

ORDINANCE NO. 23-021

AN ORDINANCE APPROVING AND ADOPTING THE 2024 TAX BUDGET

WHEREAS, it is immediately necessary to approve and adopt the 2024 tax budget,

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF CANAL WINCHESTER, STATE OF OHIO:

Section 1. That the 2024 Tax Budget attached hereto as Exhibit A and incorporated herein by reference be, and the same hereby is, approved and adopted.

Section 2. That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

DATE PASSED: 7-17-23

CE White
PRESIDENT OF COUNCIL

ATTEST: *Jan P*
CLERK OF COUNCIL

Michael Elgart
MAYOR

APPROVED AS TO FORM:
Shelley M. Boyce
LAW DIRECTOR

DATE APPROVED: 7-18-23

I hereby certify that the ordinance as set forth above was published for a period of not less than fifteen days after passage by the Council, by posting a copy thereof in not less than three (3) public places in the municipal corporation, as determined by Council and as set forth in the Canal Winchester Charter.

Jan P
Clerk of Council

This Exhibit is to be used for General Fund Only

Description (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
EXPENDITURES				
Security of Persons and Property				
Personal Services	\$ -	\$ -	\$ -	\$ -
Travel Transportation	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 1,174,021.12	\$ 1,445,651.34	\$ 1,570,000.00	\$ 1,650,000.00
Supplies & Materials	\$ 609.69	\$ 797.78	\$ 3,000.00	\$ 3,000.00
Capital Outlay	\$ 55,116.57	\$ 80,274.48	\$ 60,000.00	\$ 75,000.00
Total Security of Persons and Property	\$ 1,229,747.38	\$ 1,526,723.60	\$ 1,633,000.00	\$ 1,728,000.00
Public Health Services				
Personal Services	\$ -	\$ -	\$ -	\$ -
Travel Transportation	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 153,088.59	\$ 155,047.11	\$ 165,100.00	\$ 172,100.00
Supplies & Materials	\$ -	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -
Total Public Health Services	\$ 153,088.59	\$ 155,047.11	\$ 165,100.00	\$ 172,100.00
Leisure Time Activities				
Personal Services	\$ 286,993.91	\$ 383,524.16	\$ 424,550.00	\$ 601,425.00
Travel Transportation	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 149,293.39	\$ 156,825.48	\$ 532,750.00	\$ 543,900.00
Supplies & Materials	\$ 37,593.30	\$ 45,256.63	\$ 70,950.00	\$ 67,500.00
Capital Outlay	\$ 70,660.18	\$ 113,705.14	\$ 83,200.00	\$ 107,000.00
Total Leisure Time Activities	\$ 544,540.78	\$ 699,311.41	\$ 1,111,450.00	\$ 1,319,825.00
Community Environment				
Personal Services	\$ 526,790.45	\$ 565,930.39	\$ 741,100.00	\$ 786,325.00
Travel Transportation	\$ -	\$ -	\$ 3,500.00	\$ 3,000.00
Contractual Services	\$ 188,198.00	\$ 337,478.14	\$ 285,500.00	\$ 263,250.00
Supplies & Materials	\$ 40,001.81	\$ 42,132.44	\$ 64,000.00	\$ 59,450.00
Capital Outlay	\$ 57,239.30	\$ 72,487.00	\$ 116,500.00	\$ 102,000.00
Total Community Environment	\$ 812,229.56	\$ 1,018,027.97	\$ 1,210,600.00	\$ 1,214,025.00
Transportation				
Personal Services	\$ 301,720.24	\$ 402,976.71	\$ 443,075.00	\$ 338,300.00
Travel Transportation	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 734,175.97	\$ 370,340.32	\$ 544,000.00	\$ 676,000.00
Supplies & Materials	\$ 33,976.61	\$ 40,255.42	\$ 64,200.00	\$ 15,250.00
Capital Outlay	\$ 758,203.24	\$ 1,099,306.84	\$ 1,172,500.00	\$ 1,699,000.00
Total Transportation	\$ 1,828,076.06	\$ 1,912,879.29	\$ 2,223,775.00	\$ 2,728,550.00
General Government				
Personal Services	\$ 1,040,828.54	\$ 1,176,115.56	\$ 1,512,875.00	\$ 1,745,300.00
Travel Transportation	\$ 1,362.46	\$ 403.57	\$ 6,250.00	\$ 8,750.00
Contractual Services	\$ 1,589,944.76	\$ 1,628,334.54	\$ 1,848,650.00	\$ 2,071,600.00
Supplies & Materials	\$ 461,190.52	\$ 539,347.34	\$ 690,100.00	\$ 825,400.00
Capital Outlay	\$ 145,201.13	\$ 256,861.38	\$ 177,500.00	\$ 172,500.00
Total General Government	\$ 3,238,527.41	\$ 3,601,062.39	\$ 4,235,375.00	\$ 4,823,550.00
Debt Service				
Redemption of Principal	\$ 950,000.00	\$ -	\$ -	\$ -

