600	720	600	0.0%	-16.7%
523100	Professional Services	115,536	130,301	156,849	243,156	187,977	19.8%	-22.7%
523710	Employee Recognition	9,347	8,367	4,000	4,516	5,250	31.3%	16.2%
523710 -AS001	Culture Committee	0	0	3,750	2,522	3,750	0.0%	48.7%
523710 -AS002	Employee Recognition Board	0	0	3,750	2,766	3,750	0.0%	35.6%
526000	Travel/Training	1,313	3,540	4,569	3,668	5,669	24.1%	54.6%
526100	Membership & Dues	1,053	644	654	843	1,188	81.7%	40.9%
527220	Information Technology Rotary	25,152	22,000	45,373	45,373	55,085	21.4%	21.4%
527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
531000	Office Supply	1,414	661	1,500	1,160	1,500	0.0%	29.4%
	TOTAL ADMINISTRATIVE SERVICES	**451,012**	**503,258**	**595,025**	**664,845**	**662,130**	**11.3%**	**-0.4%**
	Carryover PO's				*13,415*			

LINE ITEM DETAIL
GENERAL FUND
ADMINISTRATIVE SERVICES

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$271,354	Includes 850 hours for seasonal position and Grade reclassification for the Human Resource Specialist position from M7 step 4 to M8 step 4.
Professional Services	523100	$187,977	Recruiting (Includes Recruiting expenses for safety & non-safety positions and Wonderlic subscription); Random Drug/Alcohol Testing ; Recruiting.com; Quarterly Orientation; Medical Evaluations ; Monthly Supervisor Training; Leadership Development/Semi-Annual Retreats $62,881; Employment Posters $469; Employees Assistance Program $8,057; DE&I $20,000; Clemans Nelson Retainer $2,100.
Employee Recognition	523710	$5,250	Recognition events/programming. Culture Committee and Employee Recognition Board are separated out into project codes at $3,750 each.
Travel/Training	526000	$5,669	OHPELRA conference $500, HRACO monthly meetings $225, Recertification fees $269, SPBR conference $175, PHR certification prep course $1,500, Safety training $1,000, other misc. training $2,000.
Membership & Dues	526100	$1,188	SHRM $438, OHPELRA $200, HRACO $250, Canva Pro $300.

ECONOMIC DEVELOPMENT

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



2024 Accomplishments

- Launched a new Economic Development website to enhance access to business resources and site selection tools. Initiated the creation of a Comprehensive Economic Development Strategic Plan to align efforts with the city's long-term growth goals.
- Launched the BRE Resource Guide, a directory of resources, programs, and funding opportunities.
- Reinforced cross-departmental coordination with Planning, Finance, and City Administration to streamline business expansion processes along with welcoming a new Economic Development Director and Project Manager.
- Submitted 20 RFIs to OneColumbus for New Business Attraction

2025 Budget Summary	
Personal Services	260,901
Services & Charges	174,137
Refunds/Reimbursements	67,731
Materials & Supplies	4,500
Total Economic Development	**507,269**

ECONOMIC DEVELOPMENT

Authorized Personnel	2022	2023	2024	2025
Economic Development Director	1	1	1	1
Economic Development Project Manager II	1	1	1	1
Economic Development Coordinator	1	1	1	1
Economic Development Specialist	0	0	0	0
Total	3	3	3	3

On the Horizon

- Check new commercial and industrial space using Certificates of Occupancy from Community Development, CoStar, and Moody's.
- Expand the City's site and building inventory to support business expansion and recruitment efforts.
- Proactively connect businesses with state, county, and regional workforce development initiatives.
- Modernize the Economic Development Department's online presence, ensuring intuitive navigation for business owners, investors, and site selectors.

Strategic Goals	
Healthy Economy: Promote and foster economic development	
Goal #1	Foster job growth by attracting and supporting businesses in key industries
Goal #2	Enhance business retention efforts to improve long-term economic stability
Goal #3	Increase commercial development and tax revenue through business development

Goal #	Performance Metrics	2023	2024	2025 Goal
1	New Jobs Created	719	400	450
	Business Attraction: RFIs Completed for Viable Sites	N/A	20	30
2	New Payroll Created	$37,895,663	$18,500,000	$20,000,000
	Total of Employees within City	N/A	16,925	17,375
3	Business Retention Expansion (BRE): Visits Completed	110	35	60
	Number of Businesses with City	N/A	1,363	1,400
	Annual Business Tax Withholdings	$28,152,281	$31,505,878	$35,000,000
	New Commercial & Industrial Buildings (Square Feet Completed)	N/A	1,200,000	1,000,000

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110600-	510000	Wages	236,615	273,240	265,762	204,919	203,837	-23.3%	-0.5%
	511100	PERS	31,355	32,886	37,207	27,606	28,537	-23.3%	3.4%
	511300	Medicare	3,347	3,874	3,854	2,937	2,956	-23.3%	0.6%
	511400	Workers Compensation	0	2,608	0	0	2,038	100.0%	100.0%
	511600	Health Insurance	55,528	57,166	73,202	24,880	21,871	-70.1%	-12.1%
	511650	Dental Insurance	0	1,181	2,994	1,239	1,092	-63.5%	-11.9%
	511700	Life Insurance	450	540	591	591	426	-27.9%	-27.9%
	511750	Vision Insurance	0	0	216	162	144	-33.3%	-11.1%
	520100	Uniform	0	0	300	0	200	-33.3%	100.0%
	521000	Cellular Telephone	2,251	2,310	2,520	1,470	2,520	0.0%	71.4%
	523100	Professional Services	1,459	151,197	95,960	133,865	95,000	-1.0%	-29.0%
	526000	Travel/Training	4,142	5,133	7,117	9,146	15,000	110.8%	64.0%
	526100	Membership & Dues	22,298	25,253	23,280	21,080	26,000	11.7%	23.3%
	527220	Information Technology Rotary	14,839	12,000	22,068	22,068	26,614	20.6%	20.6%
	527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
	531000	Office Supply	118	85	200	433	4,500	2150.0%	940.1%
	560100	Income Tax Sharing	172,661	169,017	90,000	28,771	67,731	-24.7%	135.4%
		TOTAL ECONOMIC DEV.	**545,062**	**736,490**	**625,271**	**479,167**	**507,269**	**-18.9%**	**5.9%**
		Carryover PO's				*836*			

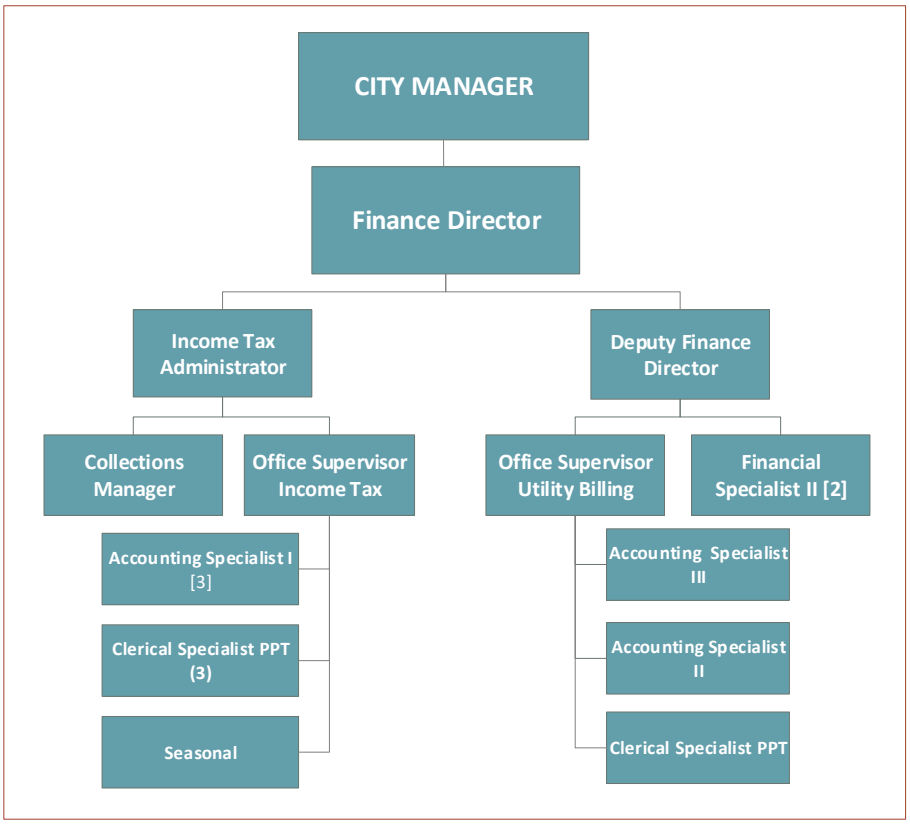
LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$95,000	$50,000 annual contribution to OWU Entrepreneurial Center; $10,000 for Vacant Box Showcases, $12,000 for review/analysis of econ-dev plan; $9,000 Testfit, $4,000 for ESRI Business Analyst; $1,000 for sketchup, $3,000 for REMI/Moody's Analytics for BRE Research, $6,000 for general marketing activities.
Travel/Training	526000	$15,000	$5,500 for Director, $4,000 (ea) for Project Mgr and Econ-Dev Coordinator - covers training/conference/attraction mission (US only) registration, hotel/per diem (if needed), and mileage/travel; $1,500 for food/bev with business prospects
Membership and Dues	526100	$26,000	MODE ($22,000), OEDA, IEDC, CNU, ULI, Catalyst
Income Tax Sharing	560100	$67,731	EMS 2015 Project (expires after FY2030): $11,659.69; Sky Climber (expires after FY2031): $14,674.41; Innovation Center (expires after FY2036): $3,700 (note: '23 payment for Innovation Center was $32,907.98 - major reported payroll deduction from company) Total budget for Income Tax could be anywhere from $30,034.10 - $59,242.08. I do not anticipate doing participating in additional income tax sharing agreements with school district, ORC states we don't have to enter into sharing agreements with Schools districts for CRA project unless payroll exceeds $2M for individual projects. If the $2M threshold is met, the business will make direct PILOTS to school district.

LEGAL

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



2024 Accomplishments

- Handled over 650 civil legal matters
- Prosecuted nearly 2,000 misdemeanor cases
- Instructed 3 internal and 1 external legal training session
- City Charter Reviewed and proposed changes approved by voters.

2025 Budget Summary	
Personal Services	1,262,709
Services & Charges	152,964
Materials & Supplies	13,000
Total Legal	**1,428,673**

LEGAL

Authorized Personnel	2022	2023	2024	2025
City Attorney	1	1	1	1
City Prosecutor	1	1	1	1
Assistant City Attorney	0	0	0	1
Asst. City Atty/Asst. City Prosecutor	4	4	4	1
Assistant City Prosecutor				3
Clerical	2	2	2	2
Paralegal	0	0	0	0
Law Clerk *Part-Time*	0	0	0	2
Asst. City Atty/Asst. City Prosecutor *Part-time*	1	0	0	0
Intern	.25	.25	.25	.25
Total	**8.25**	**8.25**	**8.25**	**11.25**

On the Horizon

- Develop inter-departmental nuisance abatement team.
- Expand legal department to include a claims section within civil division.

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Provide efficient and effective legal services to City departments.
Goal #2	Maintain 100% compliant records responses with initial response within 3-5 business days.
Goal #3	Administer efficient and effective criminal prosecution of all cases.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Number of Contracts & Agreements Re-viewed	354	331	350
2	% of Initial Records Responses within 3 Business Days	33%	52%	60%
3	Avg % of TRC Guilty Charges	89%	83%	95%
	Avg % of CRB Guilty Charges	79%	68%	75%

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
10111000- 510000	Wages	520,098	525,293	725,070	587,243	878,148	21.1%	49.5%
511100	PERS	70,748	71,809	101,510	73,587	122,941	21.1%	67.1%
511300	Medicare	7,291	7,450	10,514	8,335	12,733	21.1%	52.8%
511400	Workers Compensation	0	6,521	0	0	8,781	100.0%	100.0%
511600	Health Insurance	126,439	136,231	146,521	86,049	230,471	57.3%	167.8%
511650	Dental Insurance	0	4,376	6,440	3,926	7,607	18.1%	93.7%
511700	Life Insurance	1,140	1,140	1,436	1,436	1,452	1.1%	1.1%
511750	Vision Insurance	0	0	576	428.99	576	0.0%	34.3%
520100	Uniforms	0	900	1,800	900	1,800	0.0%	100.0%
521000	Cell Phone	807	840	840	840	840	0.0%	0.0%
523100	Professional Services	1,805	1,000	2,500	22,767	7,500	200.0%	-67.1%
523220	Witness Fees	239	630	1,000	386	1,000	0.0%	159.2%
526000	Travel/Training	5,766	7,178	7,800	6,067	10,000	28.2%	64.8%
526100	Membership & Dues	2,262	1,970	3,000	1,836	3,500	16.7%	90.6%
526200	License & Other Fees	1,548	1,600	4,100	3,000	6,500	58.5%	116.7%
527220	Information Technology Rotary	50,117	65,400	88,591	134,451	98,350	11.0%	-26.9%
527240	Facility Maintenance Rotary	0	0	0	0	23,474	100.0%	100.0%
530500	Publications	5,939	6,329	8,000	6,704	8,500	6.3%	26.8%
531000	Office Supply	2,415	2,843	3,500	2,917	4,500	28.6%	54.3%
	TOTAL LEGAL AFFAIRS	**796,614**	**841,511**	**1,113,198**	**940,873**	**1,428,673**	28.3%	51.8%
	Carryover PO's				*31,993*			

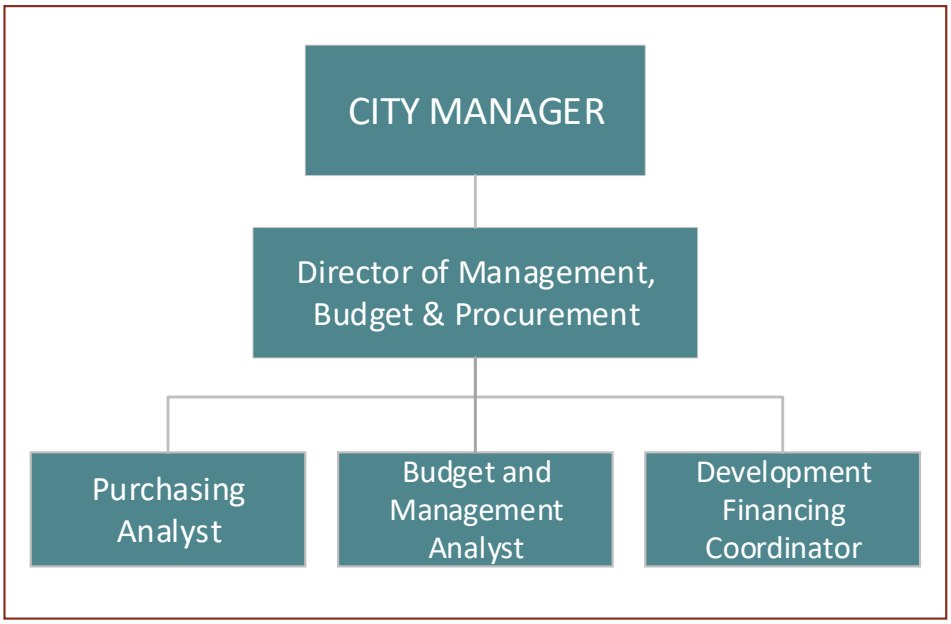
LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$7,500	Increased for temp and outside legal services
Travel/Training	526000	$10,000	Increased for retention efforts
Office Supply	531000	$4,500	Office supplies; translation devices for prosecutors

MANAGEMENT, BUDGET AND PROCUREMENT

The Department of Management, Budget and Procurement was established January 1, 2023. The department's focus is on the long-term financial planning of the City, on updating, improving and standardizing the City's procurement processes, and offering analytical support to departments citywide to facilitate sound data-driven decision making. In 2024, the department has assumed risk management activities for the City.



2024 Accomplishments

- Hired and trained Development Financing Coordinator
- Coordinated with the City Managers Office and Police Department to complete phase 1 of parking strategy updates
- Successfully onboarded the responsibilities of Risk Management
- In conjunction with Finance, received the Triple Crown for Financial Reporting for 2023.

2025 Budget Summary		
	Mgmt., Budget & Procurement	Risk Management
Personal Services	526, 508	
Services & Charges	36,839	465,000
Materials & Supplies	700	
Total	**564,047**	**465,000**

MANAGEMENT, BUDGET AND PROCUREMENT

Authorized Personnel	2022	2023	2024	2025
Director, Mgmt, Budget & Proc	0	1	1	1
Budget and Mgmt Analyst	0	1	0	1
Purchasing Analyst	0	0	1	1
Development Financing Coord.	0	0	1	1
Total	**0**	**2**	**3**	**4**

On the Horizon

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

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of Analytical Request Completed	100%	100%	100%
2	% of Then & Now's	n/a	n/a	0%
3	% of TIF Cost Certificates & Disbursements Tracked	n/a	100%	100%

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: MANAGEMENT, BUDGET & PROCUREMENT

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111100-	510000	Wages	0	167,542	239,410	227,495	340,388	42.2%	49.6%
	511100	PERS	0	22,877	33,517	30,276	47,654	42.2%	57.4%
	511300	Medicare	0	2,234	3,472	3,030	4,936	42.2%	62.9%
	511400	Workers Compensation	0	2,158	0	0	3,404	100.0%	100.0%
	511600	Health Insurance	0	60,881	78,428	75,955	124,653	58.9%	64.1%
	511650	Dental Insurance	0	1,993	3,046	2,908	4,478	47.0%	54.0%
	511700	Life Insurance	0	420	507	507	725	43.0%	43.0%
	511750	Vision Insurance	0	0	180	174	270	50.0%	55.1%
	520100	Uniforms	0	164	300	171	350	16.7%	104.7%
	521000	Cellular Phone	0	360	360	360	360	0.0%	0.0%
	523100	Professional Services	0	1,918	1,500	1,105	1,500	0.0%	35.8%
	526000	Travel/Training	0	6,517	7,500	6,769	7,500	0.0%	10.8%
	526100	Membership & Dues	0	1,705	1,950	1,245	1,950	0.0%	56.6%
	527220	Information Technology Rotary	0	4,910	13,344	13,344	16,376	22.7%	22.7%
	527240	Facility Maintenance Rotary	0	0	0	0	8,803	100.0%	100.0%
	531000	Office Supply	0	776	700	796	700	0.0%	-12.1%
	550200	New Equip/Capital Outlay	0	516	3,000	1,976	0	-100.0%	-100.0%
		TOTAL MGMT, BUDGET & PROCUREMENT	**0**	**274,971**	**387,214**	**366,111**	**564,047**	45.7%	54.1%
		Carryover PO's							

LINE ITEM DETAIL
GENERAL FUND **Explanation of significant line items**
DEPARTMENT OF MANAGEMENT, BUDGET & PROCUREMENT

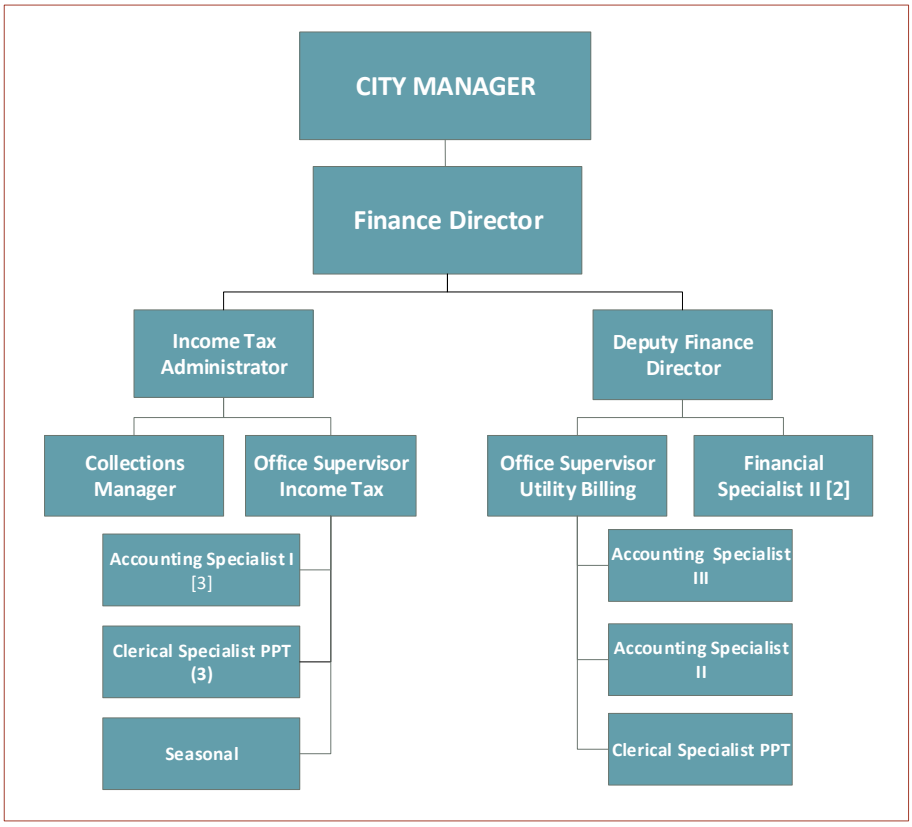
Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$340,388	Development Finance Coordinator position moved to fully be included. Partial year for a new hire to assist with budget and project management.
Professional Services	523100	$1,500	Printing of Budget Books for Council
Travel/Training	526000	$7,500	NIGP Annual Conference in-person; NIGP Conference Virtual; Virtual VCON; NIGP-CPP coursework; Ohio GFOA and GFOA trainings
Membership & Dues	526100	$1,950	3 GFOA Memberships; 2 Ohio GFOA Memberships; 2 CO-OPP Memberships; 2 NIGP Memberships; 1 ICMA Membership; 1 OCMA Membership; 1 OML Membership

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10110800-	523100	Professional Services	4,500	3,000	5,000	2,700	5,000	0.0%	85.2%
	528000	Insurance	293,921	366,852	450,000	418,473	450,000	0.0%	7.5%
	528100	Judgments/Deductible	2,116	0	10,000	4,636	10,000	0.0%	115.7%
		TOTAL RISK MANAGEMENT	**300,537**	**369,852**	**465,000**	**425,808**	**465,000**	**0.0%**	**9.2%**
		Carryover PO's				*900*			

FINANCE

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



2024 Accomplishments

- Finished implementation of *final* ERP Modules; Utility Billing. Go-Live occurred January 2024.
- With the assistance of the Director of Management, Budget, and Procurement, the City received the 2nd GFOA's 'Triple Crown' award for Excellence in Financial Reporting for the Budget, ACFR, and PAFR. This is the 22nd consecutive award for the ACFR and 5th for the PAFR.
- With the assistance of many departments, the City received an upgraded bond rating; a concerted effort that took several years to accomplish.

2025 Budget Summary	
Personal Services	1,640,505
Refunds/Reimbursements	900,000
Services & Charges	411,967
Materials & Supplies	21,000
Capital Outlay	0
Total Finance	**2,973,472**

FINANCE

Authorized Personnel	2022	2023	2024	2025
Finance Director	1	1	1	1
Deputy Finance Director	0	1	0	1
Tax Administrator	1	1	1	1
Financial Specialist III	0	0	1	0
Financial Specialist II	1	1	2	2
Financial Specialist I	0.35	0.35	0	0
Office Supervisor	2	2	2	2
Collections Manager	1	1	1	1
Accounting Specialist III	2	2	1	1
Accounting Specialist II	0	0	1	1
Accounting Specialist I	3	3	3	3
Clerical Specialist—*Part-time*	4	4	4	4
Intern—*Seasonal*	0.25	0.25	0.48	0.35
Total	**15.6**	**16.6**	**17.48**	**17.35**

On the Horizon

- Tyler Notify — application within the Utility Billing system to promote better communication with our utility customers regarding boil alerts, disconnection prevention, etc.
- Succession planning; reinstatement of Deputy Finance Director position with an internal promotion occurred on January 1 to assist with the upcoming retirement of the current Director and the hiring of a successor.
- Email Billing — with the new UB system a year in production, the next focus will be on emailing of bills to increase efficiency and speediness of delivery.

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Maintain a 90+% collectible receivables in the income tax and utility departments to help keep taxes and fees lower.
Effective Government: Maintain all GFOA professional certifications of excellence for financial reporting	
Goal #2	Maintain the City's history of receiving clean audits and adhering to financial policies.
Goal #3	Present transparent information to our Citizens on City finances and budgets.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of collectible Receivables [income tax]	92%	92.1%	92%
	% of collectible Receivables [utilities]	98%	98.3%	98.0%
2	GFOA Certificate of Achievement awarded	Yes	Pending	Pending
3	Publish Annual Comprehensive, Popular, and Budget reports	Yes	Pending	Pending

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: FINANCE

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111200-	510000	Wages	970,777	954,797	1,111,346	1,063,882	1,158,187	4.2%	8.9%
	510500	Overtime Wages	1,520	3,169	1,500	1,056	1,500	0.0%	42.0%
	511100	PERS	124,783	127,406	155,798	147,256	162,356	4.2%	10.3%
	511300	Medicare	13,502	13,424	16,136	14,839	16,815	4.2%	13.3%
	511400	Workers Compensation	0	10,186	0	0	11,597	100.0%	100.0%
	511600	Health Insurance	274,160	247,796	305,068	284,152	275,761	-9.6%	-3.0%
	511650	Dental Insurance	0	10,214	12,027	11,852	11,190	-7.0%	-5.6%
	511700	Life Insurance	1,662	1,770	2,366	2,366	2,307	-2.5%	-2.5%
	511750	Vision Insurance	0	0	828	819	792	-4.3%	-3.3%
	520100	Uniform	1,086	3,316	3,150	4,241	3,800	20.6%	-10.4%
	521000	Cell Phone	60	390	360	360	360	0.0%	0.0%
	522000	Postage	30,464	38,538	55,000	63,955	74,876	36.1%	17.1%
	522400	Mail Processing	4,585	4,585	6,000	4,585	4,585	-23.6%	0.0%
	523100	Professional Services	52,503	36,503	85,000	36,789	40,000	-52.9%	8.7%
	526000	Travel and Training	1,298	3,429	15,000	5,633	26,000	73.3%	361.6%
	526100	Membership and Dues	1,285	1,695	3,000	1,414	2,000	-33.3%	41.5%
	527220	Information Technology Rotary	225,767	248,000	214,252	214,252	216,332	1.0%	1.0%
	527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
	533000	Operating Supply	15,005	16,728	20,000	16,761	21,000	5.0%	25.3%
	539000	Small Equipment	2,398	1,407	0	3,250	0	100.0%	-100.0%
		FINANCE OPERATIONS	**1,720,857**	**1,723,354**	**2,006,831**	**1,877,462**	**2,073,472**	**3.3%**	**10.4%**
	560020	Income Tax Refunds	690,286	757,487	900,000	760,283	900,000	0.0%	18.4%
		TOTAL FINANCE	**2,411,142**	**2,480,841**	**2,906,831**	**2,637,745**	**2,973,472**	**2.3%**	**12.7%**
		Carryover PO's				*14,027*			

LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,158,187	Slight increase with additional seasonal and hiring of 4 PPT and promotion of FS3 to Deputy
Postage	522000	$74,876	Possibility of 3 increases in 2025
Professional Services	523100	$40,000	Lexis Nexus; increase in users by 1, ABE eLockbox fees, MailPro tax printing services, Insource tax efile services
Travel/Training	526000	$26,000	Potentially 3 Tyler National Conf attendees, 2 in-state State conf attendees, and 2 local CMI, Tyler Pace Training

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: GENERAL ADMINISTRATION

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111400- 511100		Pension Payments	2,762	0	2,500	0	2,500	0.0%	100.0%
511625		Wellness Incentive	0	75,000	0	0	0	100.0%	100.0%
511800		Unemployment Compensation	0	5,610	5,000	15,352	5,000	0.0%	-67.4%
521310		Street Lighting	261,463	291,258	300,000	343,713	375,000	25.0%	9.1%
523100		Professional Services	171,692	345,324	400,000	374,622	400,000	0.0%	6.8%
523107		Public Information	1,195	854	3,500	368	1,500	-57.1%	307.8%
523110		IT Professional Services	9,375	3,125	0	0	0	100.0%	100.0%
523410		Special Event	0	2,374	5,500	9,032	10,000	81.8%	10.7%
523710		Employee Recognition	0	0	3,000	3,573	3,000	0.0%	-16.0%
524400		Election Expense	10,792	4,099	15,000	13,123	15,000	0.0%	14.3%
526000		Travel & Training	6,570	0	0	0	0	100.0%	100.0%
526100		Memberships	35,005	37,176	38,500	42,483	45,000	16.9%	5.9%
529020		Miscellaneous	5	15	0	10	0	100.0%	-100.0%
529210		Real Estate Taxes	62,850	43,377	75,000	28,860	75,000	0.0%	159.9%
529310		Bank Fees	112,070	59,109	75,000	69,875	75,000	0.0%	7.3%
529330		Audit and Fees	82,697	84,872	87,500	93,673	95,000	8.6%	1.4%
529360		Board of Health	30,403	31,069	33,000	31,221	33,000	0.0%	5.7%
531000		Office Supplies	0	2,241	0	0	0	100.0%	100.0%
550100		Land	26,449	3,658	0	0	0	100.0%	100.0%
550310		Land Purchases	0	0	0	75,552	0	100.0%	-100.0%
560020		Reimbursables	0	7,350	0	0	0	100.0%	100.0%
560225		Reimbursable - Risk Mgmt	43,100	95,353	85,000	28,209	85,000	0.0%	201.3%
560310		Reimbursable - Insurance	10,219	779	15,000	11,153	15,000	0.0%	34.5%
570000	-TX001	Transfer to CIP	1,836,804	2,966,672	3,266,317	4,916,317	5,500,000	68.4%	11.9%
570000	-TX002	Transfer to Parks Fund	1,935,848	2,491,455	2,400,000	2,400,000	0	-100.0%	-100.0%
570000	-TX003	Transfer To Street Maintenance	2,421,598	2,716,802	2,550,000	2,550,000	2,750,000	7.8%	7.8%
570000	-TX004	Transfer to Airport	79,521	280,000	280,000	280,000	280,000	0.0%	0.0%
570000	-TX005	Transfer To Cemetery Fund	124,529	148,000	150,000	150,000	200,000	33.3%	33.3%
570000	-TX006	Transfer to Development Reserve	75,000	75,000	75,000	75,000	75,000	0.0%	0.0%
570000	-TX007	Transfer To GF Reserve Account	75,000	75,000	75,000	465,000	75,000	0.0%	-83.9%
570000	-TX008	Transfer to General Bond Retirement	0	120,000	50,000	50,000	35,000	-30.0%	-30.0%
570000	-TX010	Transfer to Municipal Court Fund	0	815,000	505,000	505,000	500,000	-1.0%	-1.0%
570000	-TX011	Transfer to Self Insurance	0	0	0	0	0	100.0%	100.0%
570000	-TX012	Transfer to Clerk of Courts Fund	0	0	1,310,000	1,310,000	1,200,000	-8.4%	-8.4%
570000	-TX013	Transfer to IT Rotary	0	0	0	78,494	0	100.0%	-100.0%
570000	-TX014	Transfer to Facility Maint Rotary	0	0	0	0	0	100.0%	100.0%
570500		Advance to Other Funds	80,000	170,000	300,000	1,800,000	0	-100.0%	-100.0%
		TOTAL GENERAL ADMIN.	**7,494,946**	**10,950,571**	**12,104,817**	**15,720,629**	**11,850,000**	**-2.1%**	**-24.6%**
		Carryover PO's				*157,303*			

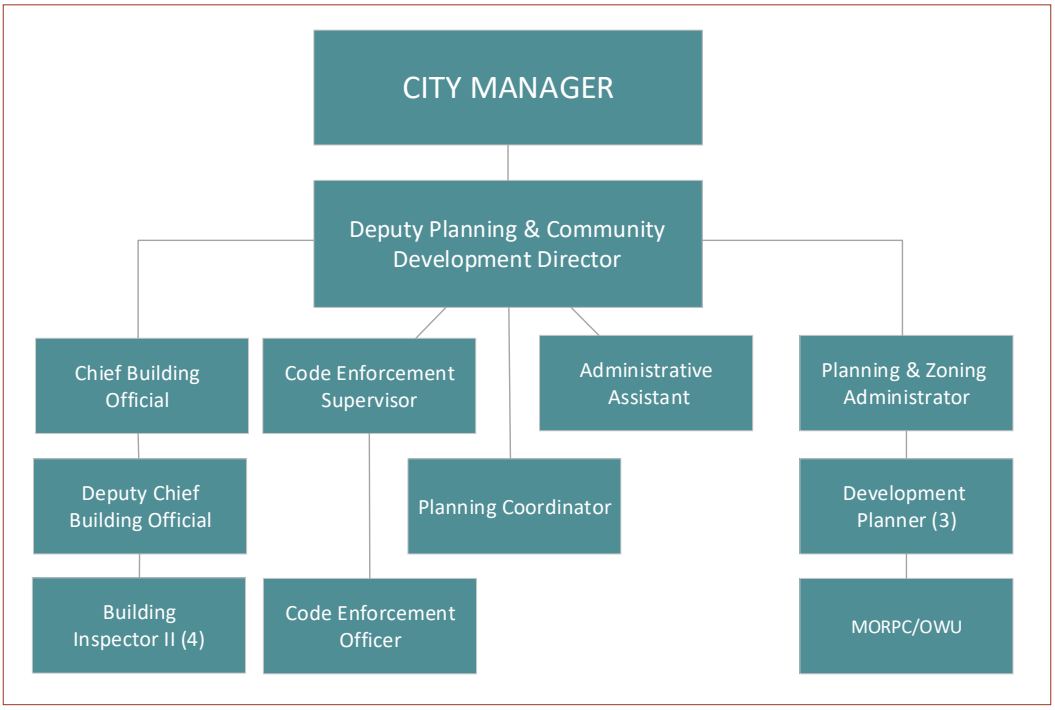
LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$400,000	Legal and consulting fees; Financial consulting fees; Records shreddings; County emergency
Audit & Fees	529330	$95,000	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; Government Financial Officers Association Fees and Publications
Memberships	526100	$45,000	Delaware Chamber of Commerce; Alliance for Innovation; Mid-Ohio Regional Planning Commission; National League of Cities; Ohio Municipal League; Amazon Prime Membership
Transfer to CIP	570000	$5,500,000	Transfer for capital improvement program. Additional funding to pay down note
Transfer to SMR	570000	$2,750,000	Transfer for street maintenance and repair

PLANNING & COMMUNITY DEVELOPMENT

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



2024 Accomplishments

- Revised and adopted new development procedures in order to create a more efficient application process
- Reorganized the department to better utilize existing talent and achieved full staffing
- Made all residential permits available through the online portal
- Updated the department website to provide a more accessible platform that provides information regarding departmental operations, development review, and permitting

2025 Budget Summary	
Personal Services	1,865,710
Services & Charges	279,069
Refunds/Reimbursements	60,000
Materials & Supplies	5,500
Total Planning & Comm Dev	**2,210,279**

On the Horizon

- Property Maintenance Code Update
- Implementation of updated Planning & Zoning Code
- Focus area plans for South Sandusky Street and Riverfront

PLANNING & COMMUNITY DEVELOPMENT

Authorized Personnel	2022	2023	2024	2025
Planning Director	1	1	1	1
Deputy Director of Planning	0	1	0.25	0
Chief Building Official	1	1	1	1
Deputy Chief Building Official	0	1	0.25	1
Planning & Zoning Administrator	1	1	1	1
Development Planner	3	3	3	3
Building Inspector II	4	4	4	4
Building Inspector I	0	0	0	0
Code Enforcement Officer II	1	1	1	1
Code Enforcement Officer I	1	1	1	1
Planning Coordinator	0	0	.25	1
Administrative Assistant	1	1	1	0
Intern—*Seasonal*	0.25	0.25	0.50	1
Total	**13.25**	**15.25**	**14.00**	**15.00**

Strategic Goals	
Great Community: Maintain a high level of quality, consistency and reliability in building and property maintenance inspections	
Goal #1	Update the City's property maintenance code in order to create more clear and enforceable regulations.
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #2	Continue to improve processes within the Department, including working towards providing all commercial zoning permit applications in the online permit portal.
Great Community: Execute on the action items from the Delaware Together Comprehensive Plan	
Goal #3	Complete work and receive approval of a comprehensive update to the Planning and Zoning Code in order to achieve regulations that are consistent, clear, and concise.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Residential Permits	607	1055	1000
	Commercial Permits	270	219	200
	Inspections	18,292	16,000	16,000
2	Code Enforcement Cases	922	658	700
3	Planning Cases	93	62	75

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

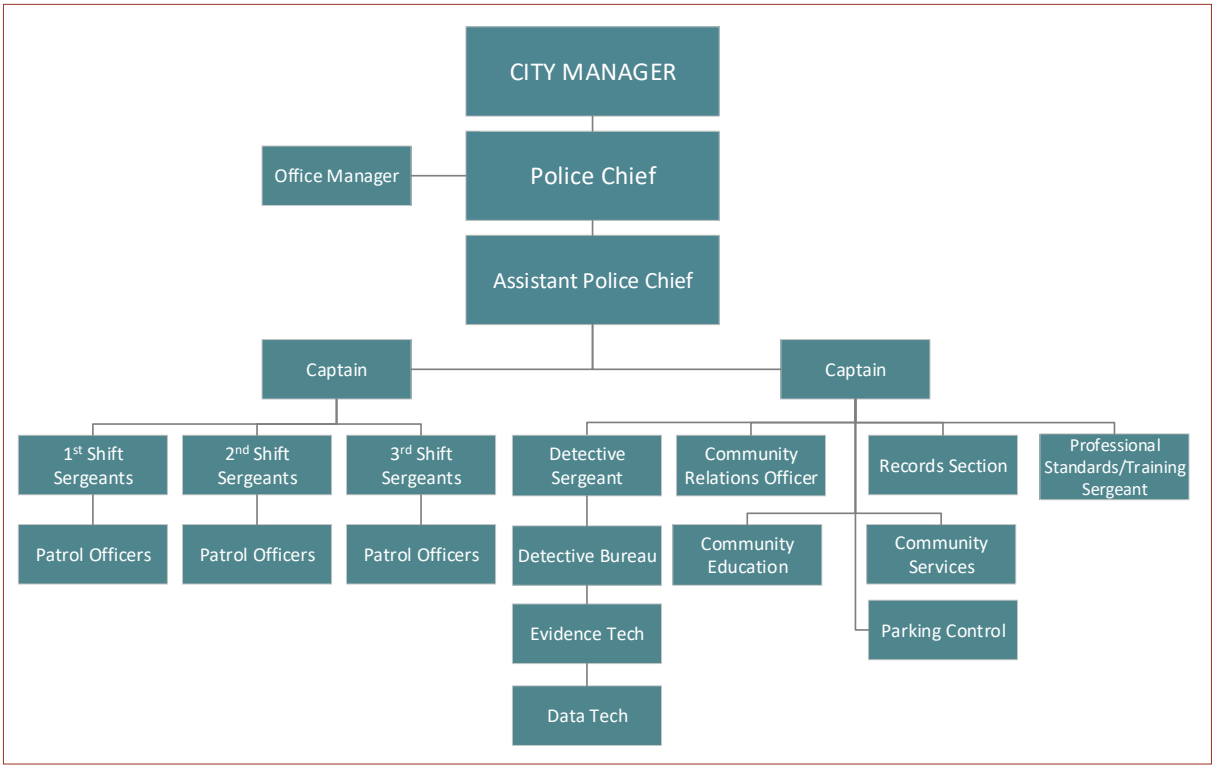
Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10111800- 510000	Wages	1,092,150	1,106,666	1,176,621	1,102,907	1,300,969	10.6%	18.0%
511100	PERS	144,168	138,423	164,727	153,539	182,136	10.6%	18.6%
511300	Medicare	15,226	15,542	17,061	15,373	18,865	10.6%	22.7%
511400	Workers Compensation	0	12,903	0	0	13,010	100.0%	100.0%
511600	Health Insurance	306,340	270,180	299,234	288,867	336,198	12.4%	16.4%
511650	Dental Insurance	0	8,862	10,809	10,095	11,190	3.5%	10.8%
511700	Life Insurance	2,003	2,145	2,450	2,450	2,478	1.1%	1.1%
511750	Vision Insurance	0	0	828	768	864	4.3%	12.5%
520100	Uniform	309	1,455	2,000	1,639	1,500	-25.0%	-8.5%
521000	Cellular Telephone	3,599	5,170	6,480	5,910	6,480	0.0%	9.6%
523100	Professional Services	12,291	27,264	100,000	14,002	50,000	-50.0%	257.1%
526000	Travel/Training	4,772	6,528	7,000	5,420	7,000	0.0%	29.2%
526100	Membership and Dues	1,763	2,437	3,500	3,132	3,500	0.0%	11.7%
527210	Garage Rotary	11,845	15,690	26,000	26,000	31,000	19.2%	19.2%
527215	Corrosion Prevention	0	882	2,520	2,520	1,764	-30.0%	-30.0%
527220	Information Technology Rotary	112,197	102,000	113,423	113,423	125,311	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	8,800	10,844	10,844	8,500	-21.6%	-21.6%
527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
531000	Office Supply	6,161	4,764	4,000	3,479	4,000	0.0%	15.0%
533035	Fuel Supply	8,976	561	0	0	0	100.0%	100.0%
539000	Small Equipment	0	0	1,000	3,893	1,500	50.0%	-61.5%
560010	Code Enforcement	16,544	27,787	45,000	18,860	45,000	0.0%	138.6%
560020	Refunds	11,647	385	10,000	50,662	15,000	50.0%	-70.4%
	TOTAL PLANNING	**1,749,993**	**1,758,444**	**2,003,497**	**1,833,785**	**2,210,279**	10.3%	20.5%
	Carryover PO's				*19,998*			

LINE ITEM DETAIL
GENERAL FUND **Explanation of significant line items**
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$50,000	Supplementary plan review, consulting fees
Travel & Training	526000	$7,000	1 APA Conference (Denver) 3 APA Ohio Confs.
Memberships & Dues	526100	$3,500	4 AICP, 2 OCEOA, 4 OBOA memberships
Code Enforcement	560100	$45,000	Primarily mowing and bulk collection

POLICE

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



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

2024 Accomplishments

- Citywide Public Safety Camera Vendor Selected / System Installation Initiated
- Officer's Personal Protective Ballistic Rifle Plates Replaced Departmentwide
- Increased Personnel Applications / Onboarded (8) new officers
- Police K9 Replacement Purchased / Trained and Deployed

On the Horizon

- Full Implementation of FLOCK Public Safety Cameras
- Department Participation in Justice Counts Public Transparency Project
- Department-wide Professional Development Training

2025 Budget Summary	
Personal Services	11,364,792
Services & Charges	1,476,560
Materials & Supplies	266,392
Capital Outlay	112,500
Total Police	**13,220,244**

POLICE

Authorized Personnel	2022	2023	2024	2025
Police Chief	1	1	1	1
Assistant Chief	0	0	1	1
Captain	4	4	2	2
Sergeant	7	7	8	8
Officer	46	46	48	48
Records Clerk	1	1	4	4
Senior Records Clerk	2	2	0	0
Records Tech/Analyst	1	1	1	1
Police Assistant	1	1	1	1
Community Service Officer	1	1	1	1
Property Technician	1	1	1	1
Service Coordinator	1	1	1	1
Office Manager	1	1	1	1
Administrative Assistant	0	0	0	0
Parking Control Officer—*Part-time*	2	2	0	0
Records Clerk—*Part-time*	1	1	0	0
Total	**70**	**70**	**70**	**70**

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

Strategic Goals	
Safe City: Allocate the necessary resources for the maintenance of the Public's health , safety and welfare	
Goal #1	Foster a culture of employee well-being through increased use of employee wellness initiatives
Goal #2	Implement CPSM's organizational recommendations
Goal #3	Increase staffing to authorized strength with full complement of specialty positions

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of employees provided/utilizing annual mental health check-up	20%	100%	100%
2	% of CPSM recommendations implement-ed	2%	25%	50%
3	% of specialty positions filled	80%	91%	100%

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10113500- 510000	Wages	6,110,588	6,139,269	6,795,875	6,203,696	7,423,428	9.2%	19.7%
510500	Overtime Wages	300,597	298,271	393,892	310,745	375,000	-4.8%	20.7%
511100	PERS	75,893	80,770	86,996	80,679	89,167	2.5%	10.5%
511200	Police/Fire Retirement	1,082,181	1,083,139	1,280,843	1,176,350	1,396,496	9.0%	18.7%
511300	Medicare	89,155	89,665	104,252	91,077	113,077	8.5%	24.2%
511400	Workers Compensation	0	73,004	0	0	77,984	100.0%	100.0%
511600	Health Insurance	1,632,608	1,420,020	1,719,145	1,534,309	1,808,849	5.2%	17.9%
511650	Dental Insurance	0	50,973	67,657	61,259	66,250	-2.1%	8.1%
511700	Life Insurance	9,688	10,350	15,985	15,985	10,941	-31.6%	-31.6%
511750	Vision Insurance	0	0	3,420	3,042	3,600	5.3%	18.3%
520100	Uniform	114,449	92,648	142,200	94,983	142,200	0.0%	49.7%
521000	Cellular Phone	2,494	2,400	3,000	2,300	2,400	-20.0%	4.3%
522200	Teletype	7,200	7,800	0	0	8,000	100.0%	100.0%
523100	Professional Services	61,551	151,550	114,800	82,389	185,000	61.1%	124.5%
526000	Travel/Training	56,366	41,641	62,700	37,078	79,000	26.0%	113.1%
526100	Membership and Dues	3,350	8,515	12,780	9,289	14,315	12.0%	54.1%
527010	Maintenance of Equipment	19,747	7,064	42,410	25,503	54,700	29.0%	114.5%
527210	Garage Rotary	98,983	141,496	103,200	103,200	123,400	19.6%	19.6%
527215	Corrosion Prevention	0	3,528	7,812	7,812	8,064	3.2%	3.2%
527220	Information Technology Rotary	500,794	357,000	516,465	516,465	564,082	9.2%	9.2%
527230	Fleet Fuel Chargeback	0	121,100	105,872	105,872	90,000	-15.0%	-15.0%
527240	Facility Maintenance Rotary	0	0	0	0	205,399	100.0%	100.0%
531000	Office Supply	4,719	3,772	10,150	4,174	11,150	9.9%	167.2%
533000	Operating Supply	73,165	46,541	101,400	60,892	112,500	10.9%	84.8%
533035	Fuel/Lube Supply	104,240	7,763	0	0	0	100.0%	100.0%
533130	D.A.R.E. Supply	3,277	4,853	6,000	2,948	6,000	0.0%	103.5%
535000	Training Supplies	8,853	9,358	18,000	10,451	24,200	34.4%	131.5%
537000	Repair Materials	31	1,240	15,550	2,159	18,800	20.9%	771.0%
539000	Small Equipment	108,842	95,027	78,200	28,893	76,392	-2.3%	164.4%
539500	Bicycle Patrol Unit Equipment	11,475	10,694	15,750	7,985	17,350	10.2%	117.3%
550200	New Equip / Cap Outlay	71,117	45,013	156,350	68,663	112,500	-28.0%	63.8%
560020	Refunds	0	0	0	45	0	100.0%	-100.0%
	TOTAL POLICE	**10,551,363**	**10,404,465**	**11,980,704**	**10,648,239**	**13,220,244**	**10.3%**	**24.2%**
	Carryover PO's				*230,719*			

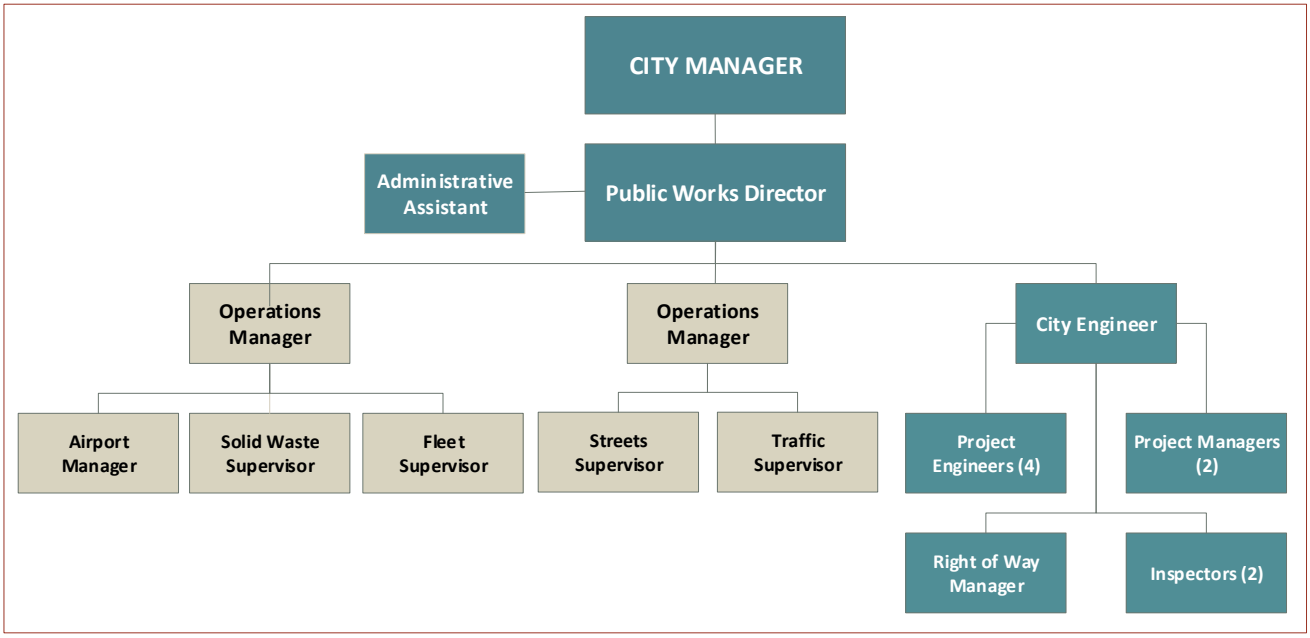
LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$7,423,428	Includes negotiated pay increase for police officers and civilian staff plus potential retirements
Uniforms	520100	$142,200	Includes contractually required replacement and cleaning, initial issue for new officers, ballistic vests replacements, academy uniforms, and specialty uniforms.
Professional Services	523100	$185,000	BCI/FBI Fingerprint Services, K9 Medical and Kenneling, Jail Medical, Investigative Services, Flock Camera Service, Alarm Monitoring.
Travel/Training	526000	$79,000	Basic Academy for New Officers, core officer trainings, instructor recertifications, records division training, UAV Pilot Training, Taser Recertification, IPMBA Training, Amorer Recertification.
Maintenance & Equipment	527010	$54,700	Tornado Siren Maintenance, Cruiser Repair, Firing Range Maintenance, UAV Parts and Service.
Operating Supplies	533000	$112,500	Initial Equipment Issue, Ammunition, K9 Food, Batteries, Evidence Supplies, Fusees, PPE Equipment, Cleaning Supplies.
Training Supplies	535000	$24,200	Training Targets, Maximus Training Dummy Replacement, Simmunition Scenario Equipment.
Small Equipment	539000	$76,392	Shotbox Scenario Simulator, Portable Radio Accessories, Leather Goods and Holster Replacement, Cameras, Stop Stick Replacement.
Bicycle Patrol	539500	$17,350	IPMBA Bike School, Electric Bicycle, Repair and Maintenance
Capital Outlay	550200	$112,500	Ear Pieces, Ballistic Shield Replacement, Safety Town Floor Tarp, Watchguard DVR, additional body worn cameras for new officers

ENGINEERING

The Engineering division operates within the Public Works Department. It plans, designs, and builds transportation infrastructure projects using local, state, and federal dollars through land development and capital projects. It also provides assistance to other departments to design and construct park, utility and facility improvements and provides oversight of activities by residents and utility companies within the public right-of-way.



