Reynoldsburg
OHIO • 1839

Meredith Lawson-Rowe, President
Shanette Strickland, Ward 1
Louis Salvati, Ward 2
Bhuwan Pyakurel, Ward 3
Erin Hill, Ward 4
Barth Cotner, At-Large
Mildred Johnson, At-Large
Stacie A. Baker, At-large

# City Council

## Council Meeting

**7232 East Main Street**
**Reynoldsburg, OH 43068**
www.reynoldsburg.gov

**Mollie Prasher, Clerk of Council**
614-322-6836

| **Monday, April 8, 2024** | **6:30 PM** | **Council Chambers** |
|---|---|---|

1. **CALL TO ORDER**

2. **INVOCATION - Aaron Delong of Simple Church**

3. **PLEDGE OF ALLEGIANCE**

4. **ROLL CALL**

5. **APPROVAL OF AGENDA**

6. **APPROVAL OF MINUTES**

   a. Regular Meeting Minutes of March 25, 2024

7. **COMMUNITY COMMENTS**

   The Community Comments portion of the meeting is an opportunity for citizens to address Council. Citizens may wish to bring matters to the attention of City Council or discuss items on the agenda with the exception of legislation scheduled for a public hearing. Comments related to a public hearing may only be made during the Public Hearing portion of the meeting.

   Before addressing City Council, members of the public are asked to complete a speaker’s form and give it to the Clerk of Council. The Council President will invite speakers to step to the microphone and give their name and address. All remarks should be addressed to Council as a whole and not exceed three minutes.

8. **REPORTS**

   a. **Auditor's Reports**

      1. Auditor's Reports, November, 2023

      2. Auditor's Reports, December, 2023

      3. Auditor's Reports, January, 2024

   b. **Development, Parks & Recreation Committee**

      1. An Ordinance Approving and Authorizing the Execution and Delivery of a Joint Economic

Development District Contract by and between Harrison Township and the City of Reynoldsburg, Ohio, and Declaring an Emergency

2. An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency

c. **There is no Public Safety, Law & Courts Committee meeting.**

d. **There is no Public Service & Transportation Committee meeting.**

e. **There is no Finance & Administration Committee meeting.**

**9. CONSENT AGENDA FOR EMERGENCY ADOPTION**

a. An Ordinance Authorizing the Transfer and Appropriation of Funds from the General Fund (110) to the Federal Forfeiture Fund (294), and Declaring an Emergency

b. An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency

**10. OTHER COUNCIL MATTERS**

**11. UPCOMING MEETINGS**

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ADJOURNMENT

Reynoldsburg
OHIO • 1839

# MINUTES REGULAR MEETING
# REYNOLDSBURG CITY COUNCIL
# March 25, 2024

## CALL TO ORDER

## INVOCATION - Pastor Renee Russell of City Church of Reynoldsburg

## PLEDGE OF ALLEGIANCE

## ROLL CALL

## APPROVAL OF AGENDA

The Reynoldsburg Raiders Men's Basketball team will not be attending the meeting tonight due to spring break. As there are no further changes, the agenda stands as approved.

## APPROVAL OF MINUTES

### Regular Meeting Minutes of March 11, 2024

The regular meeting minutes of the March 11, 2024 Council meeting were approved as submitted.

## PROCLAMATIONS

### Recognition of Summer Batts, 7th Girls State Wrestling Championship

Councilmember Strickland read the proclamation and congratulated Summer Batts; however, Summer was unable to attend the meeting.

Councilmember Salvati moved to approve the proclamation. Second by Councilmember Johnson. Motion carried.

### Recognition of Quinn Dean, State Bowling Participant

Councilmember Salvati read the proclamation and Council congratulated Quinn on his achievement.

Councilmember Strickland moved to approve the proclamation. Second by Councilmember Baker. Motion carried.

## COMMUNITY COMMENTS

Reynoldsburg
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Mayor Begeny advised Council of the upcoming clean-up day at Civic Park on April 6, 2024. There will also be a day to remove invasive species from Pine Quarry Park. Information will be available in the upcoming Reynoldsburg Connects.

**Rich Coglianese of the Columbus City Attorney's Office Regarding the Tobacco Legislation Lawsuit**

Rich Coglianese, Solicitor General for the City of Columbus, spoke to Council regarding a lawsuit being filed by Columbus against the state legislator's decision to prohibit municipalities from regulating tobacco within their city limits. The state law prohibits municipalities from regulating tobacco in any way, including Reynoldsburg's legislation to require businesses to register as a tobacco retailer. Effective April 24, 2024, Reynoldsburg's law will no longer be enforceable. In fact, communities maintaining these tobacco ordinances may be sued and responsible for attorney fees and costs. He indicated that Columbus was leading a coalition across the state to fight this new state law. Ohio is a Home Rule state and these new regulations infringe upon that Home Rule sovereignty. Home Rule rights may exercise a city's health and safety powers as long as it does not conflict with state law. The Ohio Supreme Court has upheld municipalities' Home Rule authority. Mr. Coglianese requested that Reynoldsburg join the City of Columbus and other localities in filing this lawsuit. We have other illustrious individuals offering pro bono professional support in this case. Reynoldsburg's participation would, currently, not cost the City anything. Reynoldsburg needs to address this issue prior to the April 24th deadline. Joining this suit to initially requesting an injunction against the state law will stop any possible lawsuits.