This Exhibit is to be General Fund Only

Description (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
EXPENDITURES				
Interest	\$ 18,947.22	\$ -	\$ -	\$ -
Other Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 968,947.22	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers	\$ 1,256,032.56	\$ 1,579,810.51	\$ 853,000.00	\$ 1,621,000.00
Advances	\$ 950,828.00	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds	\$ -	\$ -	\$ -	\$ -
Total Other Uses of Funds	\$ 2,206,860.56	\$ 1,579,810.51	\$ 853,000.00	\$ 1,621,000.00
TOTAL EXPENDITURES	\$ 10,982,017.56	\$ 10,492,862.28	\$ 11,432,300.00	\$ 13,607,050.00
Revenues over/(under) Expenditures	\$ 947,367.89	\$ 4,321,340.11	\$ -	\$ -
Beginning Unencumbered Balance	\$ 12,995,891.95	\$ 13,090,163.23	\$ 16,609,247.88	\$ 16,609,247.88
Ending Cash Fund Balance	\$ 13,943,259.84	\$ 17,411,503.34	\$ 16,609,247.88	\$ 16,609,247.88
Estimated Encumbrances (outstanding at year end)	\$ 853,096.61	\$ 802,255.46	\$ 825,000.00	\$ 825,000.00
Estimated Ending Unencumbered Fund Balance	\$ 13,090,163.23	\$ 16,609,247.88	\$ 15,784,247.88	\$ 15,784,247.88

DRAFT

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

EXHIBIT 1

This Exhibit is to be used for the General Fund Only

Description (1)	For 2021 Actual (2)	For 2022 Actual (3)	Current Year Estimated for 2023 (4)	Budget Year Estimated for 2024 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$ 537,961.42	\$ 565,379.99	\$ 580,000.00	\$ 590,000.00
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income	\$ 9,337,664.85	\$ 11,287,191.83	\$ 9,000,000.00	\$ 11,000,000.00
Other Local Taxes	\$ 271,897.10	\$ 330,364.11	\$ 335,000.00	\$ 340,000.00
Total Local Taxes	\$ 10,147,523.37	\$ 12,182,935.93	\$ 9,915,000.00	\$ 11,930,000.00
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Governments	\$ 139,280.91	\$ 150,214.01	\$ 152,000.00	\$ 152,000.00
Estate Tax	\$ -	\$ -	\$ -	\$ -
Cigarette Tax	\$ 343.46	\$ 454.82	\$ 400.00	\$ 400.00
License Tax	\$ -	\$ -	\$ -	\$ -
Liquor and Beer Permits	\$ 12,618.55	\$ 29,994.65	\$ 16,000.00	\$ 16,000.00
Gasoline Tax	\$ -	\$ -	\$ -	\$ -
Library & Local Government Support Fu	\$ -	\$ -	\$ -	\$ -
Property Tax Allocation	\$ 64,266.90	\$ 66,993.86	\$ 67,000.00	\$ 69,000.00
Other Shared Taxes & Permits	\$ -	\$ -	\$ -	\$ -
Total State Shared Taxes & Permits	\$ 216,509.82	\$ 247,657.34	\$ 235,400.00	\$ 237,400.00
Federal Grants or Aid	\$ -	\$ -	\$ -	\$ -
State Grants or Aid	\$ -	\$ -	\$ -	\$ -
Other Grants or Aid	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental Revenues	\$ 216,509.82	\$ 247,657.34	\$ 235,400.00	\$ 237,400.00
Special Assessments	\$ 151,643.60	\$ 130,221.57	\$ 122,000.00	\$ 122,000.00
Charges for Services	\$ 135,392.61	\$ 226,173.95	\$ 198,000.00	\$ 208,000.00
Fines, Licenses & Permits	\$ 925,481.01	\$ 1,272,314.87	\$ 746,900.00	\$ 754,650.00
Miscellaneous	\$ 212,835.04	\$ 139,070.73	\$ 175,000.00	\$ 315,000.00
Other Financing Sources				
Proceeds from Sale of Debt	\$ -	\$ -	\$ -	\$ -
Transfers	\$ -	\$ 125,000.00	\$ -	\$ -
Advances	\$ 140,000.00	\$ 490,828.00	\$ 40,000.00	\$ 40,000.00
Other Sources	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources	\$ 140,000.00	\$ 615,828.00	\$ 40,000.00	\$ 40,000.00
TOTAL REVENUE	\$ 11,929,385.45	\$ 14,814,202.39	\$ 11,432,300.00	\$ 13,607,050.00