2024 Accomplishments

- Addison Farms Land Development project with Merrick, Heritage, and Bruce Thoroughfare Plan elements
- Point project construction
- Construction completed on the final phase of the Sawmill Pkwy Extension
- Pennsylvania Ave resurfacing project completed
- Winterbourne Dr completed through Winterbrook development
- Carson Farms/US 36 Signal
- Merrick extension design started
- Central/Muo turn lane construction
- Made notable improvement to loud development plan reviews completed within target time frame
- Safety detention plan was adopted

2025 Budget Summary	
Personal Services	1,473,989
Services & Charges	1,456,449
Capital Outlay	12,100
Materials & Supplies	9,700
Total Engineering	**2,952,238**

ENGINEERING

Authorized Personnel	2022	2023	2024	2025
City Engineer	0	0	0	1
Deputy City Engineer	1	1	1	0
Project Engineer III	1	1	1	1
Project Engineer II	2	1	1	1
Project Engineer I	2	2	2	2
Engineering Technician	1	0	0	0
Project Manager II	0	1	1	1
Project Manager I	1	0	0	0
Construction Inspection Manager	1	1	1	1
Construction Inspector	1	1	1	1
Right of Way Manager	0	1	1	1
Intern—*Seasonal*	0.31	0.31	0.31	0.31
Total	**10.31**	**9.31**	**9.31**	**9.31**

On the Horizon

- Merrick ext. design completion
- Pollock Rd embankment stabilization
- Point improvement project phase 2
- Merrick/US 23 intersection design

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Projects in Compliance with Transportation Thoroughfare Plan	9	8	10
2	% of Land Development Plans Reviewed w/in guidelines	41	89	90
3	Funding secured	$3,400,000	$3,600,000	$1,300,000

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: ENGINEERING

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10116600- 510000		Wages	777,324	771,528	854,577	816,225	992,521	16.1%	21.6%
510500		Overtime Wages	11,681	17,390	19,039	12,162	20,433	7.3%	68.0%
511100		PERS	100,865	108,474	122,306	113,473	141,814	16.0%	25.0%
511300		Medicare	10,966	11,079	12,667	11,500	14,688	16.0%	27.7%
511400		Workers Compensation	0	8,541	0	0	10,129	100.0%	100.0%
511600		Health Insurance	238,039	209,024	234,041	228,454	283,201	21.0%	24.0%
511650		Dental Insurance	0	6,793	7,867	7,363	8,904	13.2%	20.9%
511700		Life Insurance	1,283	1,080	1,605	1,605	1,795	11.8%	11.8%
511750		Vision Insurance	0	0	360	402	504	40.0%	25.4%
520100		Uniform	0	0	750	750	2,500	233.3%	233.3%
521000		Cellular Telephone	5,073	4,760	4,800	4,780	4,680	-2.5%	-2.1%
523100		Professional Services	132,208	151,303	200,000	74,841	200,000	0.0%	167.2%
523100	-OPWC	Pennsyvlania Ave Design Srvs	0	9,804	0	59,893	0	100.0%	-100.0%
523100	-TR005	US36 & Carson Farms Signal	0	0	0	4,670	0	100.0%	-100.0%
526000		Travel/Training	3,315	3,019	12,500	1,977	11,750	-6.0%	494.3%
526100		Membership and Dues	945	793	2,500	1,471	2,390	-4.4%	62.5%
527010		Maintenance of Equipment	0	0	400	0	500	25.0%	100.0%
527210		Garage Rotary	12,978	17,500	20,800	20,800	24,900	19.7%	19.7%
527215		Corrosion Prevention	0	882	1,764	1,764	1,512	-14.3%	-14.3%
527220		Information Technology Rotary	94,116	46,000	102,630	102,630	111,309	8.5%	8.5%
527230		Fleet Fuel Chargeback	0	8,100	12,230	12,230	10,500	-14.1%	-14.1%
527240		Facility Maintenance Rotary	0	0	0	0	26,408	100.0%	100.0%
531000		Office Supply	1,588	3,888	3,500	1,876	3,500	0.0%	86.6%
533000		Operating Supply	6,446	3,179	3,500	3,603	4,700	34.3%	30.4%
533035		Fuel Supply	11,546	589	0	0	0	100.0%	100.0%
539000		Small Equipment	0	1,340	4,500	1,285	1,500	-66.7%	16.7%
550200		New Equip / Cap Outlay	1,662	7,720	4,600	0	12,100	163.0%	100.0%
550320		Vehicle Purchase	40,965	0	0	0	0	100.0%	100.0%
		ENGINEERING OPERATIONS	**1,451,003**	**1,392,784**	**1,626,936**	**1,483,754**	**1,892,238**	**16.3%**	**27.5%**
523140		Professional Services - Development	859,063	703,379	960,000	834,772	850,000	-11.5%	1.8%
523145		Professional Services - Right of Way	49,722	118,412	210,000	139,196	210,000	0.0%	50.9%
		TOTAL ENGINEERING	**2,359,787**	**2,214,575**	**2,796,936**	**2,457,722**	**2,952,238**	**5.6%**	**20.1%**
		Carryover PO's				*345,045*			

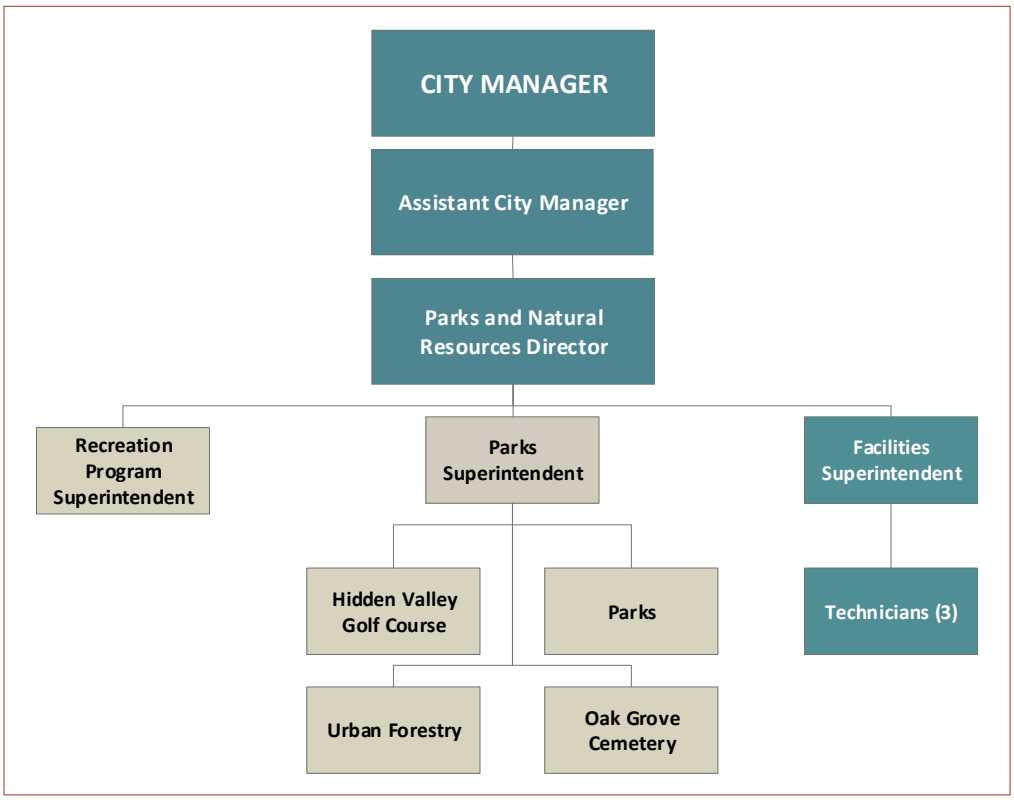
LINE ITEM DETAIL
GENERAL FUND
ENGINEERING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$992,521	Includes additional project engineer and reclassification of Deputy City Engineer to City Engineer
Professional Services	523100	$200,000	Misc. traffic engineering ($50,000); misc. design, grant prep, survey, right of way acquisition, and inspection services ($100,000); pavement condition, inventory, and planning consultant ($50,000)
Professional Services - Development	523140	$850,000	Land development construction inspection, testing, plan review, and traffic impact study review. All costs are reimbursable through land development fees.
Professional Services - Right of Way	523150	$210,000	Construction inspection service reimbursable through right of way permitting fees
Travel/Training	526000	$11,750	Misc. mileage ($500); conferences required license training for all staff including OTEC ($5,250); Deputy Director national conference ($4,500); PE examp preparation ($1,500)
Operating Supply	533000	$4,700	Cellular data for iPads & hotspots ($2,700); safety equipment/clothing and misc. supplies ($2,000)
New Equip/Capital Outlay	550200	$12,100	Bluebeam PDF software for plan review and construction inspection ($3,500); Additional Appia license for construction project management ($1,200); project engineer and project manager new and replacement office furniture including for additional employee ($3,750); office chair replacements ($1,200); windows for solid office doors ($2,450)

FACILITIES MAINTENANCE

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



2024 Accomplishments

- Justice Center elevator modernization
- completed
- Installation of two sump pits at
- City Hall to prevent flooding
- Completed 3,591 work orders
- Arc Flash Study at Public
- Works and Jus□ce Center
- Unity Park Facility- completed a
- walk through to start on safety
- issues, working with an
- architect to put a future plan
- together for the facility

2025 Budget Summary	
Services & Charges	567,843
Personal Services	457,232
Capital Outlay	57,300
Materials & Supplies	51,000
Total Building Maintenance	**1,133,375**

FACILITIES MAINTENANCE

Authorized Personnel	2022	2023	2024	2025
Facility Superintendent	0	0	1	1
Facility Maintenance Supervisor	1	1	0	0
Facility Maintenance Tech I	1	0	1	0
Facility Maintenance Tech II	1	2	1	2
Facility Maintenance Tech III	0	0	1	1
Total	**3**	**3**	**4**	**4**

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

On the Horizon

- Jus□ce Center/City Hall facility assessments
- CityWorks maintenance recording
- Fire Sta□on 305 project
- City Hall HVAC controls

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of Work Orders Completed in 24 Hours	99%	99%	90%
2	% of Major Items Inventoried	100%	100%	100%
3	% of Building Utilities Monitored Monthly	100%	100%	100%

2025 BUDGET DETAIL
FUND: GENERAL
DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
10116800- 510000	Wages	173,717	196,802	215,484	246,542		-100.0%	-100.0%
510500	Overtime Wages	3,392	1,579	4,700	837		-100.0%	-100.0%
511100	PERS	24,795	27,425	30,826	34,633		-100.0%	-100.0%
511300	Medicare	2,450	2,776	3,193	3,446		-100.0%	-100.0%
511400	Workers Compensation	0	1,904	0	0		100.0%	100.0%
511600	Health Insurance	67,439	55,666	63,942	78,553		-100.0%	-100.0%
511650	Dental Insurance	0	1,958	2,437	2,915		-100.0%	-100.0%
511700	Life Insurance	450	360	507	507		-100.0%	-100.0%
511750	Vision Insurance	0	0	72	102		-100.0%	-100.0%
520100	Uniform	472	344	918	506		-100.0%	-100.0%
520110	Clothing	1,292	861	2,800	2,326		-100.0%	-100.0%
521000	Cellular Phone	300	600	600	600		-100.0%	-100.0%
521100	Electric	78,754	94,578	97,114	98,659		-100.0%	-100.0%
521200	Heat	9,211	9,554	11,424	11,323		-100.0%	-100.0%
523100	Professional Services	202,586	206,658	275,000	185,456	MOVED TO	100.0%	100.0%
526000	Travel/Training	5,004	11,380	7,000	3,789	603 FUND	100.0%	100.0%
526100	Memberships & Dues	0	0	0	360		100.0%	-100.0%
527010	Maintenance of Equipment	5,800	591	6,600	4,716		-100.0%	-100.0%
527020	Maintenance of Facility	47,609	43,458	98,000	83,780		-100.0%	-100.0%
527210	Garage Rotary	3,914	4,400	6,400	6,400		-100.0%	-100.0%
527215	Corrosion Prevention	0	378	756	756		-100.0%	-100.0%
527220	Information Technology Rotary	0	0	26,688	26,688		-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	2,550	2,029	2,029		-100.0%	-100.0%
533000	Operating Supply	24,068	25,752	45,900	29,361		-100.0%	-100.0%
533035	Fuel Supply	3,024	107	0	0		100.0%	100.0%
539000	Small Equipment	9,070	3,137	4,000	2,751		-100.0%	-100.0%
539015	COVID Expenses	0	0	0	0		100.0%	100.0%
550200	New Equip / Cap Outlay	19,000	50,494	56,100	10,431		-100.0%	-100.0%
	TOTAL BUILDING MAINT.	**682,349**	**743,312**	**962,490**	**837,467**	**0**	**-100.0%**	**-100.0%**
	Carryover PO's				*115,935*			

LINE ITEM DETAIL
GENERAL FUND
BUILDING MAINTENANCE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$0	
Electric	521100	$0	
Heat	521200	$0	
Professional Services	523100	MOVED TO	
Travel/Training	526000	603 FUND	
Maintenance of Facility	527020	$0	
Operating Supply	533000	$0	
Small Equipment	539000	$0	
Capital Outlay	550300	$0	

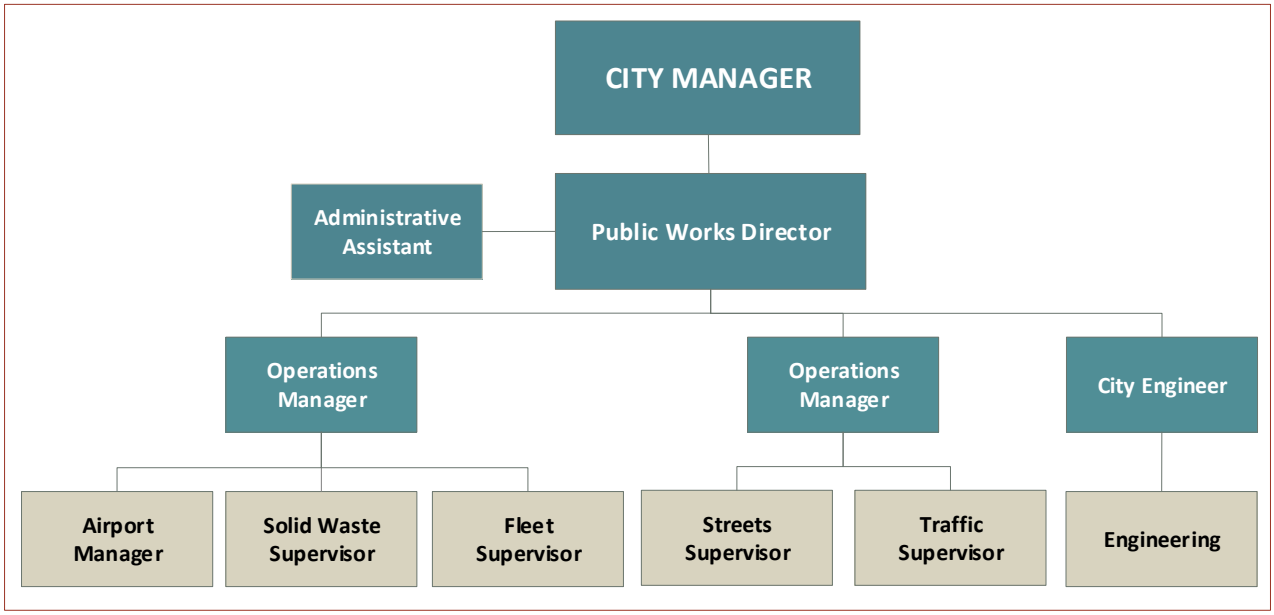
SPECIAL REVENUE FUNDS

2025 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS ADMIN

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**406,312**	**737,608**	**1,407,651**	**1,407,651**	**1,189,586**		
20000025- 493020	Transfer-General Fund	2,421,598	2,716,802	2,550,000	2,550,000	2,750,000	7.8%	7.8%
20000402- 483100	Reimbursements	22,956	0	2,000	0	2,000	0.0%	100.0%
484300	Miscellaneous	5,229	22	2,500	684	2,500	0.0%	265.4%
20000403- 420400	License Fees	249,561	270,111	272,700	262,437	272,700	0.0%	3.9%
420500	Gasoline Tax	1,869,240	1,997,742	1,969,500	2,064,036	2,050,000	4.1%	-0.7%
	Total Revenue	**4,568,584**	**4,984,677**	**4,796,700**	**4,877,157**	**5,077,200**	**5.8%**	**4.1%**
20016000-	Administration	814,616	951,963	905,377	828,525	1,069,931	18.2%	29.1%
20016200-	Street Maintenance	2,369,567	2,321,766	2,834,897	2,414,750	2,847,800	0.5%	17.9%
20016400-	Traffic Maintenance	1,053,104	1,040,904	1,660,863	1,474,592	1,612,593	-2.9%	9.4%
	Total Expenditures	**4,237,287**	**4,314,634**	**5,401,137**	**4,717,867**	**5,530,324**	**2.4%**	**17.2%**
	Carryover PO's				*377,355*			
	Fund Balance - December 31st	**737,608**	**1,407,651**	**803,214**	**1,189,586**	**736,462**		

PUBLIC WORKS ADMINISTRATION

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



2024 Accomplishments

- Review of Public Works Internal Policies
- Provide support for Public Works Committee Meetings
- Update Emergency Call-Out Procedures
- Entered historical records to new daily work order system

2025 Budget Summary	
Personal Services	849,497
Services & Charges	208,934
Materials & Supplies	11,500
Total Public Works Admin	**1,069,931**

PUBLIC WORKS ADMINISTRATION

Authorized Personnel	2022	2023	2024	2025
Public Works Director	0	0	0	1
Public Works Director/City Engineer	1	1	1	0
Superintendent	0	0	0	0
ROW Manager	0	1	1	0
Operations Manager	2	2	2	2
Traffic Engineer	1	0	0	0
Administrative Assistant	2	2	2	2
Total	**6**	**6**	**6**	**5**

On the Horizon

- Evaluate Department structure for future succession planning
- Review Office Policy
- Update Safety Program and Training
- Public Works facility expansion planning

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Calls/messages addressed	2,000	2,100	2,200
2	CSRs completed/closed	650	700	750
3	No. reviewed/improved operating policies	5	5	5

2025 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS ADMIN

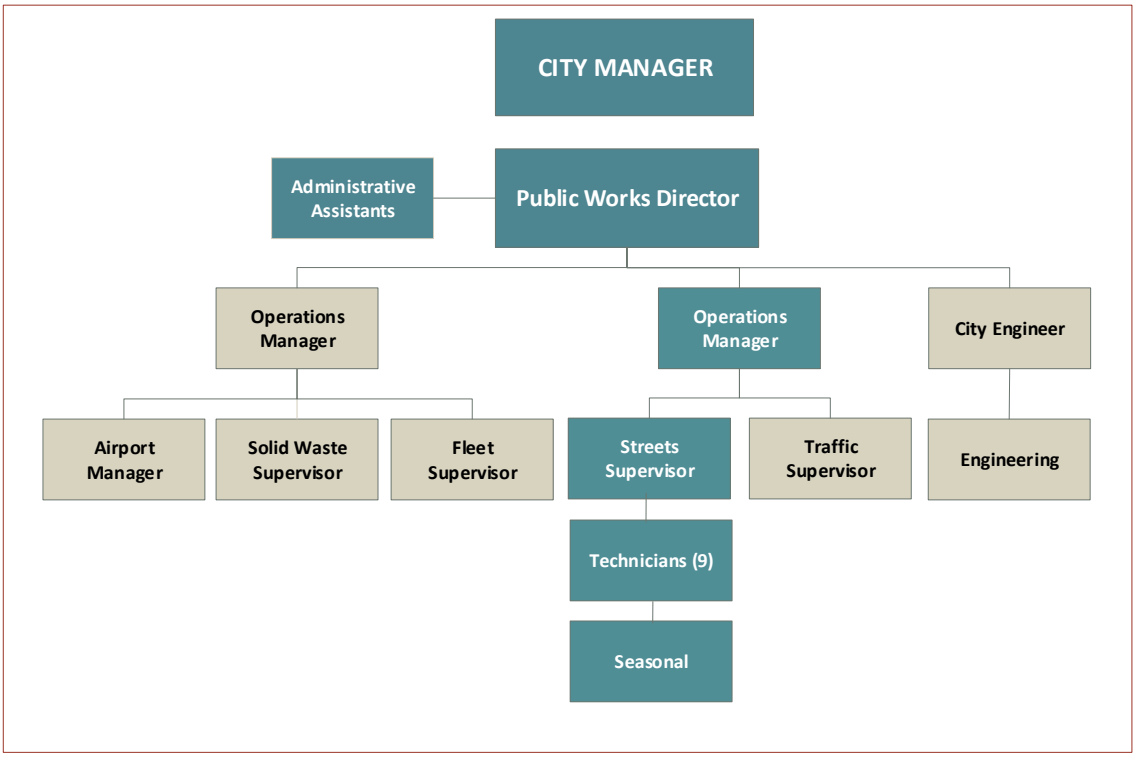
Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
20016000-	510000	Wages	457,193	475,011	493,549	481,298	595,866	20.7%	23.8%
	510500	Overtime Wages	1,397	922	2,000	1,210	2,000	0.0%	65.2%
	511100	PERS	61,626	64,636	69,377	62,263	83,701	20.6%	34.4%
	511300	Medicare	6,415	6,643	7,185	6,735	8,669	20.7%	28.7%
	511400	Workers Compensation	0	4,847	0	0	5,979	100.0%	100.0%
	511600	Health Insurance	123,344	117,465	135,944	128,554	146,733	7.9%	14.1%
	511650	Dental Insurance	0	4,362	5,431	5,019	5,322	-2.0%	6.0%
	511700	Life Insurance	733	780	929	929	939	1.1%	1.1%
	511750	Vision Insurance	0	0	360	312	288	-20.0%	-7.7%
	520100	Uniforms	0	900	1,050	900	3,500	233.3%	288.9%
	521000	Cellular Telephones	1,519	1,550	2,500	1,610	1,400	-44.0%	-13.0%
	521100	Electric	11,827	14,170	30,000	15,609	30,000	0.0%	92.2%
	521200	Heat	2,023	1,823	7,500	1,501	7,500	0.0%	399.8%
	522000	Postage	0	0	300	0	300	0.0%	100.0%
	523100	Professional Services	1,578	1,277	0	938	1,000	100.0%	6.6%
	526000	Travel/Training	1,322	2,358	15,000	538	15,000	0.0%	2688.1%
	526100	Membership and Dues	691	1,303	3,000	290	3,000	0.0%	934.5%
	526200	Licenses and Fees	0	0	200	0	200	0.0%	100.0%
	527010	Maintenance of Equipment	0	0	1,500	0	1,500	0.0%	100.0%
	527210	Garage Rotary	1,957	2,100	2,800	2,800	3,300	17.9%	17.9%
	527215	Corrosion Prevention	0	126	252	252	252	0.0%	0.0%
	527220	Information Technology Rotary	138,923	244,000	113,423	113,423	126,811	11.8%	11.8%
	527230	Fleet Fuel Chargeback	0	3,200	577	577	500	-13.3%	-13.3%
	527240	Facility Maintenance Rotary	0	0	0	0	14,671	100.0%	100.0%
	531000	Office Supply	2,330	1,997	2,500	1,820	4,000	60.0%	119.8%
	533000	Operating Supply	645	2,319	10,000	1,948	7,500	-25.0%	285.0%
	533035	Fuel Supply	1,093	175	0	0	0	100.0%	100.0%
		TOTAL SMR ADMIN	**814,616**	**951,963**	**905,377**	**828,525**	**1,069,931**	**18.2%**	**29.1%**
		Carryover PO's				*712*			

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND **Explanation of significant line items**
PUBLIC WORKS ADMINISTRATION

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$595,866	No changes anticipated
Travel/Training	526000	$15,000	For attendance by Administrative Assistants to sofware and new office applications training, and by Director to national conference.

STREET MAINTENANCE & REPAIR

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



2024 Accomplishments

- Street Sweeping Program
- Crack Seal Program
- Cemetery Driveway Paving
- Eclipse Planning and Implementation
- Pavement Patching Program

2025 Budget Summary	
Personal Services	1,180,036
Services & Charges	812,764
Materials & Supplies	760,000
Capital Outlay	95,000
Total SMR	**2,847,800**

STREET MAINTENANCE & REPAIR

Authorized Personnel	2022	2023	2024	2025
Supervisor	1	1	1	1
Street Technicians	8	8	9	9
Seasonal	1.6	1.6	2	2
Total	**10.6**	**10.6**	**12**	**12**

On the Horizon

- Pavement Condition Evaluation
- Bridge Maintenance Program
- Downtown Paver Repairs
- ADA and Sidewalk Repairs
- Crack Seal Program
- Street Sweeping Program
- Public Works Park Lot Improvements
- E. Central Public Parking Lot Development
- Sandusky RRFB Mid-Block Crossing

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Number of Miles Paved	5	2.6	2.6
2	% of Sidewalk Complaints Addressed within guidelines	90%	90%	90%
3	% of Road Network w/Maintenance	20%	20%	20%

2025 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS STREET DIVISION

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
20016200- 510000	Wages	481,375	525,947	731,933	587,155	733,020	0.1%	24.8%
510500	Overtime Wages	28,346	23,278	26,850	29,881	30,000	11.7%	0.4%
511100	PERS	70,574	75,692	106,230	85,111	106,823	0.6%	25.5%
511300	Medicare	6,950	7,552	11,002	8,465	11,064	0.6%	30.7%
511400	Workers Compensation	0	6,586	0	0	7,630	100.0%	100.0%
511600	Health Insurance	222,794	196,927	293,999	210,993	279,160	-5.0%	32.3%
511650	Dental Insurance	0	7,454	11,523	8,449	10,098	-12.4%	19.5%
511700	Life Insurance	1,200	1,200	1,859	1,859	1,881	1.2%	1.2%
511750	Vision Insurance	0	0	504	342	360	-28.6%	5.3%
520100	Uniform	2,739	2,163	5,200	4,054	13,000	150.0%	220.7%
520110	Clothing	6,151	5,786	7,400	6,658	0	-100.0%	-100.0%
521000	Cellular Telephone	606	600	700	450	800	14.3%	77.8%
521200	Heat	8,500	8,500	8,500	0	8,500	0.0%	100.0%
523100	Professional Services	133,821	78,172	225,000	170,015	240,000	6.7%	41.2%
526000	Travel/Training	334	0	2,000	633	2,000	0.0%	215.8%
526200	License & Other Fees	293	215	300	1,484	300	0.0%	-79.8%
527010	Maintenance of Equipment	2,722	2,390	8,000	5,843	8,000	0.0%	36.9%
527020	Maintenance of Facility	2,101	1,785	2,000	912	2,000	0.0%	119.3%
527050	Bridge Maintenance	0	0	0	0	130,000	100.0%	100.0%
527210	Garage Rotary	164,388	253,200	293,100	293,100	350,400	19.5%	19.5%
527215	Corrosion Prevention	0	882	1,764	1,764	1,764	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	91,900	72,033	72,033	56,000	-22.3%	-22.3%
533000	Operating Supply	382,065	353,099	415,000	257,793	515,000	24.1%	99.8%
533035	Fuel Supply	65,795	9,878	0	0	0	100.0%	100.0%
533510	Snow/Ice Control Supply	189,933	103,123	150,000	153,519	150,000	0.0%	-2.3%
539000	Small Equipment	9,496	8,003	10,000	7,793	10,000	0.0%	28.3%
539910	Pathway Maintenance	33,680	3,457	60,000	0	60,000	0.0%	100.0%
539930	Parking Lot Maintenance	12,350	33,646	125,000	125,395	25,000	-80.0%	-80.1%
550300	New Equip/Cap Outlay	33,257	0	0	0	0	100.0%	100.0%
550300 -OPW21	2021 OPWC - Local Match	0	3,887	0	0	0	100.0%	100.0%
550300 -OPW22	2022 OPWC - Local Match	161,460	39,847	0	0	0	100.0%	100.0%
550300 -SK001	Sidewalk/ADA Improvements	0	97,749	125,000	214,421	0	-100.0%	-100.0%
550300 -ST001	Local Street Resurfacing	204,239	250,755	0	19,632	0	100.0%	-100.0%
550300 -ST006	Construction & Engineering	44,001	28,053	50,000	50,000	50,000	0.0%	0.0%
550300 -ST014	Bridge Improvements	100,395	37,830	0	7,275	0	100.0%	-100.0%
550300 -TR005	US36 & Carson Farms Signal	0	0	0	29,721	0	100.0%	-100.0%
550320	New Equipment	0	62,210	90,000	60,000	45,000	-50.0%	-25.0%
	TOTAL STREET DIVISION	**2,369,567**	**2,321,766**	**2,834,897**	**2,414,750**	**2,847,800**	0.5%	17.9%
	Carryover PO's				*210,308*			

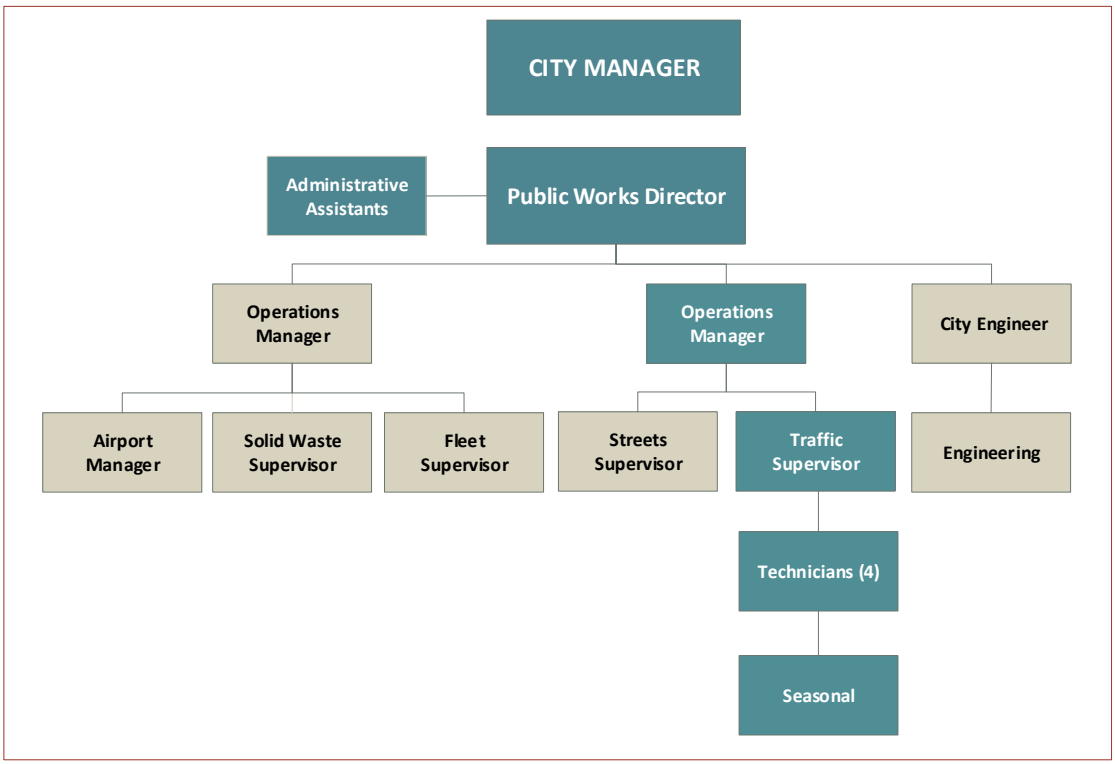
LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREETS DIVISION

Explanation of significant line items

Description:	*Object:*	*Project:*	*Amount:*	*Explanation:*
Professional Services	523100		$240,000	Annual Crack Seal Program for State Highway /Arterials/Local Streets (150,000); Bridge Maintenance (60,000); Concrete Repairs (10,000); Disposal Fees for Concrete and Asphalt Repairs (5,000)
Operating Supply	533000		$515,000	Pavement Repairs ($450,000); Crack Sealant & Filler ($55,000); Berm Repair ($5,000); Concrete Repairs by SMR ($10,000)
Snow & Ice Control Materials	533510		$150,000	Road Salt ($100,000); Brine Admixtures ($10,00); Maintenance of Plows/Brine Equipment ($20,000); GPS Monitoring & Pavemnet Senors ($10,000); Mailbox Repairs ($10,000)
New Equipment/Cap Outlay	550320		$45,000	Alley laser grading box ($45k)

TRAFFIC

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



2024 Accomplishments

- Pavement Marking Program
- Signal timing improvements
- LED street lighting program
- Carson Farms Signal
- Central-Troy Rd Signal Reconstruction
- Pre-emption System Integration

2025 Budget Summary	
Personal Services	725,389
Services & Charges	542,204
Materials & Supplies	345,000
Capital Outlay	-
Total Traffic	**1,612,593**

TRAFFIC

Authorized Personnel	2022	2023	2024	2025
Traffic Supervisor	1	1	1	1
Traffic Technicians	3	3	4	4
Seasonal	1	1	1	1
Total	**5**	**5**	**6**	**6**

On the Horizon

- US23 adaptive signal timing improvements
- William/Liberty signal replacement design
- Glenn/Peachblow signal installation
- Introduction of re-chargeable battery back-up units
- N. Sandusky mid-block RRFP
- Park/Franklin all-way stop conversion

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Traffic Signals Improved	32	60	62
2	Signs Maintained Improved	400	400	400
3	Street Lights maintained/updated	500	500	500

2025 BUDGET DETAIL
FUND: STREET MAINTENANCE & REPAIR
DEPARTMENT: PUBLIC WORKS TRAFFIC DIVISION

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
20016400- 510000		Wages	307,966	294,560	396,852	333,797	438,542	10.5%	31.4%
510500		Overtime Wages	37,332	42,017	44,000	54,346	55,000	25.0%	1.2%
511100		PERS	43,182	45,436	61,719	53,084	68,396	10.8%	28.8%
511300		Medicare	4,779	4,624	6,392	5,310	7,084	10.8%	33.4%
511400		Workers Compensation	0	3,521	0	0	4,885	100.0%	100.0%
511600		Health Insurance	111,566	119,842	156,855	131,520	145,017	-7.5%	10.3%
511650		Dental Insurance	0	3,682	6,092	5,093	5,322	-12.6%	4.5%
511700		Life Insurance	600	600	845	845	855	1.2%	1.2%
511750		Vision Insurance	0	0	360	252	288	-20.0%	14.3%
520100		Uniform	3,232	3,567	7,200	5,015	8,500	18.1%	69.5%
520110		Clothing	2,310	2,048	4,100	3,756	0	-100.0%	-100.0%
521000		Cellular Telephone	1,976	2,892	700	3,963	5,000	614.3%	26.2%
521100		Electric	25,605	28,940	27,000	29,681	32,000	18.5%	7.8%
523100		Professional Services	258,903	209,475	503,000	383,577	423,000	-15.9%	10.3%
526000		Travel/Training	775	575	6,000	4,631	6,000	0.0%	29.6%
526100		Membership & Dues	425	505	600	581	600	0.0%	3.2%
526200		License & Other Fees	46	0	300	0	300	0.0%	100.0%
527010		Maintenance of Equipment	5,269	4,708	21,500	14,201	21,500	0.0%	51.4%
527210		Garage Rotary	17,510	18,346	23,700	23,700	28,300	19.4%	19.4%
527215		Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
527230		Fleet Fuel Chargeback	0	19,800	18,144	18,144	16,500	-9.1%	-9.1%
533000		Operating Supply	160,211	197,942	223,000	281,195	333,000	49.3%	18.4%
533035		Fuel Supply	16,292	1,155	0	0	0	100.0%	100.0%
539000		Small Equipment	3,190	6,327	12,000	10,381	12,000	0.0%	15.6%
550300		New Equip/Capital Outlay	51,935	30,093	0	0	0	100.0%	100.0%
550300	-TR003	Citywide Signals Phase II	0	0	140,000	111,014	0	-100.0%	-100.0%
		TOTAL TRAFFIC	**1,053,104**	**1,040,904**	**1,660,863**	**1,474,592**	**1,612,593**	**-2.9%**	**9.4%**
		Carryover PO's				*166,335*			

LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND **Explanation of significant line items**
DIVISION OF TRAFFIC

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$438,542	No staffing level adjustments anticipated
Professional Services	523100	$423,000	Guardrail Repairs ($50,000); Short & Long Line Striping Program ($215,000); Downtown Striping ($45,000); Traffic Signal Refurbishment & Repairs ($70,000); CSX Agreement/Oups Fees ($3,000); Street Light Contractor Repairs ($15,000)
Maintenance of Equipment	527010	$21,500	Annual Maintenance for Sign Machine, Conflict Monitor Calibration, , Utility Locator Calibration, Sign/Bucket Truck Inspection, & PMB Maintenance ($8,000); Centracs Central Software ($6,000); Speed Feedback Signs Cellular Modems & Wifi Fees ($7,500)
Operating Supply	533000	$333,000	Signal Maintenance ($105,000); Sign Maintenance ($105,000); Conflict Monitors, Batteries, LED's, Solar Panels ($18,000); Street Light Repairs & Upgrades ($105,000)
Small Equipment	539000	$12,000	MOT Equipment ($5,000); Traffic Storage Upgrades ($4,000); Hand/Power Tools ($3,000)

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**72,134**	**132,480**	**312,007**	**312,007**	**504,507**
20100023- 430100		Interest Income	406	6,372	5,000	16,991	5,000
20100403- 420400		License Fees	20,235	21,901	22,500	21,279	22,500
420500		Gasoline Tax	151,560	161,979	165,000	167,354	167,500
		Total Revenue	**172,201**	**190,252**	**192,500**	**205,624**	**195,000**
20120100- 523100		Professional Services	113	97	0	0	0
529310		Bank Fees	0	0	0	0	0
550300	-ST001	Urban Resurfacing City Share	111,742	10,629	0	0	556,460
550300	-ST002	US 36/E. William Improvements	0	0	0	0	0
		Total Expenditures	**111,855**	**10,726**	**0**	**0**	**556,460**
		Carryover PO's					
		Fund Balance - December 31st	**132,480**	**312,007**	**504,507**	**517,630**	**143,047**

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**417,200**	**1,033,084**	**738,829**	**738,829**	**1,141,390**
20200023- 430100		Interest Income	4,702	32,386	32,710	42,233	25,000
20200402- 484300		Miscellaneous Revenue	0	12,133	0	0	0
20200403- 420400		License Fees	667,359	712,667	726,920	704,197	710,000
		Total Revenue	**672,061**	**757,186**	**759,630**	**746,430**	**735,000**
20220200- 529310		Bank Fees	0	0	250	0	0
550300		Feasibility Studies (Central & Merrick)	28,655	0	0	0	0
550300	-OPW21	OPWC City Share	4,389	0	0	0	0
550300	-SK001	ADA Sidewalk Maintenance	0	0	50,000	0	45,000
550300	-ST001	Resurfacing	23,133	686,727	0	80,168	0
550300	-ST007	Pedestrian & Roadway Safety	0	286,256	180,000	26,896	180,000
550300	-ST008	US23 & Hull	0	78,458	0	3,260	0
550300	-ST009	ODOT US23 Bridge Repairs	0	0	360,000	0	0
550300	-TR005	US36 & Carson Farms Signal	0	0	0	49,696	0
		Total Expenditures	**56,177**	**1,051,441**	**590,250**	**160,020**	**225,000**
		Carryover PO's				*183,849*	
		Fund Balance - December 31st	**1,033,084**	**738,829**	**908,209**	**1,141,390**	**1,651,390**

2025 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.

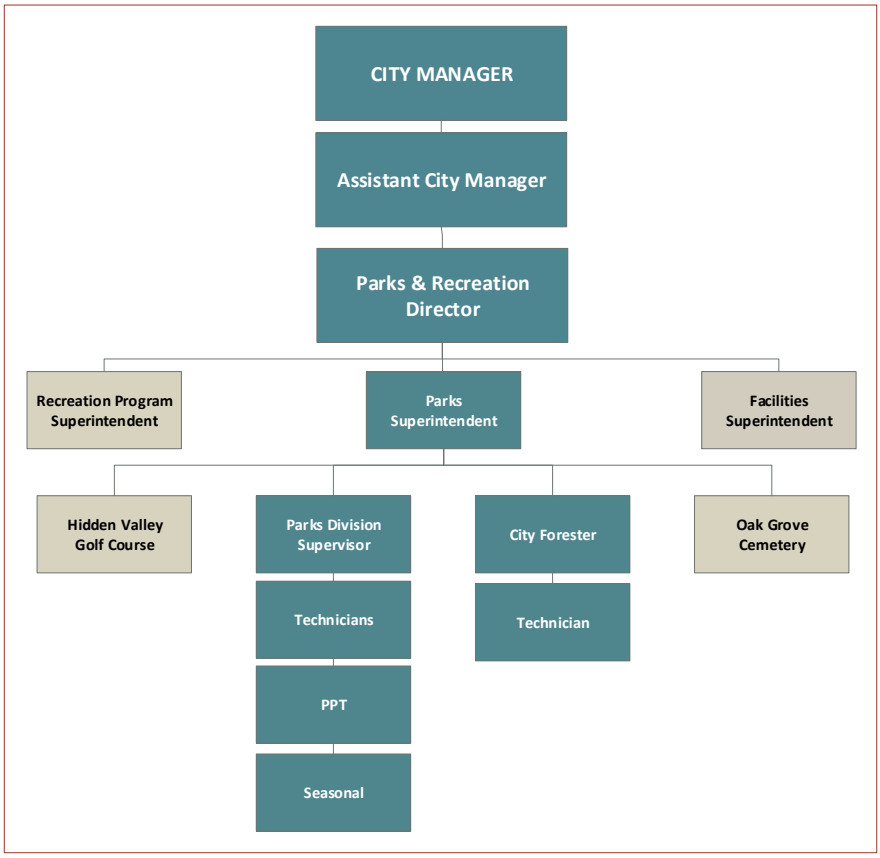
Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**988,440**	**968,440**	**122,334**	**122,334**	**63,100**
20400101- 482100	Performance Bonds	40,000	43,100	210,000	41,357	500,000
	Total Revenue	**40,000**	**43,100**	**210,000**	**41,357**	**500,000**
20420400- 560030	Performance Bond Reimbursements	60,000	889,206	328,440	100,591	500,000
	Total Expenditures	**60,000**	**889,206**	**328,440**	**100,591**	**500,000**
	Fund Balance - December 31st	**968,440**	**122,334**	**3,894**	**63,100**	**63,100**

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT:

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**35,858**	**274,691**	**753,787**	**753,787**	**900,238**		
Revenues								
21000017- 411100	Income Tax Collections	0	0	0	0	2,871,726	100.0%	100.0%
21000025- 493020	Transfer from General Fund	1,935,848	2,491,455	2,400,000	2,400,000	0	-100.0%	-100.0%
21000251- 472210	Pool Revenue	250,558	255,863	256,000	270,000	270,000	5.5%	0.0%
472210	Program Revenue	74,334	96,447	95,000	85,833	100,000	5.3%	16.5%
472220	Mingo Park Concessions	39,830	6,000	0	25	0	100.0%	-100.0%
475100	Shelter Rental	30,554	37,935	40,000	33,675	40,000	0.0%	18.8%
490100	Reimb Golf Course Fund	28,474	0	0	0	0	100.0%	100.0%
21000252- 420700	State Grants	0	0	0	28,403	0	100.0%	-100.0%
420800	Local Grants	722	0	0	0	0	100.0%	100.0%
480100	Sponsor Revenue	5,900	2,300	0	2,150	2,000	100.0%	-7.0%
483100	Reimbursements	2,830	2,388	0	581	0	100.0%	-100.0%
484300	Miscellaneous Other	1,776	1,307	0	371	0	100.0%	-100.0%
490100	Urban Forestry Revenue	50,000	0	50,000	0	0	-100.0%	100.0%
	Total Revenue	**2,420,827**	**2,893,695**	**2,841,000**	**2,821,038**	**3,283,726**	15.6%	16.4%
Expenditures								
21012000-	Park Maintenance	1,285,556	1,418,225	1,666,656	1,574,076	1,876,919	12.6%	19.2%
21012300-	Admin and Programs	417,971	438,377	680,868	478,136	786,891	15.6%	64.6%
21012400-	Swimming Pool	348,282	312,988	411,297	286,560	453,709	10.3%	58.3%
21012900-	Urban Forestry	130,185	245,009	228,948	220,363	245,867	7.4%	11.6%
	Total Expenditures	**2,181,994**	**2,414,599**	**2,987,769**	**2,559,135**	**3,363,386**	12.6%	31.4%
	Carryover PO's				*115,451*			
	Fund Balance - December 31st	**274,691**	**753,787**	**607,018**	**900,238**	**820,578**		

PARKS AND NATURAL RESOURCES

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



2024 Accomplishments

- Pavines Park
- Trail off Troy Road
- Three new play-toys
- Pickleball courts

2025 Budget Summary		
	Parks Maintenance	**Urban Forestry**
Personal Services	1,366,878	227,167
Services & Charges	356,491	10,000
Materials & Supplies	145,550	8,200
Capital Outlay	8,000	500
Total Parks & Urban Forestry	**1,876,919**	**245,867**

PARKS AND NATURAL RESOURCES

Authorized Personnel	2022	2023	2024	2025
Parks & Natural Res. Director	1	1	1	1
Parks Superintendent	1	1	1	1
Division Supervisor	3	3	3	4
Arborist	1	1	0	0
City Forester	0	0	1	1
Tech II	1	1	2	2
Tech I	3	4	4	5
Administrative Assistant	1	0	0	0
Laborer—*Part-time*	2	2	2	2
Intern—*Seasonal*	4.47	4.47	4.47	4.47
Total	**17.47**	**17.47**	**18.47**	**20.47**

On the Horizon

- Olentangy River vision plan-Downtown area
- Unity Park grants
- Field space Curve road
- One new park at Addison

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Number of ADA Accessible Playgrounds	8	10	11
2	Total Miles of Trail Maintained	27	28	29
	Miles of Trail Added	1	1	1
3	% of Total Area Shaded by Trees	26%	30%	30%
4	Acreage of Parkland per 1,000 pop.	12	12	12

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **PARK MAINTENANCE**

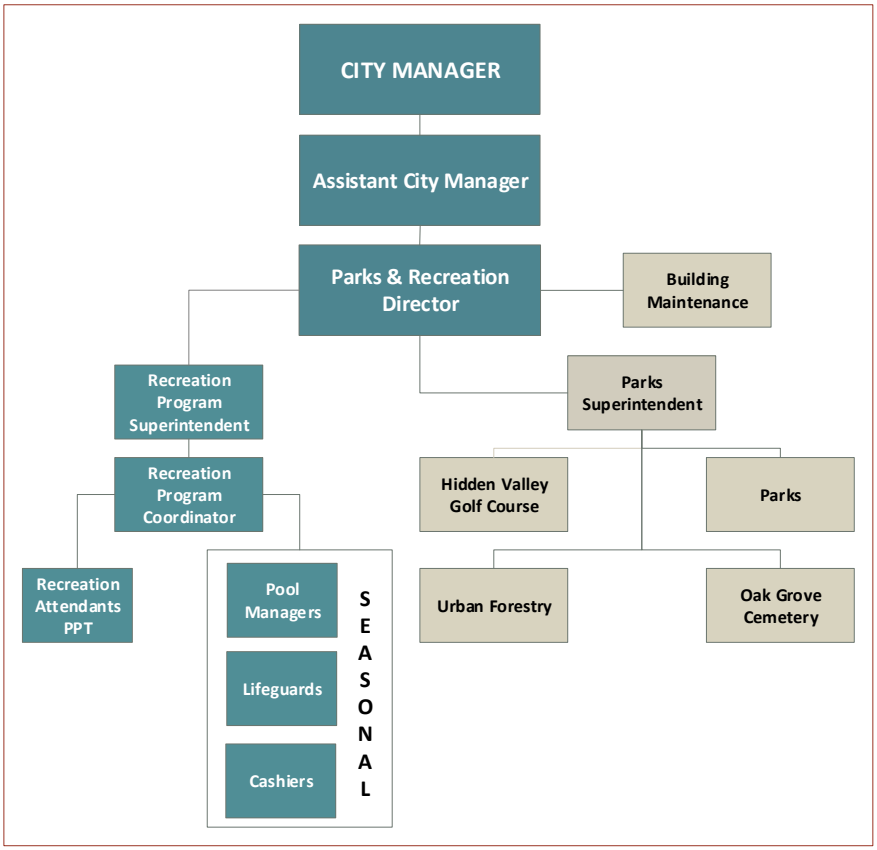
Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
21012000- 510000	Wages	680,471	741,453	841,922	813,278	922,765	9.6%	13.5%
510500	Overtime Wages	15,755	7,546	14,700	11,335	15,500	5.4%	36.7%
511100	PERS	95,331	102,251	119,927	113,002	131,357	9.5%	16.2%
511300	Medicare	9,662	10,445	12,421	10,738	13,605	9.5%	26.7%
511400	Workers Compensation	0	8,188	0	0	9,383	100.0%	100.0%
511600	Health Insurance	216,890	184,503	227,969	216,636	263,641	15.6%	21.7%
511650	Dental Insurance	0	6,806	9,156	7,046	8,426	-8.0%	19.6%
511700	Life Insurance	1,170	1,242	1,537	1,537	1,726	12.3%	12.3%
511750	Vision Insurance	0	0	547	421	475	-13.2%	12.8%
520100	Uniform	502	693	2,300	1,648	7,000	204.3%	324.9%
520110	Clothing	3,673	3,929	3,600	4,456	0	-100.0%	-100.0%
521000	Cellular Telephone	4,489	4,327	4,500	6,891	8,000	77.8%	16.1%
521100	Electric	50,767	66,140	64,260	69,395	76,000	18.3%	9.5%
521200	Heat	16,095	11,027	19,890	10,770	19,890	0.0%	84.7%
523100	Professional Services	6,703	6,295	24,900	7,793	24,900	0.0%	219.5%
526000	Travel/Training	4,702	5,300	8,100	6,051	8,500	4.9%	40.5%
526100	Membership and Dues	1,463	1,707	2,500	986	2,500	0.0%	153.7%
527010	Maintenance of Equipment	2,106	2,063	2,500	946	2,500	0.0%	164.2%
527020	Maintenance of Facility	33	8,926	5,500	733	5,500	0.0%	650.1%
527210	Garage Rotary	63,963	75,000	95,300	95,300	113,900	19.5%	19.5%
527215	Corrosion Prevention	0	1,386	3,276	3,276	3,024	-7.7%	-7.7%
527220	Information Technology Rotary	6,113	7,100	0	0	0	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	56,500	54,451	54,451	52,500	-3.6%	-3.6%
527240	Facility Maintenance Rotary	0	0	0	0	32,277	100.0%	100.0%
531000	Office Supply	145	65	300	144	300	0.0%	107.8%
533000	Operating Supply	44,839	80,554	135,000	92,656	137,700	2.0%	48.6%
533035	Fuel Supply	53,012	2,691	0	0	0	100.0%	100.0%
534030	Landscape Materials	902	1,553	2,500	1,369	2,550	2.0%	86.3%
534050	Veteran's Bricks	148	158	1,000	55	1,000	0.0%	1718.2%
539000	Small Equipment	624	1,112	2,500	1,988	4,000	60.0%	101.2%
550300	New Equip / Cap Outlay	6,000	18,565	6,100	40,647	8,000	31.1%	-80.3%
560020	Refunds	0	700	0	530	0	100.0%	-100.0%
	TOTAL PARK MAINTENANCE	**1,285,556**	**1,418,225**	**1,666,656**	**1,574,076**	**1,876,919**	**12.6%**	**19.2%**
	Carryover PO's				*44,799*			

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
PARK MAINTENANCE

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$922,765	Fill vacant supervisor position.
Cell Phone	521000	$8,000	Staff service for 9 Ipads
Professional Services	523100	$24,900	Portable Toilets $8,800 and brush clearing $10,000, consultant fees $5,600
Travel/Training	526000	$8,500	Staff Training including: National Parks and Recreation seminar $1,800; Ohio Parks and Recreation conferences and seminars $1,400; professional training and development certification classes $1,000; Professional CEU's, MORPC Greenways and licensing classes $1,800, Pesticide training $2,100
Membership/Dues	526100	$2,500	Dues to Ohio Parks and Recreation, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	$137,700	Hanging baskets (80) in downtown $5,000; Sanitation, cleaning products and supplies $6,000; Grass/prairie seed, herbicides, pesticides, fertilizer $16,000; Paint $500; Playground mulch $10,000; Landscape mulch $17,500; Building materials and supplies $6,000; Ballfield materials and gravel $50,000; downtown lighting $3,000; Veterans Plaza photo update-$4,000
Small Equipment	539000	$4,000	Push mowers, weed eaters and landscape equipment $4,000
New Equip/Cap Outlay	550300	$8,000	Deck over trailer

RECREATION

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



2024 Accomplishments

- Expanded Partnerships
- Increased programming numbers
- Additional enrichment classes

2025 Budget Summary		
	Recreation	**Swimming Pool**
Personal Services	422,368	300,709
Materials & Supplies	179,523	76,000
Services & Charges	176,200	45,000
Capital Outlay	8,000	30,000
Refunds/Reimbursements	800	2,000
Total Recreation	**786,891**	**453,709**

RECREATION

Authorized Personnel	2022	2023	2024	2025
Parks & Natural Res. Director	1	1	1	1
Rec. Programming Superintendent	1	1	1	1
Rec. Programming Coordinator	0	1	1	1
Building Monitors—*Part-time*	3	3	3	4
Pool Managers—*Seasonal*	2	2	3	4
Lifeguards—*Seasonal*	23*	23*	24*	30*
Cashiers—*Seasonal*	5*	5*	8*	8*
Total	**35***	**36***	**41***	**49***

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

On the Horizon

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

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Recreational Program Offerings	11	11	14
	Special Event Offerings	6	6	8
2	Pool—Program Offerings	5	5	6
3	Camp Offerings	7	7	8

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **RECREATION ADMIN**

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
21012300- 510000	Wages	205,747	226,145	290,267	217,536	349,783	20.5%	60.8%
510500	Overtime Wages	1,231	1,361	1,500	1,703	2,000	33.3%	17.5%
511100	PERS	28,977	28,644	40,847	30,625	48,970	19.9%	59.9%
511300	Medicare	2,914	3,314	4,231	3,193	5,072	19.9%	58.8%
511400	Workers Compensation	0	3,011	0	0	3,498	100.0%	100.0%
511600	Health Insurance	51,064	33,122	11,768	14,840	12,085	2.7%	-18.6%
511650	Dental Insurance	0	877	557	557	546	-2.0%	-2.0%
511700	Life Insurance	240	240	338	338	342	1.2%	1.2%
511750	Vision Insurance	0	0	72	72	72	0.0%	0.0%
520100	Uniform	450	686	2,000	705	2,000	0.0%	183.8%
521000	Cellular Telephone	506	850	1,200	1,200	1,200	0.0%	0.0%
523100	Professional Services	8,139	12,050	8,000	3,168	8,000	0.0%	152.5%
523100 -RSP03	Professional Services	0	3,600	0	0	0	100.0%	100.0%
523106	Umpires/Refs	0	8,210	0	8,083	0	100.0%	-100.0%
523107	Public Information	25	1,855	10,000	0	10,000	0.0%	100.0%
523410	Special Events	2,207	400	0	0	0	100.0%	100.0%
526000	Travel/Training	0	1,805	5,500	5,000	6,500	18.2%	30.0%
526100	Membership and Dues	0	435	1,000	0	1,000	0.0%	100.0%
527020	Maintenance of Facility	723	1,681	7,000	2,167	7,000	0.0%	223.0%
527220	Information Technology Rotary	30,000	33,599	99,588	99,588	104,326	4.8%	4.8%
527240	Facility Maintenance Rotary	0	0	0	0	17,606	100.0%	100.0%
529310	Bank Fees	0	10,096	12,000	21,253	21,891	82.4%	3.0%
531000	Office Supply	2,120	1,228	3,500	1,169	3,500	0.0%	199.4%
533000	Operating Supply	509	42,603	172,700	66,893	172,700	0.0%	158.2%
533000 -RSP01	Operating Supply	0	417	0	0	0	100.0%	100.0%
533000 -RSP03	Operating Supply	0	4,893	0	0	0	100.0%	100.0%
533002	Youth Equipment	0	1,466	0	0	0	100.0%	100.0%
533002 -RSP04	Youth Equipment	0	2,640	0	0	0	100.0%	100.0%
550300	New Equip / Cap Outlay	3,753	11,494	8,000	0	8,000	0.0%	100.0%
560020	Reimbursement	50	1,105	800	45	800	0.0%	1677.8%
560020 -RSP05	Reimbursement	0	550	0	0	0	100.0%	100.0%
	TOTAL RECREATION ADMIN	**338,656**	**438,377**	**680,868**	**478,136**	**786,891**	**15.6%**	**64.6%**
	Carryover PO's				*51,700*			

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
RECREATION ADMIN

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$349,783	Parks and Recreation is proposing additional hours for seasonal camp counselors. (Additional 200 hrs), Proposed 1 PPT Events Coordinator to focus on rec programs, sponsorships and grants
Professional Services	523100	$8,000	Social media/web page
Public Information	523107	$10,000	Credit card fees, carpet service, program brochure
Special Events	523410	$0	*Moved to Operating Supply*
Travel/Training	526000	$6,500	NRPA/OPRA confrence and seminars, professional training and development, CPRP exam, CPO certification
Membership/Dues	526100	$1,000	NRPA/OPRA confrence and seminars, professional training and development, CPRP exam, CPO certification
Operating Supply	533000	$172,700	Youth/Adult Sports, Camps, Special Events, and Enrichement programs
New Equip/Cap Outlay	550300	$8,000	Miscellaneous sales and check-in equipment

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **PROGRAMS**

Org-Object-Project			*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
Program Revenue										
21000251-	472210	-RSP01	Adult Sports Fees	45	0	0	0	0	100.0%	100.0%
	472210	-RSP02	Adult Program Fees	645	0	0	0	0	100.0%	100.0%
	472210	-RSP03	Youth Program Fees	53,870	0	0	0	0	100.0%	100.0%
	472210	-RSP04	Youth Baseball/Softball	17,609	0	0	0	0	100.0%	100.0%
	472210	-RSP05	Pickleball	2,165	0	0	0	0	100.0%	100.0%
			Total Programs Revenue	**74,334**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
			Total Programs Expense	**79,315**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**

Account #			*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
Program Expense										
21012300-	523100	-RSP01	Professional Services	40	0	0	0	0	100.0%	100.0%
	533000	-RSP01	Operating Supply	6,308	0	0	0	0	100.0%	100.0%
			Total Adult Sports	**6,348**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
	523100	-RSP02	Professional Services	600	0	0	0	0	100.0%	100.0%
	533000	-RSP02	Operating Supply	163	0	0	0	0	100.0%	100.0%
			Total Adult Programs	**763**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
	523100	-RSP03	Professional Services	11,377	0	0	0	0	100.0%	100.0%
	533000	-RSP03	Operating Supply	34,875	0	0	0	0	100.0%	100.0%
	539000	-RSP03	Small Equipment	506	0	0	0	0	100.0%	100.0%
			Total Youth Activities	**46,758**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
	523100	-RSP04	Professional Services	535	0	0	0	0	100.0%	100.0%
	523106	-RSP04	Umpires	7,253	0	0	0	0	100.0%	100.0%
	533000	-RSP04	Operating Supply	642	0	0	0	0	100.0%	100.0%
	533002	-RSP04	Equipment	5,807	0	0	0	0	100.0%	100.0%
	533003	-RSP04	Uniforms	9,179	0	0	0	0	100.0%	100.0%
	560020	-RSP04	Refunds	735	0	0	0	0	100.0%	100.0%
			Total Baseball/Softball	**24,151**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
	523100	-RSP05	Professional Services	395	0	0	0	0	100.0%	100.0%
			Total Pickleball	**395**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
	523106	-RSP13	Umpires	900	0	0	0	0	100.0%	100.0%
			Total Flag Football	**900**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
			TOTAL PROGRAMS	**79,315**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
PROGRAMS

Description:	*Code:*	*Amount:*	*Explanation:*

At the beginning of 2023, for operational ease, all programs were moved to recreation admin rather than being budgeted for at a program level.