Councilmember Pyakurel asked how many other communities are currently participating. Mr. Coglianese responded that there were currently seven other communities, but there is likely to be a total of nine or ten. Councilmember Pyakurel asked if municipalities outside of the central Ohio area were also supporting this effort. Mr. Coglianese indicated that he was working with other cities throughout the state.

Mayor Begeny indicated that two other statewide organizations were currently looking into this issue. The Central Ohio Manager's organization and Ohio Mayor's Alliance were both moving to be in support of this effort.

**COMMUNICATIONS**

**Treasury Board Minutes - March 2024**

**REPORTS**

Reynoldsburg
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**Clerk of Court Report for February 2024**

The Clerk of Court submitted monies collected from the courts held in February 2024 in the amount of $19,142.00.

**Liquor Permit Requests**

**Liquor Permit Request - Sal Acquisition One LLC**

The investigation was completed by a transfer of a liquor permit held by Reynoldsburg Fresh Market Inc., which was doing business as Save-a-Lot at 6308 East Livingston Avenue. The permit is being transferred to SAL Acquisition One LLC. The liquor permit is for a C1, C2, and D6 class permit. The application submitted to the Division of Liquor Control is defective as it includes multiple permit application business names, which is not allowed. The person listed on the application list has social security numbers that are associated with other people, including a deceased person. For these reasons, we would request a hearing on this permit application.

**Liquor Permit Request - Jayaho Inc.**

This investigation was completed by a transfer of a liquor permit held by J Nepal LLC, which was doing business as Curry & Kabab at 6758 East Main Street. The permit is being transferred to Jayaho Inc., who will operate the business as a restaurant. The liquor permit is for a D1, D2, D3, and D6 class permit. The applicant, Srihari Barre, submitted an application to the Division of Liquor Control with a date of birth that was not his. To our knowledge, the application has not been corrected or resubmitted. For this reason, we would request a hearing on this permit application.

**There is no Development, Parks & Recreation Committee meeting.**

**Public Safety, Law & Courts Committee**

This is the Public Safety, Laws & Court Committee meeting for March 25, 2024.

Members in attendance are: Councilmember Cotner, Councilmember Hill, Councilmember Johnson, Chair Pyakurel and President Lawson-Rowe.

**An Ordinance Authorizing the Transfer and Appropriation of Funds from the General Fund (110) to the Federal Forfeiture Fund (294), and Declaring an Emergency**

Mayor Begeny explained that a portion of the American Recovery Funds received in 2023 were used for the fence installed around the police department parking lot. Part of the requirements included the City completing an investigative search for Native American artifacts. The City thought that as the parking lot had existed on the property for an extended period, it was unnecessary to complete that investigation. The government determined that it was still a requirement. The City was now required to return $140,000 for the cost of the fence. Once the funds were returned, the federal government will return the funds to be used on the police software purchase.

Councilmember Baker asked how long it would take before the funds would be returned to the City. Mayor Begeny advised that it would take about six to eight weeks.

Councilmember Pyakurel moved to forward the Ordinance to Council for a first reading. Second by Councilmember Hill. Motion carried.

**A Resolution Authorizing the City of Reynoldsburg to Join the City of Columbus in a Lawsuit Against the State of Ohio to Uphold the Home Rule Authority of the City to Pursue and Enforce Tobacco Regulations**

Assistant City Attorney Leist stated that Attorney Coglianese provided Council with an excellent explanation as to why the City should join the City of Columbus in this lawsuit. Attorney Shook and I were also in support of joining this filing to support our Home Rule authority. As Attorney Coglianese indicated, the City would not be responsible for any expenses. As Reynoldsburg passed legislation last year to establish a tobacco licensing program, it was imperative that the City either join this suit or possibly face a potential lawsuit. We were requesting Council I approve this legislation.

Councilmember Pyakurel asked what the next steps would be once Council approved this legislation. Attorney Coglianese explained that once the City of Columbus was prepared to file the request, the suit would be asking for an injunction. The Court would determine whether to uphold the injunction until the matter could be adjudicated.

Councilmember Pyakurel moved to forward the Resolution to Council for approval. Second by Councilmember Hill. Motion carried.

**Public Service & Transportation Committee**

This is the Public Service & Transportation Committee meeting on March 25, 2024.

Members in attendance are: Councilmember Cotner, Councilmember Hill, Councilmember Johnson, Chair Strickland, and President Lawson-Rowe.

**A Resolution Authorizing the Mayor to Enter Into a Contract with Pyrotecnico Fireworks Inc. for the 2024 July 4th Fireworks and Waive Competitive Bidding**

Director Dorman stated that this legislation was the annual contract to approve the fireworks for the July 4th celebration. The City has contracted with Pyrotecnico Fireworks for the past number of years and has been very satisfied with their work. This contract represented the same services as provided in previous years.