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personnel Services	Other	Total	
GOVERNMENTAL: SPECIAL SERVICE:							
Street Construction Maintenance	\$ 550,000.00	\$ 591,000.00	\$ 1,141,000.00	\$ 404,050.00	\$ 436,100.00	\$ 840,150.00	\$ 300,850.00
State Highway	\$ 95,000.00	\$ 48,500.00	\$ 143,500.00	\$ -	\$ 48,500.00	\$ 48,500.00	\$ 95,000.00
Mayor's Court Technical Fund A	\$ 24,000.00	\$ 1,700.00	\$ 25,700.00	\$ -	\$ 1,700.00	\$ 1,700.00	\$ 24,000.00
Mayor's Court Technical Fund B	\$ 30,000.00	\$ 5,700.00	\$ 35,700.00	\$ -	\$ 5,700.00	\$ 5,700.00	\$ 30,000.00
Permissive Tax	\$ 150,000.00	\$ 75,000.00	\$ 225,000.00	\$ -	\$ 75,000.00	\$ 75,000.00	\$ 150,000.00
Bed Tax	\$ 198,000.00	\$ 275,000.00	\$ 473,000.00	\$ -	\$ 275,000.00	\$ 275,000.00	\$ 198,000.00
FEMA Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BWC Grant	\$ 35.00	\$ -	\$ 35.00	\$ -	\$ -	\$ -	\$ 35.00
Interurban Project Fund	\$ 872.25	\$ -	\$ 872.25	\$ -	\$ -	\$ -	\$ 872.25
Diley Rd PITIE Fund	\$ 1,000,000.00	\$ 217,000.00	\$ 1,217,000.00	\$ -	\$ 4,500.00	\$ 4,500.00	\$ 1,212,500.00
Gender Rd TIF Fund	\$ 627,000.00	\$ 575,000.00	\$ 1,202,000.00	\$ -	\$ 353,000.00	\$ 353,000.00	\$ 849,000.00
Cemetery Fund	\$ 20,000.00	\$ 2,500.00	\$ 22,500.00	\$ -	\$ -	\$ -	\$ 22,500.00
McGill Park Fund	\$ 13,810.00	\$ -	\$ 13,810.00	\$ -	\$ -	\$ -	\$ 13,810.00
Greengate TIF Fund	\$ 450,000.00	\$ 150,000.00	\$ 600,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 598,000.00
Local Fiscal Recovery Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bixby Rd TIF Fund	\$ 120,000.00	\$ 120,000.00	\$ 240,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 240,000.00
Total Special Revenue Funds	\$ 3,278,717.25	\$ 2,061,400.00	\$ 5,340,117.25	\$ 404,050.00	\$ 1,203,500.00	\$ 1,605,550.00	\$ 3,734,567.25
DEBT SERVICE FUNDS							
G. O. Bond/Note	\$ 13,000.00	\$ 671,000.00	\$ 684,000.00	\$ -	\$ 671,000.00	\$ 671,000.00	\$ 13,000.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service Funds	\$ 13,000.00	\$ 671,000.00	\$ 684,000.00	\$ -	\$ 671,000.00	\$ 671,000.00	\$ 13,000.00
CAPITAL PROJECT FUNDS							
Capital Improvements	\$ 22,000.00	\$ 950,000.00	\$ 972,000.00	\$ -	\$ 950,000.00	\$ 950,000.00	\$ 22,000.00
Issue II	\$ 3,400.00	\$ -	\$ 3,400.00	\$ -	\$ -	\$ -	\$ 3,400.00
State Grant Capital Projects	\$ 93,000.00	\$ -	\$ 93,000.00	\$ -	\$ -	\$ -	\$ 93,000.00
Total Capital Project Funds	\$ -	\$ 950,000.00	\$ 1,068,400.00	\$ -	\$ 950,000.00	\$ 950,000.00	\$ 118,400.00
PROPRIETARY: ENTERPRISE FUNDS							
Water	\$ 1,800,000.00	\$ 1,772,000.00	\$ 3,572,000.00	\$ 635,000.00	\$ 1,137,000.00	\$ 1,772,000.00	\$ 1,800,000.00
Water Connection	\$ 3,300,000.00	\$ 655,400.00	\$ 3,955,400.00	\$ -	\$ 555,400.00	\$ 555,400.00	\$ 3,400,000.00