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **SWIMMING POOL**

Org-Object-Project			Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
21000251-	472210	-RSP06	Pool Memberships	119,679	112,611	110,000	110,455	112,000	1.8%	1.4%
	472210	-RSP07	Pool Daily Admissions	96,928	109,911	110,000	114,247	115,300	4.8%	0.9%
	472210	-RSP08	Pool Concessions	39,830	0	0	0	0	100.0%	100.0%
	472210	-RSP09	Pool Rental/Misc.	3,500	3,290	5,000	6,799	7,200	44.0%	5.9%
	472210	-RSP10	Pool Programs	22,461	19,586	20,000	23,487	24,000	20.0%	2.2%
	472210	-RSP11	Swim Lessons	7,060	9,890	10,500	9,430	10,000	-4.8%	6.0%
	472210	-RSP12	Safety Classes	930	575	500	1,290	1,500	200.0%	16.3%
			Total Pool Revenues	**290,388**	**255,863**	**256,000**	**265,708**	**270,000**	**5.5%**	**1.6%**
			Total Pool Expenditures	**348,282**	**312,988**	**411,297**	**286,560**	**453,709**	**10.3%**	**58.3%**

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
Swimming Pool									
21012400-	510000	Wages	207,885	163,469	229,262	179,021	255,543	11.5%	42.7%
	510500	Overtime Wages	3,018	2,704	3,130	1,812	3,130	0.0%	72.7%
	511100	PERS	29,526	23,264	32,535	25,317	35,776	10.0%	41.3%
	511300	Medicare	3,070	2,409	3,370	2,622	3,705	9.9%	41.3%
	511400	Workers Compensation	0	2,239	0	0	2,555	100.0%	100.0%
	523100	Professional Services	4,840	3,786	10,000	5,735	10,000	0.0%	74.4%
	527010	Maintenance of Equipment	1,436	4,956	10,000	3,763	10,000	0.0%	165.7%
	527020	Maintenance of Facility	5,283	3,024	10,000	6,672	10,000	0.0%	49.9%
	531000	Office Supply	529	147	1,000	68	1,000	0.0%	1360.5%
	533000	Operating Supply	41,212	73,934	60,000	54,324	70,000	16.7%	28.9%
	533001	Program Supply	2,101	3,191	15,000	4,659	5,000	-66.7%	7.3%
	550300	New Equip / Cap Outlay	18,851	29,685	35,000	2,442	45,000	28.6%	1742.8%
	560020	Refunds	110	180	2,000	125	2,000	0.0%	1500.0%
		TOTAL SWIMMING POOL	**317,860**	**312,988**	**411,297**	**286,560**	**453,709**	**10.3%**	**58.3%**
Concessions									
21012500-	526000	Travel and Training	250	0	0	0	0	100.0%	100.0%
	534010	Concessions	20,172	0	0	0	0	100.0%	100.0%
	550300	New Equip / Cap Outlay	10,000	0	0	0	0	100.0%	100.0%
		TOTAL CONCESSIONS	**30,422**	**0**	**0**	**0**	**0**	**100.0%**	**100.0%**
		TOTAL POOL EXPENDITURES	**348,282**	**312,988**	**411,297**	**286,560**	**453,709**	**10.3%**	**58.3%**
		Carryover PO's				*18,952*			

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
SWIMMING POOL

Description:	*Code:*	*Amount:*	*Explanation:*
Wages	510000	$255,543	Parks and Recreation is proposing additional hours for Learn to Swim and Water Fitness. (Additional 300 hrs)
Professional Services	523100	$10,000	License Fee, Trainings, Certifications, Slide Inspection
Maintenance of Facility	527020	$10,000	Awning Cleaning and Repair, Concrete Repair, Misc.
Operating Supply	533000	$70,000	Chlorine, Perlite, CO2, First Aid, Emergency Oxygen, Cleaning Supplies, Uniforms, Training Supplies/ Meals
Program Supply	533001	$5,000	Many program supplies purchased in 2024
New Equip./Cap. Outlay	550300	$45,000	Pool Valves, Stenner Pumps, Umbrellas, Pool Controllers, Flow Meters, Poolcomms

2025 BUDGET DETAIL
FUND: **PARKS, RECREATION & NATURAL RESOURCES**
DEPARTMENT: **URBAN FORESTRY**

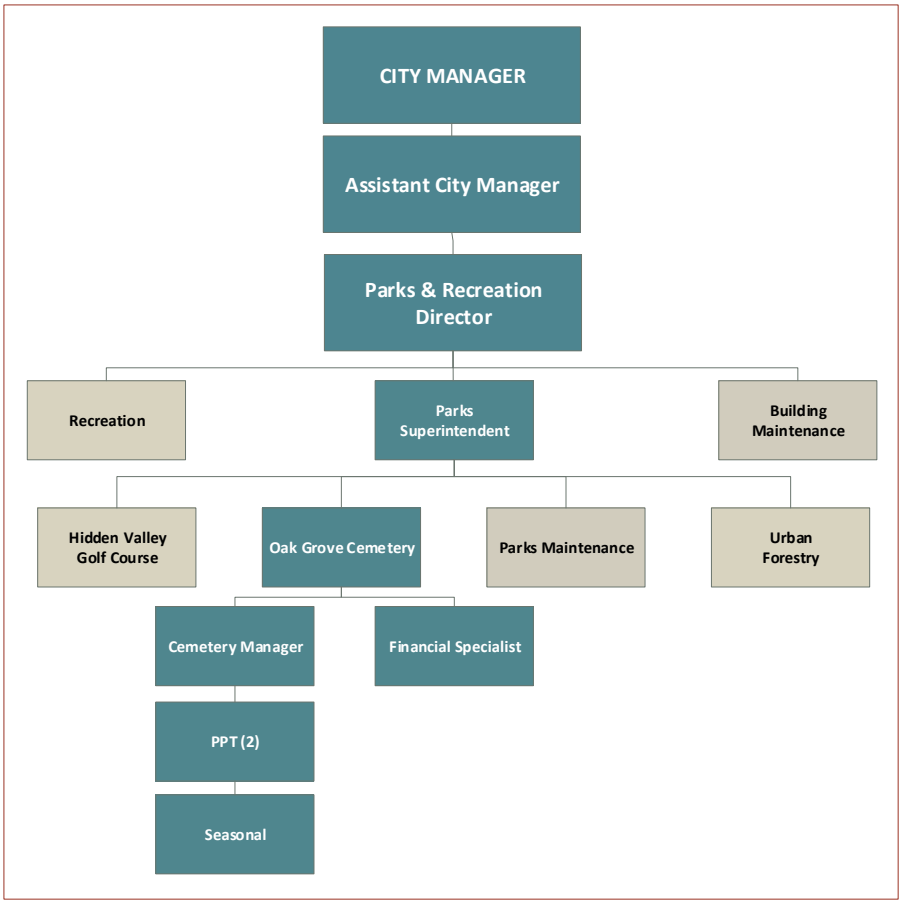
Org-Object		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
21012900-	510000	Wages	65,546	102,349	143,641	135,856	151,580	5.5%	11.6%
	510500	Overtime Wages	3,622	3,518	3,700	2,572	4,000	8.1%	55.5%
	511100	PERS	9,684	14,821	20,628	19,380	21,781	5.6%	12.4%
	511300	Medicare	1,022	1,465	2,136	1,908	2,256	5.6%	18.2%
	511400	Workers Compensation	0	1,197	0	0	1,556	100.0%	100.0%
	511600	Health Insurance	1,200	31,646	41,786	41,786	43,768	4.7%	4.7%
	511650	Dental Insurance	0	1,228	1,775	1,775	1,740	-2.0%	-2.0%
	511700	Life Insurance	120	240	338	338	342	1.2%	1.2%
	511750	Vision Insurance	0	0	144	144	144	0.0%	0.0%
	520100	Uniform	131	97	300	0	1,200	300.0%	100.0%
	523100	Professional Services	44,595	84,028	0	11,547	0	100.0%	-100.0%
	526000	Travel/Training	0	290	2,000	420	2,000	0.0%	376.2%
	527030	Tree Maintenance	0	83	5,000	111	5,000	0.0%	4421.2%
	533000	Operating Supply	915	1,402	3,500	1,942	5,000	42.9%	157.4%
	539000	Small Equipment	84	2,278	3,500	2,384	5,000	42.9%	109.7%
	550200	Tree Purchases	99	368	500	199	500	0.0%	151.3%
	550300	Capital Outlay	3,168	0	0	0	0	100.0%	100.0%
		TOTAL URBAN FORESTRY	**130,185**	**245,009**	**228,948**	**220,363**	**245,867**	**7.4%**	**11.6%**
		Carryover PO's							

LINE ITEM DETAIL
PARKS, RECREATION & NATURAL RESOURCES **Explanation of significant line items**
URBAN FORESTRY

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$151,580	Requesting 1,000 hours for seasonal staffing
Tree Maintenance	527030	$5,000	Cost for typical tree maintenance including fertilizer, re staking and tree installations
Operating Supply	533000	$5,000	Chains, oil, tools, chainsaw parts
Small Equipment	539000	$5,000	Chainsaws and blowers

OAK GROVE CEMETERY

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



2024 Accomplishments

- Columbarium area concrete poured and columbarium installed
- Road and pavement improvements
- Storm line installation

2025 Budget Summary	
Personal Services	347,062
Services & Charges	64,451
Materials & Supplies	42,600
Capital Outlay	20,000
Refunds/Reimbursements	5,100
Total Cemetery	**479,213**

OAK GROVE CEMETERY

Authorized Personnel	2022	2023	2024	2025
Cemetery Manager	1	1	1	1
Financial Specialist I	1	1	1	1
Technician— *Part-time*	1	1	2	2
Seasonal Staff—*Seasonal*	1.30	1.30	1.30	1.30
Total	**4.30**	**4.30**	**5.30**	**5.30**

On the Horizon

- Roadway paving
- Additional columbarium and columbarium garden improvements
- Scatter garden improvements
- New section signs
- Adding nature, fitness, and historical programs
- Veterans West improvements

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Cost recovery	65%	65%	100%
2	% of Phase I Completed	65%	65%	100%
3	Number of Group Activities	3	3	12

2024 BUDGET DETAIL
FUND: **CEMETERY**
DEPARTMENT: **OAK GROVE CEMETERY**

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**60,827**	**56,498**	**92,305**	**92,305**	**48,230**		
21200025- 493020	Transfer-General Fund	124,529	148,000	150,000	150,000	200,000	33.3%	33.3%
21200251- 472110	Pre-need Spaces	78,641	73,968	80,000	61,770	50,000	-37.5%	-19.1%
472120	At-need Spaces	28,238	24,525	36,000	21,750	30,000	-16.7%	37.9%
472130	Interments	73,325	122,875	105,000	85,475	100,000	-4.8%	17.0%
472140	Foundations	21,295	33,791	30,000	25,441	32,000	6.7%	25.8%
472150	Pre-need Niches	0	7,500	30,000	6,500	15,000	-50.0%	130.8%
472160	At-need Niches	0	0	20,000	3,000	8,000	-60.0%	166.7%
472170	Engraving	0	0	4,000	2,360	4,000	0.0%	69.5%
484300	Miscellaneous	0	750	0	750	750	100.0%	0.0%
21200252- 480100	Donations	150	0	0	3	0	100.0%	-100.0%
484300	Miscellaneous	11,015	10,197	7,500	5,213	7,500	0.0%	43.9%
	Total Revenue	**337,192**	**421,606**	**462,500**	**362,262**	**447,250**	**-3.3%**	**23.5%**
	Total Expenditures	**341,521**	**385,799**	**465,882**	**399,447**	**479,213**	**2.9%**	**20.0%**
	Carryover PO's				*6,890*			
	Fund Balance - December 31st	**56,498**	**92,305**	**88,923**	**48,230**	**16,267**		
21212600- 510000	Wages	175,863	204,118	232,573	220,241	239,641	3.0%	8.8%
510500	Overtime Wages	3,595	4,366	5,325	3,067	5,325	0.0%	73.6%
511100	PERS	23,796	29,188	33,306	30,747	34,295	3.0%	11.5%
511300	Medicare	2,492	2,920	3,450	3,099	3,552	3.0%	14.6%
511400	Workers Compensation	0	2,252	0	0	2,450	100.0%	100.0%
511600	Health Insurance	56,441	48,898	56,468	56,467	59,284	5.0%	5.0%
511650	Dental Insurance	0	1,763	2,193	2,193	2,149	-2.0%	-2.0%
511700	Life Insurance	198	216	304	304	308	1.3%	1.3%
511750	Vision Insurance	0	0	58	58	58	0.0%	0.7%
520110	Clothing	350	348	350	350	350	0.0%	0.0%
521000	Cellular Telephone	478	880	1,080	920	1,080	0.0%	17.4%
521100	Electric	1,791	1,943	2,000	1,801	2,000	0.0%	11.1%
523100	Professional Services	15,088	14,977	19,000	15,808	20,000	5.3%	26.5%
526000	Travel/Training	511	1,043	2,000	1,584	2,000	0.0%	26.3%
526100	Membership and Dues	95	200	250	200	250	0.0%	25.0%
527010	Maintenance of Equipment	75	0	500	0	500	0.0%	100.0%
527020	Maintenance of Facility	0	0	1,500	837	1,500	0.0%	79.2%
527210	Garage Rotary	6,077	7,000	10,400	10,400	12,400	19.2%	19.2%
527215	Corrosion Prevention	0	126	176	176	0	-100.0%	-100.0%
527220	Information Technology Rotary	5,701	8,000	6,672	6,672	7,371	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	4,200	5,577	5,577	2,000	-64.1%	-64.1%
527310	Indigent Burials	9,730	12,227	15,000	7,515	15,000	0.0%	99.6%
529310	Bank Fees	0	0	0	0	0	100.0%	100.0%
531000	Office Supply	0	57	200	184	200	0.0%	8.5%
533000	Operating Supply	8,356	17,831	16,000	6,441	16,000	0.0%	148.4%
533035	Fuel Supply	10,363	7,335	0	6,916	10,000	100.0%	44.6%
534030	Landscape Supply	7,183	10,000	10,000	12,820	10,000	0.0%	-22.0%
539000	Small Equipment	5,381	1,910	6,400	2,232	6,400	0.0%	186.7%
550300	Capital Impr. Oak Grove Funds	4,465	0	10,000	0	0	-100.0%	100.0%
550300 -OG002	Memorial Garden Columbarium	0	0	20,000	0	20,000	0.0%	100.0%
560020	Refunds	25	0	0	0	0	100.0%	100.0%
560210	Lot Repurchases	3,469	4,000	5,100	2,838	5,100	0.0%	79.7%
	TOTAL CEMETERY	**341,521**	**385,799**	**465,882**	**399,447**	**479,213**	**2.9%**	**20.0%**

LINE ITEM DETAIL
CEMETERY FUND
OAK GROVE CEMETERY

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$20,000	Increase for consultant services (surveying & mapping updates, tree removal $15,000
Travel/ Training	526000	$2,000	Staff to attend cemetery conference and Round Table Discussion
Operating Supply	533000	$16,000	Road maintenance ($16,000)
Landscape Supply	534030	$10,000	Landscape materials for screening and landscape beds
Small Equipment	539000	$6,400	Weed eaters and pruners ($1,700), Marker mover and straps ($2,000), Duramats for turf preservation ($1,600), iPad for new employee ($1,000)

2025 BUDGET DETAIL

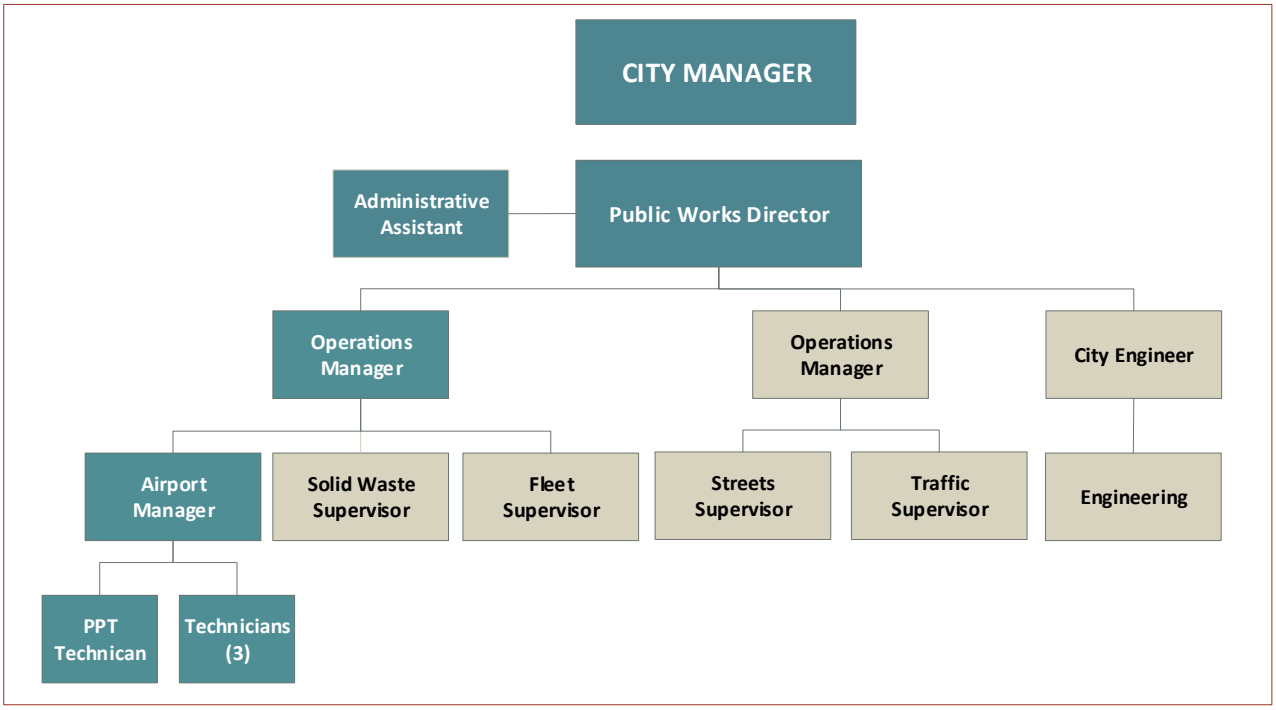
FUND: **TREE FUND**

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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**351,727**	**477,095**	**774,963**	**774,963**	**823,162**
21500251- 471300	Developer Tree Fees	227,986	420,771	80,000	329,285	350,000
21500252- 484300	Miscellaneous	0	0	0	0	0
	Total Revenue	**227,986**	**420,771**	**80,000**	**329,285**	**350,000**
21512900- 523100	Professional Services	19,521	9,590	100,000	118,868	100,000
550300	Tree Purchases	33,097	23,945	100,000	61,563	100,000
550320	Tree Equipment	0	89,368	75,000	67,344	75,000
560010	Transfer To Parks Fund	50,000	0	0	0	0
560020	Refunds	0	0	0	12,529	0
	Total Expenditures	**102,618**	**122,903**	**275,000**	**260,304**	**275,000**
	Carryover PO's				*20,782*	
	Fund Balance - December 31st	**477,095**	**774,963**	**579,963**	**823,162**	**898,162**

AIRPORT

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



2024 Accomplishments

- Terminal building siding replacement
- Apron A Expansion and Rehab funding Fuel Farm relocation study completed
- AWOS Replacement funding secured
- Jet A fuel tank inspections completed.

2025 Budget Summary	
Materials & Supplies	929,850
Personal Services	481,500
Services & Charges	340,041
Capital Outlay	30,000
Refunds/Reimbursements	1,500
Total Airport	**1,782,891**

AIRPORT

Authorized Personnel	2022	2023	2024	2025
Airport Operations Supervisor	1	1	1	1
Airport Technician	2	3	3	3
Airport Technician—*Part-time*	1	1	1	1
Seasonal	0.25	0.25	0	0
Total	**4.25**	**5.25**	**5**	**5**

On the Horizon

- Gate #3 access improvement
- Replace Automated Weather Observation System (AWOS)
- Hangers D, E, & F taxilane reconstruction
- Maintenance hanger heat and insulation improvements
- Terminal building improvements

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Annual fuel sales (gallons)	202,000	205,000	205,000
2	New projects in planning	3	3	0
3	Projects/Initiatives completed	1	3	3

2025 BUDGET DETAIL
FUND: AIRPORT OPERATIONS
DEPARTMENT: AIRPORT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**217,591**	**140,700**	**361,318**	**361,318**	**530,546**		
22200025- 493020	Transfer In - General Fund	79,521	280,000	280,000	280,000	280,000	0.0%	0.0%
22200351- 475200	Land Rent	9,651	12,487	12,300	16,616	19,000	54.5%	14.3%
477110	Hangar Rent	79,610	91,576	87,000	89,443	90,000	3.4%	0.6%
477130	Tie-Down	4,692	4,457	4,500	3,735	4,500	0.0%	20.5%
477140	AvGas Fuel Sales	392,448	355,068	375,000	336,737	375,000	0.0%	11.4%
477150	Jet A Fuel Sales	786,426	793,194	850,000	790,479	850,000	0.0%	7.5%
477160	Call Out Fees	5,253	10,714	9,100	8,850	9,100	0.0%	2.8%
477170	GPU Fees	1,231	3,795	3,300	3,050	3,300	0.0%	8.2%
477180	Ramp Fees	17,340	23,135	20,000	28,915	30,000	50.0%	3.8%
477200	Prist	559	554	750	520	750	0.0%	44.2%
477210	Oil	1,321	782	1,200	291	500	-58.3%	71.8%
477220	Gate Cards	0	50	100	350	500	400.0%	42.9%
482100	Hangar Deposits	792	771	1,200	1,040	1,000	-16.7%	-3.8%
22200352- 420600	Federal Operating Grants	5,950	0	0	0	0	100.0%	100.0%
483100	Real Estate Tax Reimbursements	34,747	33,744	35,000	33,938	35,000	0.0%	3.1%
484300	Miscellaneous	7,082	5,582	8,000	5,418	7,500	-6.3%	38.4%
	Total Revenue	**1,426,623**	**1,615,910**	**1,687,450**	**1,599,383**	**1,706,150**	**1.1%**	**6.7%**
	Total Expenditures	**1,503,514**	**1,395,291**	**1,891,522**	**1,382,644**	**1,782,891**	**-5.7%**	**28.9%**
	Carryover PO's				*47,511*			
	Fund Balance - December 31st	**140,700**	**361,318**	**157,246**	**530,546**	**453,805**		
22217000- 510000	Wages	198,797	217,188	288,858	235,755	300,218	3.9%	27.3%
510500	Overtime Wages	14,978	11,717	14,600	8,740	14,600	0.0%	67.0%
511100	PERS	29,211	31,133	42,484	33,712	44,075	3.7%	30.7%
511300	Medicare	2,903	3,105	4,400	3,284	4,565	3.8%	39.0%
511400	Workers Compensation	0	2,887	0	0	3,149	100.0%	100.0%
511600	Health Insurance	99,196	99,104	125,484	102,618	109,793	-12.5%	7.0%
511650	Dental Insurance	0	3,422	4,874	4,108	4,128	-15.3%	0.5%
511700	Life Insurance	600	480	676	676	684	1.2%	1.2%
511750	Vision Insurance	0	0	288	276	288	0.0%	4.3%
520100	Uniforms	0	0	0	0	6,500	100.0%	100.0%
520110	Clothing & Safety	2,329	1,246	2,700	1,885	3,000	11.1%	59.1%
521000	Cellular Telephone	1,012	1,200	1,200	1,200	1,200	0.0%	0.0%
521100	Electric	19,058	20,108	26,000	20,984	26,000	0.0%	23.9%
521200	Heat	1,317	834	1,000	853	1,000	0.0%	17.2%
523100	Professional Services	7,855	578	12,000	10,762	2,000	-83.3%	-81.4%
523410	Promotions/Marketing	220	460	400	464	400	0.0%	-13.8%
526000	Travel / Training	491	450	1,400	0	1,500	7.1%	100.0%
526100	Membership and Dues	1,699	1,928	1,800	1,212	1,800	0.0%	48.5%
527020	Maintenance of Facility	30,982	24,610	48,600	44,473	50,200	3.3%	12.9%
527210	Garage Rotary	20,600	23,000	29,200	29,200	34,900	19.5%	19.5%
527215	Corrosion Prevention	0	378	756	756	756	0.0%	0.0%
527220	Information Technology Rotary	6,267	7,000	26,688	26,688	29,485	10.5%	10.5%
527230	Fleet Fuel Chargeback	0	4,100	4,514	4,514	5,300	17.4%	17.4%
529210	Real Estate Taxes	56,727	50,981	62,000	52,991	62,000	0.0%	17.0%
529220	Sales Tax	72,913	73,520	80,000	71,931	80,000	0.0%	11.2%
529310	Credit Card Fees	30,172	30,554	34,000	30,209	34,000	0.0%	12.5%
531000	Office Supply	331	334	350	384	350	0.0%	-8.9%
533000	Fuel Supply AvGas	284,261	257,848	350,000	247,128	325,000	-7.1%	31.5%
533020	Fuel Supply Jet A	575,661	492,147	700,000	430,778	600,000	-14.3%	39.3%
533035	Fuel Supply - Vehicles	4,981	649	0	0	0	100.0%	100.0%
534020	Merchandise	811	534	750	0	4,500	500.0%	100.0%
550300	New Equip / Cap Outlay	39,955	33,475	25,000	16,637	30,000	20.0%	80.3%
560030	Security Deposits	188	323	1,500	425	1,500	0.0%	252.9%
	TOTAL AIRPORT	**1,503,514**	**1,395,291**	**1,891,522**	**1,382,644**	**1,782,891**	**-5.7%**	**28.9%**

LINE ITEM DETAIL
AIRPORT
OPERATIONS

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Professional Services	523100	$2,000	Weather Service Fee ($2000)
Maintenance of Facility	527020	$50,200	AWOS/Maintenance Contract/Repairs $4,400, HVAC Maintenance Contract $850, Airfield Lighting Maintenance $2,100; Terminal & Rental Building Maintenance $3,500; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) $12,200; Crack Seal material $2,000; Self-Serve Terminal Maintenance Contract $3,650; Contracted Electrical Repairs $2,000; Maintenance Hangar routine maintenance $5,000; Maintenance Hangar wall and door insulation $4,000; Maint Hangar ceiling insulation $4,500; Fuel Tank Insurance BUSTR $1,100; Admin Office Window replacement $5,500; Pilots Lounge Furniture replacement $4,000
Fuel Supply AvGas	533000	$325,000	Based on 2023 and 2024 usage and estimated fuel costs
Fuel Supply Jet A	533020	$600,000	Based on 2023 and 2024 usage and estimated fuel costs
New Equip/Cap Outlay	550300	$30,000	Powered Access/Security gate for Apron A Drive $30,000

2025 BUDGET DETAIL

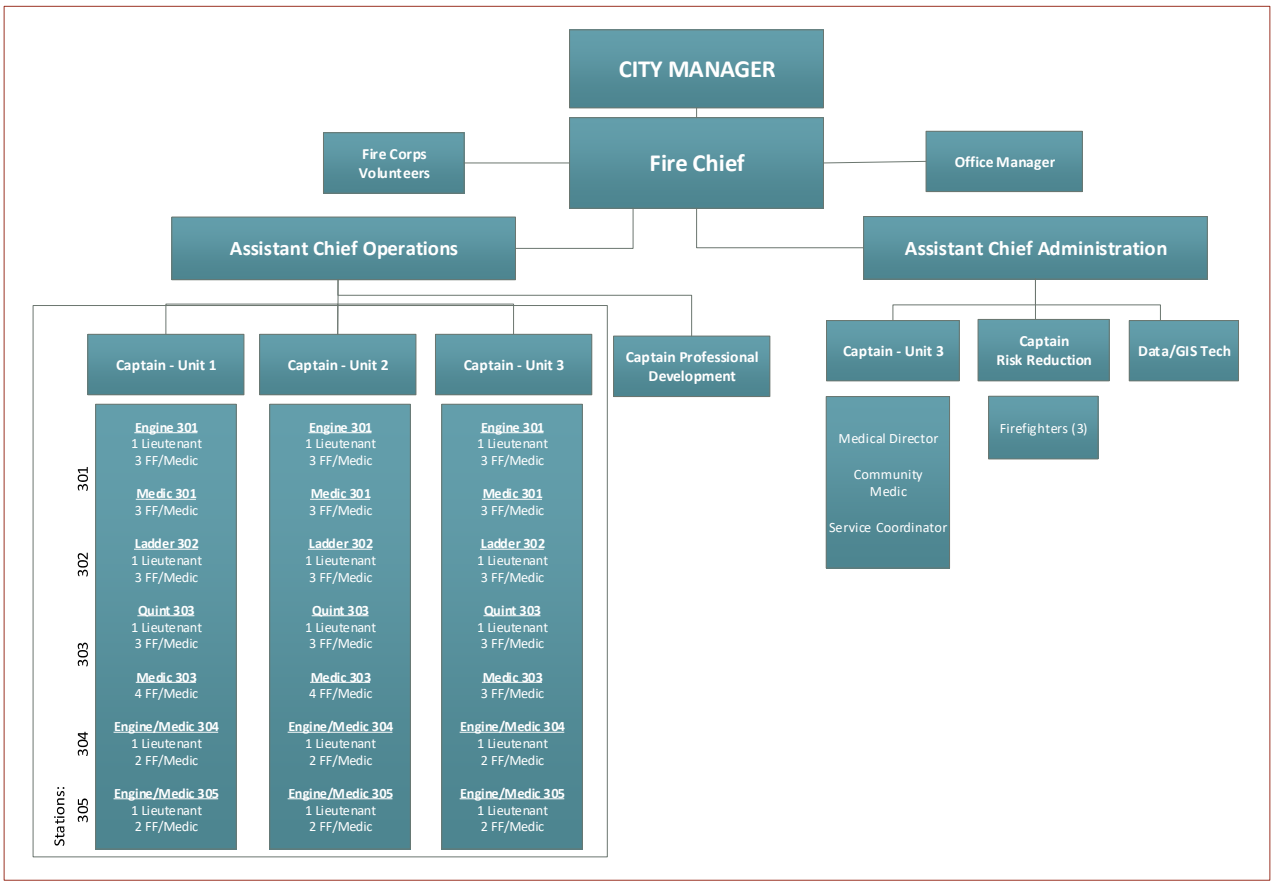
FUND: AIRPORT 2000 T-HANGAR

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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**204,989**	**218,529**	**237,908**	**237,908**	**252,235**
22300351- 477110	Hangar Rent	102,745	106,689	105,000	109,269	108,000
477120	Late Fees	0	300	0	0	0
482100	Hangar Deposits	469	1,257	0	489	0
	Total Revenue	**103,214**	**108,246**	**105,000**	**109,758**	**108,000**
22317000- 521100	Electric	3,008	3,203	3,500	3,495	3,752
527020	Maintenance of Facility	175	0	1,000	120	1,000
529210	Real Estate Taxes	17,556	17,049	18,000	17,622	17,975
560030	Security Deposits	425	516	1,000	246	1,000
570000	Transfer to Bond Retirement Fund	68,511	68,098	67,173	67,173	68,219
	Total Expenditures	**89,674**	**88,867**	**90,673**	**88,656**	**91,946**
	Carryover PO's					
	Fund Balance - December 31st	**218,529**	**237,908**	**252,235**	**259,010**	**268,289**

FIRE

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



2024 Accomplishments

- Reclassified Risk Reduction Lieutenant to Risk Reduction Captain to align with department structure.
- Hired Assistant Medical Director to assist Medical Director with training and quality improvement.
- Updated city intersections and fire department apparatus for city-wide traffic preemption.
- Accepted FEMA SAFER Grant of six firefighters to bolster suppression staffing.
- Updated 34 aged-out AEDs city-wide.

2025 Budget Summary	
Capital Outlay	19,200,000
Personal Services	14,239,755
Services & Charges	2,262,365
Debt Services	2,089,750
Transfers	2,000,000
Refunds/Reimbursements	650,000
Materials & Supplies	495,711
Total Fire	**40,937,581**

FIRE

Authorized Personnel	2022	2023	2024	2025
Fire Chief	1	1	1	1
Assistant Chief	0	2	2	2
Captain	6	5	5	6
Lieutenant	13	13	16	15
Firefighter	44	62	62	62
Mobile Integrated Health Technician/Advance Practice Specialist	3	0	0	0
Advance Practice Specialist Supervisor	2	0	0	0
Service Coordinator	1	1	1	1
Community Paramedic	0	1	1	1
Mechanic	0	1	1	1
Office Manager	1	1	1	1
Data/GIS Analyst	1	1	1	1
Facility Technician	0	0	0	0
Total	**72**	**88**	**92**	**90**

On the Horizon

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

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

FIRE

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Develop a training facility needs plan to support emergency operations and identify the resources needed to implement.	95%	95%	100%
2	Identify means to improve the recruitment and retention of quality personnel to serve the community.	85%	95%	100%
3	Identify time periods, geographical areas and other areas that the Department is not meeting the response times and identify solutions for improvement.	80%	85%	90%
4	Provide pertinent and timely communication at all levels internally/externally.	75%	95%	100%
5	Identify Staffing Priorities and Needs	80%	92%	100%
6	Ensure the Department is meeting the needs of the community in a productive, cost effective and cost efficient manner.	85%	94%	95%

Performance Metrics	2021	2022	2023	2024	2025
Total number of Incidents	6,606	7,147	6,982	7,354	7,721
Number of Medical Transports	3,047	3,546	3,279	3,519	3,694
Property Saved	99.21%	99.32%	98.93%	95.61%	97.90%
For additional Performance Metrics, please see our web site.					

2025 BUDGET DETAIL
FUND: **FIRE/EMS**
DEPARTMENT: **FIRE DEPARTMENT**

Org-Object-Project	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**11,650,242**	**13,278,681**	**14,235,298**	**14,235,298**	**11,597,649**		
23100016- 411100	0.7% Income Tax Collections	14,286,806	15,602,075	16,500,000	17,030,080	18,110,111	9.8%	6.3%
23100025- 491010	Debt Proceeds	4,000,000	3,000,000	0	0	0	100.0%	100.0%
493020	Transfer In - Fire Pension Fund	327,225	319,799	350,400	491,234	502,616	43.4%	2.3%
493020	Transfer In - FEMA SAFER Grant	0	0	409,038	281,213	708,005	73.1%	151.8%
23100152- 420700	State Grant Reimbursement	0	675	0	0	0	100.0%	100.0%
420800	Grant Reimbursement	2,633	2,090	0	5,902	0	100.0%	-100.0%
483100	EMS Reimbursements County	697,427	951,900	990,633	992,593	1,032,297	4.2%	4.0%
484300	Miscellaneous	18,769	10,135	50,000	103,399	15,000	-70.0%	-85.5%
486000	Debt Proceeds	0	0	0	0	0	100.0%	100.0%
	Total Revenues	**19,332,860**	**19,886,675**	**18,300,071**	**18,904,423**	**20,368,029**	**11.3%**	**7.7%**
	Total Expenditures	**17,704,421**	**18,930,058**	**22,167,647**	**19,719,678**	**19,647,831**	**-11.4%**	**-0.4%**
	Carryover PO's				*1,822,394*			
	Fund Balance - December 31st	**13,278,681**	**14,235,298**	**10,367,722**	**11,597,649**	**12,317,846**		
23114500- 510000	Wages	6,656,186	7,003,362	8,801,659	7,251,091	9,039,249	2.7%	24.7%
510500	Overtime Wages	575,343	366,037	643,143	290,084	625,000	-2.8%	115.5%
511100	PERS	22,032	23,261	38,193	19,045	25,129	-34.2%	31.9%
511200	Police/Fire Pension	1,593,834	1,553,967	2,110,504	1,808,944	2,248,217	6.5%	24.3%
511300	Medicare	99,375	102,387	136,950	104,912	140,132	2.3%	33.6%
511400	Workers Compensation	0	89,078	0	0	96,643	100.0%	100.0%
511600	Health Insurance	1,679,386	1,780,443	2,227,519	1,804,794	1,970,597	-11.5%	9.2%
511650	Dental Insurance	0	56,904	83,235	68,332	71,265	-14.4%	4.3%
511700	Life Insurance	22,905	24,870	21,894	21,894	19,635	-10.3%	-10.3%
511750	Vision Insurance	0	0	4,608	3,558	3,888	-15.6%	9.3%
520100	Uniform	35,789	58,600	100,000	94,227	80,000	-20.0%	-15.1%
521000	Cellular Telephone	19,010	17,306	21,600	20,878	21,600	0.0%	3.5%
521100	Electric	51,568	52,704	62,830	50,979	58,500	-6.9%	14.8%
521200	Heat	31,124	25,699	40,000	16,624	40,000	0.0%	140.6%
522000	Postage	36	0	0	0	0	100.0%	100.0%
523100	Professional Services	205,011	179,697	315,890	148,206	250,800	-20.6%	69.2%
523175	Chargeback Services to Gen Fund	0	357,000	416,280	416,280	434,177	4.3%	4.3%
526000	Travel/Training	59,163	52,786	127,120	98,189	162,625	27.9%	65.6%
526100	Membership & Dues	2,366	1,475	9,010	2,628	6,400	-29.0%	143.6%
526200	EMS Training Grant	2,500	0	1,000	0	4,000	300.0%	100.0%
527010	Maintenance of Equipment	41,889	33,184	60,305	59,461	78,100	29.5%	31.3%
527020	Maintenance of Facility	71,923	67,964	122,030	62,188	125,920	3.2%	102.5%
527210	Garage Rotary	124,218	124,218	189,500	189,500	226,600	19.6%	19.6%
527215	Corrosion Prevention	0	1,134	2,772	2,772	2,520	-9.1%	-9.1%
527220	Information Technology Rotary	313,076	344,000	393,069	393,069	433,670	10.3%	10.3%
527230	Fleet Fuel Chargeback	0	85,600	78,146	78,146	67,500	-13.6%	-13.6%
527240	Facility Maintenance Rotary	0	0	0	0	269,953	100.0%	100.0%
529210	Real Estate Taxes	0	90,787	0	70,701	0	100.0%	-100.0%
531000	Office Supply	2,319	4,378	6,000	2,493	6,000	0.0%	140.6%
533000	Operating Supply	40,273	35,730	49,855	29,450	49,855	0.0%	69.3%
533035	Fuel/Lube Supply	75,748	7,833	9,500	0	0	-100.0%	100.0%
533120	EMS Supply	63,552	58,945	83,663	68,690	87,846	5.0%	27.9%
537000	Repair Material	3,251	5,513	7,125	4,158	8,000	12.3%	92.4%
539000	Small Equipment	138,420	274,564	363,576	281,487	344,010	-5.4%	22.2%
550100	Land Purchases	4,016,234	0	0	0	0	100.0%	100.0%
550300	New Equip/Capital Outlay	62,263	212,740	0	190,187	0	100.0%	-100.0%
550300 -FD002	Sprinkler Grant	0	0	228,000	0	0	-100.0%	100.0%
550300 -TR003	Signals - Traffic Pre-Emption	32,600	45,595	0	282,800	0	100.0%	-100.0%
550310 -FD001	Training Tower	0	0	0	0	0	100.0%	100.0%
550310 -FD301	Station 301 AC Unit	0	0	0	0	0	100.0%	100.0%
550310 -FD305	Station 305 Construction	11,559	157,141	0	623,049	0	100.0%	-100.0%
550320	CIP Equipment	196,279	0	0	0	0	100.0%	100.0%
550320	Fire Apparatus	0	881,225	246,289	112,283	0	-100.0%	-100.0%
560020	Tax Refunds	483,200	530,241	650,000	532,198	650,000	0.0%	22.1%
570000	Transfer To Bond Service Fund	971,989	94,050	92,250	92,250	0	-100.0%	-100.0%
570000	Transfer To Fire Capital Fund	0	0	4,424,132	4,424,132	2,000,000	-54.8%	-54.8%
580100	Note Principal	0	4,000,000	0	0	0	100.0%	100.0%
580200	Note Interest	0	129,639	0	0	0	100.0%	100.0%
	Total Expenditures	**17,704,421**	**18,930,058**	**22,167,647**	**19,719,678**	**19,647,831**	**-11.4%**	**-0.4%**

LINE ITEM DETAIL
FIRE/EMS FUND
FIRE DEPARTMENT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$9,039,249	Includes negotiated pay-increase for firefighters
Professional Services	523100	$250,800	New hire testing, Medical and Assistant Medical Director costs, Emergency Management fee - population based, updates to the department's strategic plan
Travel/Training	526000	$162,625	FFs Paramedic Training (10), EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement
Information Tech. Rotary	527220	$433,670	Fire/EMS Reporting Software, Appartus WiFi, Policy Software, Department Information Boards, Scheduling Software, Station Alerting, Knox Key Box Access
Small Equipment	539000	$344,010	Turnout Gear Replacement, Heart Monitor Subscription, Ballistic Vests, SCBA Mask Replacements, Fire Hose, Extrication Equipment

2025 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. This levy will cease as of 12/31/2024, as a replacement levy passed in March, 2024. The residual in this fund will be used to pay for the debt, issue refunds, and pay bank fees associated with income tax payments via credit cards.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**4,920,634**	**5,396,605**	**6,213,348**	**6,213,348**	**7,515,230**
23300017- 411100	Income Tax Collections	3,061,365	3,343,275	3,465,000	3,649,283	979,597
23300023- 430100	Investment Income	36,929	160,001	130,000	306,221	130,000
	Total Revenue	**3,098,294**	**3,503,276**	**3,595,000**	**3,955,504**	**1,109,597**
23323300- 529310	Bank Fees	0	0	2,000	0	0
550300 -PK003	Wayfinding and Signage	0	47,030	0	0	0
560020	Tax Refunds	103,543	113,623	150,000	114,042	30,000
570000	Transfer Parks Bond Fund. - Principal	1,880,000	1,965,000	2,055,000	2,055,000	2,135,000
570000 -DS007	Transfer to Gen Bond - Principal	135,000	135,000	140,000	140,000	145,000
570000	Transfer Parks Bond Fund - Interest	435,750	360,550	281,950	281,950	219,750
570000 -DS007	Transfer to Gen Bond - Interest	68,030	65,330	62,630	62,630	59,130
570000	Transfer to Parks Fund	0	0	0	0	0
	Total Expenditures	**2,622,323**	**2,686,533**	**2,691,580**	**2,653,622**	**2,588,880**
	Carryover PO's					
	Fund Balance - December 31st	**5,396,605**	**6,213,348**	**7,116,768**	**7,515,230**	**6,035,947**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**151,384**	**175,448**	**198,819**	**198,819**	**196,063**
23500022- 414100	PILOT Revenue	24,064	23,371	24,000	24,047	25,000
	Total Revenue	**24,064**	**23,371**	**24,000**	**24,047**	**25,000**
23523500- 550300	Airport Improvements	0	0	0	0	0
550300 -DZ005	Corporate Parking Access Drive	0	0	0	0	0
550300 -DZ007	Above Ground Fuel Farm Design	0	0	0	0	150,000
550300 -DZ008	AWOS Improvements	0	0	16,500	1,380	0
	Total Expenditures	**0**	**0**	**16,500**	**1,380**	**150,000**
	Carryover PO's				*25,423*	
	Fund Balance - December 31st	**175,448**	**198,819**	**206,319**	**196,063**	**71,063**

2025 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*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2,959,714**	**3,333,895**	**5,593,676**	**5,593,676**	**8,314,886**
23600022- 414100 -TF013	Braumiller TIF Pilot Revenue	559,889	672,586	700,000	659,240	530,000
414100 -TF014	Cheshire N TIF Pilot Revenue	414,660	403,502	430,000	482,691	525,000
414100 -TF015	Cheshire S TIF Pilot Revenue	70,216	159,105	200,000	101,097	115,000
414100 -TF016	Cheshire W TIF Pilot Revenue	175,185	258,953	225,000	218,322	235,000
414100 -TF036	Evan Farms TIF Pilot Revenue	300,411	539,614	600,000	382,869	400,000
23600023- 430100	Investment Income	18,422	136,360	105,000	294,651	200,000
23600401- 460100 -SGLEN	Glenn Rd TIF Impact Fees	265,000	270,000	250,000	531,000	80,000
23600402- 420100	Homestead	1,637	1,826	1,800	1,496	1,500
420200	Rollback	148,696	164,464	160,000	201,744	200,000
	Total Revenue	**1,954,116**	**2,606,409**	**2,671,800**	**2,873,110**	**2,286,500**
23623600- 523100	TIF Professional Services	1,717	0	55,000	0	50,000
529310	Bank Fees	0	0	1,200	0	0
550300	Land Acquisition Berlin Station Phase	0	0	0	0	0
550300	Construction Berlin Station Phase	0	0	0	0	0
550300	Cheshire Rd Extension	0	0	0	0	0
560000	Administrative Fees	0	0	50,000	0	0
570000 -PRKVW	Parkview Transportation Fees	0	12,000	0	0	0
570000 -SGLEN	Glenn Transportation Fees	0	34,000	0	0	0
570000 -TERRA	Terra Alta Transportation Fees	0	141,000	0	0	0
580100	Note Principal	1,400,000	0	0	0	0
580200	Note Interest	20,942	0	0	0	0
580100	Bond Principal - Phase 2B - $1.6m	116,200	123,200	120,400	120,400	126,000
580200	Bond Interest - Phase 2B	41,076	36,428	31,500	31,500	26,684
	Total Expenditures	**1,579,935**	**346,628**	**258,100**	**151,900**	**202,684**
	Carryover PO's					
	Fund Balance - December 31st	**3,333,895**	**5,593,676**	**8,007,376**	**8,314,886**	**10,398,702**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23700022- 414100	PILOT Revenue - Sky Climber	21,480	20,861	24,000	46,686	47,620
414150	PILOT Revenue - V&P	11,644	30,561	35,000	43,817	44,700
	Total Revenue	**33,124**	**51,422**	**59,000**	**90,503**	**92,320**
23723700- 560110	TIF Distribution to Schools	19,874	30,853	35,400	54,302	55,392
560120	TIF Distribution to Sky Climber	8,592	8,344	9,600	18,675	19,048
560140	TIF Distribution to V&P Hydraulics	4,658	12,224	14,000	17,527	17,880
	Total Expenditures	**33,124**	**51,422**	**59,000**	**90,503**	**92,320**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23800022- 414100	PILOT Revenue	97,166	112,860	120,000	120,729	130,000
	Total Revenue	**97,166**	**112,860**	**120,000**	**120,729**	**130,000**
23823800- 560130	TIF Distribution	97,166	112,860	120,000	120,729	130,000
	Total Expenditures	**97,166**	**112,860**	**120,000**	**120,729**	**130,000**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

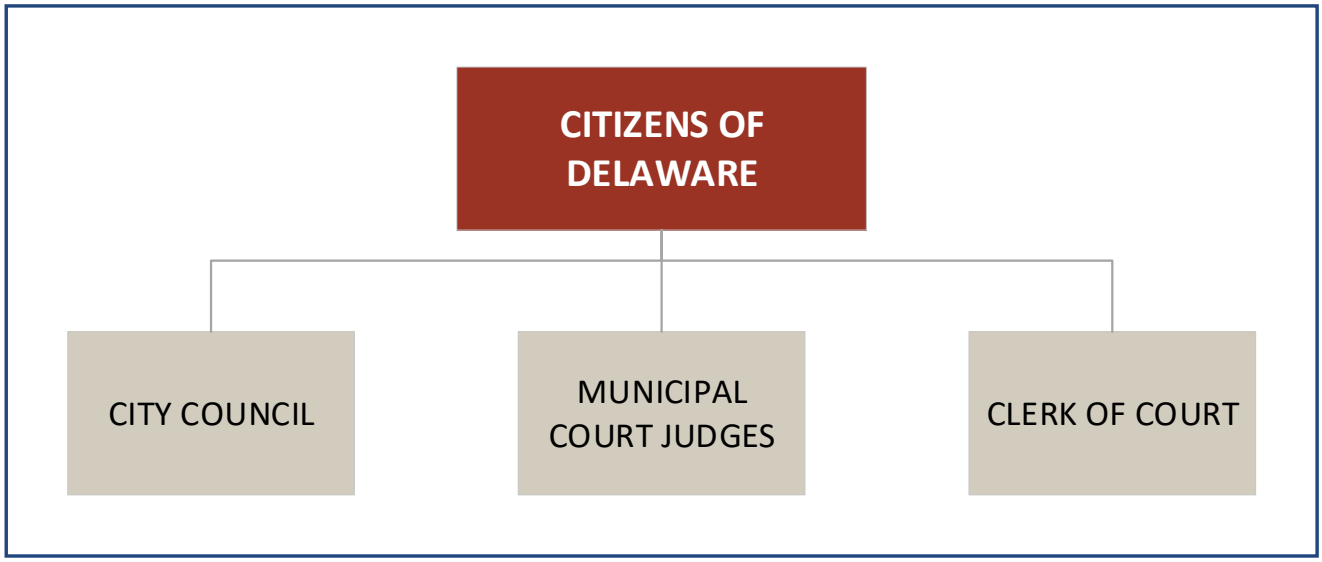
2025 BUDGET DETAIL

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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
23900022- 414100	PILOT Revenue	0	0	121,775	0	137,500
	Total Revenue	**0**	**0**	**121,775**	**0**	**137,500**
23923900- 560130	TIF Distribution	0	0	121,775	0	137,500
	Total Expenditures	**0**	**0**	**121,775**	**0**	**137,500**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

MUNICIPAL COURT



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

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

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

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

MUNICIPAL COURT

The Delaware Municipal Court's two judges and magistrates hear the following types of cases from throughout Delaware County: misdemeanor, traffic and parking violations, civil actions up to $15,000, small-claims actions up to $6,000, and administrative appeals on BMV cases.