EXHIBIT III

FUND List All Funds Individually Unless Reported on Exhibit I or II	Estimated Unencumbered Fund Balance 1/1/2024	Budget Year Estimated Receipt	Total Available for Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personnel Services	Other	Total	
Water Stability Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Canal Pointe Industrial Public Water	\$ 25,000.00	\$ 230,000.00	\$ 255,000.00	\$ -	\$ 245,000.00	\$ 245,000.00	\$ 10,000.00
Sewer	\$ 3,200,000.00	\$ 2,301,000.00	\$ 5,501,000.00	\$ 761,300.00	\$ 1,539,700.00	\$ 2,301,000.00	\$ 3,200,000.00
Sewer Connection	\$ 5,900,000.00	\$ 753,000.00	\$ 6,653,000.00	\$ -	\$ 600,000.00	\$ 600,000.00	\$ 6,053,000.00
Sewer Rate Stability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Fund	\$ 171,000.00	\$ 399,000.00	\$ 570,000.00	\$ 153,850.00	\$ 185,150.00	\$ 339,000.00	\$ 231,000.00
Total Enterprise Funds	\$ 14,396,000.00	\$ 6,110,400.00	\$ 20,506,400.00	\$ 1,550,150.00	\$ 4,262,250.00	\$ 5,812,400.00	\$ 14,694,000.00
Agency Funds							
Meijer Agency	\$ 178,300.00	\$ 2,500.00	\$ 180,800.00	\$ -	\$ -	\$ -	\$ 180,800.00
GreenGate Drive Agency	\$ 458,000.00	\$ 7,500.00	\$ 465,500.00	\$ -	\$ -	\$ -	\$ 465,500.00
Gender Rd/Winchester Pike Agency	\$ 107,000.00	\$ -	\$ 107,000.00	\$ -	\$ -	\$ -	\$ 107,000.00
Pickerington Water Capacity	\$ 104,000.00	\$ 100,000.00	\$ 204,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 104,000.00
Total Agency Funds	\$ 847,300.00	\$ 110,000.00	\$ 957,300.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 857,300.00

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expense to be Paid from Bond Issues)

(Section 5705.29. Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Sheriff's Cruiser	\$ 75,000.00	\$ 75,000.00	General
Parks Projects	\$ 50,000.00	\$ 50,000.00	General
Street Trees	\$ 100,000.00	\$ 100,000.00	General
Swimming Pool Capital	\$ 30,000.00	\$ 30,000.00	General
Street Capital Projects	\$ 1,650,000.00	\$ 1,650,000.00	General
Buildings and Grounds Projects	\$ 60,000.00	\$ 60,000.00	General
Information Technology Capital	\$ 50,000.00	\$ 50,000.00	General
Valve Bolt Replacements	\$ 25,000.00	\$ 25,000.00	Water
AMI Upgrades	\$ 150,000.00	\$ 150,000.00	Water/Sewer
Tower Maintenance/Water Breaks	\$ 80,000.00	\$ 80,000.00	Water
Well Rehab	\$ 25,000.00	\$ 25,000.00	Water Connections
McGill Park Improvements	\$ 950,000.00	\$ 950,000.00	General/Capital Improvements
TOTAL	\$ 3,245,000.00	\$ 3,245,000.00	

For the year budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacement, vehicle purchase, furnishing offices, appliances for fire department kitchen.