Judge Marianne Hemmeter was appointed to the Delaware Municipal Court in February 2015 by Governor John Kasich. Judge Hemmeter was appointed by Governor Mike DeWine to the Delaware County Court of Common Pleas on February 11,2025.

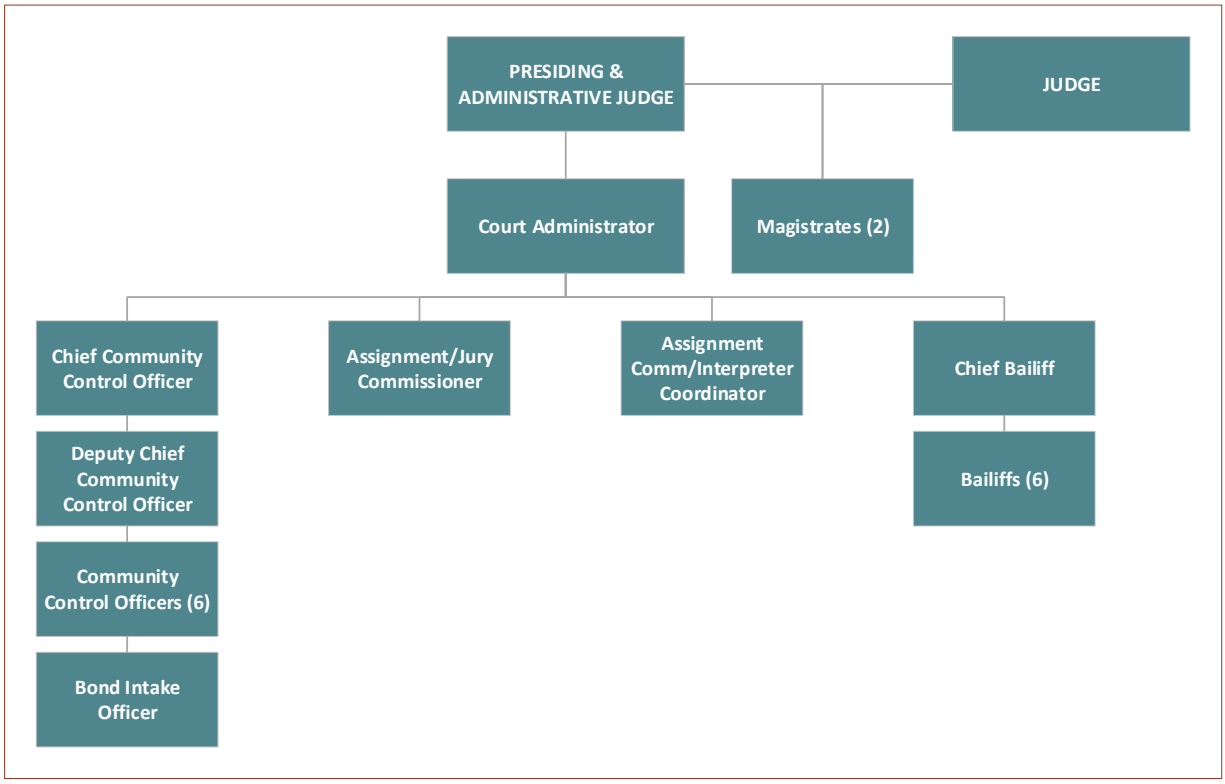


Judge Kyle Rohrer was elected to the Delaware Municipal Court in November 2019.

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

2025 Budget Summary		
	Court Administration	**Mission Court**
Personal Services	2,165,866	23,883
Services & Charges	275,328	
Materials & Supplies	25,000	
Total Courts	**2,466,194**	**23,883**

MUNICIPAL COURT



Authorized Personnel	2022	2023	2024	2025
Judges	2	2	2	2
Magistrates—*Full Time*	1	1	1	1
Magistrates—*Part Time*	1	1	1	1
Court Administrator	1	1	1	1
Assignment Commissioners (includes Jury Commissioner)	2	2	2	2
Chief Community Control Officer	1	1	1	1
Deputy Chief Community Control Officer	1	1	1	1
Community Control Officers	4	4	5	5
Specialized Docket Coordinator	1	1	0	0
Community Control—Office Assistant	1	0	0	0
Bond Intake Officer	0	1	1	0
Pre-Trial/Diversion Officer	0	0	0	1
Chief Bailiff	1	1	1	1
Bailiffs—*Full Time*	5	5	5	5
Bailiffs—*Part Time*	1	1	1	1
Mission Court Mentor Coordinator—*Part Time*	1	1	1	1
Total	**23**	**23**	**23**	**23**

2024 Accomplishments

- Repainted all office areas
- Assisted 324 people with reinstating/obtaining a driver's license through the Court's License Evaluation and Assistance Program (LEAP)

Court Metrics & Statistics	2024
Specialized Dockets - Historical Successful Graduation Rate	
Mental Health Docket	67%
OVI Docket	69%
Veteran's Docket	85%
Court Work in 2024	
Entries created by Judges Magistrates from the bench	6,505
Hearing Notices created by Assignment Commissioners	3,658
Summons sent out to prospective jurors by Jury Commissioner	1,800
Applications for Driving Privileges processed	591
Probation Work in 2024	
Intakes for new defendants placed on Community Control performed	1,566
Drug screens conducted for defendants on Community Control	739
Community Control Violations processed	259
Bailiff Work in 2024	
People screened prior to entry into the Justice Center	35,128
Court hearings/trials where Bailiffs operated audio-visual recording system and monitored security	2,150
Cases where Bailiffs performed service of documents	828
Set-Outs completed by Bailiffs	125

On the Horizon

- Seek additional automation of Court processes using technology
- Implement a new case management system for the Office of Community Control

2025 BUDGET DETAIL
FUND: **MUNICIPAL COURT**
DEPARTMENT: **COURT ADMINISTRATION**

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**1,404,441**	**649,525**	**524,905**	**524,905**	**418,910**		
24000024-	483200	Reimbursement Mission Court	34,227	39,103	55,000	41,418	55,000	0.0%	32.8%
24000201-	450100	Court Costs	1,170,569	1,162,086	580,000	787,430	750,000	29.3%	-4.8%
	450200	Bail Bonds	10,643	10,395	11,000	6,542	11,000	0.0%	68.2%
	450300	Immobilization Fees	1,275	715	2,600	275	2,500	-3.8%	809.1%
	450700	Drug Enforcement	39,144	40,950	40,000	4,445	40,000	0.0%	800.0%
	490100	Transfer from Probation Services Fund	250,000	365,000	456,700	456,700	430,000	-5.8%	-5.8%
	490100	Transfer from CLRS	0	46,570	25,000	0	80,000	220.0%	100.0%
	490100	Transfer from Special Projects Fund	100,000	100,000	50,000	50,000	125,000	150.0%	150.0%
24000202-	420600	Federal Grants	0	3,738	0	3,818	0	100.0%	-100.0%
	420800	County Reimbursement	317,609	337,985	270,000	277,871	275,000	1.9%	-1.0%
	420810	Transfer from CLRS	25,000	0	60,927	0	50,000	-17.9%	100.0%
	483100	Reimbursement	22	174	0	27	0	100.0%	-100.0%
24000252-	493020	Transfer In	700,000	1,315,000	505,000	525,000	500,000	-1.0%	-4.8%
		Total Revenue	**2,648,488**	**3,421,717**	**2,056,227**	**2,153,525**	**2,318,500**	**12.8%**	**7.7%**
24015000-		Administration	1,962,889	1,934,632	2,232,391	2,175,537	2,466,194	10.5%	13.4%
24015500-		Mission Court	58,725	64,044	24,806	64,873	23,883	-3.7%	-63.2%
24015800-		Clerk of Court	1,381,790	1,547,661		8,100			
					See Fund 242; Clerk of Court				
		Total Expenditures	**3,403,404**	**3,546,337**	**2,257,197**	**2,248,510**	**2,490,077**	**10.3%**	**10.7%**
		Carryover PO's				*11,011*			
		Fund Balance - December 31st	**649,525**	**524,905**	**323,935**	**418,910**	**247,333**		

DEPARTMENT **COURT ADMINISTRATION**

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
24015000-	510000	Wages	1,259,803	1,236,455	1,374,718	1,282,611	1,417,586	3.1%	10.5%
	510500	Overtime Wages	701	141	2,000	0	2,000	0.0%	100.0%
	511100	PERS	162,820	169,654	192,740	177,321	198,742	3.1%	12.1%
	511300	Medicare	17,219	17,168	19,962	17,755	20,584	3.1%	15.9%
	511400	Workers Compensation	0	12,977	0	0	14,196	100.0%	100.0%
	511600	Health Insurance	459,729	374,018	374,749	425,854	491,849	31.2%	15.5%
	511650	Dental Insurance	0	12,800	13,751	14,922	16,511	20.1%	10.6%
	511700	Life Insurance	1,185	2,352	3,210	3,210	3,246	1.1%	1.1%
	511750	Vision Insurance	0	0	864	990	1,152	33.3%	16.4%
	522000	Postage	0	0	0	50	0	100.0%	-100.0%
	523100	Professional Services-Interpreting	36,800	79,443	60,000	77,516	50,000	-16.7%	-35.5%
	526000	Travel/Training	5,009	6,762	10,000	4,847	17,000	70.0%	250.8%
	526100	Membership and Dues	2,465	4,670	6,000	2,370	5,000	-16.7%	111.0%
	527210	Garage Rotary	5,015	8,000	2,100	2,226	2,500	19.0%	12.3%
	527215	Corrosion Prevention	0	252	504	378	504	0.0%	33.3%
	527220	Information Technology Rotary	0	0	150,280	150,280	199,024	32.4%	32.4%
	527230	Fleet Fuel Chargeback	0	0	1,513	1,513	1,300	-14.1%	-14.1%
	527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
	533000	Operating Supply	10,795	9,855	20,000	13,695	25,000	25.0%	82.6%
	533035	Fuel/Lube Supply	1,346	84	0	0	0	100.0%	100.0%
		TOTAL ADMINISTRATION	**1,962,889**	**1,934,632**	**2,232,391**	**2,175,537**	**2,466,194**	**10.5%**	**13.4%**
24015500-	510000	Wages	39,014	44,846	21,486	47,645	20,510	-4.5%	-57.0%
	511100	PERS	5,462	6,278	3,008	6,670	2,871	-4.6%	-57.0%
	511300	Medicare	536	632	312	670	297	-4.8%	-55.7%
	511400	Workers Compensation	0	530	0	0	205	100.0%	100.0%
	511600	Health Insurance	13,653	11,333	0	9,473	0	100.0%	-100.0%
	511650	Dental Insurance	0	377	0	379	0	100.0%	-100.0%
	511700	Life Insurance	60	48	0	0	0	100.0%	100.0%
	511750	Vision Insurance	0	0	0	36	0	100.0%	-100.0%
		TOTAL MISSION COURT	**58,725**	**64,044**	**24,806**	**64,873**	**23,883**	**-3.7%**	**-63.2%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
COURT ADMINISTRATION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,417,586	Court staff will receive raises as provided for by the Court's Pay Plan.
Professional Services & Interpreting	523100	$50,000	Over $90,000 was allocated in 2025 for interpreting and competency evaluations. By switching to mostly online interpreting services, it is expected to save over $40,000, resulting in significant savings.
Operating Supply	533000	$25,000	An increase of $5,000 over the 2024 allocation is due to the general rise in cost of ordinary supplies.

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**58,937**	**50,347**	**10,633**	**40,633**	**62,501**
24100201- 450500	IDIAM Fees	26,732	23,742	30,000	23,412	30,000
24115000- 523100	Professional Services	35,322	63,456	0	431	30,000
	Carryover PO's				*1,114*	
	Fund Balance - December 31st	**50,347**	**10,633**	**40,633**	**62,501**	**62,501**

CLERK OF COURT

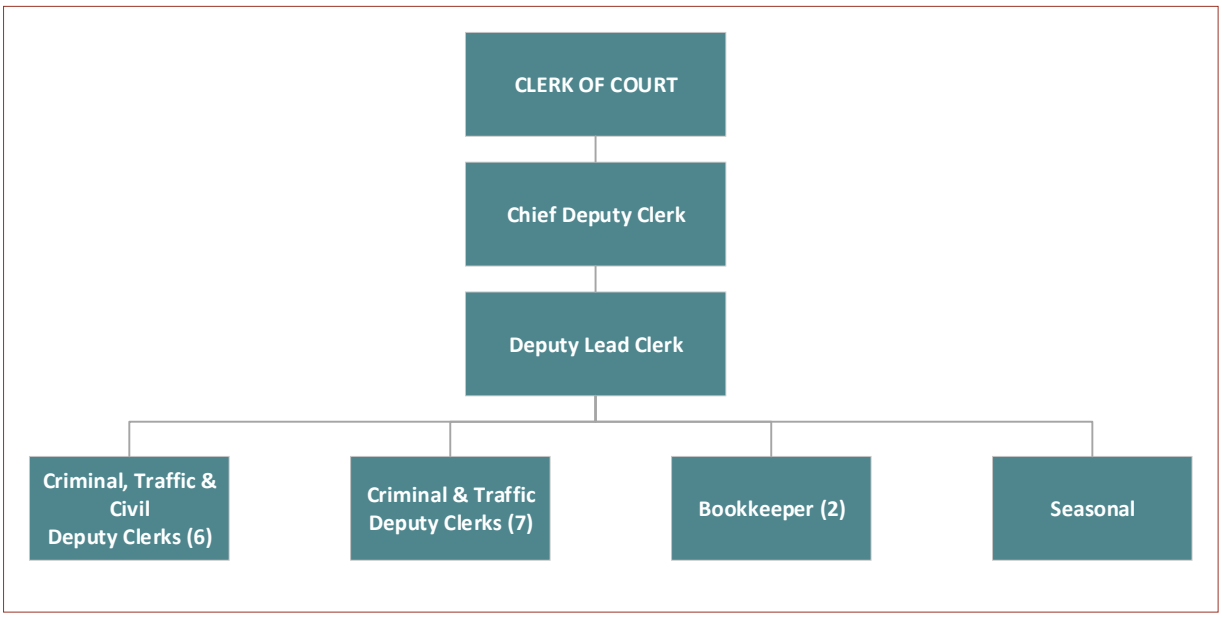
The office collects and distributes fees, fines, and forfeitures related to judgements carried through the Delaware Municipal Court.



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

Cindy Dinovo has been Clerk of Court since January 1, 2008. She was elected to her first term in November 2007 and was re-elected in November 2013 and again November 2019. Clerk Dinovo brings an expansive knowledge of the court system, having worked 34 years in the Municipal Court. She previously served as the Clerk of Court for five years from 1997 to 2001.

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



CLERK OF COURT

Authorized Personnel	2022	2023	2024	2025
Clerk of Court	1	1	1	1
Chief Deputy Clerk	0	1	1	0
Deputy Lead Clerk	0	0	1	1
Deputy Clerks	12	12	12	13
Bookkeeper	1	1	1	1
IT Director	1	1	0	0
Technical Support Specialist	1	1	0	0
Deputy Clerk—*Seasonal*	1	1	1	1
Total	**17**	**18**	**16**	**17**

2024 Accomplishments

- Members of the Ohio Association of Municipal/County Court Clerks. Clerk Dinovo currently serves as an elected Trustee of the organization
- One staff member graduated from the Management Development Program
- Continued education for the staff through the Ohio Association of Municipal/County Court Clerks, Ohio Judicial College, Ohio County Clerks Association, and in-house training
- Implemented legislative changes

2025 Budget Summary	
	Clerk of Court
Personal Services	1,661,393
Services & Charges	398,365
Materials & Supplies	26,000
Total Courts	**2,085,758**

2025 BUDGET DETAIL
FUND: CLERK OF COURT
DEPARTMENT: CLERK OF COURT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**399,130**		
24200023- 430100	Investment Income	0	0	0	0	0	100.0%	100.0%
24200201- 450100	Court Costs	0	0	550,000	673,516	625,000	13.6%	-7.2%
450200	Bail Bonds	0	0	4,800	5,482	6,000	25.0%	9.5%
450300	Immobilization Fees	0	0	500	0	0	-100.0%	100.0%
450700	Drug Enforcement	0	0	40,500	50,264	48,000	18.5%	-4.5%
24200202- 420800	County Reimbursement	0	0	0	69,009	70,000	100.0%	1.4%
420810	Transfer from CL-CLRS	0	0	50,000	25,000	150,000	200.0%	500.0%
483100	Reimbursement	0	0	68,877	56	0	-100.0%	-100.0%
24200252- 493020	Transfer In	0	0	1,310,000	1,360,000	1,200,000	-8.4%	-11.8%
	Total Revenue			**2,024,677**	**2,183,326**	**2,099,000**	3.7%	-3.9%
24215800-	Clerk of Court	1,381,790	1,547,661	1,935,004	1,782,651	2,085,758	7.8%	17.0%
	Total Expenditures	**1,381,790**	**1,547,661**	**1,935,004**	**1,782,651**	**2,085,758**	**7.8%**	**17.0%**
	Carryover PO's				*1,546*			
	Fund Balance - December 31st	**0**	**0**	**89,673**	**399,130**	**412,372**		
24215800- 510000	Wages	876,464	992,066	1,011,516	918,840	1,091,759	7.9%	18.8%
510500	Overtime Wages	19,063	26,645	25,000	51,288	30,000	20.0%	-41.5%
511100	PERS	120,637	141,809	145,112	134,633	157,046	8.2%	16.6%
511300	Medicare	12,496	14,225	15,029	13,449	16,266	8.2%	20.9%
511400	Workers Compensation	0	10,748	0	0	11,218	100.0%	100.0%
511600	Health Insurance	292,163	290,220	344,921	290,331	338,509	-1.9%	16.6%
511650	Dental Insurance	0	10,788	12,532	11,796	12,827	2.4%	8.7%
511700	Life Insurance	2,550	2,340	2,703	2,703	2,904	7.4%	7.4%
511750	Vision Insurance	0	0	864	782	864	0.0%	10.4%
520100	Uniforms	0	0	2,000	1,426	2,000	0.0%	40.3%
521000	Cellular Telephone	1,149	1,020	0	0	0	100.0%	100.0%
522000	Postage	24,648	43,953	45,000	46,355	50,000	11.1%	7.9%
523100	Professional Services	19,000	0	800	0	1,000	25.0%	100.0%
526000	Travel/Training	2,016	2,331	7,500	2,531	7,500	0.0%	196.3%
526100	Membership and Dues	540	1,111	1,300	950	1,300	0.0%	36.8%
527010	Maintenance of Equipment	148	1,199	3,000	2,727	3,500	16.7%	28.3%
527220	Information Technology Rotary	0	0	289,227	289,227	289,051	-0.1%	-0.1%
527240	Facility Maintenance Rotary	0	0	0	0	44,014	100.0%	100.0%
529310	Bank Fees	75	0	2,500	0	0	-100.0%	100.0%
533000	Operating Supply	10,841	8,597	25,000	15,421	25,000	0.0%	62.1%
539000	Small Equipment	0	608	1,000	190	1,000	0.0%	426.3%
	Total Expenditures	**1,381,790**	**1,547,661**	**1,935,004**	**1,782,651**	**2,085,758**	**7.8%**	**17.0%**

LINE ITEM DETAIL
MUNICIPAL COURT FUND
CLERK OF COURT

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Uniforms	520100	$2,000	Employee uniforms
Postage	522000	$50,000	Postage
Travel/Training	526000	$7,500	Conferences-OAMCCC & OACA; Judicial College courses, etc.
Membership and Dues	526100	$1,300	Ohio Association of Municipal/County Court Clerks; Ohio Association of Court Administrators
Maintenance of Equipment	527010	$3,500	Yearly maintenance of time-stamps and money counter & counterfeit machine
Operating Supply	533000	$25,000	Office supplies; case folders

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**53,261**	**55,265**	**57,312**	**57,312**	**58,618**
25000201- 450700	Drug Enforcement Fines	2,195	2,047	3,000	1,306	3,302
	Total Revenues	**2,195**	**2,047**	**3,000**	**1,306**	**3,302**
25013500- 523100	Professional Services	0	0	14,000	0	20,000
533000	Operating Supplies	191	0	14,000	0	41,920
	Total Expenditures	**191**	**0**	**28,000**	**0**	**61,920**
	Carryover PO's					
	Fund Balance - December 31st	**55,265**	**57,312**	**32,312**	**58,618**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**671,038**	**690,038**	**718,869**	**718,869**	**726,401**
25100201- 450400	Court Fees Indigent Driver	52,783	46,875	70,000	57,531	70,000
	Total Revenues	**52,783**	**46,875**	**70,000**	**57,531**	**70,000**
25115000- 523100	Professional Services	33,783	18,043	150,000	35,513	150,000
	Total Expenditures	**33,783**	**18,043**	**150,000**	**35,513**	**150,000**
	Carryover PO's				*14,487*	
	Fund Balance - December 31st	**690,038**	**718,869**	**638,869**	**726,401**	**646,401**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**6,980**	**8,046**	**8,500**	**8,500**	**4,801**
25200201- 450400	Court Fees - OMVI	1,066	454	1,200	1,301	1,200
	Total Revenues	**1,066**	**454**	**1,200**	**1,301**	**1,200**
25213500- 550300	New Equip / Cap Outlay	0	0	5,000	0	5,844
	Total Expenditures	**0**	**0**	**5,000**	**0**	**5,844**
	Carryover PO's				*5,000*	
	Fund Balance - December 31st	**8,046**	**8,500**	**4,700**	**4,801**	**157**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**60,318**	**87,684**	**98,743**	**98,743**	**89,946**
25300152- 484300	Miscellaneous Income	33,012	26,904	30,000	14,791	30,000
	Total Revenues	**33,012**	**26,904**	**30,000**	**14,791**	**30,000**
25313500- 523100	Professional Services	2,954	3,097	5,000	1,206	5,000
526000	Travel/Training	1,575	5,471	20,000	4,500	20,000
550300	New Equip / Cap Outlay	1,117	7,276	40,000	17,882	85,140
	Total Expenditures	**5,646**	**15,844**	**65,000**	**23,589**	**110,140**
	Carryover PO's					
	Fund Balance - December 31st	**87,684**	**98,743**	**63,743**	**89,946**	**9,806**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**6,527**	**4,330**	**4,452**	**4,452**	**4,635**
25400023- 430100	Interest Income	35	122	100	183	100
25400152- 420600	Federal Grant [Seizure]	0	0	200	0	200
420700	State Grant	0	0	0	0	0
484300	Miscellaneous Income	0	0	0	0	0
	Total Revenues	**35**	**122**	**300**	**183**	**300**
25413500- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	0
533000	Operating Supplies	0	0	0	0	0
550300	New Equip / Cap Outlay	2,232	0	0	0	4,917
	Total Expenditures	**2,232**	**0**	**5**	**0**	**4,917**
	Carryover PO's					
	Fund Balance - December 31st	**4,330**	**4,452**	**4,747**	**4,635**	**18**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**79,629**	**62,579**	**62,579**	**62,579**	**62,579**
25500251- 471300	Developers Fees -Parks	0	0	0	0	0
	Total Revenues	**0**	**0**	**0**	**0**	**0**
25512000- 523100	Parks Master Plan	17,050	0	0	0	0
550300	Capital Outlay	0	0	62,579	0	62,579
	Total Expenditures	**17,050**	**0**	**62,579**	**0**	**62,579**
	Carryover PO's					
	Fund Balance - December 31st	**62,579**	**62,579**	**0**	**62,579**	**0**

2025 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 civil, criminal and traffic cases at the Court. The money is used by the Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**831,688**	**887,961**	**832,375**	**832,375**	**145,773**
25600201- 450400	Court Fees	176,792	50,704	51,718	50,077	51,000
450410	Clerk Fees	0	96,146	0	2,580	0
25600202- 420600	Federal Grant	0	3,200	0	0	0
484300	Miscellaneous	81	57	0	4	0
	Total Revenue	**176,873**	**150,107**	**51,718**	**52,660**	**51,000**
25615000- 522200	Court-Data Processing	6,074	4,280	5,000	3,162	5,000
523100	Court-Professional Services	45,263	46,440	26,480	1,933	5,000
523175	Court-Ops Chargeback - Muni Court Fund	25,000	0	25,000	25,000	0
533000	Court-Operational Supplies	10,694	6,207	25,000	6,983	25,000
550300	Court-New Equip / Cap Outlay	33,569	49,401	0	0	0
570000	Court-Transfers - IT Rotary Fund	0	0	60,927	0	50,000
25615800- 522200	Clerk-Data Processing	0	1,212	moved to 258 Clerk CLR		
523100	Clerk-Professional Services	0	43,744	0	12,000	0
523175	Clerk-Ops Chargeback - Muni Court Fund	0	46,570	0	0	0
533000	Clerk-Operational Supplies	0	1,576	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	6,263	0	0	0
570000	Clerk- IT Rotary Fund Equity Transfer	0	0	683,047	683,047	0
	Total Expenditures	**120,600**	**205,693**	**825,454**	**732,125**	**85,000**
	Carryover PO's				*7,137*	
	Fund Balance - December 31st	**887,961**	**832,375**	**58,640**	**145,773**	**111,773**

2025 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 civil, criminal and traffic 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**623,966**	**701,032**	**760,990**	**760,990**	**927,700**
25700201- 450400	Court Fees	256,588	287,064	290,000	316,727	330,000
450500	IDIAM Fees	23,296	14,991	14,500	15,752	17,500
484300	Miscellaneous	15	24	0	13	0
25700202- 420600	Federal Operating Grant	0	3,200	0	4,800	0
	Total Revenue	**279,899**	**305,278**	**304,500**	**337,292**	**347,500**
25715000- 523100	Professional Services	30,399	60,480	35,000	28,117	35,000
523110	IDIAM Expense	33,669	13,472	20,000	22,059	0
523175	Operations Chargeback - Muni Court Fund	100,000	100,000	50,000	50,000	125,000
533000	Operating Supplies	8,854	8,211	50,000	13,252	40,000
550300	New Equip / Cap Outlay	29,910	63,157	80,000	5,900	100,000
570000	Transfer to Muni Court Fund	0	0	0	20,000	0
	Total Expenditures	**202,832**	**245,320**	**235,000**	**139,328**	**300,000**
	Carryover PO's				*31,254*	
	Fund Balance - December 31st	**701,032**	**760,990**	**830,490**	**927,700**	**975,200**

2025 BUDGET DETAIL

FUND: **COMPUTER LEGAL RESEARCH -- CLERK**

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

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**720,720**
25800201- 450410	Clerk Fees	0	0	146,600	127,134	120,000
25800252- 493020	Equity Transfers In	0	0	683,047	683,047	0
	Total Revenue	**0**	**0**	**829,647**	**810,181**	**120,000**
25815800- 522200	Clerk-Data Processing	0	0	7,000	0	0
523100	Clerk-Professional Services	0	0	73,941	0	0
523175	Clerk-Ops Chargeback - Clerk Fund	0	0	0	0	150,000
533000	Clerk-Operational Supplies	0	0	0	0	0
550300	Clerk-New Equip / Cap Outlay	0	0	47,000	22,998	50,000
570000	Clerk-Transfers - IT Rotary Fund	0	0	50,000	50,000	0
	Total Expenditures	**0**	**0**	**177,941**	**72,998**	**200,000**
	Carryover PO's				*16,463*	
	Fund Balance - December 31st	**0**	**0**	**651,706**	**720,720**	**640,720**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**976,599**	**1,153,835**	**1,077,476**	**1,077,476**	**821,042**
25900201- 450400	Court Fees	278,247	238,095	319,300	295,116	319,000
484300	Miscellaneous Revenue	9	30	0	267	0
25900202- 420600	Federal Grant	0	3,200	0	4,800	80,000
420700- MC001	Mission Court Grant	50,000	25,000	0	0	0
420700- MC002	Drug Court Grant	70,000	35,000	0	0	0
420700- MC003	Mental Health Court Grant	70,000	35,000	0	0	0
	Total Revenue	**468,256**	**336,325**	**319,300**	**300,183**	**399,000**
25915000- 523100	Professional Services	32,055	33,079	57,600	24,111	55,000
523100- -MC001	Mission Ct Prof Services	0	471	476	579	5,000
523100- -MC002	OVI Docket Prof Services	0	2,484	2,509	250	5,000
523100- -MC003	Mental Hlth Prof Services	0	300	303	0	5,000
523175	Operations Chargeback - Muni Court Fund	250,000	285,000	376,700	376,700	430,000
523175- -MC001	Mission Crt Ops Support	0	20,000	20,000	20,000	20,000
523175- -MC002	OVI Docket Ops Support	0	30,000	30,000	30,000	30,000
523175- -MC003	Mental Hlth Ops Support	0	30,000	30,000	30,000	30,000
533000	Operational Supplies	6,502	11,350	25,000	24,048	35,000
550300	New Equip / Cap Outlay	2,463	0	60,000	46,887	50,000
	Total Expenditures	**291,020**	**412,684**	**602,588**	**552,574**	**665,000**
	Carryover PO's				*4,042*	
	Fund Balance - December 31st	**1,153,835**	**1,077,476**	**794,188**	**821,042**	**555,042**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**178**	**0**	**17,755**	**17,755**	**0**
26100019- 412100	Real Property Tax	293,328	302,261	308,306	424,589	453,264
26100152- 420100	Homestead	3,660	3,624	4,200	3,926	3,900
26100152- 420200	Rollback	30,060	31,669	32,000	44,951	45,401
	Total Revenues	**327,047**	**337,554**	**344,506**	**473,467**	**502,565**
26113500- 570000	Transfers - General Fund	327,225	319,799	344,506	491,221	502,565
	Fund Balance - December 31st	**0**	**17,755**	**17,755**	**0**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**177**	**0**	**17,755**	**17,755**	**0**
26200019- 412100	Real Property Tax	293,328	302,261	314,200	424,602	453,367
26200152- 420100	Homestead	3,660	3,624	4,200	3,926	3,848
26200152- 420200	Rollback	30,060	31,669	32,000	44,951	45,401
	Total Revenues	**327,047**	**337,554**	**350,400**	**473,479**	**502,616**
26214500- 570000	Transfers - Fire/EMS Fund	327,224	319,799	350,400	491,234	502,616
	Fund Balance - December 31st	**0**	**17,755**	**17,755**	**0**	**0**

2025 BUDGET DETAIL

FUND: OPIOID RECOVERY FUND

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

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**0**	**9,951**	**35,968**	**35,968**	**116,331**
26500152-	420700	State Opioid Settlement	9,951	26,018	23,310	80,363	25,000
		Total Revenue	**9,951**	**26,018**	**23,310**	**80,363**	**25,000**
26513500-	523100	Professional Services	0	0	20,000	0	20,000
	550300	Capital Outlay	0	0	20,000	0	116,590
		Total Expenditures	**0**	**0**	**40,000**	**0**	**136,590**
		Carryover PO's					
		Fund Balance - December 31st	**9,951**	**35,968**	**19,278**	**116,331**	**4,741**

2025 BUDGET DETAIL

FUND: COMMUNITY CANNABIS FUND

In November of 2023, Ohio voters passed Issue 2 to legalize the sale of marijuana by state-licensed dispensaries to individuals 21 and over. Ohio Revised Code 3780.22 imposes a 10% excise tax on these sales. Of the taxes collected, 36% will benefit municipal corporations or townships with adult use dispensaries for use for any approved purpose.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
26600152-420500	State Excise Taxes	0	0	0	0	10,000
	Total Revenue	**0**	**0**	**0**	**0**	**10,000**
26626600-523100	Professional Services	0	0	0	0	5,000
550300	Capital Outlay	0	0	0	0	5,000
	Total Expenditures	**0**	**0**	**0**	**0**	**10,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**28,855**	**58,666**	**50,779**	**50,779**	**81,465**
27200020- 412200	Hotel/Motel Tax	89,761	84,261	85,000	90,959	90,000
27200102- 480100	Donations	25,050	25,150	25,800	27,050	25,000
484300	Miscellaneous	0	0	0	2	0
	Total Revenues	**114,811**	**109,411**	**110,800**	**118,011**	**115,000**
27227200- 523100	Community Promotions Distributions	0	16,840	15,000	2,325	15,000
523100	Main Street Support	35,000	35,000	40,000	40,000	35,000
523410 -CP001	Arts Castle	5,000	5,000	0	0	0
523410 -CP002	Central Ohio Symphony	0	10,000	0	0	0
523410 -CP003	Second Ward Community Initiative	0	10,000	0	0	0
523410 -CP004	Fireworks	40,000	40,000	40,000	45,000	45,000
523410	City of Delaware Special Events	5,000	0	0	0	0
529600	Sister City Promotion	0	457	0	0	0
	Total Expenditures	**85,000**	**117,297**	**95,000**	**87,325**	**95,000**
	Carryover PO's					
	Fund Balance - December 31st	**58,666**	**50,779**	**66,579**	**81,465**	**101,465**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**10,343**
27500022- 414100	PILOT Revenue	0	0	0	0	0
414100 -CNTRL	Central Avenue PILOTs	0	0	0	10,343	10,446
	Total Revenue	**0**	**0**	**0**	**10,343**	**10,446**
27527500- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	20,789
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**20,789**
	Fund Balance - December 31st	**0**	**0**	**0**	**10,343**	**0**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
27600022- 414100	PILOT Revenue	0	0	0	0	0
	Total Revenue	**0**	**0**	**0**	**0**	**0**
27627600- 523100	Professional Services	0	0	0	0	0
550300	Capital Improvements	0	0	0	0	0
560110	TIF School Reimbursements	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2025 BUDGET DETAIL

FUND: **NORTHWEST TIFs**

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

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**119,494**
27900022- 414100 -ADDSN	PILOT Revenue	0	0	0	0	0
414100 -LUCYR	PILOT Revenue	0	0	0	0	0
414100 -PRKVW	PILOT Revenue	0	0	0	0	304,543
27900025- 494030	Advance from General Fund	0	0	450,000	300,000	0
27900401- 471300 -ADDSN	Developer Fees	0	0	0	150,000	0
	Total Revenue	**0**	**0**	**450,000**	**450,000**	**304,543**
27927900- 523100	Professional Services	0	0	0	0	0
523175	Chargeback Services to Gen Fund	0	0	75,000	0	0
550300	Capital Improvements	0	0	0	0	0
550300 -OPW24	Pennsylvania/Heritage Turn Ln	0	0	300,000	130,085	0
570500	Advance Out to General Fund	0	0	0	0	0
580100	Debt Principal	0	0	0	0	0
580200	Debt Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**375,000**	**130,085**	**0**
	Carryover PO's				*200,421*	
	Fund Balance - December 31st	**0**	**0**	**75,000**	**119,494**	**424,037**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**849**	**849**	**5**	**5**	**0**
28200102- 420600	Federal Grant	0	0	409,038	281,209	708,005
	Total Revenue	**0**	**0**	**409,038**	**281,209**	**708,005**
28211400- 533000	Operating Supplies	0	844	0	0	0
550300	Capital Outlay	0	0	0	0	0
560020	Refunds	0	0	0	0	0
570000	Transfers	0	0	409,038	281,213	708,005
	Total Expenditures	**0**	**844**	**409,038**	**281,213**	**708,005**
	Carryover PO's					
	Fund Balance - December 31st	**849**	**5**	**5**	**0**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2,162,219**	**3,641,702**	**0**	**0**	**0**
28500102- 420600	Federal Grant	2,179,483	0	0	0	0
	Total Revenue	**2,179,483**	**0**	**0**	**0**	**0**
28511400- 570000	Transfer Out	700,000	3,641,702	0	0	0
560020	Refunds	0	0	0	0	0
	Total Expenditures	**700,000**	**3,641,702**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**3,641,702**	**0**	**0**	**0**	**0**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**(495,000)**
29100024- 484300	Miscellaneous Revenue	1	0	0	0	0
29100025- 493020	Transfer	0	0	0	0	0
29100302- 420600	Federal Grant	12,253	141,857	13,000	12,228	158,000
420600 -CCI24	2024 Critical Infrastructure Grant	0	0	495,000	0	495,000
420600 -CCI25	2025 Critical Infrastructure Grant	0	0	0	0	500,000
	Total Revenue	**12,254**	**141,857**	**508,000**	**12,228**	**1,153,000**
29111800- 523150	Administration	10,254	1,857	11,000	10,457	6,000
523155	Fair Housing	2,000	0	2,000	1,772	2,000
523155	Fair Housing Impediments Analysis	0	0	0	0	0
550300 -CCI24	2024 Critical Infrastructure	0	0	495,000	0	0
550300 -CCI25	2025 Critical Infrastructure	0	0	0	0	500,000
550300 -CDB21	Street Improvements	0	0	0	0	0
550300 -CDB23	Street Improvements	0	140,000	0	0	0
550300 -CDB25	Street Improvements	0	0	0	0	150,000
	Total Expenditures	**12,254**	**141,857**	**508,000**	**12,228**	**658,000**
	Carryover PO's				*495,000*	
	Fund Balance - December 31st	**0**	**0**	**0**	**(495,000)**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**8,839**	**10,862**	**11,167**	**11,167**	**12,758**
29200023- 430100	Interest Income	64	306	250	464	250
29200152- 420600	Federal Grant [Seizure]	1,959	0	3,100	3,627	3,100
	Total Revenues	**2,023**	**306**	**3,350**	**4,091**	**3,350**
29213500- 523100	Professional Services	0	0	5,000	2,500	16,044
529310	Bank Fees	0	0	5	0	0
	Total Expenditures	**0**	**0**	**5,005**	**2,500**	**16,044**
	Carryover PO's					
	Fund Balance - December 31st	**10,862**	**11,167**	**9,512**	**12,758**	**64**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**293,817**	**252,101**	**246,062**	**246,062**	**250,833**
29500023- 430100	Revolving Loan Fund Interest Income	1,696	7,744	6,000	11,103	6,000
29500301- 483110	Loan Principal Payments	54,747	43,684	45,200	45,012	46,498
483115	Loan Interest Payments	5,104	3,691	3,700	2,362	877
29500302- 483100	Reimbursements	0	0	0	16,347	0
	Total Revenues	**61,548**	**55,119**	**54,900**	**74,825**	**53,375**
29511800- 523155	Fair Housing	0	0	0	16,831	0
529310	Bank Fees	0	0	100	0	100
550300 -RL001	RLF Projects	0	0	25,000	0	35,000
550300 -RL002	Façade Loan Program	41,748	0	60,000	0	60,000
550300 -RL003	RLF Administration	26,525	1,158	9,700	3,051	9,000
550300 -CDB23	CDBG City Share	0	60,000	0	0	0
550300 -CDB25	2025 CDBG - Fair Ave	0	0	0	0	50,000
550300 -CCI24	CDBG Critical Infrastructure 2024	0	0	50,000	0	0
550300	SWCI/City Building Improvements	34,991	0	0	172	0
	Total Expenditures	**103,264**	**61,158**	**144,800**	**20,054**	**154,100**
	Carryover PO's				*50,000*	
	Fund Balance - December 31st	**252,101**	**246,062**	**156,162**	**250,833**	**150,108**

DEBT SERVICE FUNDS

2025 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*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**33**	**1,708,989**	**187,778**	**187,778**	**205,997**
30000023- 430100	Investment Income	7,550	24,356	18,000	10,146	7,000
30000024- 484300	Miscellaneous Revenue	0	31,500	0	0	0
30000025- 491010	Debt Issuance	1,754,708	0	0	0	0
491015	Note Sale - Premium	0	108,514	100,000	95,350	80,000
493020 -DS001	Transfer Police Impact Fee Justice Center	207,829	131,123	124,775	124,775	125,419
493020 -DS002	Transfer Municipal Impact Fee	292,464	79,814	75,950	75,950	76,342
493020 -DS003	Transfer T-Hangar Fund	68,510	68,098	67,173	67,173	68,219
493020 -DS004	Transfer Fire/EMS 2021 Station 303	196,595	0	0	0	0
493020 -DS004	Transfer Fire Imp Fee 2021 Station 303	0	199,535	189,875	189,875	190,855
493020 -DS005	Transfer Fire/EMS Fund	90,750	94,050	92,250	92,250	0
493020 -DS006	Transfer Fire Impact Fee Station 302	59,436	0	0	0	0
493020 -DS007	Transfer Park Levy Fund 2015 GO Debt	203,030	200,330	202,630	202,630	204,130
493020 -DS008	Transfer CIP 2019 Buildings/Software	204,431	205,256	548,400	548,400	80,250
493020 -DS008	Transfer Muni Imp Fees 2019 Bldgs/Sftwre	340,719	342,094	342,750	0	133,750
493020 -DS009	Transfer Fire Impact Fee Station 304	284,850	284,000	281,000	281,000	282,800
493020	Transfer from General Fund	0	120,000	50,000	50,000	35,000
	Total Revenue	**3,710,871**	**1,888,670**	**2,092,803**	**1,737,549**	**1,283,765**
30030000- 523100	Professional Services	53,301	50,485	50,500	59,309	52,000
529310	Bank Fees	0	0	250	0	0
580100 -DS001	Bond Principal - Justice Center/PW Gar.	153,550	162,800	98,900	159,100	103,500
580100 -DS002	Bond Principal- Streetscape/Houk Rd.	286,730	0	60,200	0	63,000
580100 -DS003	Bond Principal - T-hangars	47,290	48,296	49,303	49,302	52,321
580100 -DS004	Bond Principal - Fire Station 303	145,250	154,000	154,000	150,500	157,500
580100 -DS005	Bond Principal - EMS Vehicles	85,000	90,000	90,000	90,000	0
580100 -DS006	Bond Principal - Fire Station 302	58,271	0	0	0	0
580100 -DS007	Bond Principal - 2015 Rec Improve. GO	135,000	135,000	140,000	140,000	145,000
580100 -DS008	Bond Principal - 2019 Bldg/Software	445,000	465,000	480,000	480,000	160,000
580100 -DS009	Bond Principal - Fire Station 304	195,000	200,000	205,000	205,000	215,000
580100 -DS010	Bond Principal - Point Project	0	0	0	0	0
580100	Note Principal	0	1,700,000	0	0	0
580200 -DS001	Bond Interest - Justice Center/PW Gar.	54,279	48,137	25,875	41,625	21,919
580200 -DS002	Bond Interest - Streetscape/Houk Rd.	5,735	0	15,750	0	13,342
580200 -DS003	Bond Interest - T-hangars	21,220	19,802	17,870	17,870	15,898
580200 -DS004	Bond Interest - Fire Station 303	51,345	45,535	39,375	39,375	33,355
580200 -DS005	Bond Interest - EMS Vehicles	5,750	4,050	2,250	2,250	0
580200 -DS006	Bond Interest - Fire Station 302	1,165	0	0	0	0
580200 -DS007	Bond Interest - 2015 Rec Improve. GO	68,030	65,330	62,630	62,630	59,130
580200 -DS008	Bond Interest - 2019 Bldg/Software	100,150	82,350	68,400	68,400	54,000
580200 -DS009	Bond Interest - Fire Station 304	89,850	84,000	76,000	76,000	67,800
580200 -DS010	Bond Interest - Point Project	0	0	0	0	0
580200	Note Interest	0	55,096	0	77,970	0
	Total Expenditures	**2,001,915**	**3,409,881**	**1,636,303**	**1,719,331**	**1,213,765**
	Carryover PO's					
	Fund Balance - December 31st	**1,708,989**	**187,778**	**644,278**	**205,997**	**275,997**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2**	**1,280**	**33,289**	**33,289**	**38,277**
30100023- 430100	Investment Income	1,278	32,010	25,000	4,988	1,000
30100025- 493020	Transfer In from Recreation Tax Fund	2,315,750	2,325,550	2,336,950	2,336,950	2,354,750
	Total Revenue	**2,317,028**	**2,357,560**	**2,361,950**	**2,341,938**	**2,355,750**
30130100- 523100	Professional Services	0	0	0	0	0
529310	Bank Fees	0	0	5	0	0
580100	Bond Principal	1,880,000	1,965,000	2,055,000	2,055,000	2,135,000
580200	Bond Interest	435,750	360,550	281,950	281,950	219,750
	Total Expenditures	**2,315,750**	**2,325,550**	**2,336,955**	**2,336,950**	**2,354,750**
	Carryover PO's					
	Fund Balance - December 31st	**1,280**	**33,289**	**58,284**	**38,277**	**39,277**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**397**	**2,806**	**2,806**	**3,828**
30200023- 430100	Investment Income	397	2,409	102	1,023	100
30200025- 493020	Transfer In Sewer Funds	824,600	828,200	826,203	826,700	824,200
	Total Revenue	**824,997**	**830,609**	**826,305**	**827,723**	**824,300**
30230200- 529310	Bank Fees	0	0	2	0	0
580100	Bond Principal	410,000	430,000	450,000	450,000	470,000
580200	Bond Interest	414,600	398,200	376,700	376,700	354,200
	Total Expenditures	**824,600**	**828,200**	**826,702**	**826,700**	**824,200**
	Fund Balance - December 31st	**397**	**2,806**	**2,409**	**3,828**	**3,928**

CAPITAL FUNDS

2025 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

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

Org-Object-Project			Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
			Fund Balance - January 1st	**1,040,676**	**1,694,487**	**1,215,627**	**1,215,627**	**(452,080)**
41000025-	413100	-SK001	Sidewalk Assessments - Auditor	23,302	10,360	15,000	1,024	500
	491010	-SWMLG	Note Issue	3,700,000	3,700,000	3,700,000	3,700,000	3,200,000
41000025-	493020		Transfer from General Fund	1,836,804	2,966,672	3,266,317	4,916,317	5,500,000
41000025-	494030	-SWMLG	Advance from Water Cap Fee Fund	1,100,000	0	0	0	0
41000253-	483100		Reimbursements	0	0	0	36	0
41000353-	420700	-DZ008	ODOT-AWOS Grant	0	0	334,726	0	334,726
41000403-	420600	-TR003	MORPC Grant - Citywide Signals	905,882	707,271	573,454	775,301	0
	420600	-TR004	Federal Operating Grant	6,335	6,320	0	880	0
	420600	-ST008	ODOT Safety Funds - US23 & Hull	0	385,384	0	0	0
	420600	-ST012	ODOT System Safety	0	0	0	0	191,339
	420600	-ST013	Federal SS4A Grant	0	0	0	0	200,000
	420700	-ST011	OPWC Grant - Pollock Rd Embankment	0	0	273,316	0	140,000
	420700	-SWMLG	Sawmill Extension State Grant	0	0	2,125,000	1,875,000	50,000
	420800	-SWMLG	Sawmill Extension Phase G Local Grant	0	500,000	0	0	0
	420800	-OPW24	Fair Board Contribution	0	0	200,000	0	0
	493020		Transfer from Other Funds	0	1,480,012	0	0	0
			Total Revenue	**7,572,323**	**9,756,020**	**10,487,813**	**11,268,558**	**9,616,565**
41030000-	570000		Transfer Bond Fund - 2012 G. O Debt	295,331	0	0	0	0
	570000		Transfer Bond Fund - 2019 Bldg/Software	545,150	205,256	205,650	205,650	80,250
	570500		Advance Repay from Water Cap Fee	0	220,000	220,000	220,000	220,000
	580100		Note Principal	0	3,700,000	3,700,000	3,700,000	3,700,000
	580200		Note Interest	0	119,916	172,050	169,699	166,038
41011400-	550310	-BCH01	Building Renovations/Maintenance	0	10,454	0	0	0
	550310		Unanticipated Projects	67,353	6,800	0	0	100,000
41011600-	550330	-IT004	Software Systems	292,045	315,447	0	66,771	0
41011800-	550300	-CNR25	CDBG Neighborhood Revitalization Design	0	0	75,000	5,598	0
41012000-	550300	-PK002	Playground Equipment	75,113	106,829	290,000	286,075	235,000
	550300	-PK003	Other Park Improvements	550	17,500	0	0	130,000
	550300	-PK006	Parks Master Plan	13,317	0	0	0	0
	550300	-RL004	SWCI Roof Repair	7,381	33,200	0	0	0
41012300-	550300	-PK007	Field & Court Improvements	26,311	38,535	100,000	132,752	105,000
41012500-	550300	-PK008	Pool Improvements	12,419	642	173,000	126,497	185,000
41012600-	550300	-OG001	Cemetery Roads & Paths	0	84,089	50,000	48,800	150,000
	550300	-OG002	Memorial Garden Improvements	0	49,988	0	0	0
41013500-	550300	-PD001	BWC & Cruiser Video Replacement	118,237	47,484	47,484	47,484	47,484
	550300	-PD002	K9 Replacement	0	0	40,000	17,778	35,000
	550300	-PD003	UAV Replacement	0	0	0	0	40,000
	550300	-PD004	Taser Less Lethal Replacement	0	0	0	0	90,000
	550300		Justice Center Space Study	24,530	0	0	0	0
41016000-	570000		Equipment Acquisition	422,820	882,500	909,000	909,000	1,178,500
41016200-	550300	-CCI24	CDBG Critical Infrastructure 2024	0	0	189,200	0	189,867
	550300	-CCI25	CDBG Critical Infrastructure 2025	0	0	0	0	10,000
	550300	-CDB25	2025 CDBG Street Improvements - Fair Ave	0	0	0	0	5,000
	550300	-DZ003	T Hangar Pavement	54,422	0	0	0	0
	550300	-ECENT	E Central Avenue Improvements	0	0	156,000	0	440,000

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
550300	-EWILL	US 36/E. William St. Corridor	11,248	0	0	0	0
550300	-OPW24	Pennsylvania Avenue	0	0	600,000	299,123	0
550300	-OPW24	Pennsylvania Ave Sidewalk Connector	0	0	200,000	0	0
550300	-OPW25	Merrick & Houk	0	0	0	0	600,000
550300	-PENCK	Penick Ave Connector	7,093	0	0	0	0
550300	-SK001	Sidewalk/ADA Improvements	78,297	0	25,000	0	25,000
550300	-ST001	Delaware County & Urban Resurfacing	97,215	0	0	0	0
550300	-ST008	US23 & Hull Drive Intersection Mods	8,036	565,186	0	0	0
550300	-ST011	Pollock Road Embankment	0	0	307,800	37,710	0
550300	-ST012	Pedestrian Systemic Safety	0	0	0	0	212,599
550300	-SWMLG	Sawmill Extension Phase G	3,283,049	2,625,509	488,000	2,702,608	0
41016400- 550300	-TR003	Citywide Signals	1,064,147	740,263	0	808,582	0
550300	-TR005	US36 & Carson Farms Signal	0	0	0	395,000	0
550300	-TR006	W William St & Liberty Rd Traffic Signal	0	0	65,000	36,992	0
41016600- 523100	-STSCP	Streetscape Design	0	0	0	0	50,000
523100	-ST013	High Injury Network Safety Study	0	0	0	0	250,000
523100	-ST015	MORPC SS4A Safety Demonstration	0	0	0	0	30,000
41016800- 550310	-BCH01	City Hall Improvements	148,000	49,969	147,000	101,254	130,000
550310	-BFE01	FS 305 Building Improvements	9,790	0	0	0	0
550310	-BJC01	Justice Center Improvements	209,527	222,103	65,000	58,810	250,000
550310	-BMG01	Mingo Rec Center Improvements	0	51,893	40,000	13,139	12,000
550310	-BPW01	Public Works Building Improvements	0	100,311	32,500	17,720	65,000
41017000- 550300		Airport Capital	12,734	0	0	0	0
550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	0	0	0	65,560
550300	-DZ007	Above Ground Fuel Farm	0	24,859	0	11,507	0
550300	-DZ008	AWOS Replacement	0	0	313,500	26,228	0
550300	-DZ04A	Apron A Expansion	34,398	0	0	109,525	0
550300	-DZ04B	Apron B Rehabiliation	0	16,149	0	850	0
		Total Expenditures	**6,918,511**	**10,234,880**	**8,611,184**	**10,555,152**	**8,797,298**
		Carryover PO's				*2,381,113*	
		Fund Balance - December 31st	**1,694,487**	**1,215,627**	**3,092,256**	**(452,080)**	**367,187**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**150,000**	**140,688**	**140,688**	**140,688**
41200403- 420700 -OPW21	OPWC State Grant	36,863	0	0	0	0
420700 -OPW22	OPWC State Grant	359,790	46,030	0	0	0
420700 -OPW24	OPWC State Grant	0	0	450,000	361,545	0
420700 -OPW25	OPWC State Grant	0	0	0	0	450,000
420800 -OPW21	OPWC County Grant	150,000	0	0	0	0
420800 -OPW22	OPWC County Grant	150,000	0	0	0	0
420800 -OPW24	OPWC County Grant	0	0	150,000	150,000	0
420800 -OPW25	OPWC County Grant	0	0	0	0	150,000
	Total Revenue	**696,653**	**46,030**	**600,000**	**511,545**	**600,000**
41241200- 523100 -OPW24	2024 OPWC - Design Work	0	7,246	0	0	0
550300 -OPW21	2021 OPWC Project	36,863	2,065	0	0	0
550300 -OPW22	2022 OPWC Project	509,790	46,030	0	0	0
550300 -OPW24	2024 OPWC - Pennsylvania Avenue	0	0	600,000	511,545	0
550300 -OPW25	2025 OPWC - Houk & Merrick	0	0	0	0	600,000
	Total Expenditures	**546,653**	**55,342**	**600,000**	**511,545**	**600,000**
	Carryover PO's				*88,455*	
	Fund Balance - December 31st	**150,000**	**140,688**	**140,688**	**140,688**	**140,688**

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**387,387**	**487,429**	**2,652,311**	**2,652,311**	**597,737**
41500023- 430100	-POINT	Investment Income	0	0	0	24,504	0
41500025- 493010	-POINT	Debt Proceeds	0	7,000,000	5,000,000	10,000,000	4,750,000
493020	-POINT	City Funds	0	0	0	0	0
41500403- 420600	-POINT	ODOT Safety Grant (90/100)	571,732	2,000,000	0	0	0
420600	-POINT	TRAC Grant (75/25)	0	128,369	19,739	36,641	0
480100	-POINT	Donations	100,000	100,000	0	100,000	0
483100	-POINT	Berkshire JEDD I Tax Receipts	191,158	138,790	140,177	259,196	220,970
483100	-POINT	Conduit Reimbursements	40,000	82,853	0	41,426	0
483120	-POINT	Outlet Center NCA (1.5 mills)	55,598	55,598	56,153	0	57,838
483125	-POINT	Berkshire JEDD II Tax Receipts	0	10,547	40,000	7,257	15,770
		Total Revenue	**958,487**	**9,516,155**	**5,256,070**	**10,469,025**	**5,044,578**
41541500- 523100	-POINT	Professional Services	278,387	130,279	45,000	30,285	60,000
550100	-POINT	Land	310,000	0	0	0	0
550300	-POINT	Right of Way Acquisition	270,058	0	0	0	0
550300	-POINT	Construction	0	7,172,892	0	7,281	0
550300	-POINT	Private Utility Relocation	0	0	0	0	0
550300	-POINT	Debt Service	0	0	0	0	0
550300	-POINT	Railroad Force Account	0	0	0	0	0
570000		Transfer to GBR	0	0	0	0	0
580100		Debt Principal	0	0	7,000,000	12,000,000	5,000,000
580200		Debt Interest	0	48,101	305,400	433,076	224,375
		Total Expenditures	**858,445**	**7,351,272**	**7,350,400**	**12,470,642**	**5,284,375**
		Carryover PO's				*52,957*	
		Fund Balance - December 31st	**487,429**	**2,652,311**	**557,981**	**597,737**	**357,941**

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**9,209**	**109,910**	**1,405,261**	**1,405,261**	**(1,065,269)**
43000025- 491010		Note Issue	0	1,700,000	0	0	0
43000353- 420600		Federal Funds	473,892	0	0	0	0
420600	-DZ002	Federal Funds - Hangars D, E, & F	0	0	0	0	560,538
420600	-DZ04A	Federal Funds - Apron A	0	13,396	2,999,027	1,963,620	1,065,298
420600	-DZ04B	Federal Funds - Apron B	0	0	0	0	0
420700		State Funds	0	0	0	0	0
420700	-DZ002	State Funds - Hangars D, E, & F	0	0	0	0	29,502
420700	-DZ04A	State Funds - Apron A	0	0	137,960	109,834	0
420700	-DZ04B	State Funds - Apron B	0	72,368	435,937	323,981	0
494030		General Fund Advance	80,000	0	0	0	0
		Total Revenue	**553,892**	**1,785,764**	**3,572,924**	**2,397,435**	**1,655,338**
43017000- 550300	-DZ002	Hangars D, E, & F Taxilane Reconstruction	0	0	0	0	590,040
550300	-DZ003	T-Hangar A,B,&C Resurfacing	385,000	0	0		0
550300	-DZ04A	Apron A Rehabiliation	0	14,855	0	2,051,016	0
550300	-DZ04B	Apron B Rehabiliation	0	381,761	0	17,211	0
550300		Capital Outlay	68,191	13,797	0	0	0
570500		Advance back to General Fund	0	80,000	0	0	0
580100		Debt Principal	0	0	1,700,000	1,700,000	0
580200		Debt Interest	0	0	0	0	0
		Total Expenditures	**453,191**	**490,413**	**1,700,000**	**3,768,227**	**590,040**
		Carryover PO's				*1,099,739*	
		Fund Balance - December 31st	**109,910**	**1,405,261**	**3,278,185**	**(1,065,269)**	**29**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**83,532**	**0**	**0**	**0**	**0**
43100353- 420700	ODOT State Funds	0	0	0	0	0
420600	Federal Funds	218,635	0	0	0	0
43100025- 493020	City Transfer	0	0	0	0	0
	Total Revenue	**218,635**	**0**	**0**	**0**	**0**
43117000- 550310 -DZ003	Maintenance Bldg Improvements	0	0	0	0	0
550300 -DZ003	T-Hangar Pavement Area Resurfacing	302,168	0	0	0	0
	Total Expenditures	**302,168**	**0**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**109,986**	**287,104**	**276,338**	**276,338**	**161,650**
44000025- 493020	Transfer In	422,820	882,500	909,000	909,000	1,178,500
	Total Revenue	**422,820**	**882,500**	**909,000**	**909,000**	**1,178,500**
44012000- 550320	Parks Equipment Acquisition	16,000	274,967	116,000	90,424	168,000
44012600- 550320	Cemetery	0	31,819	18,000	17,381	18,500
44013500- 550320	Police Equipment Acquisition	36,720	286,769	400,000	225,439	420,000
44016200- 550320	SMR Equipment Acquisition	113,563	231,015	0	0	522,000
44016400- 550320	Traffic Equipment Acquisition	0	0	285,000	64,977	0
44016600- 550320	Engineering Equipment Acquisition	11,640	0	0	0	0
44016800- 550320	Facilities Equipment Acquisition	0	49,206	65,000	51,974	0
44017000- 550320	Airport Equipment	0	0	25,000	21,894	50,000
44017200- 550320	Fleet Maintenance Equipment	67,778	19,490	0	0	0
	Total Expenditures	**245,702**	**893,266**	**909,000**	**472,089**	**1,178,500**
	Carryover PO's				*551,600*	
	Fund Balance - December 31st	**287,104**	**276,338**	**276,338**	**161,650**	**161,650**

2025 BUDGET DETAIL

FUND: **FIRE/EMS CAPITAL**

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

Org-Object	*Project*	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**0**	**0**	**0**	**0**	**2,765,263**
44500025- 491010		Debt Proceeds	0	0	15,000,000	2,000,000	17,500,000
493020		Transfer In	0	0	4,424,132	4,424,132	2,000,000
		Total Revenue	**0**	**0**	**19,424,132**	**6,424,132**	**19,500,000**
44514500- 550300		New Equip/Capital Outlay	0	0	113,235	86,179	40,000
550300	-FD002	Sprinkler Grant	0	0	0	0	0
550310	-FD001	Training Tower	0	0	1,500,000	0	2,000,000
550310	-FD301	Station 301 AC Unit	0	0	65,000	0	70,000
550310	-FD305	Station 305 Construction	0	0	14,000,000	0	17,000,000
550320		CIP Equipment	0	0	607,147	363,296	90,000
580100		Note Principal	0	0	3,000,000	3,000,000	2,000,000
580200		Note Interest	0	0	138,750	137,594	89,750
		Total Expenditures	**0**	**0**	**19,424,132**	**3,587,069**	**21,289,750**
		Carryover PO's				*71,800*	
		Fund Balance - December 31st	**0**	**0**	**0**	**2,765,263**	**975,513**

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**0**	**0**	**396,095**	**396,095**	**(221,297)**
46000022-	414200	Comm Auth Charges	0	0	0	0	40,000
46000401-	460100	Transportation Fees	0	0	144,000	0	0
	471300 -LUCYR	Developer Fees	0	396,095	40,000	0	230,000
	471300 -PRKVW	Developer Fees	0	0	390,000	0	335,000
		Total Revenue	**0**	**396,095**	**574,000**	**0**	**605,000**
46046000-	523100	Professional Services	0	0	0	166	305,000
	523100 -NW001	Merrick Phase 1 Design	0	0	580,000	164,594	0
	523100 -NW002	Merrick Phase 2 Design	0	0	285,000	145,981	0
	550300 -NW002	Railroad Costs	0	0	105,000	20,350	0
	560115	NCA Distribution Schools	0	0	0	0	11,250
	560420	City Distribution	0	0	0	0	18,750
	580100	Bond Principal	0	0	0	0	0
	580200	Note Interest	0	0	0	0	0
	580200	Bond Interest	0	0	0	0	0
		Total Expenditures	**0**	**0**	**970,000**	**331,091**	**335,000**
		Carryover PO's				*286,301*	
		Fund Balance - December 31st	**0**	**396,095**	**95**	**(221,297)**	**48,703**

2025 BUDGET DETAIL

FUND: TRANSPORTATION FEES

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

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**
46500025- 493020-	Transfer from Project Trust	0	0	0	0	0
46500401- 460100-	Transportation Fees	0	0	0	0	0
460100-	Developer Fees	0	0	0	0	50,000
	Total Revenue	**0**	**0**	**0**	**0**	**50,000**
46546500- 523100 -NW01A	Merrick Phase 1A Design	0	0	0	0	0
550300	Capital Outlay	0	0	0	0	50,000
580100	Bond Principal	0	0	0	0	0
580200	Bond Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**50,000**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**0**

2025 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.

Org-Object-Project			Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget
			Fund Balance - January 1st	**2,490,490**	**2,615,493**	**3,232,215**	**3,232,215**	**3,998,930**
49100023-	430100		Investment Income	15,303	81,545	60,000	153,408	80,000
49100251-	460100		Park Impact Fees	551,700	660,154	700,000	1,194,273	1,250,000
49100252-	420700		State Grant Income	113,000	0	0	0	0
	420800		Local Grant Income	15,000	0	0	0	0
	483100		Reimbursements	0	6,575	0	0	0
			Total Revenue	**695,003**	**748,274**	**760,000**	**1,347,681**	**1,330,000**
49112000-	523100		Professional Services	0	4,513	0	32,206	0
	529310		Bank Fees	0	0	1,000	0	0
	550100		Land Purchases	260,841	0	0	0	0
	550300		Merrick-Smith Park Ped Crossing	17,586	652	0	0	0
	550300	-CNR25	CDBG Neigh. Revital. Design	0	0	25,000	1,866	0
	550300	-PK009	Unity Park Improvements	103,679	32,286	100,000	0	800,000
	550300	-PK010	Ravines at Olentangy - New Park	0	0	400,000	242,454	0
	550300	-PK011	Mill Run Park - Disc Golf	0	0	100,000	0	80,000
	550300	-PK012	Parks Maintenance Building	0	0	0	0	850,000
	550300	-PK013	Curve Road Athletic Fields	0	0	0	0	1,000,000
	550300	-TL001	Central Avenue Pedestrian Corridor	92,003	1,400	0	0	0
	550300	-TL004	Olentangy River Walk - Mingo	32,350	7,412	0	0	0
	550300	-TL005	Delaware Run Greenway	0	41,450	200,000	0	0
	550300	-TL006	Mingo Trail (US23 - Cottswold to 315)	50,000	0	0	0	0
	550300	-TL007	Downtown Olentangy River Trail	8,637	41,113	730,000	0	0
	550300	-TL008	Mill Run Trail Improvements	0	0	70,000	38,758	0
	550300	-TL009	Smith Park Trail	0	0	40,000	4,582	0
	550300	-TL010	Oakhurst Trail (BROPATH)	0	0	140,000	0	40,000
	560020		Refunds	4,904	2,726	5,000	88,954	5,000
			Total Expenditures	**570,000**	**131,552**	**1,811,000**	**408,819**	**2,775,000**
			Carryover PO's				*172,148*	
			Fund Balance - December 31st	**2,615,493**	**3,232,215**	**2,181,215**	**3,998,930**	**2,553,930**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**452,923**	**445,156**	**396,572**	**396,572**	**374,737**
49200151- 460100	Police Impact Fees	119,141	171,405	190,000	182,268	200,000
49200023- 430100	Investment Income	2,931	12,863	10,000	18,827	10,000
	Total Revenue	**122,072**	**184,268**	**200,000**	**201,095**	**210,000**
49213500- 523100	Professional Services	0	538	1,000	3,842	0
529310	Bank Fees	0	0	150	0	150
550300	Capital Outlay	0	101,028	81,250	0	75,000
560020	Refunds	648	162	1,000	12,142	1,000
570000	Transfer Bond Fund - Justice Center Debt	129,191	131,123	124,775	124,775	125,419
	Total Expenditures	**129,839**	**232,852**	**208,175**	**140,759**	**201,569**
	Carryover PO's				*82,171*	
	Fund Balance - December 31st	**445,156**	**396,572**	**388,397**	**374,737**	**383,168**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**798,552**	**1,040,245**	**959,871**	**959,871**	**863,813**
49300151- 460100	Fire Impact Fees	237,258	373,035	420,000	367,381	405,000
49300023- 430100	Investment Income	5,691	31,595	28,000	41,660	30,000
	Total Revenue	**242,949**	**404,630**	**448,000**	**409,041**	**435,000**
49314500- 523100	Professional Services	0	1,155	25,000	8,241	0
529310	Bank Fees	0	0	300	0	0
560020	Refund	1,256	314	2,200	23,933	3,000
570000	Transfer Bond Retirement Fund 304	0	284,000	281,000	281,000	282,800
570000	Transfer Bond Retirement Fund 303	0	199,535	189,875	189,875	190,855
	Total Expenditures	**1,256**	**485,004**	**498,375**	**503,049**	**476,655**
	Carryover PO's				*2,051*	
	Fund Balance - December 31st	**1,040,245**	**959,871**	**909,496**	**863,813**	**822,158**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**628,611**	**869,192**	**854,195**	**854,195**	**851,419**
49400023- 430100	Investment Income	4,667	27,648	24,000	39,386	25,000
49400101- 460100	Municipal Impact Fees	251,015	380,508	420,000	412,006	445,000
484300	Transfer In Sewer Cap - Cherry St. Fac.	65,000	0	65,000	0	0
	Total Revenue	**320,683**	**408,156**	**509,000**	**451,392**	**470,000**
49416800- 523100	Professional Services	0	879	2,000	6,269	0
529310	Bank Fees	0	0	250	0	250
560020	Refund	1,464	366	3,000	27,639	5,000
570000	Transfer Bond Fund - PW/Justice Bldgs	78,638	79,814	75,950	75,950	76,342
570000	Transfer Bond Fund - City Hall Annex	0	342,094	342,750	342,750	133,750
	Total Expenditures	**80,102**	**423,153**	**423,950**	**452,608**	**215,342**
	Carryover PO's				*1,560*	
	Fund Balance - December 31st	**869,192**	**854,195**	**939,245**	**851,419**	**1,106,077**

2025 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*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**1,955,172**	**1,972,287**	**2,056,557**	**2,056,557**	**2,214,863**
49600022-	414200 -SGLEN	Community Authority Fees	766,787	869,791	985,402	986,776	1,432,991
49600401-	460100 -SGLEN	Transportation Impact Fees	28,000	0	0	0	0
	471300 -SGLEN	Developer Payments	0	0	0	0	0
	483100 -SGLEN	County Storm Reimbursement	0	0	0	0	0
49600025-	492010	Land Sale	0	0	0	0	0
49600023-	430100	Investment Income	14,379	66,531	60,000	100,080	50,000
		Total Revenue	**809,165**	**936,322**	**1,045,402**	**1,086,856**	**1,482,991**
49649600-	523100	Professional Services	0	0	0	0	0
	529310	Bank Fees	0	0	750	0	0
	550300 -SGLEN	Construction Glenn Road Phase 1B	0	0	0	0	0
	560020 -SGLEN	Transportation Fee Refunds	3,000	3,003	5,000	9,000	5,000
	580100 -SGLEN	Bond Principal	600,000	690,000	795,000	795,000	860,000
	580200 -SGLEN	Bond Interest	189,050	159,050	124,550	124,550	84,800
		Total Expenditures	**792,050**	**852,053**	**925,300**	**928,550**	**949,800**
		Carryover PO's					
		Fund Balance - December 31st	**1,972,287**	**2,056,557**	**2,176,659**	**2,214,863**	**2,748,054**

2025 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.

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**267,867**	**254,225**	**217,908**	**217,908**	**204,616**
49800022-	414200 -NGLEN	Comm Auth Charges	159,810	148,712	182,079	181,823	235,266
49800023-	430100 -NGLEN	Investment Income	2,043	8,466	7,500	10,980	2,000
		Total Revenue	**161,853**	**157,178**	**189,579**	**192,803**	**237,266**
49849800-	523100 -NGLEN	Professional Services	0	0	0	0	0
	529310	Bank Fees	0	0	110	0	0
	580100 -NGLEN	Bond Principal	100,000	120,000	135,000	135,000	145,000
	580200 -NGLEN	Bond Interest	75,495	73,495	71,095	71,095	67,720
		Total Expenditures	**175,495**	**193,495**	**206,205**	**206,095**	**212,720**
		Carryover PO's					
		Fund Balance - December 31st	**254,225**	**217,908**	**201,282**	**204,616**	**229,162**

2025 BUDGET DETAIL

FUND: TERRA ALTA NCA

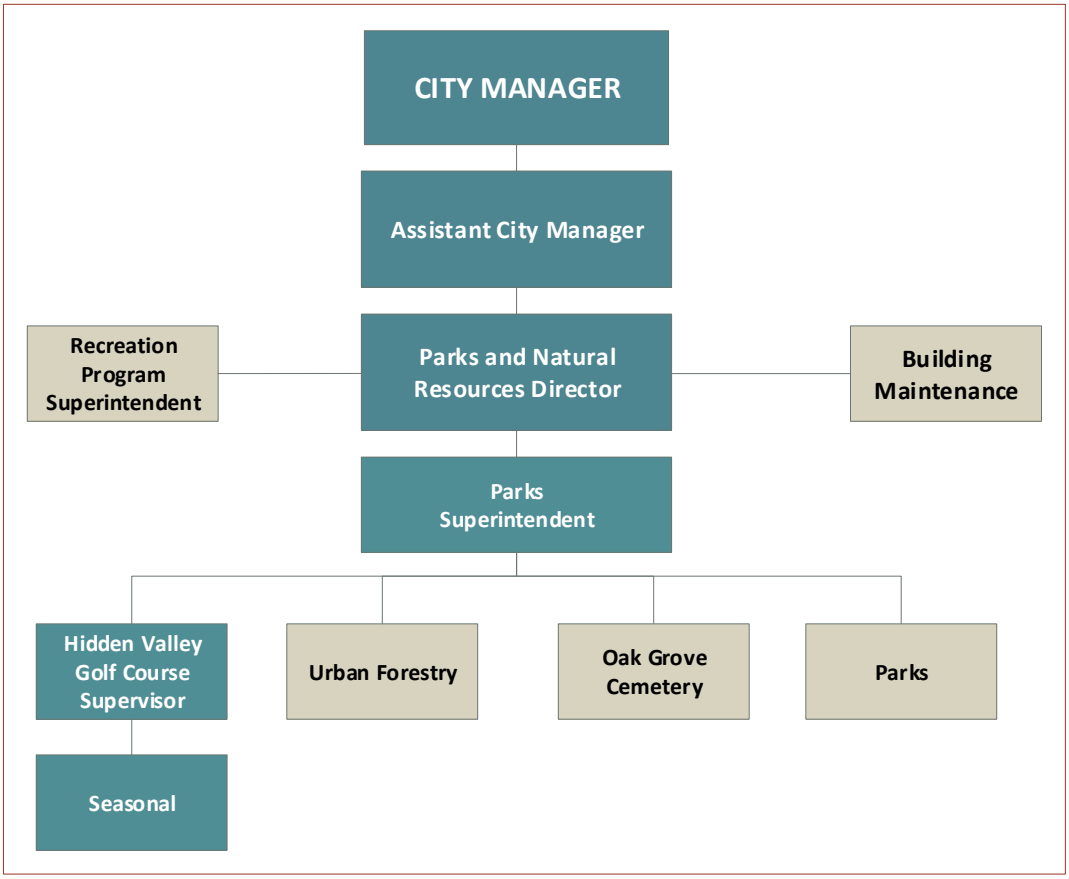
The Terra Alta NCA Fund accounts for the revenues and expenditures associated with the Terra Alta NCA which was privately formed by the developer for which the City will receive a portion of the assessed millage on the development.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**24,789**
49900022- 414200 -TERRA	Comm Auth Charges	0	0	0	24,789	50,000
	Total Revenue	**0**	**0**	**0**	**24,789**	**0**
49949900- 523100 -TERRA	Professional Services	0	0	0	0	0
580100 -TERRA	Bond Principal	0	0	0	0	0
580200 -TERRA	Bond Interest	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**0**	**0**	**0**	**24,789**	**0**

ENTERPRISE FUNDS

HIDDEN VALLEY GOLF COURSE

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



2024 Accomplishments

- Irrigation improvements
- Equipment Updates
- Driveway improvements
- Netting improvements

2025 Budget Summary	
Personal Services	173,79
Capital Outlay	98,000
Services & Charges	96,074
Materials & Supplies	41,600
Refunds/Reimbursements	500
Total Golf Course	**409,353**

HIDDEN VALLEY GOLF COURSE

Authorized Personnel	2022	2023	2024	2025
Golf Course Superintendent	1	1	1	1
Seasonal Staff—*Seasonal*	2.10	2.10	2.10	2.10
Total	**3.10**	**3.10**	**3.10**	**3.10**

On the Horizon

- Implementation of digital kiosk at Hole #1
- Equipment updates
- #1 tee box renovation
- Practice green renovation
- Stream corridor renovation

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Average Rounds Played per Day	103	108	110
2	Cost Recovery	100%	100%	100%
3	Number of Rounds Played—Youth	2,536	3,107	3,200

2025 BUDGET DETAIL
FUND: **GOLF COURSE**
DEPARTMENT: **HIDDEN VALLEY GOLF COURSE**

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**219,224**	**323,784**	**288,732**	**288,732**	**235,927**		
50100651- 472210	-GC001	Green Fees	128,693	187,875	175,000	193,432	175,000	0.0%	-9.5%
472210	-GC002	Cart and Club Rental	66,900	84,730	80,000	84,220	80,000	0.0%	-5.0%
472210	-GC003	League Fees	3,919	5,468	5,500	2,099	2,500	-54.5%	19.1%
472210	-GC004	Memberships	32,036	48,392	41,000	49,482	41,000	0.0%	-17.1%
472210	-GC005	Driving Range	11,605	14,784	14,200	16,888	15,000	5.6%	-11.2%
472210	-GC006	Concessions	9,580	15,270	14,800	16,322	15,000	1.4%	-8.1%
472210	-GC007	Merchandise Sales	2,850	3,597	3,500	3,995	3,500	0.0%	-12.4%
472320		Alcohol Sales	7,578	9,945	9,500	11,969	11,000	15.8%	-8.1%
484200		Miscellaneous	381	531	550	383	500	-9.1%	30.6%
		Total Revenue	**263,541**	**370,591**	**344,050**	**378,789**	**343,500**	**-0.2%**	**-9.3%**
		Total Expenditures	**158,981**	**405,644**	**432,607**	**412,074**	**409,353**	**-5.4%**	**-0.7%**
		Carryover PO's				*19,519*			
		Fund Balance - December 31st	**323,784**	**288,732**	**200,175**	**235,927**	**170,074**		
50113200- 510000		Wages	57,647	117,524	124,233	127,870	129,505	4.2%	1.3%
510500		Overtime Wages	105	398	500	1,319	1,500	200.0%	13.7%
511100		PERS	8,085	16,509	17,463	18,086	18,341	5.0%	1.4%
511300		Medicare	843	1,676	1,809	1,827	1,900	5.0%	4.0%
511400		Workers Compensation	0	1,217	0	0	1,310	100.0%	100.0%
511600		Health Insurance	0	17,462	18,823	18,822	19,761	5.0%	100.0%
511650		Dental Insurance	0	587	731	731	716	-2.1%	-2.1%
511700		Life Insurance	0	72	101	101	103	2.0%	2.0%
511750		Vision Insurance	0	0	43	43	43	0.0%	-0.5%
520110		Clothing	146	556	800	279	800	0.0%	187.3%
521000		Cellular Telephones	0	300	360	360	360	0.0%	0.0%
521100		Electric	3,918	5,772	5,916	6,518	6,800	14.9%	4.3%
523100		Professional Services	2,165	2,693	2,500	1,816	2,750	10.0%	51.4%
523175		Operations Chargeback to PNR	28,474	0	0	0	0	100.0%	100.0%
526000		Travel/Training	0	0	600	0	600	0.0%	100.0%
526100		Memberships and Dues	411	511	1,000	880	1,000	0.0%	13.6%
527010		Maintenance of Equipment	34	0	4,500	0	4,500	0.0%	100.0%
527020		Maintenance of Facility	3,626	34,118	15,000	7,200	15,000	0.0%	108.3%
527210		Garage Rotary	11,124	14,000	17,000	17,000	20,400	20.0%	20.0%
527220		Information Technology Rotary	5,843	2,000	20,016	20,016	22,114	10.5%	10.5%
527230		Fleet Fuel Chargeback	0	0	112	112	500	346.4%	346.4%
527240		Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
529220		Sales Tax	1,299	1,871	2,000	2,097	2,250	12.5%	7.3%
529310		Bank Fees	0	11,027	10,000	20,639	19,000	90.0%	-7.9%
531000		Office Supply	175	75	500	46	500	0.0%	993.1%
533000		Operating Supply	18,749	19,789	26,000	15,306	26,000	0.0%	69.9%
534020		Concession/Merchandise Supply	5,800	9,020	7,000	8,854	9,000	28.6%	1.6%
534040		Alcohol Purchases	2,110	3,040	4,000	3,449	4,500	12.5%	30.5%
539000		Small Equipment	2,999	472	1,600	825	1,600	0.0%	93.9%
550300		New Equip / Cap Outlay	5,350	58,917	30,000	29,755	25,000	-16.7%	-16.0%
550320		Equipment Replacements	0	86,039	119,500	107,978	73,000	-38.9%	-32.4%
560020		Refunds	77	0	500	144	500	0.0%	247.2%
		TOTAL GOLF COURSE	**158,981**	**405,644**	**432,607**	**412,074**	**409,353**	**-5.4%**	**-0.7%**

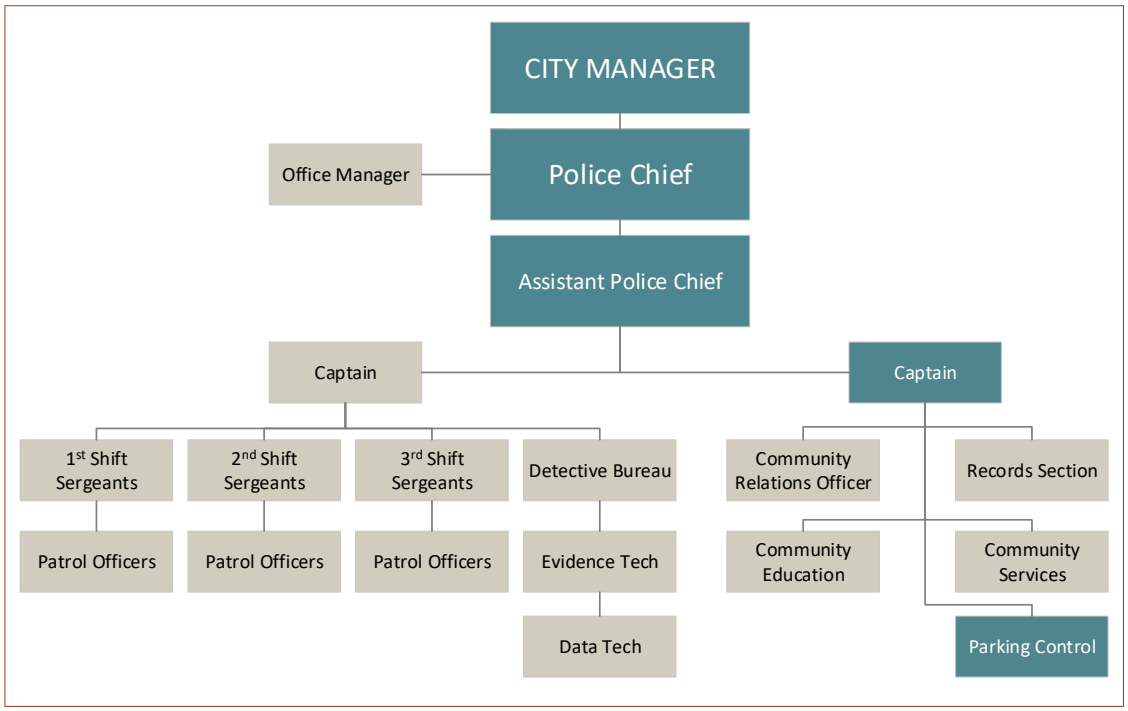
LINE ITEM DETAIL
GOLF COURSE FUND
HIDDEN VALLEY

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Travel Training	526000	$600	Pesticide Applicator's CEU's
Memberships/ Dues	526100	$1,000	CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation
Maintenance of Facility	527020	$15,000	Clubhouse awning replacement
Operating Supply	533000	$26,000	Purchase fertilizer, fuel and herbicide. Course kiosk. On line tee time software.
New Equip/ Cap Outlay	550300	$25,000	Clubhouse Roof
Equipment Replacement	550320	$73,000	Pickup Truck and Range Cart with Ball Picker

PARKING

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



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

2024 Accomplishments

- Transition to ParkMobile mobile payment platform completed
- ALPR Enforcement Equipment obtained and deployed
- Phase II Parking Study initiated by Kimley Horn
- Parking Rate increase authorized by Council completed

2025 Budget Summary	
Services & Charges	133,317
Personal Services	79,677
Transfers	36,000
Capital Outlay	20,000
Materials & Supplies	2,500
Total Parking	**271,494**

PARKING

Authorized Personnel	2022	2023	2024	2025
Parking Control Officer—*Part-time*	0	0	2	2
Total	**0**	**0**	**2**	**2**

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

On the Horizon

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

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of Recommendations Implemented	n/a	75%	75%
2	% Compliance Rate	n/a	70%	95%
3	% Cost Recovery	n/a	100%	100%

2025 BUDGET DETAIL
FUND: PARKING
DEPARTMENT: PARKING

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

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
		Fund Balance - January 1st	**52,985**	**38,631**	**198,113**	**198,113**	**111,206**		
52000025-	494030	Advance from General Fund	0	170,000	0	0	0	100.0%	100.0%
52000701-	440600	Parking Permits	0	1,325	1,500	17,365	17,000	1033.3%	-2.1%
	450350	Parking Fines	0	0	0	3,502	10,000	100.0%	185.5%
	450355	Passport Parking Fines	0	0	0	31,404	30,000	100.0%	-4.5%
	476110	Meter Collections Street	0	775	70,000	18,044	18,000	-74.3%	-0.2%
	476115	Mobile App Collections Street	0	0	70,000	33,048	32,000	-54.3%	-3.2%
	476120 -LT001	Meter Collections Lot #1	6,932	7,130	16,500	7,690	9,000	-45.5%	17.0%
	476120 -LT002	Meter Collections Lot #2	1,253	1,488	3,400	1,263	2,000	-41.2%	58.3%
	476120 -LT003	Meter Collections Lot #3	12,412	13,076	29,800	14,687	17,000	-43.0%	15.7%
	476120 -LT004	Meter Collections Lot #4	13,665	13,850	31,400	13,166	15,000	-52.2%	13.9%
	476125 -LT001	Mobile App Collections Lot #1	626	1,171	2,100	2,082	3,000	42.9%	44.1%
	476125 -LT002	Mobile App Collections Lot #2	132	316	450	5,733	7,800	1633.3%	36.1%
	476125 -LT003	Mobile App Collections Lot #3	2,924	4,653	8,200	25,478	36,000	339.0%	41.3%
	476125 -LT004	Mobile App Collections Lot #4	3,394	5,235	9,000	20,869	25,000	177.8%	19.8%
	483100	Reimbursements	0	0	0	0	0	100.0%	100.0%
		Total Revenues	**41,339**	**219,021**	**242,350**	**194,332**	**221,800**	**-8.5%**	**14.1%**
52013700-	510000	Wages	0	0	69,091	24,579	68,422	-1.0%	178.4%
	510500	Overtime	0	0	0	171	0	100.0%	-100.0%
	511100	PERS	0	0	9,673	3,465	9,579	-1.0%	176.5%
	511300	Medicare	0	0	1,002	359	992	-1.0%	176.4%
	511400	Workers Compensation	0	0	0	0	684	100.0%	100.0%
	520100	Uniform	0	0	1,000	65	1,200	20.0%	1747.9%
	521100 -LT001	Electric - Lot #1	396	396	400	396	450	12.5%	13.6%
	521100 -LT002	Electric - Lot #2	396	396	400	396	450	12.5%	13.6%
	521100 -LT003	Electric - Lot #3	975	975	1,000	975	1,100	10.0%	12.8%
	521100 -LT004	Electric - Lot #4	1,200	1,200	1,200	1,200	1,300	8.3%	8.3%
	523100	Professional Services	19,788	19,896	50,000	66,056	57,000	14.0%	-13.7%
	523500 -LT002	Rent of Parking Lot	659	1,549	2,500	6,620	2,500	0.0%	-62.2%
	523500 -LT003	Rent UM Church	504	1,065	1,500	1,341	1,500	0.0%	11.9%
	523500 -LT009	Church Rent - Lot #9	10,512	10,512	10,512	2,892	10,512	0.0%	263.5%
	527010 -LT001	Maintenance of Equipment - Lot #1	254	356	625	444	700	12.0%	100.0%
	527010 -LT002	Maintenance of Equipment - Lot #2	134	168	625	346	700	12.0%	57.6%
	527010 -LT003	Maintenance of Equipment - Lot #3	224	372	625	395	700	12.0%	77.3%
	527010 -LT004	Maintenance of Equipment - Lot #4	204	428	625	444	700	12.0%	57.6%
	527220	Information Technology Rotary	0	0	6,672	6,672	7,371	10.5%	10.5%
	527240	Facility Maintenance	0	0	0	0	2,934	100.0%	100.0%
	529210 -LT001	Taxes - Lot #1	3,025	2,937	3,200	3,974	4,100	28.1%	3.2%
	529210 -LT003	Taxes - Lot #3	3,158	3,067	3,300	3,782	3,900	18.2%	3.1%
	529210 -LT004	Taxes - Lot #4	4,266	4,143	4,500	6,013	6,200	37.8%	3.1%
	529310	Bank Fees	0	0	2,500	19,615	30,000	1100.0%	52.9%
	529310 -LT001	Bank Fees - Lot #1	0	0	0	243	0	100.0%	-100.0%
	529310 -LT002	Bank Fees - Lot #2	0	0	0	816	0	100.0%	-100.0%
	529310 -LT003	Bank Fees - Lot #2	0	0	0	3,499	0	100.0%	-100.0%
	529310 -LT004	Bank Fees - Lot #3	0	0	0	2,537	0	100.0%	-100.0%
	533000	Operating Supply	0	99	2,500	195	2,500	0.0%	1180.7%
	550300	Capital Outlay	0	11,981	50,000	49,594	20,000	-60.0%	-59.7%
	550320	New Equipment	0	0	40,000	40,929	0	-100.0%	-100.0%
	570000	Transfer to General	10,000	0	0	0	0	100.0%	100.0%
	570500	Advances Out	0	0	34,000	20,000	36,000	5.9%	80.0%
		Total Expenses	**55,693**	**59,539**	**297,450**	**268,014**	**271,494**	**-8.7%**	**1.3%**
		Carryover PO's				*13,224*			
		Fund Balance - December 31st	**38,631**	**198,113**	**143,013**	**111,206**	**61,512**	**100.0%**	**-27.8%**

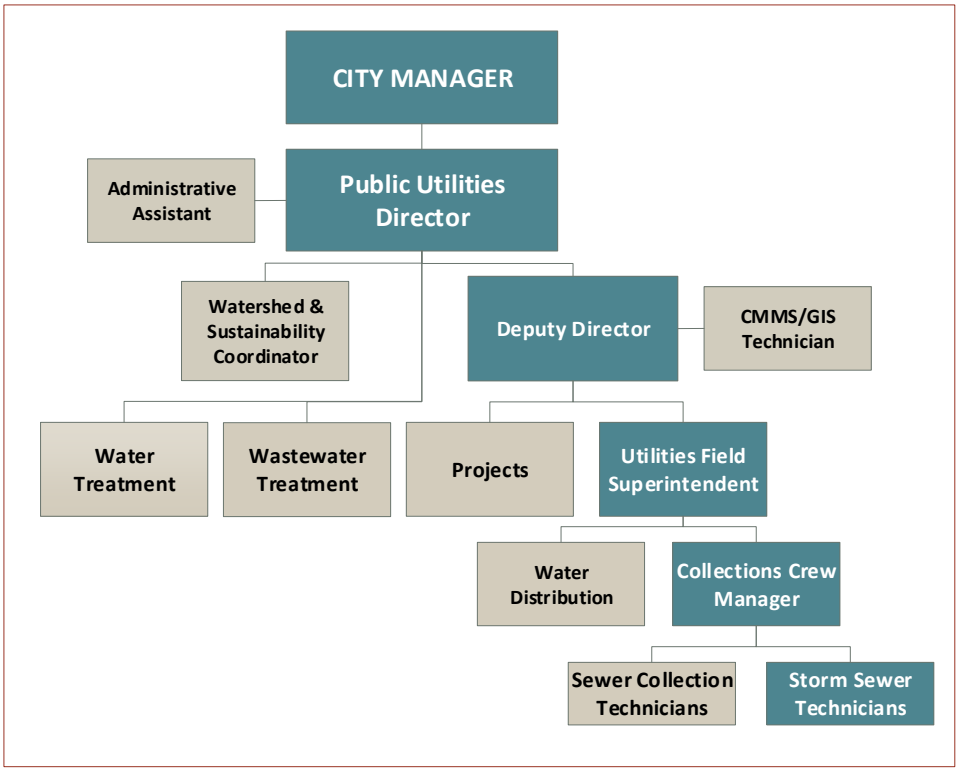
LINE ITEM DETAIL
PARKING LOTS FUND
PARKING

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$68,422	Wages for 2 PPT parking control officers
Professional Services	523100	$57,000	Phase II of the parking study
Capital Outlay	550300	$20,000	Maintenance of lot surfaces
Advances Out	570500	$36,000	Repayment to the General Fund

STORMWATER

The Stormwater division is responsible for operating and maintaining 191 miles of storm water mains and approximately 11,580 storm system nodes for the conveyance of storm water to the Olentangy River. The division is also responsible fore meeting the requirements of the Municipal Storm Sewer Separation System (MS4) permit, granted through the Ohio EPA which is a required piece of the City's National Pollutant Discharge Elimination System permit allowing for the operation of Delaware's Wastewater Treatment Plant.



2024 Accomplishments

- Growth/expansion of City's watershed festival to include new activities, educational topics and vendors
- Design of and initiation of construction activities for the Hidden Valley stream restoration project
- Multiple citizen participant river cleanup initiatives coordinated
- Completion of the Liberty Rd culvert, allowing for reduced bottlenecking for fewer localized flooding incidents

2025 Budget Summary	
Transfers	1,000,000
Personal Services	639,057
Services & Charges	190,019
Materials & Supplies	88,000
Debt Service	74,108
Capital Outlay	35,500
Total Stormwater	**2,026,684**

STORMWATER

Authorized Personnel	2022	2023	2024	2025
*Utilities Field Superintendent	.10	.10	.10	.10
Tech III	1	1	1	1
Tech I	2	2	3	3
Seasonal	0.67	0.67	0.67	0.67
Total	**3.77**	**3.77**	**4.77**	**4.77**

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

On the Horizon

- Continued programming and attendance growth of the Olentangy River Festival
- MS4 outreach to the community through First Friday sustainability focused attendance
- Completion of stream restoration project within City owned golf course

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Feet of Storm Sewer CCTV	1,873	2,124	2,500
2	Number of Public Outreach Events	3	8	7
3	Feet of Stormwater Line Replaced	40	175	200

2025 BUDGET DETAIL
FUND: STORMWATER
DEPARTMENT: STORMWATER DIVISION

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**895,682**	**1,452,401**	**1,140,598**	**1,140,598**	**207,374**		
52300023- 430100	Investment Income	9,088	28,752	25,000	31,519	25,000	0.0%	-20.7%
52300551- 481200	Stormwater Fees	1,568,144	1,628,354	1,680,000	1,633,166	1,803,607	7.4%	10.4%
481300	Collection Agency	6,504	344	500	269	500	0.0%	85.7%
484300	Miscellaneous	4,869	18,495	20,000	1,721	2,500	-87.5%	45.2%
52300552- 483100	Reimbrusements	0	500	0	500	0	100.0%	-100.0%
52300553- 420700	State Grant	0	2,149	0	0	0	100.0%	100.0%
	Total Revenue	**1,588,605**	**1,678,594**	**1,725,500**	**1,667,176**	**1,831,607**	**6.1%**	**9.9%**
52319200- 510000	Wages	201,344	232,288	342,643	309,495	399,006	16.4%	28.9%
510500	Overtime Wages	3,981	2,221	4,000	3,206	4,500	12.5%	40.4%
511100	PERS	28,028	31,280	48,530	42,903	56,491	16.4%	31.7%
511300	Medicare	2,926	3,149	4,865	4,184	5,649	16.1%	35.0%
511400	Workers Compensation	0	2,493	0	0	4,035	100.0%	100.0%
511600	Health Insurance	39,786	96,114	156,097	146,676	162,017	3.8%	10.5%
511650	Dental Insurance	0	3,183	6,082	5,664	5,973	-1.8%	5.5%
511700	Life Insurance	468	462	887	887	983	10.8%	10.8%
511750	Vision Insurance	0	0	367	349	403	9.8%	15.4%
520100	Uniform	2,409	2,270	2,800	2,725	7,000	150.0%	156.9%
520110	Clothing	1,163	1,898	2,800	2,374	0	-100.0%	-100.0%
521000	Cellular Telephone	(52)	300	1,000	1,214	2,200	120.0%	81.2%
521100	Electric	4,800	4,800	6,200	4,800	6,200	0.0%	29.2%
521200	Heat	4,687	2,555	7,000	2,164	6,500	-7.1%	200.3%
522000	Postage	4,430	4,883	5,200	5,553	6,817	31.1%	22.8%
523100	Professional Services	60,990	25,398	65,000	56,300	75,000	15.4%	33.2%
523104	Utility Billing Fees	0	2,664	4,000	4,657	7,200	80.0%	54.6%
523175	Chargeback - General Fund	48,665	53,000	56,746	56,746	0	-100.0%	-100.0%
523310	Street Sweeping	64,206	1,810	15,000	0	0	-100.0%	100.0%
523620	Tipping Fees	0	12,668	20,000	15,456	20,000	0.0%	29.4%
526000	Travel/Training/Safety/Security	315	4,645	3,600	2,598	5,000	38.9%	92.5%
526200	License & Other Fees	90	160	350	46	350	0.0%	656.8%
527010	Maintenance of Equipment	9,273	14,127	25,000	9,425	25,000	0.0%	165.2%
527020	Maintenance of Facility	1,076	1,523	8,400	4,088	9,000	7.1%	120.1%
527210	Garage Rotary	2,678	2,678	279,100	2,100	2,500	-99.1%	19.0%
527215	Corrosion Prevention	0	126	252	252	252	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	3,750	4,218	4,218	5,000	18.5%	18.5%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
528000	Insurance Liability/Property	0	0	2,000	0	2,000	0.0%	100.0%
529310	Bank Fees	0	3,419	3,500	8,917	9,500	171.4%	6.5%
529500	Collection Fees	31	5	500	32	500	0.0%	1485.3%
533000	Operating Supply	45,900	26,271	70,000	41,639	72,000	2.9%	72.9%
533035	Fuel Supply	3,277	316	0	0	0	100.0%	100.0%
537200	Maintenance Supply	28	121	900	35	1,000	11.1%	2722.5%
539000	Small Equipment	1,387	711	14,500	3,867	15,000	3.4%	287.9%
550300	New Equipment/Capital Outlay	0	0	15,500	13,523	35,500	129.0%	162.5%
570000	Transfer Out	500,000	1,375,000	1,438,615	1,708,615	1,000,000	-30.5%	-41.5%
580300	Lease Principal	0	74,108	58,734	58,734	61,530	4.8%	4.8%
580400	Lease Interest	0	0	15,375	12,350	12,579	-18.2%	1.8%
	Total Expenditures	**1,031,885**	**1,990,397**	**2,689,761**	**2,535,794**	**2,026,684**	**-24.7%**	**-20.1%**
	Carryover PO's				*64,606*			
	Fund Balance - December 31st	**1,452,401**	**1,140,598**	**176,337**	**207,374**	**12,296**		

LINE ITEM DETAIL
STORMWATER FUND
STORMWATER DIVISION

Explanation of significant line items

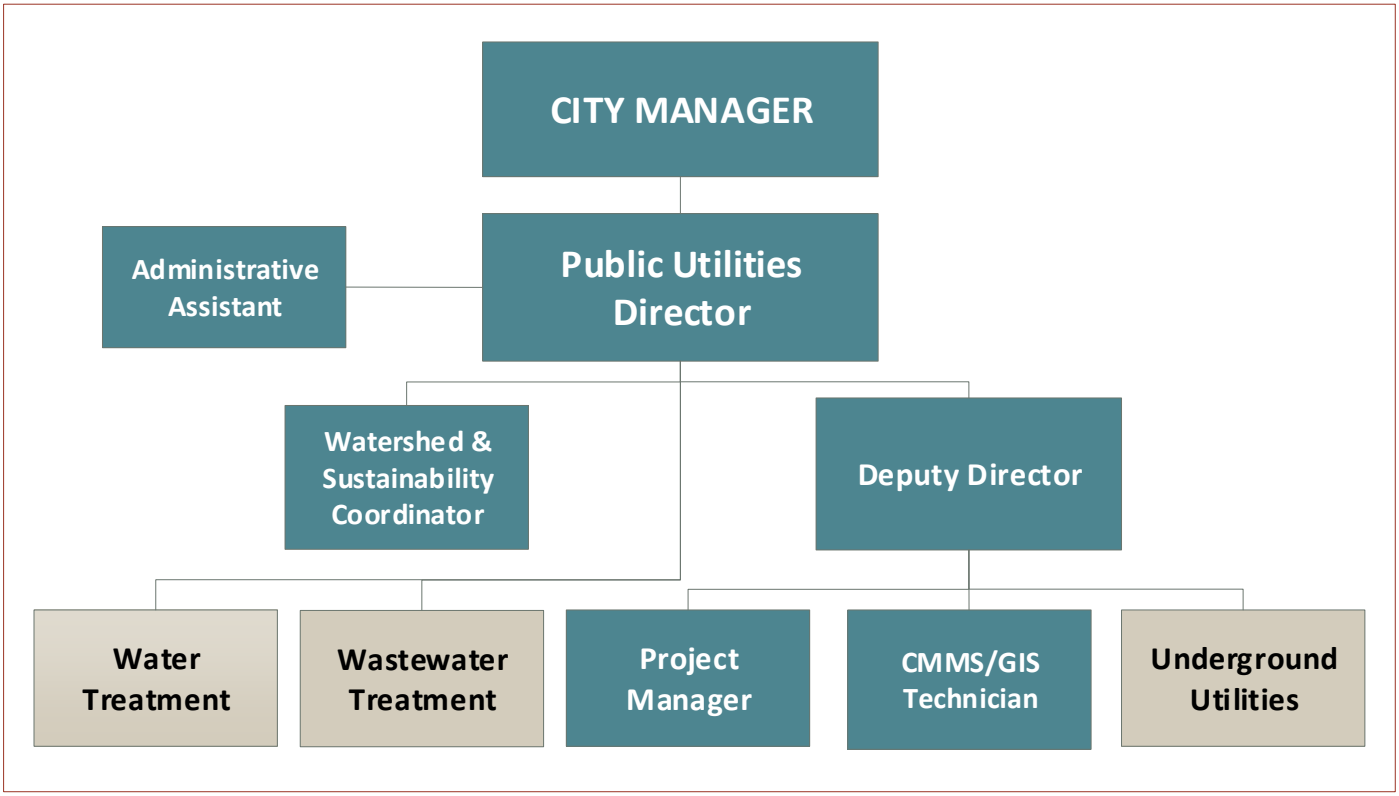
Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$399,006	New Employee Added September 2024
Professional Services	523100	$75,000	MS4 Engineering Services $20,400; Asphalt Repairs $12,000; Equipment Rental $16,800; Utility Billing Lockbox Service $5,200; Spoils Disposal Fees $1,800; Lift Station SCADA $800; Misc. Professional Services $18,000
Travel/Training	526000	$5,000	Licenses & Memberships $400; OTCO and OWEA Professional Development $300; Regulatory & Maintenance Training $2,300; Stormwater Conference $2,000.
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	$9,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs $9,000
Operating Supply	533000	$72,000	Repair Materials $47,500; Concrete/CDF $13,400; Asphalt $11,100
Small Equipment	539000	$15,000	Cordless Hand Tools $2,000; CSE Equipment split w/Sewer $1,750; Traffic Control Devices split w/Sewer $1,500; Lifting & Securing Equipment split w/Sewer $1,250; Security Equipment split w/Sewer $1,000; Dewatering Pump & Equipment $2,000; Miscellaneous Equipment $5,500
Capital Outlay	550300	$35,500	Sewer Jet Nozzles split w/Sewer $4,000; CCTV Transporter & Camera split w/Sewer $31,500;
Lease Payments	580#00	$74,108	Street Sweeper

2025 BUDGET DETAIL
FUND: STORMWATER
DEPARTMENT: STORMWATER CAPITAL PROJECTS

Org-Object-Project		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**778,422**	**843,230**	**729,413**	**729,413**	**936,742**
52400025- 493020		Transfers In	500,000	1,375,000	1,438,615	1,708,615	1,000,000
494030	-SWMLG	Advances In	1,722,500	0	0	0	0
52400553- 420600	-SW016	Federal Grant	0	0	0	0	0
		Total Revenues	**2,222,500**	**1,375,000**	**1,438,615**	**1,708,615**	**1,000,000**
52419400- 550300	-CNR25	CDBG Neighborhood Revitalization 2025	0	0	100,000	7,464	0
550300	-PENCK	Penick Storm Extension	1,472	0	0	0	0
550300	-POINT	The Point Storm Improvements	0	800,000	0	0	0
550300	-SW001	Inflow/Infiltration Remediation	469	0	0	0	0
550300	-SW004	Bernard Ave.	833,159	15,975	0	0	0
550300	-SW007	US 23 ODOT Culvert Repair	0	0	170,000	0	137,101
550300	-SW012	Storm Sewer Replacement	13,627	6,480	125,000	49,225	125,000
550300	-SW014	Vernon Avenue Ditch Cleaning	0	0	135,000	0	0
550300	-SW015	Liberty Rd Culvert Replacement	28,408	69,939	95,000	551,062	70,000
550300	-SW016	Hidden Valley Stream Restoration	0	13,086	0	53,659	0
550300	-SW017	Oak Grove Storm Pipe	0	0	500,000	0	100,000
550300	-SWMLG	Sawmill Pkwy Phase G	1,280,556	238,837	0	0	0
570500	-SWMLG	Advances Out	0	344,500	344,500	344,500	344,500
		Total Expenses	**2,157,692**	**1,488,817**	**1,469,500**	**1,005,909**	**776,601**
		Carryover PO's				*495,377*	
		Fund Balance - December 31st	**843,230**	**729,413**	**698,528**	**936,742**	**1,160,141**

PUBLIC UTILITIES ADMINISTRATION

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



2024 Accomplishments

- Oversight and project management of over $3,800,000 worth of capital improvement funded construction

2025 Budget Summary		
	Water Administration	**Wastewater Administration**
Transfers	3,650,000	4,500,000
Services & Charges	1,717,883	1,716,008
Personal Services	442,403	442,403
Refunds/Reimbursements	20,000	0
Materials & Supplies	500	200
Total Public Utilities Admin	**5,830,786**	**6,658,611**

PUBLIC UTILITIES ADMINISTRATION

Authorized Personnel	2022	2023	2024	2025
Utilities Director	1	1	1	1
Maintenance & Project Manager	0	0	0	0
Deputy Director	1	1	1	1
Project Manager	1	1	1	1
CMMS/GIS Analyst	1	1	1	1
Administrative Assistant	1	1	1	1
*Watershed Coordinator	1	1	1	1
Total	**6**	**6**	**6**	**6**

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

On the Horizon

- Project management of US-42 water and sewer extensions
- Project management of south industrial loop water and sewer extensions
- Project management of Pittsburgh Drive force main installation project

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of the City Mapped	96	96	97
2	MS4 Compliant & Report Submitted	Yes	Yes	Yes
3	Number of Projects from Master Plans Completed	4	3	5

2025 BUDGET DETAIL
FUND: **WATER**
DEPARTMENT: **WATER ADMINISTRATION**

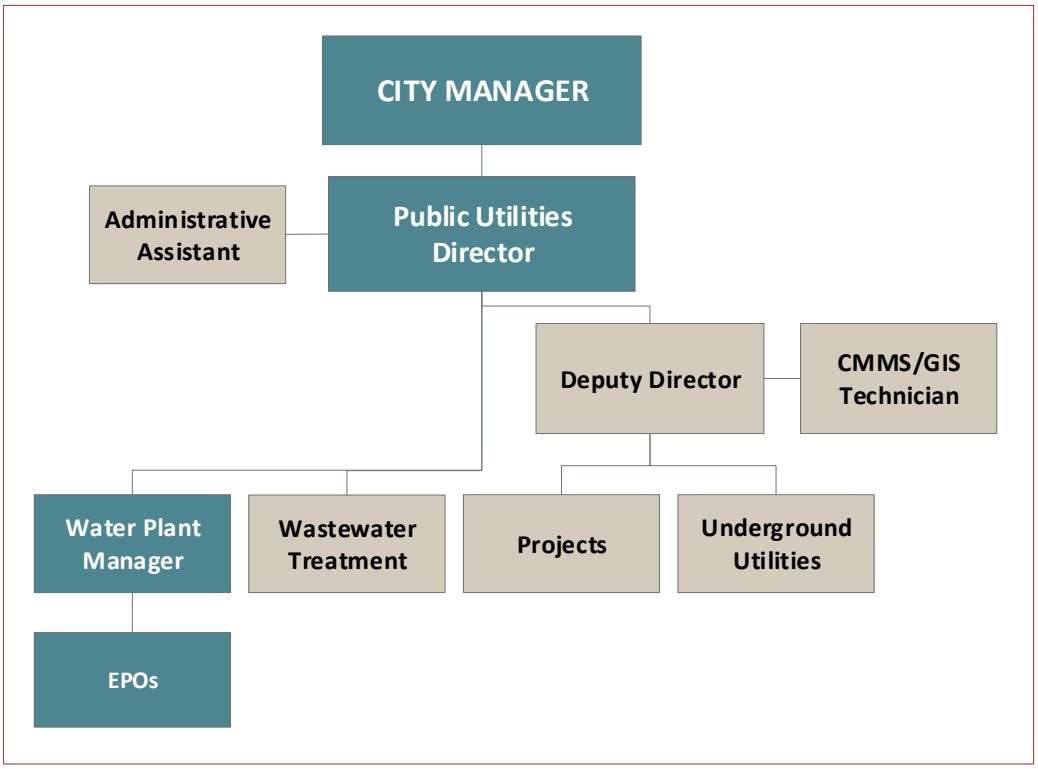
Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**2,821,366**	**2,039,397**	**2,250,133**	**2,250,133**	**2,072,474**		
53000023- 430100	Investment Income	107,522	401,089	350,000	481,794	350,000	0.0%	-27.4%
53000451- 475100	Rental Income	0	0	0	48,000	24,000	100.0%	-50.0%
479210	Service Fees	101,690	97,718	100,000	123,105	100,000	0.0%	-18.8%
479220	Reconnect Fees	75,861	61,025	70,000	0	70,000	0.0%	100.0%
481200	Meter Charges	6,370,547	7,342,919	7,500,000	7,852,038	8,298,899	10.7%	5.7%
481300	Collection Agency	43,365	3,707	10,000	1,332	10,000	0.0%	650.9%
53000452- 484300	Miscellaneous	19,037	19,773	20,000	25,976	20,000	0.0%	-23.0%
	Total Revenue	**6,718,022**	**7,926,231**	**8,050,000**	**8,532,244**	**8,872,899**	**10.2%**	**4.0%**
53018000-	Administrative Expenses	3,968,229	3,769,754	4,333,769	4,316,966	5,830,786	34.5%	35.1%
53018200-	Treatment Expenses	2,562,331	2,769,948	3,112,160	2,981,797	3,452,008	10.9%	15.8%
53018400-	Distribution Expenses	969,431	1,175,793	1,305,707	1,235,375	1,391,730	6.6%	12.7%
	Total Expenditures	**7,499,991**	**7,715,495**	**8,751,636**	**8,534,138**	**10,674,524**	**22.0%**	**25.1%**
	Carryover PO's				*175,765*			
	Fund Balance - December 31st	**2,039,397**	**2,250,133**	**1,548,497**	**2,072,474**	**270,849**		
	WATER ADMINISTRATION							
53018000- 510000	Wages	247,416	282,175	261,224	267,389	306,611	17.4%	14.7%
510500	Overtime Wages	0	0	0	214	0	100.0%	-100.0%
511100	PERS	33,374	34,718	36,571	36,858	42,926	17.4%	16.5%
511300	Medicare	3,463	3,984	3,788	3,731	4,446	17.4%	19.2%
511400	Workers Compensation	0	2,631	0	0	3,066	100.0%	100.0%
511600	Health Insurance	67,415	60,104	67,174	79,610	81,652	21.6%	2.6%
511650	Dental Insurance	0	2,170	2,694	2,991	2,932	8.8%	-2.0%
511700	Life Insurance	486	459	570	570	576	1.1%	1.1%
511750	Vision Insurance	0	0	194	194	194	0.0%	-0.2%
520100	Uniform	700	753	1,250	692	1,000	-20.0%	44.6%
521000	Cellular Telephones	913	1,348	2,000	1,188	1,750	-12.5%	47.3%
522000	Postage	39,870	44,127	60,000	49,980	53,879	-10.2%	7.8%
523100	Professional Services	111,541	91,608	150,000	86,234	137,500	-8.3%	59.4%
523104	Utility Billing Fees	0	24,157	32,200	41,911	65,000	101.9%	55.1%
523175	Chargeback - General Fund	833,319	867,000	899,654	899,654	1,085,329	20.6%	20.6%
526000	Travel/Training	3,801	1,189	3,500	3,030	3,500	0.0%	15.5%
526100	Membership and Dues	658	407	1,000	85	1,000	0.0%	1076.5%
527220	Information Technology Rotary	126,825	125,000	156,502	156,502	172,925	10.5%	10.5%
527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
528000	Liability/Property Insurance	91,140	87,531	94,860	85,254	90,000	-5.1%	5.6%
529210	Real Estate Taxes	8,353	7,871	8,500	8,727	9,000	5.9%	3.1%
529310	Bank Fees	0	30,733	33,500	80,248	95,000	183.6%	18.4%
529500	Collection Charges	301	52	300	306	0	-100.0%	-100.0%
531000	Office Supply	352	2,335	500	197	500	0.0%	153.5%
560020	Refunds	22,075	13,675	20,000	13,612	20,000	0.0%	46.9%
570000	Transfer - Water CIP	1,090,498	800,000	1,212,060	1,212,060	2,150,000	77.4%	77.4%
570000	Transfer - Plant CIP/Cap. Debt	1,285,729	1,285,727	1,285,728	1,285,728	1,500,000	16.7%	16.7%
	TOTAL WATER ADMINISTRATIVE	**3,968,229**	**3,769,754**	**4,333,769**	**4,316,966**	**5,830,786**	**34.5%**	**35.1%**

LINE ITEM DETAIL
WATER FUND **Explanation of significant line items**
WATER ADMINISTRATION Division

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$306,611	No additional admin staff or major reclassifications are being requested for 2025
Cellular Telephones	521000	$1,750	Monthly mobile phone reimbursements and department hopspot devices
Professional Services	523100	$137,500	Penry Road Wellfield Easement $32,500; Penry Road Wellfield Monitoring $20,000; Professional Engineering Services $30,000; Legal Fees $5,000; AMI Software Support $12,000; Utility Billing Lockbox Services $38,000
Travel/Training	526000	$3,500	Yearly continuing education and professional orginizational meetings for admin staff

WATER TREATMENT

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



2024 Accomplishments

- Treatment and distribution of 1.476 Billion gallons of drinking water to the City of Delaware
- Addition of a fourth ultra-filtration treatment module to the surface water side of the water plant

2025 Budget Summary	
Services & Charges	1,414,504
Personal Services	1,107,904
Materials & Supplies	814,600
Capital Outlay	115,000
Total Water Treatment	**3,452,008**

WATER TREATMENT

Authorized Personnel	2022	2023	2024	2025
Water Plant Manager	1	1	1	1
Water EPO III	5	5	5	5
Water EPO II	1	1	1	1
Water EPO I	1	1	1	1
Water EPO OIT	0	0	0	0
Seasonal	0.25	0.25	0.25	0.25
Total	**8.25**	**8.25**	**8.25**	**8.25**

On the Horizon

- Continued operation and treatment of the City of Delaware's drinking water supply
- Installation of a new/additional rapid sand filtration module
- Expansion of current nano-filtration treatment units by ~10% through the population of currently unused filtration ports
- Cleaning of plant clear well

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	# of EPA Violations	0	0	0
2	% of Unaccounted for Water Loss	7%	8%	<15.0%
3	# of Unscheduled Shutdowns	0	0	0

2025 BUDGET DETAIL
FUND: WATER
DEPARTMENT: WATER TREATMENT

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
53018200- 510000	Wages	619,077	710,290	667,166	670,856	700,990	5.1%	4.5%
510500	Overtime Wages	17,197	31,784	30,300	18,864	30,300	0.0%	60.6%
511100	PERS	87,298	91,927	97,645	94,434	102,381	4.9%	8.4%
511300	Medicare	8,677	10,004	10,113	9,453	10,604	4.9%	12.2%
511400	Workers Compensation	0	6,786	0	0	7,313	100.0%	100.0%
511600	Health Insurance	265,174	204,917	230,057	234,060	245,540	6.7%	4.9%
511650	Dental Insurance	0	7,535	9,086	9,085	8,904	-2.0%	-2.0%
511700	Life Insurance	1,272	960	1,352	1,352	1,368	1.2%	1.2%
511750	Vision Insurance	0	0	504	504	504	0.0%	0.0%
520100	Uniform	4,750	4,903	6,050	4,678	11,000	81.8%	135.2%
520110	Clothing, Safety, Security	3,148	3,392	5,000	3,181	0	-100.0%	-100.0%
521000	Cellular Telephone	1,126	1,320	1,500	1,320	1,600	6.7%	21.2%
521100	Electric	435,530	528,515	598,500	649,506	762,500	27.4%	17.4%
521200	Heat	47,112	35,930	85,000	31,677	70,000	-17.6%	121.0%
521300	Generator Fuel	3,211	2,920	8,000	2,438	8,000	0.0%	228.1%
523100	Professional Services	61,171	68,198	85,000	87,082	106,000	24.7%	21.7%
523630	Outside Lab	40,234	62,601	45,000	41,361	53,000	17.8%	28.1%
526000	Travel / Training	3,644	3,150	5,000	890	5,000	0.0%	461.8%
526100	Membership and Dues	925	803	1,800	924	1,800	0.0%	94.8%
526200	Licensing Fees	18,556	16,825	25,000	17,709	25,000	0.0%	41.2%
527010	Maintenance of Equipment	100,439	110,688	135,000	137,441	140,000	3.7%	1.9%
527020	Maintenance of Facility	130,599	93,543	141,000	133,185	172,000	22.0%	29.1%
527210	Garage Rotary	8,240	11,250	43,600	9,000	52,100	19.5%	478.9%
527215	Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	4,500	4,883	4,883	4,000	-18.1%	-18.1%
527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
531000	Office Supply	1,265	888	1,600	821	1,600	0.0%	94.8%
533035	Fuel Supply	4,093	330	0	0	0	100.0%	100.0%
533210	Chemical Supply	508,675	633,012	740,000	687,360	751,000	1.5%	9.3%
533410	Lab Supply	30,020	25,371	30,000	29,070	30,000	0.0%	3.2%
537000	Repair Materials	13,568	14,360	20,000	17,471	22,000	10.0%	25.9%
537200	Fac.Maintenance Supply	3,748	4,337	5,000	4,920	6,000	20.0%	22.0%
539000	Small Equipment	2,000	6,460	3,500	4,830	4,000	14.3%	-17.2%
550300	New Equip / Cap Outlay	141,583	72,200	75,000	72,940	115,000	53.3%	57.7%
	TOTAL WATER TREATMENT	**2,562,331**	**2,769,948**	**3,112,160**	**2,981,797**	**3,452,008**	**10.9%**	**15.8%**

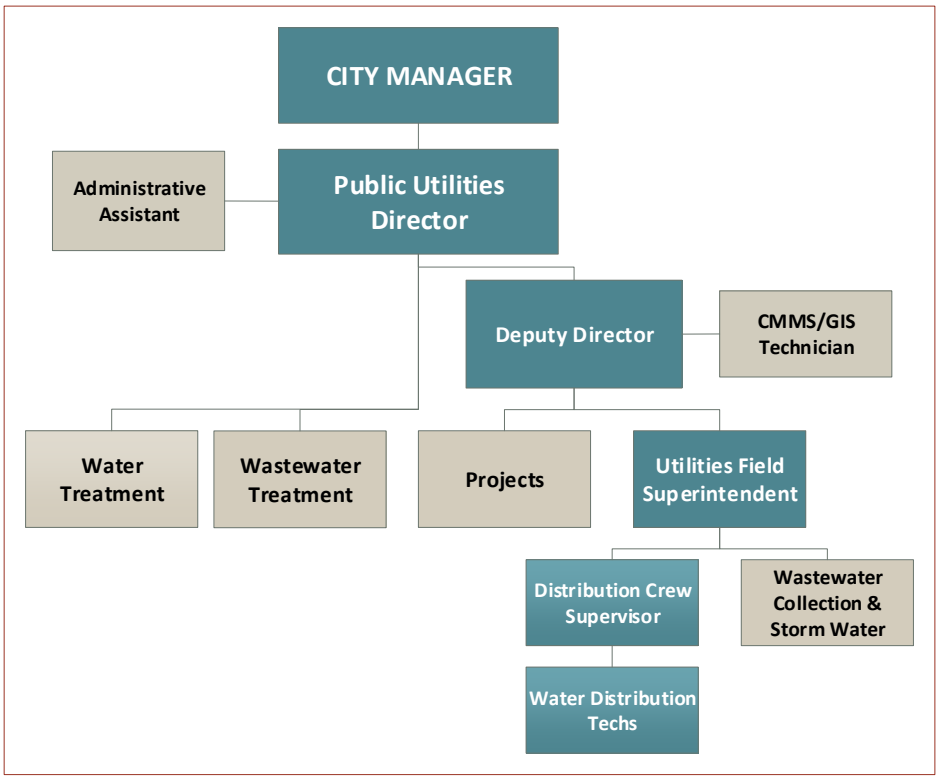
LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$667,166	No changes in staff has been requested.
Electric	521100	$598,500	Electric service for the water plant and wellfields $762,500.
Professional Services	523100	$85,000	Service agreements & annual PM programs $65,000. SCADA programming assistance & water tank PM $41,000.
Outside Lab	523630	$45,000	OEPA lab analysis for water plant & well fields $53,000.
Travel / Training	526000	$5,000	Workshops and conferences for Ohio EPA contact hours $5000.
Licensing Fees	526200	$25,000	Ohio EPA annual fees for: WTP, CL2 RMP, NPDES, & staff OEPA water certifications $25,000.
Maintenance of Equipment	527010	$140,000	Chemical pump maintenance $18,000; NF membrane cartridge filter maint. $48,000; Membrane maint. $8,500;
Maintenance of Facility	527020	$172,000	AC drive maint. $21,000; clearwell and cascade aerator maint. $42,500; Facility maint. $108,500.
Chemical Supply	533210	$751,000	Orthophosphate $161,092; ACH $96,943; RO antiscalant
Capital Outlay	550300	$115,000	New mower $6000; New AC Drive $22,500; New in-line mixer $33,000; New on-line cl2 equipment $37,000; New ORP equipment $ 16,500.

WATER DISTRIBUTION

The division is responsible for the delivery of treated drinking water to over 15,000 customers daily through 217 miles of water lines and 2,540 fire hydrants. The division is also a first responder for water line emergencies, to isolate and make repairs as quickly as possible.



2024 Accomplishments

- Outreach, survey, and education to all city water users regarding new federally mandated lead service line regulations
- New waterline along Pollock Rd installed
- New waterline along Panhandle and Case Rd installed
- New waterline along Sawmill Pkwy installed as a part of new roadway construction

2025 Budget Summary	
Personal Services	835,464
Materials & Supplies	354,500
Services & Charges	171,766
Capital Outlay	30,000
Total Water Distribution	**1,391,730**

WATER DISTRIBUTION

Authorized Personnel	2022	2023	2024	2025
*Utilities Field Superintendent	0.45	0.45	0.45	0.45
Crew Leader	1	1	1	1
Water Distribution III	1	1	1	1
Water Distribution II	1	1	1	1
Water Distribution	4	4	4	4
Seasonal	0.72	0.72	0.72	0.72
Total	**7.72**	**7.72**	**7.72**	**7.72**

On the Horizon

- Replacement of aged and failing waterline along S. Franklin St.
- Replacement of aged and failing waterline along Harrison St.
- 24-hour a day response duty to emergency distribution events such as main breaks or system failures

Strategic Goals	
Safe City: Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment	
Goal #1	Maintaining existing infrastructure to reduce the number of water line breaks each year.
Goal #2	Exercising main line water valve to ensure proper operation.
Goal #3	Replace existing curb stop locations with meter pits.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Feet of Water Line Replaced	2,423	0	1,800
2	# of Valves Turned	568	677	750
3	Number of Meter Pits Installed	39	26	50

2025 BUDGET DETAIL
FUND: WATER
DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
53018400-	510000	Wages	395,254	426,208	479,494	423,278	512,858	7.0%	21.2%
	510500	Overtime Wages	14,350	11,714	15,800	7,253	15,800	0.0%	117.8%
	511100	PERS	56,828	60,780	69,341	59,820	74,013	6.7%	23.7%
	511300	Medicare	5,640	5,982	6,934	5,812	7,408	6.8%	27.5%
	511400	Workers Compensation	0	4,638	0	0	5,287	100.0%	100.0%
	511600	Health Insurance	163,407	179,675	201,711	197,202	212,025	5.1%	7.5%
	511650	Dental Insurance	0	5,772	6,649	6,274	6,516	-2.0%	3.9%
	511700	Life Insurance	870	840	1,183	1,183	1,197	1.2%	1.2%
	511750	Vision Insurance	0	0	360	336	360	0.0%	7.1%
	520100	Uniform	2,539	3,096	3,200	3,231	9,300	190.6%	187.9%
	520110	Clothing	2,591	1,630	3,500	3,082	0	-100.0%	-100.0%
	521000	Cellular Telephone	2,806	3,819	4,200	3,617	4,300	2.4%	18.9%
	521100	Electric	14,441	15,622	17,500	14,863	17,500	0.0%	17.7%
	521200	Heat	4,687	2,555	5,700	2,161	5,500	-3.5%	154.5%
	521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%
	523100	Professional Services	33,546	46,878	55,000	63,382	65,000	18.2%	2.6%
	523500	Rent	366	388	1,500	704	1,500	0.0%	113.1%
	526000	Travel/Training/Safety/Security	716	567	2,000	115	2,500	25.0%	2077.5%
	526100	Memberships	85	95	250	0	250	0.0%	100.0%
	526200	Licenses	91	129	500	0	600	20.0%	100.0%
	527010	Maintenance of Equipment	2,627	15,269	3,700	1,046	4,000	8.1%	282.2%
	527020	Maintenance of Facility	1,178	3,224	5,000	3,334	6,000	20.0%	80.0%
	527210	Garage Rotary	35,844	38,000	17,400	43,600	20,800	19.5%	-52.3%
	527215	Corrosion Prevention	0	1,008	2,016	2,016	2,016	0.0%	0.0%
	527230	Fleet Fuel Chargeback	0	42,900	37,769	37,769	32,000	-15.3%	-15.3%
	527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
	533000	Operating Supply	142,819	156,759	210,000	197,265	245,000	16.7%	24.2%
	533035	Fuel Supply	40,987	3,472	0	0	0	100.0%	100.0%
	533110	Meter Replacement	43,275	143,019	125,000	131,250	100,000	-20.0%	-23.8%
	537000	Repair Material	30	0	2,000	40	2,000	0.0%	4937.8%
	539000	Small Equipment	4,452	1,753	7,500	6,070	7,500	0.0%	23.5%
	550300	New Equip / Cap Outlay	0	0	20,000	20,670	30,000	50.0%	45.1%
		TOTAL WATER DISTRIBUTION	**969,431**	**1,175,793**	**1,305,707**	**1,235,375**	**1,391,730**	**6.6%**	**12.7%**

LINE ITEM DETAIL
WATER FUND
DISTRIBUTION SYSTEMS DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$512,858	Promotion of a meter tech I to meter tech III for re-establishment of meter crew lead position
Electric	521100	$17,500	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	$5,500	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	$65,000	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 $29,000; Emergency Contractor Services $25,000; Engineering services $11,000
Training/Security	526000	$2,500	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	$245,000	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 $120,500; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits $58,300; Stone, asphalt, concrete, topsoil $56,200; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies $8,000; Water Tank Equipment $2,000
Meter Replacement	533110	$100,000	New Residential Meters $75,000; Meter Replacement $25,000
New Equip/Cap Outlay	550300	$30,000	Leak Corrilation Equipment $30,000;

2025 BUDGET DETAIL

FUND: WATER CONSTRUCTION

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

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**630,750**	**738,670**	**1,847,726**	**1,847,726**	**2,142,439**
53100025- 493020	Transfer from Water Fund	1,090,498	800,000	1,212,060	1,212,060	2,150,000
493020	Transfer from Water Fund Surcharge	1,285,729	1,285,727	1,285,728	1,285,728	1,500,000
493020	Transfer from Water Reserve	0	0	2,000,000	2,000,000	0
494030	Advances In from Water Cap	0	2,500,000	0	0	0
53100452- 483100	Reimbursements	0	9	0	0	0
	Total Revenues	**2,376,227**	**4,585,736**	**4,497,788**	**4,497,788**	**3,650,000**
53118000- 580100	OWDA Principal Debt Service - Plant	730,103	753,666	778,000	778,000	803,131
580200	OWDA Interest Debt Service - Plant	555,624	532,061	507,727	507,727	482,596
53118200- 550300 -WT020	Well Cleaning - Riverview, Penry	0	35,070	53,000	53,000	0
550310	Pressure Filter Improvements	0	452,344	3,000,000	400,000	0
550310 -WT003	Plant Maintenance	354,969	842,496	150,000	249,010	175,000
550310 -WT031	Plant Improvements	0	0	0	0	578,000
53118400- 523100 -WT030	Lead Service Line Mapping	0	0	0	101,770	0
550300	Waterline Replacements	0	0	0	0	0
550300 -CNR25	CDBG Neighborhood Revitalization 2025	0	0	50,000	3,732	0
550300 -POINT	The Point - Waterline	1,672	300,000	0	0	0
550300 -WT001	Elevated Tank Painting	0	0	0	0	1,390,000
550300 -WT005	Fire Flow Improvement	77,598	125,105	180,000	0	180,000
550300 -WT006	Water Meter Replacement	20,010	1,690	25,000	18,254	25,000
550300 -WT008	Automated Meter Reading	0	6,471	0	0	0
550300 -WT010	Rt. 23 Turn Lane Improvements	159,382	2,212	0	5,726	0
550300 -WT019	Pennsylvania Ave. Waterline	224,986	271,855	0	22,184	0
550300 -WT021	S Franklin St. Waterline	51,244	28,598	125,000	0	0
550300 -WT024	Sandusky St. Waterline	92,719	0	0	0	0
550300 -WT027	N Franklin St. Waterline	0	125,113	0	0	0
550300 -WT028	Harrison St. Waterline	0	0	150,000	0	150,000
550320	Equipment Purchase	0	0	360,000	0	490,000
570500	Advances Out	0	0	500,000	500,000	500,000
	Total Expenses	**2,268,307**	**3,476,680**	**5,878,727**	**2,639,403**	**4,773,727**
	Carryover PO's				*1,563,672*	
	Fund Balance - December 31st	**738,670**	**1,847,726**	**466,787**	**2,142,439**	**1,018,712**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**0**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
53318000- 570000	Transfer to Water Construction fund	0	0	2,000,000	2,000,000	0
	Total Expenditures	**0**	**0**	**2,000,000**	**2,000,000**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**2,000,000**	**2,000,000**	**0**	**0**	**0**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**114,053**	**121,299**	**139,909**	**139,909**	**139,909**
53500451- 482100	Water Customer Deposits	8,858	20,506	45,000	24,558	45,000
	Total Revenue	**8,858**	**20,506**	**45,000**	**24,558**	**45,000**
53553500- 560030	Deposit Refunds	1,611	1,897	45,000	44,848	45,000
	Total Expenditures	**1,611**	**1,897**	**45,000**	**44,848**	**45,000**
	Carryover PO's					
	Fund Balance - December 31st	**121,299**	**139,909**	**139,909**	**119,619**	**139,909**

2025 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*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**12,996,970**	**11,954,731**	**6,387,926**	**6,387,926**	**4,112,016**
53600451-	481400	Capacity Fees	2,358,082	3,034,844	2,610,000	5,251,581	5,000,000
53600452-	483100	Reimbursements	0	126	0	79	0
53600025-	494030	Advances In Water Construction Fund	0	0	500,000	500,000	500,000
	494030 -SWMLG	Advances In CIP Fund	0	220,000	220,000	220,000	220,000
		Total Revenues	**2,358,082**	**3,254,969**	**3,330,000**	**5,971,660**	**5,720,000**
53618000-	580100	OWDA Principal	430,531	444,942	459,842	459,841	475,246
	580200	OWDA Interest	320,220	305,809	290,910	290,910	275,505
53618400-	580100	G.O. Bond Principal	146,512	149,630	152,747	152,747	162,099
	580200	G.O. Bond Interest	65,744	61,348	55,363	55,363	49,253
53618200-	550310	Pressure Filter Upgrade	0	1,362,068	0	755,683	0
53618400-	523120	Water Master Plan Update	0	0	0	71,781	0
	550300 -PENCK	Penick Ave. Watermain Extension	3,582	0	0	0	0
	550300 -PU001	South Industrial Loop	0	0	200,000	5,415	2,125,000
	550300 -SWMLG	Sawmill Parkway Waterline	711,699	1,060,156	150,000	1,081,579	
	550300 -WT007	Water Line Extensions/Oversizing	124,467	0	200,000	35,600	200,000
	550300 -WT011	Olentangy Ave. River Crossing	45,790	1,861,616	52,500	902,907	0
	550300 -WT013	Panhandle Bridge Waterline	34,623	95,048	3,900,000	854,395	0
	550300 -WT018	Gleasonkamp Dam Breach	355,356	18,214	0	0	0
	550300 -WT022	Braumiller Rd 16" Water Main	42,148	69,161	0	34,492	0
	550300 -WT025	US42 Watermain Extension	0	0	0	48,643	1,000,000
	550300 -WT026	Troy Rd Loop	0	888,871	0	881	0
	550300 -WT029	Upground Reservoir	0	0	200,000	4,374	0
	550300 -NW001	Merrick Waterline	0	0	0	0	0
	560020	Refunds	19,648	4,912	0	494,396	0
	570500	Advances Out	0	2,500,000	0	0	0
	570500 -SWMLG	Advances Out	1,100,000	0	0	0	0
		Total Expenses	**3,400,321**	**8,821,774**	**5,661,362**	**5,249,009**	**4,287,103**
		Carryover PO's				*2,998,561*	
		Fund Balance - December 31st	**11,954,731**	**6,387,926**	**4,056,564**	**4,112,016**	**5,544,913**

2025 BUDGET DETAIL
FUND: **WASTEWATER**
DEPARTMENT: **WASTEWATER ADMINISTRATION**

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**7,401,132**	**8,113,975**	**9,484,982**	**9,484,982**	**8,882,543**		
54000023- 430100	Investment Income	122,188	539,286	225,000	914,187	500,000	122.2%	-45.3%
54000501- 479110	Surcharges	81,675	83,563	95,000	71,100	85,000	-10.5%	19.5%
479120	Septage Receiving Charges	294,230	330,921	325,000	311,540	320,000	-1.5%	2.7%
481200	Meter Charges	7,668,555	7,841,692	7,800,000	8,070,110	8,135,000	4.3%	0.8%
481300	Collection Agency	52,203	4,738	12,000	1,671	5,000	-58.3%	199.3%
492010	Sale of Assets	0	0	0	0	0	100.0%	100.0%
54000502- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
484300	Miscellaneous	23,393	8,881	1,000	1,003	1,000	0.0%	-0.2%
	Total Revenue	**8,242,244**	**8,809,080**	**8,458,000**	**9,369,611**	**9,046,000**	**7.0%**	**-3.5%**
54018600-	Administrative Expenses	4,635,586	4,166,908	6,304,540	6,315,407	6,658,611	5.6%	5.4%
54018800-	Treatment Expenses	2,312,430	2,577,130	3,092,763	2,600,260	3,150,486	1.9%	21.2%
54019000-	Collection Expenses	581,386	694,034	809,497	633,898	816,082	0.8%	28.7%
	Total Expenditures	**7,529,402**	**7,438,072**	**10,206,800**	**9,549,565**	**10,625,179**	**4.1%**	**11.3%**
	Carryover PO's				*422,486*			
	Fund Balance - December 31st	**8,113,975**	**9,484,982**	**7,736,182**	**8,882,543**	**7,303,363**		

WASTEWATER ADMINISTRATIVE

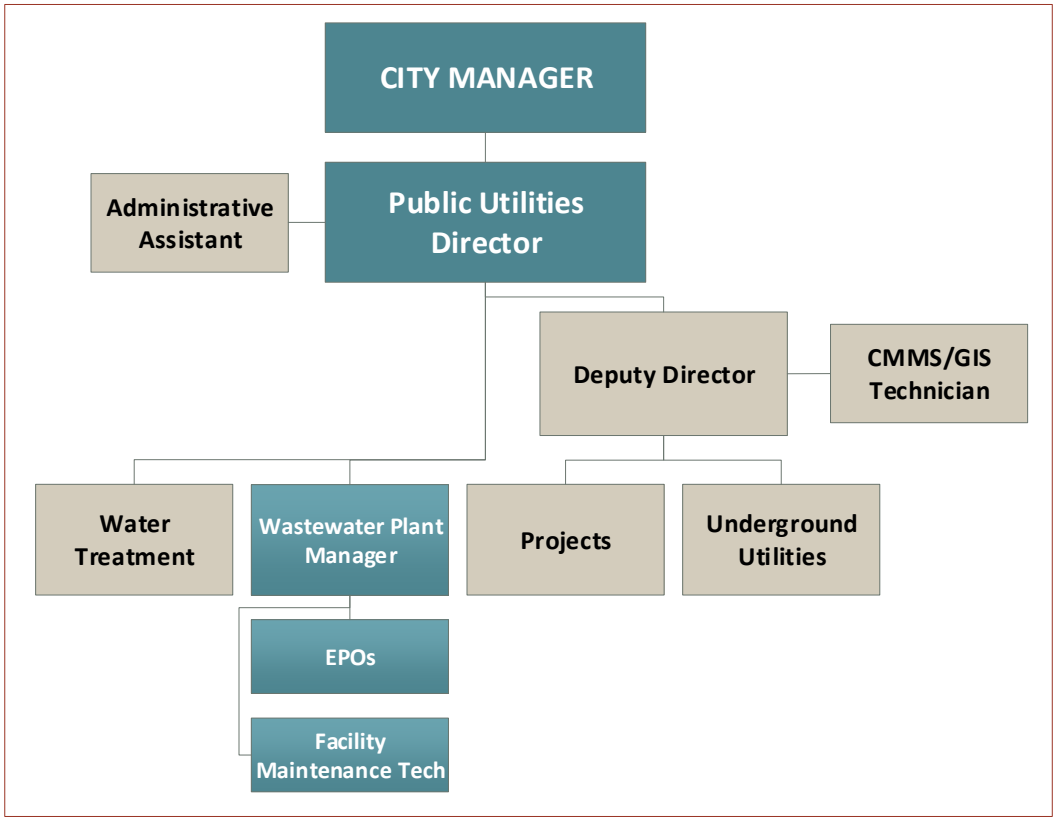
Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54018600- 510000	Wages	247,416	281,920	261,224	267,392	306,611	17.4%	14.7%
510500	Overtime Wages	0	0	0	214	0	100.0%	-100.0%
511100	PERS	33,374	34,718	36,571	36,858	42,926	17.4%	16.5%
511300	Medicare	3,465	3,983	3,788	3,731	4,446	17.4%	19.2%
511400	Workers Compensation	0	2,631	0	0	3,066	100.0%	100.0%
511600	Health Insurance	67,473	60,104	67,174	79,611	81,652	21.6%	2.6%
511650	Dental Insurance	0	2,170	2,694	2,992	2,932	8.8%	-2.0%
511700	Life Insurance	486	459	570	570	576	1.1%	1.1%
511750	Vision Insurance	0	0	194	194	194	0.0%	-0.2%
520100	Uniforms	283	753	1,250	692	1,000	-20.0%	44.6%
521000	Cellular Telephone	1,075	1,348	2,500	1,188	2,000	-20.0%	68.4%
522000	Postage	39,870	44,127	50,000	49,980	53,879	7.8%	7.8%
523100	Professional Services	113,847	45,067	100,000	46,632	116,500	16.5%	149.8%
523104	Utility Billing Fees	0	24,157	32,500	41,911	42,749	31.5%	2.0%
523175	Chargeback - General Fund	791,339	823,000	922,742	922,742	1,166,182	26.4%	26.4%
526000	Travel/Training	3,038	465	4,000	2,711	4,000	0.0%	47.5%
526100	Membership and Dues	224	85	300	180	300	0.0%	66.7%
527220	Information Technology Rotary	82,939	80,000	96,133	96,133	131,898	37.2%	37.2%
527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
528000	Liability/Property Insurance	107,812	103,547	112,200	100,849	110,000	-2.0%	9.1%
528100	Judgements	0	0	0	0	0	100.0%	100.0%
529310	Bank Fees	0	30,733	30,000	80,248	85,000	183.3%	5.9%
529500	Collection Charges	404	70	500	410	500	0.0%	21.8%
531000	Office Supply	145	2,570	200	168	200	0.0%	19.2%
570000	Transfer - Sewer CIP	1,500,000	974,129	2,860,000	2,860,000	1,000,000	-65.0%	-65.0%
570000	Transfer - Sewer Capacity Fund	1,642,398	1,650,871	1,720,000	1,720,000	3,500,000	103.5%	103.5%
	TOTAL WASTEWATER ADMIN	**4,635,586**	**4,166,908**	**6,304,540**	**6,315,407**	**6,658,611**	**5.6%**	**5.4%**

LINE ITEM DETAIL
WASTEWATER FUND **Explanation of significant line items**
WASTEWATER ADMINISTRATION DIVISION

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$306,611	No additional admin staff or major reclassifications are being requested for 2025
Cellular Telephone	521000	$2,000	Monthly mobile phone reimbursements and department hopspot devices
Professional Services	523100	$116,500	Professional Engineering Services $30,000; Janitorial Services $6,500; Flow Modeling $40,000; Utility Lockbox Services $35,000; Legal Fees $5,000;
Travel/Training	526000	$4,000	Yearly continuing education and professional orginizational meetings for admin staff

WASTEWATER TREATMENT

The Wastewater Treatment division treats domestic and industrial wastewater and returns it to the Olentangy River in an environmentally safe and clean way. The treatment plant is staffed at all hours, every day of the year, by a rotation of shift and maintenance operators.



2024 Accomplishments

- Complete replacement of several critical high-voltage electrical service pieces of equipment
- Upgrade and replacement of aged variable frequency drives within plant operating equipment
- Replacement of two plant high service pumps

2025 Budget Summary	
Services & Charges	1,524,004
Personal Services	1,224,482
Materials & Supplies	372,000
Capital Outlay	30,000
Total Wastewater Treatment	**3,150,486**

WASTEWATER TREATMENT

Authorized Personnel	2022	2023	2024	2025
Waste Water Plant Manager	1	1	1	1
EPO Class III	3	3	3	3
EPO Class II	0	0	0	0
EPO Class I	3	3	3	3
EPO Class OIT	1	1	1	1
Facilities Maintenance Tech II	1	1	1	1
Seasonal	0.25	0.25	0.25	0.25
Total	**9.25**	**9.25**	**9.25**	**9.25**

On the Horizon

- Replacement of the sludge dewatering equipment, allowing creation of a dryer waste product taken for disposal
- Replacement of aged and obsolete UV-disinfection equipment

Strategic Goals	
Safe City: Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment	
Goal #1	Ensuring the safe treatment of the City's wastewater flow to limit environmental impacts.
Goal #2	Providing environmentally safe disposal methods for home septic treatment systems.
Goal #3	Maintain Wastewater Treatment Plant operations.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	# of EPA Violations	1	0	0
2	Gallons of Septage Received	5,480,000	5,138,593	5,000,000
3	# of Unscheduled Shutdowns	0	0	0

2025 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER TREATMENT

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54018800-	510000	Wages	634,931	698,383	757,786	734,144	786,602	3.8%	7.1%
	510500	Overtime Wages	20,233	22,220	22,000	32,290	30,000	36.4%	-7.1%
	511100	PERS	85,921	96,872	109,170	104,131	114,324	4.7%	9.8%
	511300	Medicare	9,012	10,024	11,307	10,570	11,841	4.7%	12.0%
	511400	Workers Compensation	0	7,262	0	0	8,166	100.0%	100.0%
	511600	Health Insurance	223,877	213,057	243,301	259,366	261,984	7.7%	1.0%
	511650	Dental Insurance	0	7,681	9,643	9,642	9,450	-2.0%	-2.0%
	511700	Life Insurance	1,350	1,080	1,521	1,521	1,539	1.2%	1.2%
	511750	Vision Insurance	0	0	576	576	576	0.0%	0.0%
	520100	Uniform	3,212	3,876	5,000	4,115	10,000	100.0%	143.0%
	520110	Clothing/Safety	2,200	1,963	5,000	2,196	0	-100.0%	-100.0%
	521000	Cellular Telephone	506	600	1,200	600	1,000	-16.7%	66.7%
	521100	Electric	338,935	408,709	500,000	444,780	525,000	5.0%	18.0%
	521200	Heat	32,812	17,876	45,000	15,127	50,000	11.1%	230.5%
	521300	Generator Fuel	2,817	1,519	5,000	4,231	7,500	50.0%	77.3%
	523100	Professional Services	58,263	86,162	100,000	65,740	100,000	0.0%	52.1%
	523610	Sludge Removal	386,432	300,834	450,000	294,114	400,000	-11.1%	36.0%
	523630	Outside Lab	12,814	13,760	15,000	15,290	17,500	16.7%	14.5%
	526000	Travel / Training	1,019	5,889	6,000	625	6,000	0.0%	859.3%
	526100	Membership and Dues	676	942	1,000	736	1,000	0.0%	35.9%
	526200	Licensing Fees	5,300	7,339	10,000	8,402	10,000	0.0%	19.0%
	527010	Maintenance of Equipment	158,357	124,967	195,000	175,711	200,000	2.6%	13.8%
	527020	Maintenance of Facility	86,974	97,968	110,000	60,042	125,000	13.6%	108.2%
	527210	Garage Rotary	9,476	11,000	27,600	17,400	33,000	19.6%	89.7%
	527215	Corrosion Prevention	0	252	504	504	504	0.0%	0.0%
	527230	Fleet Fuel Chargeback	0	43,200	20,155	20,155	35,500	76.1%	76.1%
	527240	Facility Maintenance Rotary	0	0	0	0	2,000	100.0%	100.0%
	531000	Office Supply	1,008	623	1,000	511	1,000	0.0%	95.7%
	533035	Fuel Supply	3,855	650	1,000	0	1,000	0.0%	100.0%
	533210	Chemical Supply	209,618	289,123	400,000	301,492	350,000	-12.5%	16.1%
	533410	Lab Supply	15,391	11,195	16,000	16,249	17,000	6.3%	4.6%
	537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
	538100	Incidentals	180	105	500	0	500	0.0%	100.0%
	539000	Small Equipment	1,372	2,000	2,000	0	2,000	0.0%	100.0%
	550300	New Equip / Cap Outlay	5,890	90,000	20,000	0	30,000	50.0%	100.0%
		TOTAL WASTEWATER TREATMENT	**2,312,430**	**2,577,130**	**3,092,763**	**2,600,260**	**3,150,486**	**1.9%**	**21.2%**

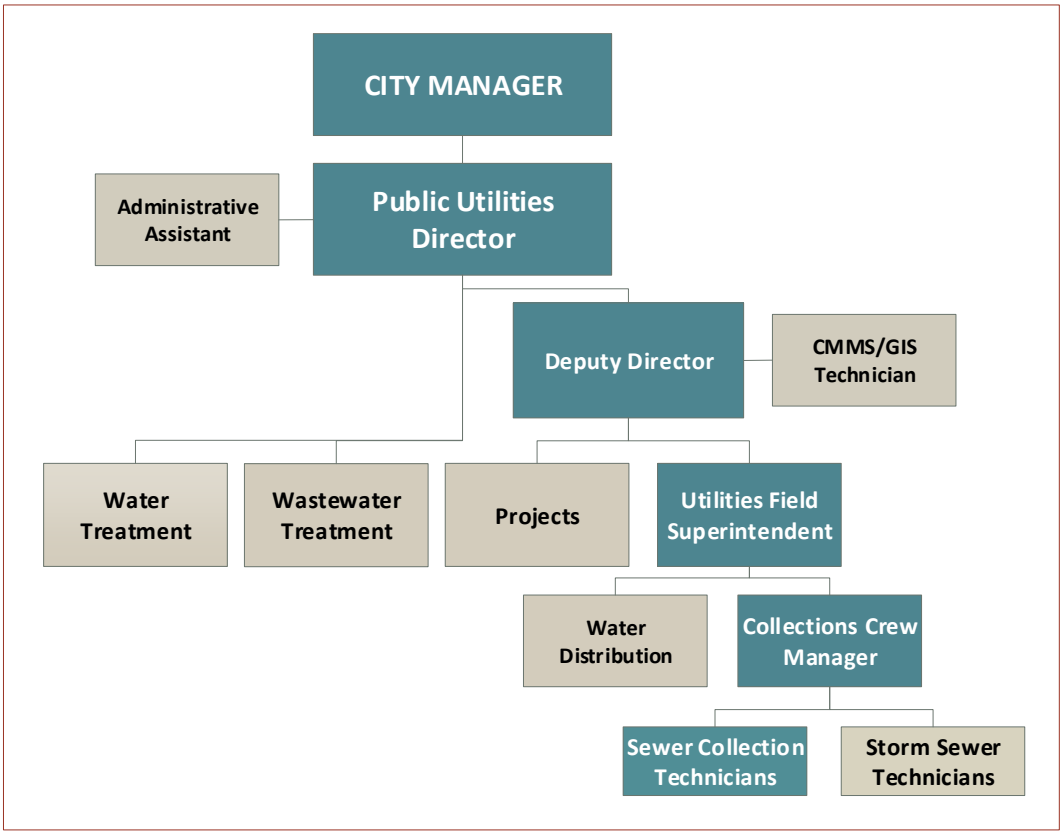
LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER TREATMENT DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$786,602	No Change in Staff
Professional Services	523100	$100,000	Misc Prof Service Fee $30,000; Annual Transformer Testing $25,000; Cleaning service fees $7,000; Hach Service Contract $20,000; HVAC Work $5,000; SCADA Work $10,000; Generator Service Contract $3,500; Crane Inspection $2,500; Annual Fire Extinguisher Service $2,500
Outside Lab	523630	$17,500	NPDES Lab Analysis $10,000; Priority Pollutants Analysis $5,000
Sludge Removal	523610	$400,000	Disposal of Sludge at Biogas Facility ($38/ton) $375,000; Disposal of Sludge at Landfill ($38/ton) $75,000
Maintenance of Equipment	527010	$200,000	General Equipment Repair $40,000; Mixed Liquor Recycle Pump Repair $30,000; VFD Equipment Upgrades/repairs $30,000; PLC Equipment Upgrades/repairs $20,000; UV Disinfection Equipment $20,000; Aeration Tank Mixer Repair $20,000; Lube and Maintenance Supply $15,000; Belt Filter Press Replacement Belts $10,000; Disk Filter Replacement Panels $10,000
Maintenance of Facility	527020	$125,000	General Facility Maintenance $50,000; Overhead Door Replacement(1 total) $30,000; NPW Hydrant Replacement $5,000; HVAC Repairs $10,000; Equipment for Shop Expansion $30,000
Chemical Supply	533210	$350,000	Ferric Chloride $190,000; Polymer $100,000; Sludge Oxidizer $50,000; Defoamer $10,000

WASTEWATER COLLECTION

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



2024 Accomplishments

- Response to and completion of 371 collections system work orders
- Slack Rd lift station force main rerouting installation

2025 Budget Summary	
Personal Services	372,574
Services & Charges	236,008
Materials & Supplies	182,000
Capital Outlay	25,500
Total Wastewater Collection	**816,082**

WASTEWATER COLLECTION

Authorized Personnel	2022	2023	2024	2025
*Utilities Field Superintendent	0.45	0.45	0.45	0.45
Crew Leader	1	1	1	1
Sewer Collection Tech II	2	2	2	2
Seasonal	0.62	0.62	0.62	0.62
Total	**4.62**	**4.62**	**4.62**	**4.62**

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

On the Horizon

- Cast in place pipe repairs to failing sewers within Sunnyview Subdivision
- Replacement of the Georgetown pump station in its entirety
- North Union Alley cast in place sewer lining project
- Pittsburgh Drive capacity improvement project construction

Strategic Goals	
Safe City: Expand, improve, and maintain the City's utility infrastructure to deliver safe drinking water and collect and treat wastewater while having little impact on the integrity of the environment	
Goal #1	Maintaining existing infrastructure to reduce the number of sanitary sewer backups each year.
Goal #2	Rehabilitate wastewater lines for capacity and inflow and infiltration reduction.
Goal #3	Continue to reduce SSO/WIB in the collection system.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Feet/% of WW Line CCTV	80,543	95,254	100,000
2	Feet/% of WW Lines Lined/Replaced	480	1,700	5,000
3	# of Sanitary Sewer Overflows / Water in Basements	2/7	2/3	0/0

2025 BUDGET DETAIL
FUND: WASTEWATER
DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
54019000- 510000	Wages	197,835	189,977	214,268	156,412	218,291	1.9%	39.6%
510500	Overtime Wages	12,194	3,514	13,200	1,906	13,200	0.0%	592.4%
511100	PERS	28,762	22,431	31,818	22,046	32,409	1.9%	47.0%
511300	Medicare	2,897	2,665	3,182	2,135	3,241	1.9%	51.8%
511400	Workers Compensation	0	2,383	0	0	2,315	100.0%	100.0%
511600	Health Insurance	78,286	56,625	94,113	62,742	98,807	5.0%	57.5%
511650	Dental Insurance	0	2,155	3,655	2,437	3,582	-2.0%	47.0%
511700	Life Insurance	390	360	507	507	513	1.2%	1.2%
511750	Vision Insurance	0	0	216	144	216	0.0%	50.0%
520100	Uniform	2,307	2,608	2,750	2,771	5,900	114.5%	112.9%
520110	Clothing	1,298	1,420	2,400	1,528	0	-100.0%	-100.0%
521000	Cellular Telephone	4,887	5,451	6,000	8,139	9,100	51.7%	11.8%
521100	Electric	22,347	23,691	28,000	25,186	32,000	14.3%	27.1%
521200	Heat	4,687	2,555	5,800	2,161	5,500	-5.2%	154.5%
523100	Professional Services	57,901	55,619	80,000	99,882	80,000	0.0%	-19.9%
523500	Rent	832	1,307	2,000	2,070	2,000	0.0%	-3.4%
526000	Travel/Training/Safety/Security	788	4,220	3,500	485	3,700	5.7%	663.2%
526200	Licensing Fees	95	0	300	48	300	0.0%	525.0%
527010	Maintenance of Equipment	16,756	90,037	62,000	24,040	62,000	0.0%	157.9%
527020	Maintenance of Facility	1,163	2,305	8,500	4,461	9,000	5.9%	101.7%
527210	Garage Rotary	42,539	45,000	2,100	27,600	2,500	19.0%	-90.9%
527215	Corrosion Prevention	0	504	1,008	1,008	1,008	0.0%	0.0%
527230	Fleet Fuel Chargeback	0	28,500	22,680	22,680	23,000	1.4%	1.4%
527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
533000	Operating Supply	33,473	17,191	60,500	24,969	63,000	4.1%	152.3%
533035	Fuel Supply	23,031	1,717	2,500	0	2,500	0.0%	100.0%
533110	Meter Replacement	43,275	128,478	125,000	131,090	100,000	-20.0%	-23.7%
537200	Maintenance Supply	658	656	1,500	45	1,500	0.0%	3231.1%
539000	Small Equipment	788	2,664	15,000	1,819	15,000	0.0%	724.8%
550300	New Equip / Cap Outlay	4,195	0	17,000	5,587	25,500	50.0%	356.4%
	TOTAL WW COLLECTION	**581,386**	**694,034**	**809,497**	**633,898**	**816,082**	**0.8%**	**28.7%**

LINE ITEM DETAIL
WASTEWATER
WASTEWATER COLLECTION DIVISION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$218,291	No Changes in Staff Requested
Electric	521100	$32,000	Lift Stations $22,200; 241 Cherry Street - Storage $9,800
Heat	521200	$5,500	241 Cherry Street - Storage $5,500
Professional Services	523100	$80,000	Asphalt Repairs $12,500; Concrete & Landscape Work $4,500; Chemical Root Treatment $35,000; Spoils Disposal Fees $1,500; Lift Station SCADA $6,750; Misc. Professional Services $19,750
Travel/Training	526000	$3,700	Licenses & Memberships $300; OTCO and OWEA Professional Development $1,500; Regulatory & Maintenance Training $1,900
Maintenance of Equipment	527010	$62,000	Jet Truck Equipment Repairs $12,500; CCTV Camera Van Equipment Repairs $9,000; Lift Station Repairs $35,000; Misc. Equipment Repairs $5,500
Maintenance of Facility	527020	$9,000	Mechanical, Structural, and Miscellaneous Upgrades/Repairs
Operating Supply	533000	$63,000	Repair Materials $37,000; Concrete/CDF $9,000; Asphalt $9,000; Lift Station Odor Control Chemical $8,000
Small Equipment	539000	$15,000	Cordless Hand Tools $1,500; CSE Equipment split w/Storm $1,750; Traffic Control Devices split w/Storm $1,500; Lifting & Securing Equipment split w/Storm $1,250; Security Equipment split w/Storm $1,000; Sewer Plugs $2,500; Miscellaneous Tools $5,500
New Equip/Cap Outlay	550300	$25,500	Jet Truck Nozzles split w/Storm $4,000; CCTV Transporter & Camera split w/Sewer $21,500;

2025 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

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

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**3,145,137**	**2,774,615**	**5,306,856**	**5,306,856**	**3,894,577**
54100025- 493020	Transfer in - Sewer Fund	1,500,000	2,625,000	2,860,000	2,860,000	1,000,000
483100	Reimbursements	0	8	0	102,000	0
494030	Advance from WW Cap Fund	0	2,000,000	0	0	0
	Total Revenue	**1,500,000**	**4,625,008**	**2,860,000**	**2,962,000**	**1,000,000**
54118600- 580100	OWDA Principal	134,274	139,137	144,178	144,177	149,400
580200	OWDA Interest	20,656	16,592	12,380	12,380	8,016
54118800- 550300	Belt Filter Press Replacement	0	0	700,000	0	0
550300 -WW003	Wastewater Plant Maintenance	1,100,562	1,467,819	1,025,000	596,203	400,000
550310 -WW002	Plant Improvement	0	9,950	2,400,000	508,883	115,000
550310 -WW025	Process Pump Replacement	0	0	0	0	400,000
54119000- 550300	Capital Improvement	1,239	0	0	0	0
550300 -POINT	The Point - Sewer	1,604	112,743	0	0	0
550300 -WW001	Inflow/Infiltrate Remediation	0	0	175,000	0	175,000
550300 -WW004	Meter Replacement	20,010	1,690	25,000	24,680	25,000
550300 -WW005	Sanitary Sewer Replacement	14,500	0	100,000	17,059	100,000
550300 -WW010	Hayes Colony Sewer Rehab	240,980	0	0	0	0
550300 -WW015	W William Sewer Repair	27,908	0	0	0	0
550300 -WW016	Wesleyan Woods Sewer Rehab	308,790	0	0	0	0
550300 -WW017	Pump Station Repair	0	189,193	25,000	18,608	0
550300 -WW021	Sunnyview Section 7 CIPP Lining	0	0	200,000	0	200,000
550300 -WW022	N Union Alley CIPP Lining	0	0	50,000	0	50,000
550320	Equipment	0	155,644	125,000	0	0
570500	Advances Out	0	0	400,000	400,000	400,000
	Total Expenses	**1,870,522**	**2,092,767**	**5,381,558**	**1,721,990**	**2,022,415**
	Carryover PO's				*2,652,289*	
	Fund Balance - December 31st	**2,774,615**	**5,306,856**	**2,785,298**	**3,894,577**	**2,872,162**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**1,500,000**
	Total Revenue	**0**	**0**	**0**	**0**	**0**
54318600- 570000	Transfer to Water Capacity Fund	0	0	0	500,000	1,500,000
	Total Expenditures	**0**	**0**	**0**	**500,000**	**1,500,000**
	Carryover PO's					
	Fund Balance - December 31st	**2,000,000**	**2,000,000**	**2,000,000**	**1,500,000**	**0**

2025 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

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

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**7,753,540**	**6,237,094**	**3,683,269**	**3,683,269**	**5,271,765**
54600025- 493020	Transfer in - Sewer Fund/SE Highland	1,642,398	0	1,720,000	1,720,000	3,500,000
493020	Transfer in - WW Reserve	0	0	0	500,000	1,500,000
494030 -SWMLG	Advances In	0	344,500	344,500	344,500	344,500
54600501- 479210	Service Fees	0	341	0	0	0
481400	Capacity Charges	1,469,759	1,861,848	2,000,000	3,319,196	3,677,023
483100	Riverby Sewer Reimbursements	0	2	0	492,426	0
54600025- 494030	Advances In	0	0	400,000	400,000	400,000
	Total Revenue	**3,112,157**	**2,206,691**	**4,464,500**	**6,776,122**	**9,421,523**
54618600- 580100	OWDA Principal	1,423,426	1,474,985	1,528,413	1,528,413	1,583,775
580200	OWDA Interest	218,972	175,886	131,239	131,239	84,975
54619000- 580100	G.O. Bond Principal	336,198	42,074	42,951	42,950	45,580
580200	G.O. Bond Interest	24,386	17,250	15,567	15,567	13,849
54618800- 550310 -WW002	Belt Filter Press - Increased Capacity	0	0	0	0	0
54619000- 523100	Professional Services	0	0	0	0	0
523100 -WW023	East Olentangy Interceptor Study	0	0	250,000	0	0
550300	Other Projects	8,373	0	0	0	0
550300 -PU001	South Industrial	0	0	500,000	5,415	5,025,000
550300 -SWMLG	Sawmill Parkway Sewer Extension	385,595	352,187	50,000	139,745	0
550300 -WW006	Sewer Extension/Oversizing	153,086	238,075	200,000	29,736	1,200,000
550300 -WW008	Riverby Sewer Extension	11,557	0	0	0	0
550300 -WW013	Slack Rd - Force Main	0	55,035	1,517,500	1,539,783	20,000
550300 -WW018	Prospect St Sanitary Sewer	16,931	51,878	0	4,513	0
550300 -WW020	US 42 Sewer Extension	0	0	0	48,643	2,600,000
550300 -WW024	Pittsburgh Drive	0	0	2,850,000	220,120	3,250,000
560010	Reimburse Cherry St. Fac. to Fund 494	65,000	0	0	0	0
560020	Refunds	12,580	3,145	0	316,452	0
570000	Transfer to SE Highland Sewer	250,000	350,000	376,700	376,700	0
570500	Advances Out	0	2,000,000	0	0	0
570500 -SWMLG	Advances Out	1,722,500	0	0	0	0
	Total Expenses	**4,628,603**	**4,760,516**	**7,462,370**	**4,399,276**	**13,823,180**
	Carryover PO's				*788,349*	
	Fund Balance - December 31st	**6,237,094**	**3,683,269**	**685,399**	**5,271,765**	**870,109**

2025 BUDGET DETAIL

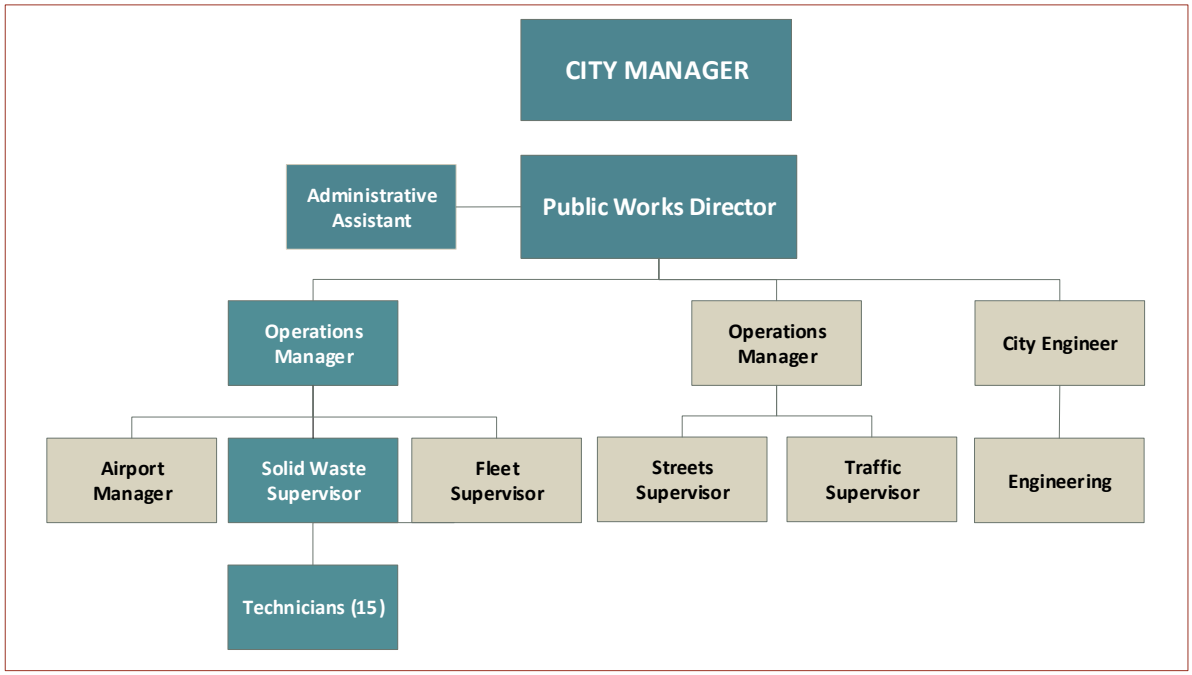
FUND: SE HIGHLAND SEWER FUND

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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**202,735**	**360,935**	**442,735**	**442,735**	**1,208,735**
54800025- 493020	Transfer In Sewer Capacity Fee Fund	250,000	350,000	376,700	326,400	0
54800501- 460110	ERU Charges	742,400	563,200	600,000	912,000	930,240
54800502- 483100	Reimbursements	0	0	0	376,700	0
	Total Revenue	**992,400**	**913,200**	**976,700**	**1,615,100**	**930,240**
54818600- 560020	ERU Refunds	9,600	3,200	10,000	22,400	10,000
570000	Transfer to SE Highland Bond Fund	824,600	828,200	826,700	826,700	824,200
	Total Expenses	**834,200**	**831,400**	**836,700**	**849,100**	**834,200**
	Carryover PO's					
	Fund Balance - December 31st	**360,935**	**442,735**	**582,735**	**1,208,735**	**1,304,775**

SOLID WASTE

The Solid Waste division operates within the Public Works Department providing weekly curbside household solid waste, recyclables, and yard waste collection from single-family homes, multi-family and condominium developments and commercial properties. Participation in commercial service is optional at the request of the property owners. Bulk item collection service is provided twice a month. The division is also responsible for managing two closed landfills. It meets requirements regarding diverting solid waste from landfills by providing curbside recycling and yard waste collection.



2024 Accomplishments

- Awarded EPA grant for 4000 recycling carts
- String light collection
- Added 6,000 new 64-gallon regular tip carts
- Updated refuse rates
- Updated refuse collections website
- Introduced QR code information shortcut
- Integrated collection records with CityWorks

2025 Budget Summary		
	Collection and Recycling	**Refuse Administration**
Services & Charges	1,895,578	436,407
Personal Services	1,678,687	
Capital Outlay	945,000	
Materials & Supplies	376,000	
Refunds/Reimbursements		300
Total Solid Waste	**4,895,265**	**436,707**

SOLID WASTE

Authorized Personnel	2022	2023	2024	2025
Division Supervisor	1	1	1	1
Refuse Technicians	15	15	15	15
Total	**16**	**16**	**16**	**16**

On the Horizon

- Aoo Grapple truck to recycling program
- Expand fleet of automated-arm collection vehicles
- Expand 64-gallon recycling tip carts service to all curbside collection customers
- Improve customer communications
- Revise collection hour policy
- Evaluate collection route

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Provide economical solid waste collection service to area residents
Goal #2	Increase participation in the solid waste recycling
Goal #3	Improve solid waste management by public

Goal #	Performance Metrics	2023	2024	2025 Goal
1	Local vs. Average area collection cost	0.95	0.99	1.09
2	% Participation in the Recycling Program	60	60	75
3	New Solid Waste Program opportunities	2	2	1

2025 BUDGET DETAIL
FUND: REFUSE
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	**1,022,130**	**1,802,522**	**1,708,336**	**1,708,336**	**1,978,068**		
55000023- 430100	Investment Income	8,828	44,884	40,000	79,117	40,000	0.0%	-49.4%
55000601- 478100	Bag Tags	11,261	6,401	6,100	9,119	10,000	63.9%	9.7%
478200	Cleanup	763	0	0	0	0	100.0%	100.0%
478300	Toter Fees	27,381	53,143	50,000	69,717	55,000	10.0%	-21.1%
481200	Refuse Fees	4,104,641	4,624,833	4,670,000	4,659,192	5,090,385	9.0%	9.3%
481250	Bulk Waste	34,580	26,795	30,000	42,073	60,000	100.0%	42.6%
481300	Collection Agency	22,477	2,192	2,000	1,056	2,000	0.0%	89.4%
484300	Miscellaneous Revenue	1,556	4,077	0	18,760	0	100.0%	-100.0%
492010	Sale of Assets	0	12,655	0	0	0	100.0%	100.0%
55000602- 420600	Federal Grant	0	0	0	0	0	100.0%	100.0%
420700	State Grant	100,000	100,000	200,000	100,000	100,000	-50.0%	0.0%
420800	Local Grant	53,728	0	0	0	0	100.0%	100.0%
483100	Reimbursements	104	0	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	0	0	0	0	0	100.0%	100.0%
	Total Revenue	**4,365,317**	**4,874,979**	**4,998,100**	**4,979,034**	**5,357,385**	**7.2%**	**7.6%**
55017400-	Administrative Expenses	217,344	277,873	314,262	328,125	436,707	39.0%	33.1%
55017600-	Collection Expenses	2,459,412	4,691,292	4,718,480	3,990,169	4,895,265	3.7%	22.7%
55017800-	Recycling Expenses	908,168	0	0	0	0	100.0%	100.0%
	Total Expenditures	**3,584,924**	**4,969,165**	**5,032,742**	**4,318,294**	**5,331,972**	**5.9%**	**23.5%**
	Carryover PO's				*391,008*			
	Fund Balance - December 31st	**1,802,522**	**1,708,336**	**1,673,694**	**1,978,068**	**2,003,481**		

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	REFUSE ADMINISTRATION							
55017400- 521100	Electric	777	850	800	920	1,100	37.5%	19.6%
522000	Postage	0	4,497	4,170	5,553	5,986	43.6%	7.8%
523100	Landfill Monitoring Service	42,922	92,577	95,000	103,519	120,000	26.3%	15.9%
523100	Professional Services	0	2,664	4,080	0	4,080	0.0%	100.0%
523104	Utility Billing Fees	0	0	3,500	4,657	7,000	100.0%	50.3%
523175	Operations Chargeback--Gen Fund	172,430	172,430	201,062	201,062	285,141	41.8%	41.8%
529310	Bank Fees	0	4,321	4,750	10,136	12,500	163.2%	23.3%
529500	Collection Charges	190	33	600	193	600	0.0%	210.9%
560020	Refunds	1,025	500	300	2,085	300	0.0%	-85.6%
	TOTAL REFUSE ADMIN	**217,344**	**277,873**	**314,262**	**328,125**	**436,707**	**39.0%**	**33.1%**

2025 BUDGET DETAIL
FUND **REFUSE**
DEPARTMENT **SOLID WASTE & RECYCLING**

Org-Object-Project		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
55017600-	510000	Wages	504,837	916,503	983,662	968,415	1,026,187	4.3%	6.0%
	510500	Overtime Wages	20,568	49,484	48,000	60,759	60,000	25.0%	-1.2%
	511100	PERS	73,405	129,446	144,433	142,367	152,066	5.3%	6.8%
	511300	Medicare	7,122	13,271	14,959	14,088	15,749	5.3%	11.8%
	511400	Workers Compensation	0	8,656	0	0	10,861	100.0%	100.0%
	511600	Health Insurance	237,690	299,546	380,445	347,928	396,574	4.2%	14.0%
	511650	Dental Insurance	0	10,001	15,074	12,636	13,578	-9.9%	7.5%
	511700	Life Insurance	1,110	1,680	2,704	2,704	2,736	1.2%	1.2%
	511750	Vision Insurance	0	0	1,008	792	936	-7.1%	18.2%
	520100	Uniforms	2,259	5,121	7,100	5,817	17,500	146.5%	200.8%
	520110	Clothing	5,044	8,286	10,800	11,285	0	-100.0%	-100.0%
	521000	Cellular Telephone	506	500	700	600	800	14.3%	33.3%
	521100	Electric	3,339	3,026	4,700	3,620	4,700	0.0%	29.8%
	521200	Heat	2,238	1,823	2,300	1,501	2,300	0.0%	53.2%
	522000	Postage	4,430	386	525	0	0	-100.0%	100.0%
	523100	Professional Services	5,194	6,486	9,000	3,528	15,000	66.7%	325.2%
	523620	Tipping Fees	900,473	1,259,503	1,500,000	1,183,403	1,500,000	0.0%	26.8%
	526000	Travel & Training	0	0	6,000	3,653	6,000	0.0%	64.3%
	526100	Membership and Dues	221	115	300	0	300	0.0%	100.0%
	526200	Licensing Fees	397	331	300	468	300	0.0%	-35.9%
	527010	Maintenance of Equipment	114	1,207	1,500	233	1,500	0.0%	543.8%
	527020	Maintenance of Facility	0	3,617	2,500	2,498	2,500	0.0%	0.1%
	527210	Garage Rotary	158,620	302,500	279,000	279,000	10,800	-96.1%	-96.1%
	527215	Corrosion Prevention	0	126	126	126	252	100.0%	100.0%
	527220	Information Technology Rotary	6,264	6,264	13,344	13,344	14,743	10.5%	10.5%
	527230	Fleet Fuel Chargeback	0	223,500	230,900	230,900	204,000	-11.7%	-11.7%
	527240	Facility Maintenance Rotary	0	0	0	0	49,883	100.0%	100.0%
	528000	Insurance	67,221	63,059	65,000	61,341	65,000	0.0%	6.0%
	533000	Operating Supply	6,013	20,060	27,000	32,538	17,000	-37.0%	-47.8%
	533035	Fuel Supply	213,220	18,956	24,000	0	1,000	-95.8%	100.0%
	537000	Repair Material	0	0	100	0	0	-100.0%	100.0%
	538500	Containers	65,514	178,133	411,000	444,925	356,000	-13.4%	-20.0%
	539000	Small Equipment	398	249	2,000	1,559	2,000	0.0%	28.3%
	550300	New Equip/Capital Outlay	0	7,235	0	0	0	100.0%	100.0%
	550310	-BPW01 Refuse Building Improvements	0	0	80,000	72,524	75,000	-6.3%	3.4%
	550320	Vehicle Purchases	173,215	1,152,223	450,000	87,617	870,000	93.3%	893.0%
		TOTAL COLLECTION	**2,459,412**	**4,691,292**	**4,718,480**	**3,990,169**	**4,895,265**	**3.7%**	**22.7%**

LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$1,026,187	No staffing level adjustments anticipated
Professional Services	523100	$15,000	Land Leases for Public Dumpsters ($4000); GPS Devices ($5000); Pest Control in Refuse Building ($5000); Misc. work items ($1000)
Tipping Fees	523620	$1,500,000	Estimated Tipping fees for all materials at County Transfer Facility
Operating Supply	533000	$17,000	Bag Tags (1,500); Floor dry/tools ($5000); Street can liners ($1000); Safety Equipment ($2000); Special Event Containers ($2,500) Public Information/QR Code ($5,000)
Refuse Containers	538500	$356,000	(3,210) 64-gallon existing customer recycling carts ($200,000); (400) 64-gallon new build recycling carts ($25,000); (50) 32-gallon recycling tipcarts ($3,000) (400) 96-gallon new build trash carts ($28,000); (1000) 96-gallon replacement carts ($70,000); Tipcart replacement parts ($10,000); Dumpster/Replacement parts ($20,000)
Vehicle Purchases	550320	$870,000	(2) Automated side-load refuse vehicles ($869,384.20)

2025 BUDGET DETAIL
FUND **REFUSE**
DEPARTMENT **RECYCLING**

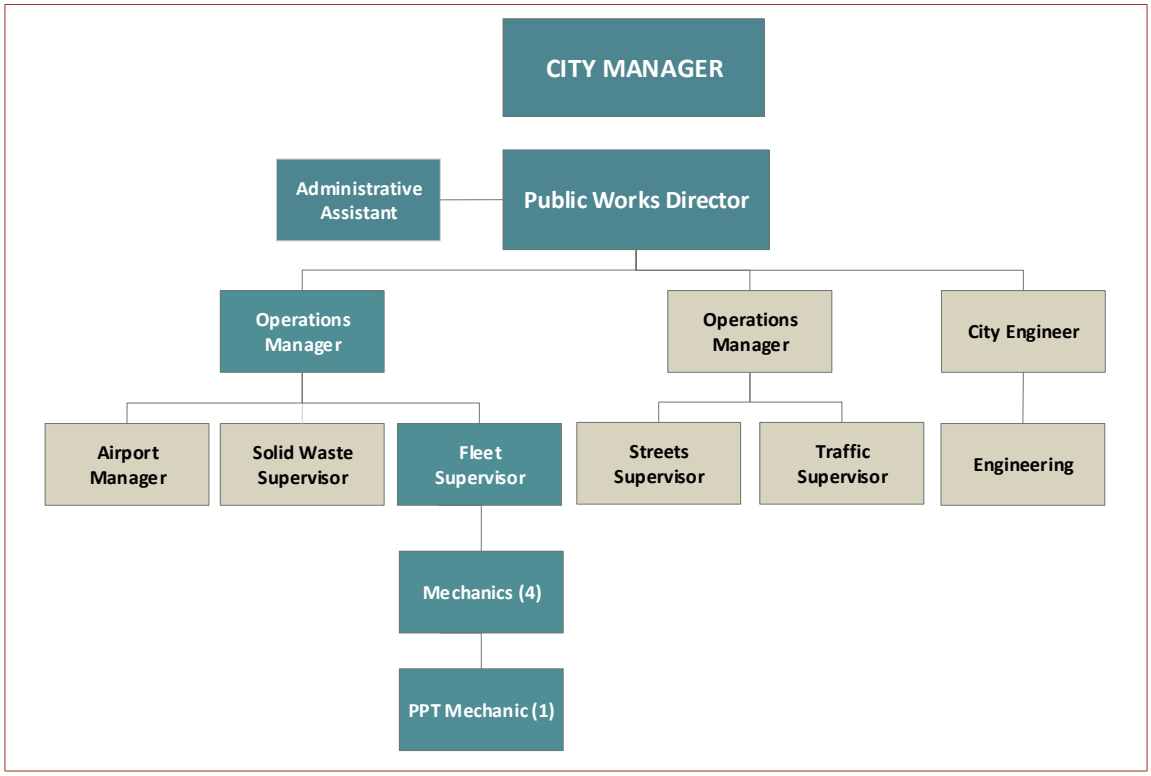
Org-Object	*Description*	*2022 Actual*	*2023**	*2023 Actual*	*2024 Budget*
55017800- 510000	Wages	369,169	0	0	0
510500	Overtime Wages	22,152	0	0	0
511100	PERS	54,089	0	0	0
511300	Medicare	5,509	0	0	0
511400	Workers Compensation	0	0	0	0
511600	Health Insurance	99,954	0	0	0
511700	Life Insurance	840	0	0	0
520100	Uniforms	1,642	0	0	0
520110	Clothing	3,173	0	0	0
523100	Professional Services	0	0	0	0
523620	Tipping Fees	201,275	0	0	0
527010	Maintenance of Equipment	0	0	0	0
527020	Maintenance of Facility	0	0	0	0
527210	Garage Rotary	68,392	0	0	0
527230	Fleet Fuel Chargeback	0	0	0	0
533000	Operating Supply	74,613	0	0	0
533035	Fuel Supply	7,361	0	0	0
539000	Small Equipment	0	0	0	0
550300	New Equip/Cap Outlay	0	0	0	0
550320	Vehicle Purchases	0	0	0	0
	TOTAL RECYCLING	**908,168**	**0**	**0**	**0**

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

INTERNAL SERVICE FUNDS

FLEET MAINTENANCE

The Fleet Maintenance division operates within the Public Works Department ensures that nearly 447 vehicles and pieces of equipment are maintained and operated safely. Staff provides scheduled preventative maintenance as well as emergency roadside assistance to all departments.



2024 Accomplishments

- Added dedicated fire equipment service vehicle
- Commenced garage bay improvements

2025 Budget Summary	
Materials & Supplies	1,249,500
Personal Services	630,880
Services & Charges	239,505
Capital Outlay	50,000
Total Fleet	**2,169,885**

FLEET MAINTENANCE

Authorized Personnel	2022	2023	2024	2025
Division Supervisor	1	1	1	1
Fleet Technicians	3	3	3	4
Part-Time Technicians	0	0	0	0.5
Total	**4**	**4**	**4**	**5.5**

On the Horizon

- Initiate Career Center Internship
- Fleet Management Software Implementation
- Complete service bay improvements for large vehicles

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

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% of Fleet receiving regular maintenance	60	60	60
2	% of Fleet following Fleet Guidelines	80	80	80
3	Hours per Week spent on Safety Vehicles	30	50	50

2025 BUDGET DETAIL
FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**55,033**	**82,519**	**538,457**	**538,457**	**514,449**		
60100401- 460150	Department Chargeback	868,985	1,112,490	1,200,400	1,200,426	1,432,500	19.3%	19.3%
460155	Department Chargeback-Fue	0	752,575	686,666	686,647	617,300	-10.1%	-10.1%
460156	Dept Chgbk-Corrosion Preventior	0	12,600	27,720	27,266	26,208	-5.5%	-3.9%
60100402- 483100	Reimbursements	28	3,515	0	4	0	100.0%	-100.0%
	Total Revenue	**869,013**	**1,881,180**	**1,914,786**	**1,914,343**	**2,076,008**	**8.4%**	**8.4%**
	Total Expenditures	**841,527**	**1,425,242**	**2,090,240**	**1,799,098**	**2,169,885**	**3.8%**	**20.6%**
	Carryover PO's				*139,253*			
	Fund Balance - December 31st	**82,519**	**538,457**	**363,003**	**514,449**	**420,572**		

2025 BUDGET DETAIL
FUND: **GARAGE ROTARY**
DEPARTMENT: **PUBLIC WORKS**

Org-Object		Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
60117200-	510000	Wages	275,603	240,214	329,631	326,965	408,569	23.9%	25.0%
	510500	Overtime Wages	6,399	1,014	8,800	4,477	8,800	0.0%	96.6%
	511100	PERS	34,537	32,383	47,380	45,321	53,703	13.3%	18.5%
	511300	Medicare	3,921	3,345	4,907	4,558	5,562	13.3%	22.0%
	511400	Workers Compensation	0	2,964	0	0	3,836	100.0%	100.0%
	511600	Health Insurance	85,173	70,044	125,484	105,717	143,873	14.7%	36.1%
	511650	Dental Insurance	0	2,544	4,874	4,212	5,322	9.2%	26.4%
	511700	Life Insurance	480	480	676	676	855	26.5%	26.5%
	511750	Vision Insurance	0	0	288	288	360	25.0%	25.0%
	520100	Uniform	1,563	1,713	2,800	2,848	12,500	346.4%	338.9%
	520110	Clothing	1,503	2,164	3,800	2,703	0	-100.0%	-100.0%
	521000	Cellular Telephone	136	450	700	600	700	0.0%	16.7%
	521100	Electric	11,827	14,170	16,000	15,609	18,000	12.5%	15.3%
	521200	Heat	6,714	5,455	5,800	4,502	5,800	0.0%	28.8%
	523100	Professional Services	3,263	12,269	12,000	8,935	8,000	-33.3%	-10.5%
	523108	NAPA IBS Management Fees	0	48,710	100,000	99,791	110,000	10.0%	10.2%
	526000	Travel/Training	1,822	1,010	12,000	990	12,000	0.0%	1112.1%
	526200	Licensing Fees	87	0	100	334	100	0.0%	-70.1%
	527010	Maintenance of Equipment	101	24,411	12,000	11,430	12,000	0.0%	5.0%
	527020	Maint of Facility	2,145	780	2,500	2,393	2,500	0.0%	4.5%
	527040	Risk Management	3,657	28,722	25,000	22,089	25,000	0.0%	13.2%
	527220	Information Technology Rotary	0	0	0	43,407	32,905	100.0%	-24.2%
	527240	Facility Maintenance Rotary	0	0	0	0	0	100.0%	100.0%
	533000	Operating Supply	11,917	14,009	2,000	1,601	2,000	0.0%	24.9%
	533030	Fleet Fuel Supply	0	0	100,000	269	1,000	-99.0%	271.7%
	533033	Corrosion Prevention	0	5,481	25,000	8,106	25,000	0.0%	208.4%
	533035	Fuel Supply	1,190	549,945	690,000	577,971	615,000	-10.9%	6.4%
	537000	Repair Materials	295,163	226,360	410,000	380,682	500,000	22.0%	31.3%
	539000	Small Equipment	6,264	6,588	6,500	3,869	6,500	0.0%	68.0%
	539920	Outside Repair	40,800	112,352	60,000	88,346	100,000	66.7%	13.2%
	550300	New Equip / Cap Outlay	47,262	17,664	82,000	30,409	50,000	-39.0%	64.4%
		TOTAL GARAGE ROTARY	**841,527**	**1,425,242**	**2,090,240**	**1,799,098**	**2,169,885**	**3.8%**	**20.6%**

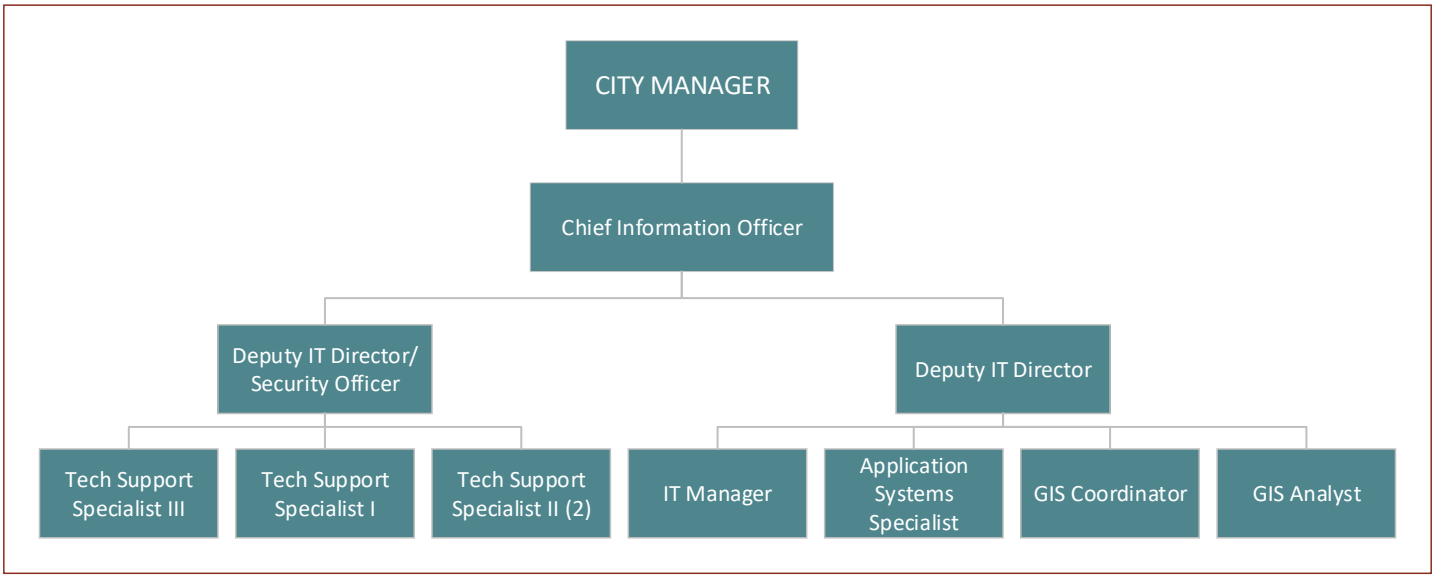
LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$408,569	Moved mechanic funded by Fire/EMS from Fire Budget to Fleet budget and increased chargeback
Professional Services	523100	$8,000	Towing ($8,000)
Repair Parts	537000	$500,000	Purchase of vehicle repair parts
Outside Repair	539920	$100,000	Repairs by vendors for engines, transmissions, inspections, and fire apparatus
New Equip/Cap Outlay	550300	$50,000	Fleet Maintenance Enterprise Software ($50,000)

IT

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



2024 Accomplishments

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

2025 Budget Summary			
	Technology Operations	**System Support**	**GIS Operations**
Personal Services	1,065,758		260,327
Services & Charges	24,750	1,254,404	157,900
Capital Outlay	10,250	233,000	12,500
Materials & Supplies	7,600	1,000	1,000
Total IT	**1,108,358**	**1,488,404**	**431,727**

IT

Authorized Personnel	2022	2023	2024	2025
Chief Information Officer	1	1	1	1
Deputy IT Director/Security Officer	0	0	1	1
Deputy IT Director	0	0	1	1
Network Administrator	1	1	1	1
GIS Coordinator	1	1	1	1
GIS CMMS Analyst	1	1	1	1
IT Manager	0	0	1	1
Technical Support Specialist	1	1	2	2
Application System Specialist	1	1	1	1
Help Desk Technician	1	1	1	1
Total	**7**	**7**	**11**	**11**

On the Horizon

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

Strategic Goals	
Effective Government: Maintain and enhance customer service and citizen satisfaction	
Goal #1	Enable the City of Delaware employees to execute their job responsibilities more effectively through access to data and technology.
Goal #2	Develop an IT department fit to deliver IT service excellence that is professional and friendly, recognizes leadership, cultivates collaboration, fosters continuous learning and promotes cross-functional teamwork.
Goal #3	Facilitate the exploration, development and adoption of new technologies that enhance City of Delaware, such as, data analytics, technical service enhancement and overall citizen support.
Goal #4	Support the City of Delaware in managing the risks related to information technology through increased user awareness, appropriate security practices and following of IT policies.

Goal #	Performance Metrics	2023	2024	2025 Goal
1	% Closed Calls/Tickets Received	97%	97%	95%
2	% Completed Staff Certification & Training Initiatives	75%	100%	75%
3	Departmental Process Maps Completed	5	7	10
4	Average % Participation in User Security Training	80%	80%	75%

2025 BUDGET DETAIL
FUND: **IT ROTARY FUND**
DEPARTMENT: **INFORMATION TECHNOLOGY**

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**49,743**	**186,550**	**46,672**	**46,672**	**(44,658)**		
60200025- 493020	Transfer In	0	0	78,494	78,494	118,902	51.5%	51.5%
60200101- 490100	Department Chargeback	1,826,376	1,765,134	2,665,462	2,660,856	2,954,245	10.8%	11.0%
60200102- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
420700	State Operating Grant	12,692	4,000	0	6,000	0	100.0%	-100.0%
483100	Reimbursements	0	3,000	0	4,923	0	100.0%	-100.0%
484300	Miscellaneous Revenue	243	107	0	79	0	100.0%	-100.0%
	Total Revenue	**1,839,311**	**1,772,241**	**2,743,956**	**2,750,352**	**3,073,147**	**12.0%**	**11.7%**
60211500-	Staff Support	598,479	642,980	1,148,682	1,011,798	1,108,358	-3.5%	9.5%
60211600-	System Support	819,312	936,424	1,188,223	1,227,736	1,488,404	25.3%	21.2%
60211700-	GIS Operations	284,713	332,715	397,670	371,194	431,727	8.6%	16.3%
	Total Expenditures	**1,702,504**	**1,912,119**	**2,734,575**	**2,610,729**	**3,028,489**	**10.7%**	**16.0%**
	Carryover PO's				*230,953*			
	Fund Balance - December 31st	**186,550**	**46,672**	**56,053**	**(44,658)**	**1**		

2025 BUDGET DETAIL
FUND: IT ROTARY
DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2022 Actual	2023 Actual	2024 Budget	2024 Actual	2025 Budget	% Δ Prior Budget	% Δ Prior Actual
	Technology Operations							
	Staff Support							
60211500- 510000	Wages	422,029	443,206	781,480	702,633	758,650	-2.9%	8.0%
510500	Overtime	0	38	0	0	0	100.0%	100.0%
511100	PERS	58,300	62,045	109,407	98,369	106,211	-2.9%	8.0%
511300	Medicare	5,933	6,260	11,331	9,915	11,000	-2.9%	10.9%
511400	Workers Compensation	0	4,403	0	0	7,587	100.0%	100.0%
511600	Health Insurance	95,555	96,928	194,432	160,661	173,941	-10.5%	8.3%
511650	Dental Insurance	0	3,295	7,763	6,001	6,413	-17.4%	6.9%
511700	Life Insurance	713	780	1,773	1,773	1,452	-18.1%	-18.1%
511750	Vision Insurance	0	0	576	480	504	-12.5%	5.0%
520100	Uniform	0	534	1,400	1,362	1,400	100.0%	100.0%
521000	Cellular Telephone	1,314	1,440	4,320	2,850	5,000	-67.6%	-50.9%
522000	Postage	0	60	150	45	150	0.0%	233.3%
522300	Data Connectivity	0	135	500	0	500	0.0%	100.0%
523100	Professional Services	1,717	2,396	2,500	1,635	2,500	0.0%	52.9%
526000	Travel/Training	6,417	2,715	10,000	12,254	10,000	0.0%	-18.4%
526100	Membership and Dues	239	1,796	2,000	1,854	2,000	0.0%	7.9%
527010	Maintenance of Equipment	0	0	3,200	0	3,200	0.0%	100.0%
530500	Publications	0	0	100	0	100	0.0%	100.0%
531000	Office Supply	3,125	4,316	5,000	2,636	5,000	0.0%	89.7%
537000	Repair Materials	0	0	500	0	500	0.0%	100.0%
539000	Small Equipment	788	1,981	2,000	0	2,000	0.0%	100.0%
550300	New Equip / Cap Outlay	1,754	2,154	5,125	6,674	5,125	0.0%	-23.2%
550330	Software/Licenses	596	8,498	5,125	2,656	5,125	0.0%	93.0%
	TOTAL STAFF SUPPORT	**598,479**	**642,980**	**1,148,682**	**1,011,798**	**1,108,358**	-3.5%	9.5%
	System Support							
60211600- 521000	Telephone Connectivity	15,897	19,411	24,000	24,575	24,000	0.0%	-2.3%
522300	Internet Connectivity	25,822	39,662	45,000	28,720	45,000	0.0%	56.7%
523100	Professional Services	48,533	49,071	50,000	43,895	60,000	20.0%	36.7%
523101	Network Support	16,605	44,397	50,000	33,610	50,000	0.0%	48.8%
523102	Software Support	524,638	546,189	679,497	872,931	943,127	38.8%	8.0%
523103	Hardware Support	29,728	35,720	45,000	37,308	50,000	11.1%	34.0%
527010	Maintenance of Equipment	660	7,008	10,000	1,517	10,000	0.0%	559.2%
527210	Garage Rotary	700	750	2,100	2,100	0	-100.0%	-100.0%
527215	Corrosion Prevention	0	126	126	126	0	-100.0%	-100.0%
527230	Fleet Fuel Chargeback	0	250	500	0	0	-100.0%	100.0%
527240	Facility Maintenance	0	0	0	0	32,277	100.0%	100.0%
527900	Copier Maintenance	23,198	18,997	40,000	33,752	40,000	0.0%	18.5%
533035	Fuel Supply	45	0	0	0	0	100.0%	100.0%
539000	Small Equipment	870	638	1,000	1,054	1,000	0.0%	-5.2%
550300	New Equip / Cap Outlay	107,511	105,727	166,000	87,593	200,000	20.5%	128.3%
550330	Software/Licenses	25,105	68,478	75,000	60,555	33,000	-56.0%	-45.5%
	Carryover PO's						100.0%	100.0%
	TOTAL SYSTEM SUPPORT	**819,312**	**936,424**	**1,188,223**	**1,227,736**	**1,488,404**	**100.0%**	**26.9%**
	GIS Operations							
60211700- 510000	Wages	143,435	150,768	156,567	156,759	163,597	4.5%	4.4%
511100	PERS	20,081	21,108	21,919	21,946	22,904	4.5%	4.4%
511300	Medicare	1,944	2,043	2,270	2,121	2,372	4.5%	11.8%
511400	Workers Compensation	0	1,506	0	0	1,636	100.0%	100.0%
511600	Health Insurance	59,044	54,118	62,742	63,886	67,016	6.8%	4.9%
511650	Dental Insurance	0	1,162	2,437	2,437	2,388	-2.0%	-2.0%
511700	Life Insurance	300	240	338	338	342	1.2%	1.2%
511750	Vision Insurance	0	0	144	72	72	-50.0%	0.0%
523100	Professional Services	19,005	20,000	20,000	3,150	20,000	0.0%	534.9%
523102	Software Support	0	70,500	109,753	109,307	129,900	18.4%	18.8%
526000	Travel/Training	725	995	7,500	2,800	7,500	0.0%	167.9%
527010	Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%
531000	Office Supply	0	750	1,000	250	1,000	0.0%	300.0%
550300	New Equip / Cap Outlay	36,869	0	2,500	0	2,500	0.0%	100.0%
550330	Software/Licenses	3,311	9,525	10,000	8,129	10,000	0.0%	23.0%
	TOTAL GIS	**284,713**	**332,715**	**397,670**	**371,194**	**431,727**	**100.0%**	**19.5%**
	TOTAL INFORMATION TECH.	**1,702,504**	**1,912,119**	**2,734,575**	**2,610,729**	**3,028,489**	**100.0%**	**43.0%**

LINE ITEM DETAIL
IT ROTARY FUND **Explanation of significant line items**
INFORMATION TECHNOLOGY DEPARTMENT

Description:	*Object:*	*Amount:*	*Explanation:*
Staff Support			
Wages	510000	$922,247	Reclassifying positions for the TSS role.
Professional Services	523100	$60,000	CityWorks update and integration
Software Support	523102	$943,127	MUNIS contract, Drone software, LegalEdge Maint
New Equip/Cap Outlay	550300	$200,000	Storage capacity increase and server replacements
GIS Operations			
Software Support	523102	$129,900	Annual maintenance for ESRI and Cityworks

2025 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
	Fund Balance - January 1st	**0**	**0**	**0**	**0**	**0**		
60300025- 493020	Transfer In	0	0	0	0	375,587	100.0%	100.0%
60300101- 490100	Department Chargeback	0	0	0	0	878,412	100.0%	100.0%
60300102- 420600	Federal Operating Grant	0	0	0	0	0	100.0%	100.0%
420700	State Operating Grant	0	0	0	0	0	100.0%	100.0%
483100	Reimbursements	0	0	0	0	0	100.0%	100.0%
484300	Miscellaneous Revenue	0	0	0	0	0	100.0%	100.0%
	Total Revenue	**0**	**0**	**0**	**0**	**1,253,999**	**100.0%**	**100.0%**
60316800-	Facility Maintenance Operations	0	0	0	0	1,133,375	100.0%	100.0%
	Total Expenditures	**0**	**0**	**0**	**0**	**1,133,375**	**100.0%**	**100.0%**
	Carryover PO's							
	Fund Balance - December 31st	**0**	**0**	**0**	**0**	**120,624**		

2025 BUDGET DETAIL
FUND: FACILITY MAINTENANCE ROTARY
DEPARTMENT: FACILITY MAINTENANCE

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*	*% Δ Prior Budget*	*% Δ Prior Actual*
60316800- 510000	Wages	0	0	0	0	296,310	100.0%	100.0%
510500	Overtime Wages	0	0	0	0	4,700	100.0%	100.0%
511100	PERS	0	0	0	0	42,142	100.0%	100.0%
511300	Medicare	0	0	0	0	4,365	100.0%	100.0%
511400	Workers Compensation	0	0	0	0	3,010	100.0%	100.0%
511600	Health Insurance	0	0	0	0	102,295	100.0%	100.0%
511650	Dental Insurance	0	0	0	0	3,582	100.0%	100.0%
511700	Life Insurance	0	0	0	0	684	100.0%	100.0%
511750	Vision Insurance	0	0	0	0	144	100.0%	100.0%
520100	Uniform	0	0	0	0	3,000	100.0%	100.0%
520110	Clothing	0	0	0	0	0	100.0%	100.0%
521000	Cellular Phone	0	0	0	0	600	100.0%	100.0%
521100	Electric	0	0	0	0	117,500	100.0%	100.0%
521200	Heat	0	0	0	0	13,000	100.0%	100.0%
523100	Professional Services	0	0	0	0	275,000	100.0%	100.0%
526000	Travel/Training	0	0	0	0	9,000	100.0%	100.0%
526100	Memberships & Dues	0	0	0	0	400	100.0%	100.0%
527010	Maintenance of Equipment	0	0	0	0	6,750	100.0%	100.0%
527020	Maintenance of Facility	0	0	0	0	100,000	100.0%	100.0%
527210	Garage Rotary	0	0	0	0	7,700	100.0%	100.0%
527215	Corrosion Prevention	0	0	0	0	1,008	100.0%	100.0%
527220	Information Technology Rotary	0	0	0	0	31,185	100.0%	100.0%
527230	Fleet Fuel Chargeback	0	0	0	0	2,700	100.0%	100.0%
533000	Operating Supply	0	0	0	0	46,900	100.0%	100.0%
533035	Fuel Supply	0	0	0	0	0	100.0%	100.0%
539000	Small Equipment	0	0	0	0	4,100	100.0%	100.0%
550200	New Equip / Cap Outlay	0	0	0	0	57,300	100.0%	100.0%
	TOTAL BUILDING MAINT.	**0**	**0**	**0**	**0**	**1,133,375**	**100.0%**	**100.0%**
	Carryover PO's							

LINE ITEM DETAIL
FACILITY MAINTENANCE FUND
FACILITY MAINTENANCE

Explanation of significant line items

Description:	*Object:*	*Amount:*	*Explanation:*
Wages	510000	$296,310	Promotion of Tech 1 to Tech 2
Electric	521100	$117,500	Electric charges for City Hall, Justice Center, Planning Annex, Impound Lot, Unity Community Center
Heat	521200	$13,000	Gas charges for City Hall, Justice Center, Planning Annex, Impound Lot, Unity Community Center
Professional Services	523100	$275,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Travel/Training	526000	$9,000	TPC trainings, IFMA trainings/conference, Training opportunities that come up through the year.
Maintenance of Facility	527020	$100,000	For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Operating Supply	533000	$46,900	For purchase of repair materials and custodial supplies for City Hall, Planning Annex, Public Works, Mingo, and Justice Center.
Small Equipment	539000	$4,100	Hand Tools, Tools/equipment
Capital Outlay	550300	$57,300	Fire Suppression Air Compressor at City Hall, Hot Water Heater In Mop Room at Public Works, Hot Water Heater In Break Room at Public Works, Fire Alarm Panel at Justice Center, Hot Water Heater at City Hall, Door To Break Room at Public Works, Ceiling Tiles at City Hall, Rubber Cove Base at All Buildings

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**501,643**	**1,878,047**	**2,123,381**	**2,123,381**	**2,241,111**
61000024- 484300	Miscellaneous Rev	8	7	0	0	0
61000101- 474100	Employer Health Premiums	7,658,357	7,243,164	8,989,853	7,855,364	9,204,725
474105	Employee Health Payments	1,104,312	966,902	1,200,000	1,199,299	1,288,662
474110	Employer Vision Premiums	0	0	20,195	17,885	19,565
474115	Employee Vision Care Payments	33,442	38,591	40,000	21,579	23,478
474120	Employer Dental Premiums	0	253,235	344,864	293,726	329,043
474125	Employee Dental Payments	0	54,141	70,000	63,037	69,099
474130	Employer Life Premiums	58,847	62,160	74,119	74,119	67,827
490100	Transfer from General Fund	0	50,000	0	0	0
494030	Advances from General Fund	0	-	0	1,500,000	0
61000102- 483100	Reimbursements	1,162,110	1,607,144	1,623,215	1,502,910	1,500,000
	Total Revenue	**10,017,077**	**10,275,344**	**12,362,246**	**12,527,919**	**12,502,399**
61061000- 523100	Program Administration	259,767	249,155	253,200	285,425	250,000
523108	Other Service Fees	14,408	17,356	17,900	17,469	40,000
524000	Preventive Care	27,267	26,688	29,600	31,017	30,000
528030	Life/ADD Insurance	29,756	30,866	32,400	30,385	67,500
528050	Vision Insurance Premiums	32,481	35,074	45,000	39,812	41,006
528110	Stop Loss Insurance	1,444,612	1,238,792	1,260,000	1,759,947	1,847,944
528120	Medical Claims	4,706,982	5,739,448	6,155,100	7,187,556	7,331,307
528130	Dental Claims	306,732	313,785	346,626	310,212	304,008
528150	Prescription	1,814,509	2,372,166	2,615,256	2,731,736	2,868,323
528210	Self-Insurance TPA Fees	1,699	3,487	3,480	3,554	4,000
528310	Federal ACA Excise Tax	2,461	3,193	3,300	4,258	5,000
	Total Expenditures	**8,640,674**	**10,030,010**	**10,761,862**	**12,401,371**	**12,789,088**
	Carryover PO's				*8,818*	
	Fund Balance - December 31st	**1,878,047**	**2,123,381**	**3,723,765**	**2,241,111**	**1,954,421**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**3,285,467**	**2,876,326**	**2,821,824**	**2,821,824**	**2,220,191**
62000101- 474100	Premiums	0	323,205	0	0	362,994
62000102- 483100	Reimbursements	3,051	5,227	26,000	3,947	5,000
484300	Miscellaneous	2,089	1,781	0	1,907	2,000
62000103- 420700	State BWC Grant	0	29,961	0	0	0
	Total Revenue	**5,140**	**360,174**	**26,000**	**5,854**	**369,994**
62062000- 523100	Program Administration	0	0	8,000	8,000	8,000
523100	Professional Services	30,625	31,888	115,000	31,387	75,000
528010	BWC Premiums	216,420	221,691	220,000	175,879	225,000
528140	Workers Comp Claims	167,237	116,109	275,000	194,614	275,000
550200	Worker Safety Equipment	0	44,988	100,000	37,114	75,000
550300	Worker Safety Capital	0	0	40,000	0	0
550320	Worker Safety Vehicle	0	0	0	0	300,000
	Total Expenditures	**414,282**	**414,676**	**758,000**	**446,994**	**958,000**
	Carryover PO's				*160,493*	
	Fund Balance - December 31st	**2,876,326**	**2,821,824**	**2,089,824**	**2,220,191**	**1,632,185**

FIDUCIARY FUNDS

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**1,283**	**1,833**	**1,833**	**1,833**	**1,833**
70100152- 480100	Donations	550	0	0	0	0
	Total Revenue	**550**	**0**	**0**	**0**	**0**
70114500- 539000	Small Equipment	0	0	0	0	1,000
	Total Expenditures *Carryover PO's*	**0**	**0**	**0**	**0**	**1,000**
	Fund Balance - December 31st	**1,833**	**1,833**	**1,833**	**1,833**	**833**

2025 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.

Org-Object-Project	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**7,749**	**7,749**	**7,999**	**7,999**	**8,188**
70200251- 480100	Donations Miscellaneous	0	250	0	250	0
480100 -PK003	Cheshire Crossing HOA Donation	0	0	0	0	0
	Total Revenue	**0**	**250**	**0**	**250**	**0**
70212000- 550300	Capital Outlay	0	0	0	61	500
550300	Hayes Statue	0	0	0	0	0
550300 -PK003	Cheshire Basketball Court	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**61**	**500**
	Carryover PO's					
	Fund Balance - December 31st	**7,749**	**7,999**	**7,999**	**8,188**	**7,688**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**10,620**	**9,631**	**9,631**	**9,631**	**9,631**
70300152- 480100	Donations	23	0	0	0	0
480100	K-9 Donations	0	0	0	0	0
	Total Revenue	**23**	**0**	**0**	**0**	**0**
70313500- 533000	Supplies	1,012	0	1,000	0	0
550300	Capital Outlay / New Equipment	0	0	8,500	0	0
	Total Expenditures	**1,012**	**0**	**9,500**	**0**	**0**
	Carryover PO's					
	Fund Balance - December 31st	**9,631**	**9,631**	**131**	**9,631**	**9,631**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**2,035**	**2,888**	**2,939**	**2,939**	**1,680**
70400102- 480100	Donations	900	900	1,000	1,800	1,000
70400024- 484300	Miscellaneous Revenue	0	3	0	5	0
	Total Revenue	**900**	**903**	**1,000**	**1,805**	**1,000**
70410000- 523100	Professional Services	47	852	1,000	2,414	1,000
	Total Expenditures	**47**	**852**	**1,000**	**2,414**	**1,000**
	Carryover PO's				*650*	
	Fund Balance - December 31st	**2,888**	**2,939**	**2,939**	**1,680**	**1,680**

2025 BUDGET DETAIL

FUND: PROJECT TRUST FUND

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

Org-Object		*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
		Fund Balance - January 1st	**1,276,591**	**1,464,172**	**2,048,624**	**2,048,624**	**1,546,054**
70500022- 414200		Curtis Farms Infrastructure Fees	6,086	6,086	6,500	6,071	3,000
70500025- 493020		Transfer In - Developer Fees	0	260,000	0	0	0
70500401- 471300	-PJ006	Innopak Developer Fees	13,135	0	0	30,080	0
471300	-PJ007	Ravines at Olentangy	86,000	42,000	0	1,000	0
471300	-PJ008	Riverwest Contribution	0	0	100,000	100,000	0
471300	-PJ015	Contribution	0	0	0	0	150,000
471300	-SWMLG	Sawmill Point	107,438	139,366	0	0	0
471300		Ohio Health	0	0	60,000	0	0
471300		Developers Fees	0	187,000	0	0	0
		Total Revenue	**212,659**	**634,452**	**166,500**	**137,151**	**153,000**
70570500- 523100		Professional Services	0	0	0	0	0
550300		Capital Improvements	0	0	0	0	0
550300	-OPW24	2024 OPWC - Pennsyvlania Ave	0	0	0	185,000	0
550300	-NW001	Merrick Project PH1	0	0	0	260,000	0
550300	-PENCK	Pennick Ave Connector	11,944	0	0	0	0
550300	-PJ004	William/Curtis Intersection Improvements	0	0	217,000	0	0
550300	-PJ008	E Central Turn Lane at Milo St	0	0	100,000	100,000	0
550300	-PJ010	Valleyside Drive Distribution	0	50,000	0	0	0
550300	-PJ011	Limestone Ridge Culvert Distribution	0	0	0	30,000	0
550300	-PJ012	SR521/Bowtown Rd Intersection Imprv.	0	0	11,000	0	0
550300	-PJ013	US23/Stratford Rd Bikeway Improvements	0	0	118,000	0	0
550300	-PJ014	S. Houk Rd Sight Distance Improvements	0	0	0	19,080	0
550300	-PJ015	S. Houk Railroad Improvements	0	0	0	0	150,000
550300	-PJ016	Glenn Pkwy & Peachblow Traffic Signal	0	0	0	0	40,000
560010	-PJ006	Reimbursements	13,135	0	0	30,080	0
		Total Expenditures	**25,079**	**50,000**	**446,000**	**624,160**	**190,000**
		Carryover PO's				*15,561*	
		Fund Balance - December 31st	**1,464,172**	**2,048,624**	**1,769,124**	**1,546,054**	**1,509,054**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
CITY FUND						
	Fund Balance - January 1st	**57,589**	**57,589**	**30,552**	**30,552**	**30,552**
70700202- 495000	UFTF Unclaimed Funds	0	16,661	5,000	0	5,000
	Total Revenue	**0**	**16,661**	**5,000**	**0**	**5,000**
70770700 560020	Unclaimed Funds Payment	0	0	0	0	5,000
570000	Transfer to General Fund	0	43,698	0	0	0
	Total Expenditures	**0**	**43,698**	**0**	**0**	**5,000**
	Fund Balance - December 31st	**57,589**	**30,552**	**35,552**	**30,552**	**30,552**
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	**112,641**	**112,789**	**122,660**	**122,660**	**186,999**
70800102- 495000	UFTF Unclaimed Funds	148	9,871	2,000	65,358	2,000
	Total Revenue	**148**	**9,871**	**2,000**	**65,358**	**2,000**
70870800- 560020	Unclaimed Funds Payment	0	0	68,877	1,019	10,000
	Total Expenditures	**0**	**0**	**68,877**	**1,019**	**10,000**
	Fund Balance - December 31st	**112,789**	**122,660**	**55,783**	**186,999**	**178,999**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**752,793**	**822,141**	**692,530**	**692,530**	**241,057**
70900025- 493020- TX006	Transfer from General Fund	75,000	75,000	75,000	75,000	75,000
70900403- 420700- SPRNG	ODOD Grant	0	0	0	75,000	0
	Total Revenue	**75,000**	**75,000**	**75,000**	**150,000**	**75,000**
70970900- 523100	Professional Services	5,652	19,017	10,000	0	55,000
550300	City Signage	0	69,650	0	0	0
550300- PJ008	Riverwest Turn Lane Imprv	0	24,359	200,000	285,155	0
550300- PJ009	Colomet Drive	0	16,585	0	290,940	0
550300- PJ013	Mill on Flax Grant	0	0	325,000	0	0
550300- SPRNG	Spring Street Demo	0	75,000	0	0	0
	Total Expenditures	**5,652**	**204,611**	**535,000**	**576,095**	**55,000**
	Carryover PO's				*25,378*	
	Fund Balance - December 31st	**822,141**	**692,530**	**232,530**	**241,057**	**261,057**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**1,288,864**	**1,363,864**	**1,438,864**	**1,438,864**	**1,903,864**
71000025- 493020- TX007	Transfer from General Fund	75,000	75,000	75,000	465,000	75,000
	Total Revenue	**75,000**	**75,000**	**75,000**	**465,000**	**75,000**
71071000- 570000	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	**0**	**0**	**0**	**0**	**0**
	Fund Balance - December 31st	**1,363,864**	**1,438,864**	**1,513,864**	**1,903,864**	**1,978,864**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**36,658**	**35,250**	**35,478**	**35,478**	**35,734**
75000023- 430100	Investment Income	216	984	750	1,439	1,000
	Total Revenue	**216**	**984**	**750**	**1,439**	**1,000**
75075000- 529310	Bank Fees	0	0	10	0	0
533140	Easter Arrangements	260	250	300	208	300
533140	Memorial Day Arrangements	368	250	400	500	500
533140	Christmas Arrangements	996	256	500	475	500
533140	Other Event Arrangements	0	0	300	0	200
	Total Expenditures	**1,624**	**756**	**1,510**	**1,183**	**1,500**
	Carryover PO's					
	Fund Balance - December 31st	**35,250**	**35,478**	**34,718**	**35,734**	**35,234**

AGENCY FUNDS

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**4,106**	**3,287**	**3,287**	**3,866**
80100151- 450400	Fines & Forfeitures	39,257	41,181	41,000	54,756	50,000
	Total Revenue	**39,257**	**41,181**	**41,000**	**54,756**	**50,000**
80180100- 523100	Professional Services	35,151	42,000	41,000	54,177	50,000
	Total Expenditures	**35,151**	**42,000**	**41,000**	**54,177**	**50,000**
	Fund Balance - December 31st	**4,106**	**3,287**	**3,287**	**3,866**	**3,866**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**1,858**	**1,309**	**4,407**	**4,407**	**6,006**
80300151- 440300	3% State Building Permit Fee	4,183	9,833	10,000	9,925	13,000
440400	1% State Plumbing Fee	8,516	10,960	8,000	11,503	11,000
	Total Revenue	**12,700**	**20,793**	**18,000**	**21,428**	**24,000**
80380300- 560250	State Building Permit - 3%	9,123	8,055	10,000	9,746	13,750
560255	State Plumbing Permit - 1%	4,126	9,640	8,000	10,083	11,559
	Total Expenditures	**13,249**	**17,695**	**18,000**	**19,829**	**25,309**
	Fund Balance - December 31st	**1,309**	**4,407**	**4,407**	**6,006**	**4,697**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**107,361**	**106,864**	**108,178**	**108,178**	**125,120**
81100015- 411100	JEDD Income Tax Collections	519,030	489,283	580,000	557,424	587,000
	Total Revenue	**519,030**	**489,283**	**580,000**	**557,424**	**587,000**
81181100- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	16,510	4,680	5,500	4,696	5,500
560410	JEDD Board Fees (1%)	5,030	4,833	5,745	5,358	5,815
560420	City General Fund (4%)	20,121	19,332	22,980	21,431	23,260
560430	Berkshire Township Distribution	286,719	275,474	327,465	305,398	331,455
560440	City of Delaware Distribution	191,146	183,650	218,310	203,599	220,970
	Total Expenditures	**519,526**	**487,969**	**580,000**	**540,482**	**587,000**
	Carryover PO's					
	Fund Balance - December 31st	**106,864**	**108,178**	**108,178**	**125,120**	**125,120**

2025 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.

Org-Object	*Description*	*2022 Actual*	*2023 Actual*	*2024 Budget*	*2024 Actual*	*2025 Budget*
	Fund Balance - January 1st	**0**	**30,615**	**6,059**	**6,059**	**17,621**
81200015- 411100	JEDD Income Tax Collections	30,677	32,923	100,000	49,759	86,000
	Total Revenue	**30,677**	**32,923**	**100,000**	**49,759**	**86,000**
81281200- 529500	Collection Fees	0	0	0	0	0
560020	JEDD Refunds	0	0	3,000	0	3,000
560410	JEDD Board Fees (1%)	0	575	970	382	830
560420	City General Fund (4%)	2	2,992	3,880	1,528	3,320
560430	Berkshire Township Distribution	47	43,365	73,720	29,030	63,080
560440	City of Delaware Distribution	12	10,547	18,430	7,257	15,770
	Total Expenditures	**61**	**57,479**	**100,000**	**38,197**	**86,000**
	Carryover PO's					
	Fund Balance - December 31st	**30,615**	**6,059**	**6,059**	**17,621**	**17,621**

APPENDIX A

2025-2029 CIP CALENDAR

Date	Activity
May 1, 2024	CIP packets and guidance distributed to Department Heads
May 31, 2024	CIP requests submitted to the Budget Team
June 6-14, 2024	CIP review with Department Heads & Budget Team
June 17-28, 2024	Equipment request recommendations and reviews with Fleet Maintenance
July 5, 2024	Draft CIP to City Manager
July 8-August 2, 2024	Review by City Manager & 2nd Round Meetings with Departments if needed
July 19, 2024	Project Narratives due to Budget Team
August 2-7, 2024	Final Updates to the CIP
August 2-7, 2024	Recap Proposed CIP with Department Heads
August 8, 2023	CIP Submitted to City Council
August 12, 2024	First Reading
Aug 13-Sep 5, 2024	Finance Committee Reviews
August 26, 2024	Second Reading
September 4, 2024	Planning Commission Section 80 Review
September 5, 2024	Work Session (if needed)
September 16, 2024	Third Reading
September 30, 2024	Fourth Reading & Adoption

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APPENDIX B

LONG TERM DEBT PURPOSES

Debt Obligation	Purpose
2021 General Obligation Bonds	Refunding of 2013 General Obligation Bonds for the purposes of: • Glenn Road construction between certain termini • Constructing an addition to the Justice Center • Acquiring real property, remodeling, and improving the buildings located on the property for various City departments Additional debt for: • Enhancing municipal fire safety facilities by constructing, furnishing, and equipping a new fire station
2019 General Obligation Bonds	• Acquisition and implementation of software systems for use by various City departments • Improvements and renovations to City Hall and related annex building • Refunding bonds previously issued for purpose of paying costs of improving City's Southeast Highland Sewer area • Glenn Road South construction on behalf of the Delaware South New Community Authority
2017 General Obligation Bonds	• Construction of Fire Station 304 • Refund outstanding 2006 general obligation bonds
2015 General Obligation Bonds	• Glenn Road North construction • Purchasing and equipping three EMS vehicles
2012 General Obligation Bonds	Refunding of previously issued bonds for purposes of: • Constructing, equipping, and furnishing a fire substation and renovating an existing fire station • Improving Sandusky Street and Winter Street between certain termini by constructing and enhancing infrastructure and streetscapes • Improving the US 23/US 42 interchange in cooperation with ODOT • Streetscape of East Winter Street between certain termini • Improving the intersection of West William Street and Houk Road • Improving City's municipal sewer system by acquisition of real estate and extension of existing sewer system
OWDA Water Projects	• Construction and expansion of Water Treatment Plant • Construction of Penry Road Well Field 16" Raw Water Transmission Line • Construction of Hills-Miller Road 24" Water Transmission Line
OWDA Sewer Projects	• Construction and expansion of Wastewater Treatment Plant
2020 Recreation Levy Bonds	• Refunding previously issued bonds for improving the City's municipal recreation facilities, including the construction of a recreation center and athletic fields as well as the construction, renovation, and improvement of other municipal recreation facilities

City of Delaware

2021 Refunding of 2013 General Obligation Bonds

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

Debt Service Schedule

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

City of Delaware

NCA South General Obligation Bonds, Series 2019B

Dated: April 9, 2019 $7,150,000

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
06/01/2019		37,273.89		37,273.89		7,150,000.00
12/01/2019	**440,000.00**	129,025.00	**166,298.89**	569,025.00	**606,298.89**	6,710,000.00
06/01/2020		118,025.00		118,025.00		
12/01/2020	**430,000.00**	118,025.00	**236,050.00**	548,025.00	**666,050.00**	6,280,000.00
06/01/2021		107,275.00		107,275.00		
12/01/2021	**510,000.00**	107,275.00	**214,550.00**	617,275.00	**724,550.00**	5,770,000.00
06/01/2022		94,525.00		94,525.00		
12/01/2022	**600,000.00**	94,525.00	**189,050.00**	694,525.00	**789,050.00**	5,170,000.00
06/01/2023		79,525.00		79,525.00		
12/01/2023	**690,000.00**	79,525.00	**159,050.00**	769,525.00	**849,050.00**	4,480,000.00
06/01/2024		62,275.00		62,275.00		
12/01/2024	**795,000.00**	62,275.00	**124,550.00**	857,275.00	**919,550.00**	3,685,000.00
06/01/2025		42,400.00		42,400.00		
12/01/2025	**860,000.00**	42,400.00	**84,800.00**	902,400.00	**944,800.00**	2,825,000.00
06/01/2026		29,500.00		29,500.00		
12/01/2026	**905,000.00**	29,500.00	**59,000.00**	934,500.00	**964,000.00**	1,920,000.00
06/01/2027		19,200.00		19,200.00		
12/01/2027	**940,000.00**	19,200.00	**38,400.00**	959,200.00	**978,400.00**	980,000.00
06/01/2028		9,800.00		9,800.00		
12/01/2028	**980,000.00**	9,800.00	**19,600.00**	989,800.00	**999,600.00**	-
	$7,150,000.00	**$1,291,348.89**		**$8,441,348.89**	**$8,441,348.89**	

City of Delaware

City Buildings & Software General Obligation Bonds, Series 2019B

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
06/01/2020		95,452.50				4,000,000.00
12/01/2020	**385,000.00**	64,350.00	**159,802.50**	385,000.00	**385,000.00**	3,615,000.00
06/01/2021		58,575.00		301.43		
12/01/2021	**425,000.00**	58,575.00	**117,150.00**	446,400.00	**446,701.43**	3,190,000.00
06/01/2022		50,075.00		32,113.55		
12/01/2022	**445,000.00**	50,075.00	**100,150.00**	495,075.00	**527,188.55**	2,745,000.00
06/01/2023		41,175.00		41,175.00		
12/01/2023	**465,000.00**	41,175.00	**82,350.00**	506,175.00	**547,350.00**	2,280,000.00
06/01/2024		34,200.00		34,200.00		
12/01/2024	**480,000.00**	34,200.00	**68,400.00**	514,200.00	**548,400.00**	1,800,000.00
06/01/2025		27,000.00		27,000.00		
12/01/2025	**160,000.00**	27,000.00	**54,000.00**	187,000.00	**214,000.00**	1,640,000.00
06/01/2026		24,600.00		24,600.00		
12/01/2026	**160,000.00**	24,600.00	**49,200.00**	184,600.00	**209,200.00**	1,480,000.00
06/01/2027		22,200.00		22,200.00		
12/01/2027	**165,000.00**	22,200.00	**44,400.00**	187,200.00	**209,400.00**	1,315,000.00
06/01/2028		19,725.00		19,725.00		
12/01/2028	**170,000.00**	19,725.00	**39,450.00**	189,725.00	**209,450.00**	1,145,000.00
06/01/2029		17,175.00		17,175.00		
12/01/2029	**175,000.00**	17,175.00	**34,350.00**	192,175.00	**209,350.00**	970,000.00
06/01/2030		14,550.00		14,550.00		
12/01/2030	**180,000.00**	14,550.00	**29,100.00**	194,550.00	**209,100.00**	790,000.00
06/01/2031		11,850.00		11,850.00		
12/01/2031	**190,000.00**	11,850.00	**23,700.00**	201,850.00	**213,700.00**	600,000.00
06/01/2032		9,000.00		9,000.00		
12/01/2032	**195,000.00**	9,000.00	**18,000.00**	204,000.00	**213,000.00**	405,000.00
06/01/2033		6,075.00		6,075.00		
12/01/2033	**200,000.00**	6,075.00	**12,150.00**	206,075.00	**212,150.00**	205,000.00
06/01/2034		3,075.00		3,075.00		
12/01/2034	**205,000.00**	3,075.00	**6,150.00**	208,075.00	**211,150.00**	-
	$4,000,000.00	**$838,352.50**		**$4,565,139.98**	**$4,565,139.98**	

City of Delaware

Fire Station 304 and Refunding 2006 General Obligation Bonds, 2017

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
12/01/2017	**550,000.00**	139,778.75	**139,778.75**	689,778.75	**689,778.75**	6,785,000.00
06/01/2018		119,675.00		119,675.00		
12/01/2018	**495,000.00**	119,675.00	**239,350.00**	614,675.00	**734,350.00**	6,290,000.00
06/01/2019		114,725.00		114,725.00		
12/01/2019	**485,000.00**	114,725.00	**229,450.00**	599,725.00	**714,450.00**	5,805,000.00
06/01/2020		109,875.00		109,875.00		
12/01/2020	**400,000.00**	109,875.00	**219,750.00**	509,875.00	**619,750.00**	5,405,000.00
06/01/2021		103,875.00		103,875.00		
12/01/2021	**415,000.00**	103,875.00	**207,750.00**	518,875.00	**622,750.00**	4,990,000.00
06/01/2022		97,650.00		97,650.00		
12/01/2022	**430,000.00**	97,650.00	**195,300.00**	527,650.00	**625,300.00**	4,560,000.00
06/01/2023		91,200.00		91,200.00		
12/01/2023	**440,000.00**	91,200.00	**182,400.00**	531,200.00	**622,400.00**	4,120,000.00
06/01/2024		82,400.00		82,400.00		
12/01/2024	**450,000.00**	82,400.00	**164,800.00**	532,400.00	**614,800.00**	3,670,000.00
06/01/2025		73,400.00		73,400.00		
12/01/2025	**475,000.00**	73,400.00	**146,800.00**	548,400.00	**621,800.00**	3,195,000.00
06/01/2026		63,900.00		63,900.00		
12/01/2026	**490,000.00**	63,900.00	**127,800.00**	553,900.00	**617,800.00**	2,705,000.00
06/01/2027		54,100.00		54,100.00		
12/01/2027	**505,000.00**	54,100.00	**108,200.00**	559,100.00	**613,200.00**	2,200,000.00
06/01/2028		44,000.00		44,000.00		
12/01/2028	**525,000.00**	44,000.00	**88,000.00**	569,000.00	**613,000.00**	1,675,000.00
06/01/2029		33,500.00		33,500.00		
12/01/2029	**535,000.00**	33,500.00	**67,000.00**	568,500.00	**602,000.00**	1,140,000.00
06/01/2030		22,800.00		22,800.00		
12/01/2030	**560,000.00**	22,800.00	**45,600.00**	582,800.00	**605,600.00**	580,000.00
06/01/2031		11,600.00		11,600.00		
12/01/2031	**580,000.00**	11,600.00	**23,200.00**	591,600.00	**603,200.00**	-
	$7,335,000.00	**$2,185,178.75**		**$9,520,178.75**	**$9,520,178.75**	

City of Delaware

Glenn Road North and EMS Vehicles General Obligation Bonds, 2015

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
06/01/2015	-	20,175.00		20,175.00		6,250,000.00
12/01/2015	**115,000.00**	90,787.50	**110,962.50**	205,787.50	**225,962.50**	6,135,000.00
06/01/2016	-	89,637.50		89,637.50		
12/01/2016	**215,000.00**	89,637.50	**179,275.00**	304,637.50	**394,275.00**	5,920,000.00
06/01/2017	-	87,487.50		87,487.50		
12/01/2017	**225,000.00**	87,487.50	**174,975.00**	312,487.50	**399,975.00**	5,695,000.00
06/01/2018	-	85,237.50		85,237.50		
12/01/2018	**240,000.00**	85,237.50	**170,475.00**	325,237.50	**410,475.00**	5,455,000.00
06/01/2019	-	82,837.50		82,837.50		
12/01/2019	**250,000.00**	82,837.50	**165,675.00**	332,837.50	**415,675.00**	5,205,000.00
06/01/2020	-	80,337.50		80,337.50		
12/01/2020	**275,000.00**	80,337.50	**160,675.00**	355,337.50	**435,675.00**	4,930,000.00
06/01/2021	-	77,587.50		77,587.50		
12/01/2021	**295,000.00**	77,587.50	**155,175.00**	372,587.50	**450,175.00**	4,635,000.00
06/01/2022	-	74,637.50		74,637.50		
12/01/2022	**320,000.00**	74,637.50	**149,275.00**	394,637.50	**469,275.00**	4,315,000.00
06/01/2023	-	71,437.50		71,437.50		
12/01/2023	**345,000.00**	71,437.50	**142,875.00**	416,437.50	**487,875.00**	3,970,000.00
06/01/2024	-	67,987.50		67,987.50		
12/01/2024	**365,000.00**	67,987.50	**135,975.00**	432,987.50	**500,975.00**	3,605,000.00
06/01/2025	-	63,425.00		63,425.00		
12/01/2025	**290,000.00**	63,425.00	**126,850.00**	353,425.00	**416,850.00**	3,315,000.00
06/01/2026	-	57,625.00		57,625.00		
12/01/2026	**315,000.00**	57,625.00	**115,250.00**	372,625.00	**430,250.00**	3,000,000.00
06/01/2027	-	51,325.00		51,325.00		
12/01/2027	**340,000.00**	51,325.00	**102,650.00**	391,325.00	**442,650.00**	2,660,000.00
06/01/2028	-	46,650.00		46,650.00		
12/01/2028	**360,000.00**	46,650.00	**93,300.00**	406,650.00	**453,300.00**	2,300,000.00
06/01/2029	-	41,700.00		41,700.00		
12/01/2029	**380,000.00**	41,700.00	**83,400.00**	421,700.00	**463,400.00**	1,920,000.00
06/01/2030	-	36,475.00		36,475.00		
12/01/2030	**350,000.00**	36,475.00	**72,950.00**	386,475.00	**422,950.00**	1,570,000.00
06/01/2031	-	31,400.00		31,400.00		
12/01/2031	**365,000.00**	31,400.00	**62,800.00**	396,400.00	**427,800.00**	1,205,000.00
06/01/2032	-	24,100.00		24,100.00		
12/01/2032	**385,000.00**	24,100.00	**48,200.00**	409,100.00	**433,200.00**	820,000.00
06/01/2033	-	16,400.00		16,400.00		
12/01/2033	**400,000.00**	16,400.00	**32,800.00**	416,400.00	**432,800.00**	420,000.00
06/01/2034	-	8,400.00		8,400.00		
12/01/2034	**420,000.00**	8,400.00	**16,800.00**	428,400.00	**436,800.00**	-
	$6,250,000.00	**$2,300,337.50**		**$8,550,337.50**	**$8,550,337.50**	

City of Delaware

Refunding of August and December 2002 Bonds, 2012

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
06/01/2013	-	36,452.30		36,452.30		3,395,000.00
12/01/2013	**335,000.00**	115,112.52	**151,564.82**	450,112.52	**486,564.82**	3,060,000.00
06/01/2014	-	105,512.52		105,512.52		
12/01/2014	**335,000.00**	105,512.52	**211,025.04**	440,512.52	**546,025.04**	2,725,000.00
06/01/2015	-	97,012.52		97,012.52		
12/01/2015	**335,000.00**	97,012.52	**194,025.04**	432,012.52	**529,025.04**	2,390,000.00
06/01/2016	-	88,512.52		88,512.52		
12/01/2016	**335,000.00**	88,512.52	**177,025.04**	423,512.52	**512,025.04**	2,055,000.00
06/01/2017	-	79,912.52		79,912.52		
12/01/2017	**340,000.00**	79,912.52	**159,825.04**	419,912.52	**499,825.04**	1,715,000.00
06/01/2018	-	71,312.52		71,312.52		
12/01/2018	**345,000.00**	71,312.52	**142,625.04**	416,312.52	**487,625.04**	1,370,000.00
06/01/2019	-	62,612.50		62,612.50		
12/01/2019	**350,000.00**	62,612.50	**125,225.00**	412,612.50	**475,225.00**	1,020,000.00
06/01/2020	-	59,275.02		59,275.02		
12/01/2020	**340,000.00**	59,275.02	**118,550.04**	399,275.02	**458,550.04**	680,000.00
06/01/2021	-	55,900.02		55,900.02		
12/01/2021	**335,000.00**	55,900.02	**111,800.04**	390,900.02	**446,800.04**	345,000.00
06/01/2022	-	52,525.02		52,525.02		
12/01/2022	**345,000.00**	52,525.02	**105,050.04**	397,525.02	**450,050.04**	-
	$3,395,000.00	**$1,496,715.14**		**$4,891,715.14**	**$4,891,715.14**	

City of Delaware

OWDA Loan for Hills Miller, 2011

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
01/01/2011							2,225,060.84
07/01/2011	27,545.03	**27,545.03**	40,829.87	**40,829.87**	68,374.90	**68,374.90**	2,197,515.81
01/01/2012	28,050.49		40,324.41		68,374.90		
07/01/2012	28,565.21	**56,615.70**	39,809.69	**80,134.10**	68,374.90	**136,749.80**	2,140,900.11
01/01/2013	29,089.38		39,285.52		68,374.90		
07/01/2013	29,623.17	**58,712.55**	38,751.73	**78,037.25**	68,374.90	**136,749.80**	2,082,187.56
01/01/2014	30,166.76		38,208.14		68,374.90		
07/01/2014	30,720.32	**60,887.08**	37,654.58	**75,862.72**	68,374.90	**136,749.80**	2,021,300.48
01/01/2015	31,284.04		37,090.86		68,374.90		
07/01/2015	31,858.10	**63,142.14**	36,516.80	**73,607.66**	68,374.90	**136,749.80**	1,958,158.34
01/01/2016	32,442.70		35,932.20		68,374.90		
07/01/2016	33,038.02	**65,480.72**	35,336.88	**71,269.08**	68,374.90	**136,749.80**	1,892,677.62
01/01/2017	33,644.26		34,730.64		68,374.90		
07/01/2017	34,261.64	**67,905.90**	34,113.26	**68,843.90**	68,374.90	**136,749.80**	1,824,771.72
01/01/2018	34,890.34		33,484.56		68,374.90		
07/01/2018	35,530.58	**70,420.92**	32,844.32	**66,328.88**	68,374.90	**136,749.80**	1,754,350.80
01/01/2019	36,182.56		32,192.34		68,374.90		
07/01/2019	36,846.52	**73,029.08**	31,528.38	**63,720.72**	68,374.90	**136,749.80**	1,681,321.72
01/01/2020	37,522.64		30,852.26		68,374.90		
07/01/2020	38,211.19	**75,733.83**	30,163.71	**61,015.97**	68,374.90	**136,749.80**	1,605,587.89
01/01/2021	38,912.36		29,462.54		68,374.90		
07/01/2021	39,626.41	**78,538.77**	28,748.49	**58,211.03**	68,374.90	**136,749.80**	1,527,049.12
01/01/2022	40,353.55		28,021.35		68,374.90		
07/01/2022	41,094.03	**81,447.58**	27,280.87	**55,302.22**	68,374.90	**136,749.80**	1,445,601.54
01/01/2023	41,848.11		26,526.79		68,374.90		
07/01/2023	42,616.02	**84,464.13**	25,758.88	**52,285.67**	68,374.90	**136,749.80**	1,361,137.41
01/01/2024	43,398.03		24,976.87		68,374.90		
07/01/2024	44,194.38	**87,592.41**	24,180.52	**49,157.39**	68,374.90	**136,749.80**	1,273,545.00
01/01/2025	45,005.35		23,369.55		68,374.90		
07/01/2025	45,831.20	**90,836.55**	22,543.70	**45,913.25**	68,374.90	**136,749.80**	1,182,708.45
01/01/2026	46,672.20		21,702.70		68,374.90		
07/01/2026	47,528.63	**94,200.83**	20,846.27	**42,548.97**	68,374.90	**136,749.80**	1,088,507.62
01/01/2027	48,400.78		19,974.12		68,374.90		
07/01/2027	49,288.94	**97,689.72**	19,085.96	**39,060.08**	68,374.90	**136,749.80**	990,817.90
01/01/2028	50,193.39		18,181.51		68,374.90		
07/01/2028	51,114.44	**101,307.83**	17,260.46	**35,441.97**	68,374.90	**136,749.80**	889,510.07
01/01/2029	52,052.39		16,322.51		68,374.90		
07/01/2029	53,007.55	**105,059.94**	15,367.35	**31,689.86**	68,374.90	**136,749.80**	784,450.13
01/01/2030	53,980.24		14,394.66		68,374.90		
07/01/2030	54,970.78	**108,951.02**	13,404.12	**27,798.78**	68,374.90	**136,749.80**	675,499.11
01/01/2031	55,979.49		12,395.41		68,374.90		
07/01/2031	57,006.72	**112,986.21**	11,368.18	**23,763.59**	68,374.90	**136,749.80**	562,512.90

City of Delaware

OWDA Loan for Hills Miller, 2011

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
01/01/2032	58,052.79		10,322.11		68,374.90		
07/01/2032	59,118.06	**117,170.85**	9,256.84	**19,578.95**	68,374.90	**136,749.80**	445,342.05
01/01/2033	60,202.88		8,172.02		68,374.90		
07/01/2033	61,307.59	**121,510.47**	7,067.31	**15,239.33**	68,374.90	**136,749.80**	323,831.58
01/01/2034	62,432.59		5,942.31		68,374.90		
07/01/2034	63,578.23	**126,010.82**	4,796.67	**10,738.98**	68,374.90	**136,749.80**	197,820.76
01/01/2035	64,744.89		3,630.01		68,374.90		
07/01/2035	65,932.96	**130,677.85**	2,441.94	**6,071.95**	68,374.90	**136,749.80**	67,142.91
01/01/2036	67,142.83		1,232.00		68,374.83		
07/01/2036	0.08	**67,142.91**	-	**1,232.00**	0.08	**68,374.91**	-
	$2,225,060.84	**$2,225,060.84**	**$1,193,684.17**	**$1,193,684.17**	**$3,418,745.01**	**$3,418,745.01**	

City of Delaware

OWDA Loan for Penry, 2012

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
07/01/2012							1,037,942.06
01/01/2013	13,064.31		18,423.47		31,487.78		
07/01/2013	13,296.20	**26,360.51**	18,191.58	**36,615.05**	31,487.78	**62,975.56**	1,011,581.55
01/01/2014	13,532.21		17,955.57		31,487.78		
07/01/2014	13,772.40	**27,304.61**	17,715.38	**35,670.95**	31,487.78	**62,975.56**	984,276.94
01/01/2015	14,016.86		17,470.92		31,487.78		
07/01/2015	14,265.66	**28,282.52**	17,222.12	**34,693.04**	31,487.78	**62,975.56**	955,994.42
01/01/2016	14,518.88		16,968.90		31,487.78		
07/01/2016	14,776.59	**29,295.47**	16,711.19	**33,680.09**	31,487.78	**62,975.56**	926,698.95
01/01/2017	15,038.87		16,448.91		31,487.78		
07/01/2017	15,305.81	**30,344.68**	16,181.97	**32,630.88**	31,487.78	**62,975.56**	896,354.27
01/01/2018	15,577.49		15,910.29		31,487.78		
07/01/2018	15,853.99	**31,431.48**	15,633.79	**31,544.08**	31,487.78	**62,975.56**	864,922.79
01/01/2019	16,135.40		15,352.38		31,487.78		
07/01/2019	16,421.80	**32,557.20**	15,065.98	**30,418.36**	31,487.78	**62,975.56**	832,365.59
01/01/2020	16,713.29		14,774.49		31,487.78		
07/01/2020	17,009.95	**33,723.24**	14,477.83	**29,252.32**	31,487.78	**62,975.56**	798,642.35
01/01/2021	17,311.88		14,175.90		31,487.78		
07/01/2021	17,619.16	**34,931.04**	13,868.62	**28,044.52**	31,487.78	**62,975.56**	763,711.31
01/01/2022	17,931.90		13,555.88		31,487.78		
07/01/2022	18,250.20	**36,182.10**	13,237.58	**26,793.46**	31,487.78	**62,975.56**	727,529.21
01/01/2023	18,574.14		12,913.64		31,487.78		
07/01/2023	18,903.83	**37,477.97**	12,583.95	**25,497.59**	31,487.78	**62,975.56**	690,051.24
01/01/2024	19,239.37		12,248.41		31,487.78		
07/01/2024	19,580.87	**38,820.24**	11,906.91	**24,155.32**	31,487.78	**62,975.56**	651,231.00
01/01/2025	19,928.43		11,559.35		31,487.78		
07/01/2025	20,282.16	**40,210.59**	11,205.62	**22,764.97**	31,487.78	**62,975.56**	611,020.41
01/01/2026	20,642.17		10,845.61		31,487.78		
07/01/2026	21,008.57	**41,650.74**	10,479.21	**21,324.82**	31,487.78	**62,975.56**	569,369.67
01/01/2027	21,381.47		10,106.31		31,487.78		
07/01/2027	21,760.99	**43,142.46**	9,726.79	**19,833.10**	31,487.78	**62,975.56**	526,227.21
01/01/2028	22,147.25		9,340.53		31,487.78		
07/01/2028	22,540.36	**44,687.61**	8,947.42	**18,287.95**	31,487.78	**62,975.56**	481,539.60
01/01/2029	22,940.45		8,547.33		31,487.78		
07/01/2029	23,347.65	**46,288.10**	8,140.13	**16,687.46**	31,487.78	**62,975.56**	435,251.50
01/01/2030	23,762.07		7,725.71		31,487.78		
07/01/2030	24,183.84	**47,945.91**	7,303.94	**15,029.65**	31,487.78	**62,975.56**	387,305.59
01/01/2031	24,613.11		6,874.67		31,487.78		
07/01/2031	25,049.99	**49,663.10**	6,437.79	**13,312.46**	31,487.78	**62,975.56**	337,642.49
01/01/2032	25,494.63		5,993.15		31,487.78		
07/01/2032	25,947.16	**51,441.79**	5,540.62	**11,533.77**	31,487.78	**62,975.56**	286,200.70
01/01/2033	26,407.72		5,080.06		31,487.78		

City of Delaware

OWDA Loan for Penry, 2012

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
07/01/2033	26,876.45	**53,284.17**	4,611.33	**9,691.39**	31,487.78	**62,975.56**	232,916.53
01/01/2034	27,353.51		4,134.27		31,487.78		
07/01/2034	27,839.04	**55,192.55**	3,648.74	**7,783.01**	31,487.78	**62,975.56**	177,723.98
01/01/2035	28,333.18		3,154.60		31,487.78		
07/01/2035	28,836.09	**57,169.27**	2,651.69	**5,806.29**	31,487.78	**62,975.56**	120,554.71
01/01/2036	29,347.93		2,139.85		31,487.78		
07/01/2036	29,868.86	**59,216.79**	1,618.92	**3,758.77**	31,487.78	**62,975.56**	61,337.92
01/01/2037	30,399.03		1,088.75		31,487.78		
07/01/2037	30,938.61	**61,337.64**	549.17	**1,637.92**	31,487.78	**62,975.56**	0.28
07/01/2037	0.28	**-**	0.00	**-**	-	**-**	-
	$1,037,942.06	**$1,037,941.78**	**$536,447.22**	**$536,447.22**	**$1,574,389.00**	**$1,574,389.00**	

City of Delaware
OWDA Loan for Water Plant, 2017

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
01/01/2017					-		29,251,759.18
07/01/2017	448,539.86	**448,539.86**	469,836.54	**469,836.54**	918,376.40	**918,376.40**	28,803,219.32
01/01/2018	455,704.29		462,672.11		918,376.40		
07/01/2018	462,984.79	**918,689.08**	455,391.61	**918,063.72**	918,376.40	**1,836,752.80**	27,884,530.24
01/01/2019	470,383.24		447,993.16		918,376.40		
07/01/2019	477,901.60	**948,284.84**	440,474.80	**888,467.96**	918,376.40	**1,836,752.80**	26,936,245.40
01/01/2020	485,541.82		432,834.58		918,376.40		
07/01/2020	493,305.92	**978,847.74**	425,070.48	**857,905.06**	918,376.40	**1,836,752.80**	25,957,397.66
01/01/2021	501,195.93		417,180.47		918,376.40		
07/01/2021	509,213.93	**1,010,409.86**	409,162.47	**826,342.94**	918,376.40	**1,836,752.80**	24,946,987.80
01/01/2022	517,362.01		401,014.39		918,376.40		
07/01/2022	525,642.34	**1,043,004.35**	392,734.06	**793,748.45**	918,376.40	**1,836,752.80**	23,903,983.45
01/01/2023	534,057.08		384,319.32		918,376.40		
07/01/2023	542,608.44	**1,076,665.52**	375,767.96	**760,087.28**	918,376.40	**1,836,752.80**	22,827,317.93
01/01/2024	551,298.66		367,077.74		918,376.40		
07/01/2024	560,130.06	**1,111,428.72**	358,246.34	**725,324.08**	918,376.40	**1,836,752.80**	21,715,889.21
01/01/2025	569,104.94		349,271.46		918,376.40		
07/01/2025	578,225.67	**1,147,330.61**	340,150.73	**689,422.19**	918,376.40	**1,836,752.80**	20,568,558.60
01/01/2026	587,494.68		330,881.72		918,376.40		
07/01/2026	596,914.38	**1,184,409.06**	321,462.02	**652,343.74**	918,376.40	**1,836,752.80**	19,384,149.54
01/01/2027	606,487.27		311,889.13		918,376.40		
07/01/2027	616,215.90	**1,222,703.17**	302,160.50	**614,049.63**	918,376.40	**1,836,752.80**	18,161,446.37
01/01/2028	626,102.79		292,273.61		918,376.40		
07/01/2028	636,150.59	**1,262,253.38**	282,225.81	**574,499.42**	918,376.40	**1,836,752.80**	16,899,192.99
01/01/2029	646,361.96		272,014.44		918,376.40		
07/01/2029	656,739.60	**1,303,101.56**	261,636.80	**533,651.24**	918,376.40	**1,836,752.80**	15,596,091.43
01/01/2030	667,286.22		251,090.18		918,376.40		
07/01/2030	678,004.66	**1,345,290.88**	240,371.74	**491,461.92**	918,376.40	**1,836,752.80**	14,250,800.55
01/01/2031	688,897.75		229,478.65		918,376.40		
07/01/2031	699,968.36	**1,388,866.11**	218,408.04	**447,886.69**	918,376.40	**1,836,752.80**	12,861,934.44
01/01/2032	711,219.43		207,156.97		918,376.40		
07/01/2032	722,653.95	**1,433,873.38**	195,722.45	**402,879.42**	918,376.40	**1,836,752.80**	11,428,061.06
01/01/2033	734,274.96		184,101.44		918,376.40		
07/01/2033	746,085.53	**1,480,360.49**	172,290.87	**356,392.31**	918,376.40	**1,836,752.80**	9,947,700.57
01/01/2034	758,088.83		160,287.57		918,376.40		
07/01/2034	770,288.01	**1,528,376.84**	148,088.39	**308,375.96**	918,376.40	**1,836,752.80**	8,419,323.73
01/01/2035	782,686.34		135,690.06		918,376.40		
07/01/2035	795,287.10	**1,577,973.44**	123,089.30	**258,779.36**	918,376.40	**1,836,752.80**	6,841,350.29
01/01/2036	808,093.67		110,282.73		918,376.40		
07/01/2036	821,109.44	**1,629,203.11**	97,266.96	**207,549.69**	918,376.40	**1,836,752.80**	5,212,147.18
01/01/2037	834,337.88		84,038.52		918,376.40		
07/01/2037	847,782.52	**1,682,120.40**	70,593.88	**154,632.40**	918,376.40	**1,836,752.80**	3,530,026.78
01/01/2038	861,446.96		56,929.44		918,376.40		
07/01/2038	875,334.83	**1,736,781.79**	43,041.57	**99,971.01**	918,376.40	**1,836,752.80**	1,793,244.99
01/01/2039	889,449.83		28,926.57		918,376.40		
07/01/2039	903,795.16	**1,793,244.99**	14,581.24	**43,507.81**	918,376.40	**1,836,752.80**	0.00
	$29,251,759.18	**$29,251,759.18**	**$12,075,178.82**	**$12,075,178.82**	**$41,326,938.00**	**$41,326,938.00**	

City of Delaware

OWDA Loan for WasteWater Plant, 2017

Debt Service Schedule

Date	Principal	Annual Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
07/01/2006					-		26,159,261.48
01/01/2007	464,421.88		481,751.09		946,172.97		
07/01/2007	472,758.25	**937,180.13**	473,414.72	**955,165.81**	946,172.97	**1,892,345.94**	25,222,081.35
01/01/2008	481,244.26		464,928.71		946,172.97		
07/01/2008	489,882.59	**971,126.85**	456,290.38	**921,219.09**	946,172.97	**1,892,345.94**	24,250,954.50
01/01/2009	498,675.99		447,496.98		946,172.97		
07/01/2009	507,627.22	**1,006,303.21**	438,545.75	**886,042.73**	946,172.97	**1,892,345.94**	23,244,651.29
01/01/2010	516,739.13		429,433.84		946,172.97		
07/01/2010	526,014.60	**1,042,753.73**	420,158.37	**849,592.21**	946,172.97	**1,892,345.94**	22,201,897.56
01/01/2011	535,456.56		410,716.41		946,172.97		
07/01/2011	531,273.20	**1,066,729.76**	390,953.75	**801,670.16**	922,226.95	**1,868,399.92**	21,135,167.80
Loan Balance Adjustment							21,248,873.91
01/01/2012	540,809.55		381,417.29		922,226.84		
07/01/2012	550,517.09	**1,091,326.64**	371,709.75	**753,127.04**	922,226.84	**1,844,453.68**	20,157,547.27
01/01/2013	560,398.87		361,827.97		922,226.84		
07/01/2013	570,458.03	**1,130,856.90**	351,768.81	**713,596.78**	922,226.84	**1,844,453.68**	19,026,690.37
01/01/2014	580,697.75		341,529.09		922,226.84		
07/01/2014	591,121.28	**1,171,819.03**	331,105.56	**672,634.65**	922,226.84	**1,844,453.68**	17,854,871.34
01/01/2015	601,731.90		320,494.94		922,226.84		
07/01/2015	612,532.98	**1,214,264.88**	309,693.84	**630,188.78**	922,226.82	**1,844,453.66**	16,640,606.46
01/01/2016	623,527.95		249,609.10		873,137.05		
07/01/2016	634,720.28	**1,258,248.23**	240,256.18	**489,865.28**	874,976.46	**1,748,113.51**	15,382,358.23
01/01/2017	646,113.51		230,735.37		876,848.88		
07/01/2017	657,711.24	**1,303,824.75**	221,043.68	**451,779.05**	878,754.92	**1,755,603.80**	14,078,533.48
01/01/2018	669,517.16		211,178.00		880,695.16		
07/01/2018	681,535.00	**1,351,052.16**	201,135.24	**412,313.24**	882,670.24	**1,763,365.40**	12,727,481.32
01/01/2019	693,768.55		190,912.22		884,680.77		
07/01/2019	706,221.70	**1,399,990.25**	180,505.69	**371,417.91**	886,727.39	**1,771,408.16**	11,327,491.07
01/01/2020	718,898.38		169,912.36		888,810.74		
07/01/2020	731,802.61	**1,450,700.99**	159,128.88	**329,041.24**	890,931.49	**1,779,742.23**	9,876,790.08
01/01/2021	744,938.46		148,151.85		893,090.31		
07/01/2021	758,310.10	**1,503,248.56**	136,977.78	**285,129.63**	895,287.88	**1,788,378.19**	8,373,541.52
01/01/2022	771,921.77		125,603.13		897,524.90		
07/01/2022	785,777.77	**1,557,699.54**	114,024.29	**239,627.42**	899,802.06	**1,797,326.96**	6,815,841.98
01/01/2023	799,882.48		102,237.62		902,120.10		
07/01/2023	814,240.36	**1,614,122.84**	90,239.40	**192,477.02**	904,479.76	**1,806,599.86**	5,201,719.14
01/01/2024	828,855.98		78,025.79		906,881.77		
07/01/2024	843,733.94	**1,672,589.92**	65,592.96	**143,618.75**	909,326.90	**1,816,208.67**	3,529,129.22
01/01/2025	858,878.97		52,936.94		911,815.91		
07/01/2025	874,295.85	**1,733,174.82**	40,053.75	**92,990.69**	914,349.60	**1,826,165.51**	1,795,954.40
01/01/2026	889,989.46		26,939.32		916,928.78		
07/01/2026	905,964.94	**1,795,954.40**	13,589.30	**40,528.62**	919,554.24	**1,836,483.02**	-
	$26,272,967.59	**$26,272,967.59**	**$10,232,026.10**	**$10,232,026.10**	**$36,504,993.69**	###########	

City of Delaware

Parks & Recreation Income Tax Special Obligation Bonds, Series 2020

Debt Service 2010-2034

Dated: March 4, 2020 $15,260,000

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
03/04/2020			-	-	-	13,690,000.00
06/01/2020	-	479,846.45		479,846.45		
12/01/2020	**1,605,000.00**	277,750.00	**757,596.45**	1,882,750.00	**2,362,596.45**	12,085,000.00
06/01/2021	-	253,675.00		253,675.00		
12/01/2021	**1,790,000.00**	253,675.00	**507,350.00**	2,043,675.00	**2,297,350.00**	10,295,000.00
06/01/2022	-	217,875.00		217,875.00		
12/01/2022	**1,880,000.00**	217,875.00	**435,750.00**	2,097,875.00	**2,315,750.00**	8,415,000.00
06/01/2023	-	180,275.00		180,275.00		
12/01/2023	**1,965,000.00**	180,275.00	**360,550.00**	2,145,275.00	**2,325,550.00**	6,450,000.00
06/01/2024	-	140,975.00		140,975.00		
12/01/2024	**2,055,000.00**	140,975.00	**281,950.00**	2,195,975.00	**2,336,950.00**	4,395,000.00
06/01/2025	-	109,875.00		109,875.00		
12/01/2025	**2,135,000.00**	109,875.00	**219,750.00**	2,244,875.00	**2,354,750.00**	2,260,000.00
06/01/2026	-	56,500.00		56,500.00		
12/01/2026	**2,260,000.00**	56,500.00	**113,000.00**	2,316,500.00	**2,373,000.00**	-
Total	**$13,690,000.00**	**$2,675,946.45**		**$16,365,946.45**	**$16,365,946.45**	

City of Delaware

Glenn Road, Fire State, Justice Center and Public Works Building Improvements General Obligation Bonds, 2013

Debt Service Schedule

Date	Principal	Interest	Annual Interest	Debt Service	Annual Debt Service	Principal Balance
06/01/2013		36,452.30		36,452.30		8,260,000.00
12/01/2013	**480,000.00**	115,112.52	**151,564.82**	595,112.52	**631,564.82**	7,780,000.00
06/01/2014		105,512.52		105,512.52		
12/01/2014	**425,000.00**	105,512.52	**211,025.04**	530,512.52	**636,025.04**	7,355,000.00
06/01/2015		97,012.52		97,012.52		
12/01/2015	**425,000.00**	97,012.52	**194,025.04**	522,012.52	**619,025.04**	6,930,000.00
06/01/2016		88,512.52		88,512.52		
12/01/2016	**430,000.00**	88,512.52	**177,025.04**	518,512.52	**607,025.04**	6,500,000.00
06/01/2017		79,912.52		79,912.52		
12/01/2017	**430,000.00**	79,912.52	**159,825.04**	509,912.52	**589,825.04**	6,070,000.00
06/01/2018		71,312.52		71,312.52		
12/01/2018	**435,000.00**	71,312.52	**142,625.04**	506,312.52	**577,625.04**	5,635,000.00
06/01/2019		62,612.50		62,612.50		
12/01/2019	**445,000.00**	62,612.50	**125,225.00**	507,612.50	**570,225.00**	5,190,000.00
06/01/2020		59,275.02		59,275.02		
12/01/2020	**450,000.00**	59,275.02	**118,550.04**	509,275.02	**568,550.04**	4,740,000.00
06/01/2021		55,900.02		55,900.02		
12/01/2021	**450,000.00**	55,900.02	**111,800.04**	505,900.02	**561,800.04**	4,290,000.00
06/01/2022		52,525.02		52,525.02		
12/01/2022	**460,000.00**	52,525.02	**105,050.04**	512,525.02	**565,050.04**	3,830,000.00
06/01/2023		47,925.02		47,925.02		
12/01/2023	**475,000.00**	47,925.02	**95,850.04**	522,925.02	**570,850.04**	3,355,000.00
06/01/2024		43,175.02		43,175.02		
12/01/2024	**460,000.00**	43,175.02	**86,350.04**	503,175.02	**546,350.04**	2,895,000.00
06/01/2025		38,287.51		38,287.51		
12/01/2025	**470,000.00**	38,287.51	**76,575.02**	508,287.51	**546,575.02**	2,425,000.00
06/01/2026		33,000.01		33,000.01		
12/01/2026	**500,000.00**	33,000.01	**66,000.02**	533,000.01	**566,000.02**	1,925,000.00
06/01/2027		27,062.51		27,062.51		
12/01/2027	**500,000.00**	27,062.51	**54,125.02**	527,062.51	**554,125.02**	1,425,000.00
06/01/2028		20,812.51		20,812.51		
12/01/2028	**300,000.00**	20,812.51	**41,625.02**	320,812.51	**341,625.02**	1,125,000.00
06/01/2029		16,875.00		16,875.00		
12/01/2029	**310,000.00**	16,875.00	**33,750.00**	326,875.00	**343,750.00**	815,000.00
06/01/2030		12,225.00		12,225.00		
12/01/2030	**315,000.00**	12,225.00	**24,450.00**	327,225.00	**339,450.00**	500,000.00
06/01/2031		7,500.00		7,500.00		
12/01/2031	**320,000.00**	7,500.00	**15,000.00**	327,500.00	**335,000.00**	180,000.00
06/01/2032		2,700.00		2,700.00		
12/01/2032	**180,000.00**	2,700.00	**5,400.00**	182,700.00	**185,400.00**	-
	$8,260,000.00	**$1,995,840.30**		**$10,255,840.30**	**$10,255,840.30**	

GLOSSARY

Account – Accounts are sometimes referred to as 'Line Items'. They are used to track revenues or expenditures from a common source or for a common use. They are unique to a given department, division, or fund, but are often used within various departments, divisions, and funds. Income tax revenues and professional services expenditures are examples of accounts that you would account for all of each in one line item within a department but would have several throughout various departments and funds.

Administrative charge - Reimbursements to the General Fund for indirect costs incurred against General Fund budgets.

Ad valorem tax - A tax levied on the assessed value of both real and personal property in proportion to the value of the property (also known as "property tax").

Adopted Budget - A budget that has been approved by the City Council.

Allocation - Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.

Appraised value - Market dollar value given to real estate, utilities, and personal property; established through notification, hearing and appeals, and certification process.

Appropriation - Expenditure authority created by City Council.

Assessed value - Appraised value of property adjusted downward by a classification factor, to determine the basis for distributing the tax burden to property owners. (See calculation elsewhere in this document.)

Attrition - Estimated savings from temporarily unfilled positions.

Audit - A review of the City's accounts by an independent accounting firm to substantiate year-end fund balances, reserves, and cash on hand.

Bond - A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. A bond differs from a note in two ways: A bond is issued for a longer period of time than a note and requires greater legal formality. The City sells bonds as a means of borrowing revenue for costly projects. The City repays this debt to its lender over an extended period of time similar to the manner in which a homeowner repays a mortgage.

Budget - Financial plan consisting of estimated revenues and expenditures (purposes) for a specified time. The *operating budget* provides for direct services and support functions of the City (e.g., Police, Fire, Public Works, etc.). The *capital budget* (Capital Improvement Program) provides for improvements to the City's infrastructure and facilities, and utilizes long-term financing instruments.

Budget message - A general policy discussion of the budget as presented in writing by the budget-making authority to the City Council. The message outlines the budget plan and its main points of interest. The City's budget message is presented as the City Manager's letter in the proposed and adopted budget documents.

CDBG - Community Development Block Grant; these grants are federal moneys, typically used for the construction or rehabilitation of housing, and road resurfacing.

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

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

Debt service - Principal and interest requirements on outstanding debt.

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

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

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

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

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

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

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

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

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

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

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

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

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

Grant - a contribution of assets by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments. Grant moneys are usually dedicated for specific purposes.

Infrastructure - The physical assets or foundation of the City, including its buildings, streets, and water and sewer systems.

Interfund Transfer - payments from one to another which results in the recording of a receipt and an expenditure.

Internal service fund - Used for operations that provide services for City departments at cost. Like enterprise funds, internal service funds belong to the "proprietary" group of funds.

JEDD - A Joint Economic Development District (JEDD) is an arrangement in Ohio where one or more municipalities and a township agree to work together to develop township land for commercial or industrial purposes. The benefit to the municipality is that they get a portion of the taxes levied in the JEDD without having to annex it. The benefits to the township are that it does not lose prime development land, it can still collect property taxes as well as a portion of the income tax collected, and it normally receives water from the municipality, which it may not otherwise have.

Line item - The smallest expenditure detail presented in department budgets. The line item also is referred to as an "object," with numerical "object codes" used to identify expenditures in the accounting system. Within the accounting system, "objects" are further divided into "subobjects."

Mill - One dollar tax per $1,000 of assessed valuation.

Modified Accrual - basis of accounting for all governmental funds and agency funds under which revenues are recorded when they become measurable and available. Expenditures are recorded when the liability is incurred, except for interest on general long-term obligations, which are recorded when due.

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

Object Code - A unique identification number and title for a class of expenditures; the most detailed level of budgeting and recording expenditures; also known as a “line item.”

Operating budget - A budget which applies to all outlays other than capital improvements. Authorized expenditures for on-going municipal services; a plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

Performance measures - A means (usually quantitative) of assessing the efficiency and effectiveness of department work programs.

Personal services - All costs related to compensating employees, including employee benefit costs such as the City's contribution for retirement, social security, and health and life insurance.

Proprietary funds - Accounting entities to account for operations managed much like a business, with one balance sheet for all current expenses and long-term debt obligations, assets and liabilities, and depreciation. *Enterprise funds and internal service funds* are "proprietary" funds.

Purchase Order - authorization and incidence of debt for the delivery of specific goods or services.

Recommended Budget - a draft annual budget that has been prepared pursuant to state statute and city ordinance by the City Manager and is presented to the City Council for consideration and approval.

Reimbursement - a fee received as payment for the provision of specific municipal services.

Revenue - The taxes, user fees and other sources of income that the City collects and receives into its treasury for public use.

Special assessment - A compulsory levy made against certain properties to defray part or all of the costs of a specific improvement deemed primarily to benefit the assessed properties.

Special revenue fund - An accounting entity used for revenues that are legally destined for a specific purpose.

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

Taxes - Compulsory assessments levied by a government for the purpose of financing services performed for the common benefit of the citizens. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.