Councilmember Strickland moved to forward this Resolution to Council for approval. Second by Councilmember Johnson. Motion carried.

**There is no Finance & Administration Committee meeting.**

## RESOLUTIONS - CONSENT AGENDA

| | |
|---|---|
| **RESULT:** | **8 - 0 (UNANIMOUS)** |
| **MOVER:** | Strickland |
| **SECONDER:** | Salvati |
| **AYES:** | Cotner, Baker, Johnson, Lawson-Rowe, Strickland, Salvati, Pyakurel, Hill |

**A Resolution Authorizing the Mayor to Enter Into a Contract with Pyrotecnico Fireworks Inc. for the 2024 July 4th Fireworks and Waive Competitive Bidding**

**A Resolution Authorizing the City of Reynoldsburg to Join the City of Columbus in a Lawsuit Against the State of Ohio to Uphold the Home Rule Authority of the City to Pursue and Enforce Tobacco Regulations**

## CONSENT AGENDA FOR EMERGENCY ADOPTION

| | |
|---|---|
| **RESULT:** | **8 - 0 (UNANIMOUS)** |
| **MOVER:** | Baker |
| **SECONDER:** | Johnson |
| **AYES:** | Cotner, Baker, Johnson, Lawson-Rowe, Strickland, Salvati, Pyakurel, Hill |

**An Ordinance Authorizing the Mayor to Enter into Contract with DLZ for Inspection Services for Brice Park Project, Appropriate Funds, and Declaring an Emergency**

**An Ordinance Authorizing the Appropriation of Property and Easements from Multiple Properties for the Public Purpose of Making, Repairing, and Improving Waggoner Road, a Public Roadway Open to the Public Without Charge, and Declaring an Emergency**

## CONSENT AGENDA FOR FIRST READING

President Lawson-Rowe announced that this Ordinance stood for a first reading.

**An Ordinance Authorizing the Transfer and Appropriation of Funds from the General Fund (110) to the Federal Forfeiture Fund (294), and Declaring an Emergency**

## CONSENT AGENDA FOR THIRD READING

| | |
|---|---|
| **RESULT:** | **8 - 0 (UNANIMOUS)** |
| **MOVER:** | Salvati |
| **SECONDER:** | Baker |
| **AYES:** | Cotner, Baker, Johnson, Lawson-Rowe, Strickland, Salvati, Pyakurel, Hill |

**An Ordinance to Amend Chapter 160, Section 160.02 Authorized Positions, Personnel, Classifications and Pay Grades (a) Administration, Section 160.05 Overtime Eligibility, and Section 160.09 Group Insurance (a) for the City of Reynoldsburg, Ohio**

## OTHER COUNCIL MATTERS

Councilmember Strickland encouraged the community to come to Civic Park on April 6, 2024, from 9am until noon to clean-up the Park. There will be refreshments served as an incentive to join the effort. There will also be a tree planting and invasive species removal event at Pine Quarry Park on April 20th from 9am until noon.

Councilmember Baker congratulated the Special Olympics basketball team for coming in second. He also thanked the teachers, who were on spring break, police officers, nurses, doctors, and retail workers for their sacrifices and hard work.

**UPCOMING MEETINGS**

**April 4, 2024 Planning & Zoning Board**
**April 8, 2024 Council**
**April 18, 2024 Planning & Zoning Board**
**April 22, 2024 Planning & Zoning Board**
**April 27, 2024 Clean-up Drop Off**

____________________________________
Meredith Lawson-Rowe, Council President

________________________________
Mollie Prasher, Clerk of Council

Reynoldsburg
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**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** Auditor's Reports

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

Reynoldsburg
OHIO • 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** Auditor's Reports, November, 2023

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

# Budget by Classification-November, 2023

Through 11/30/23

Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Property Taxes | 335,353.00 | .00 | 331,364.88 | .00 | 3,988.12 | 99 | 334,028.65 |
| Municipal Tax | 18,745,274.00 | 1,785,020.48 | 19,800,164.08 | .00 | (1,054,890.08) | 106 | 21,137,246.12 |
| Other Local Taxes | 450,000.00 | 65,345.66 | 497,309.39 | .00 | (47,309.39) | 111 | 448,617.81 |
| State Levied Shared Taxes | 1,029,200.00 | 96,227.32 | 1,112,750.04 | .00 | (83,550.04) | 108 | 1,098,705.42 |
| Licenses | 55,000.00 | 5,375.00 | 48,595.00 | .00 | 6,405.00 | 88 | 44,420.00 |
| Permits | 368,500.00 | 87,006.04 | 920,554.85 | .00 | (552,054.85) | 250 | 430,034.24 |
| Fees | 25,000.00 | 2,227.50 | 21,507.25 | .00 | 3,492.75 | 86 | 21,474.90 |
| Intergovernmental-State | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Miscellaneous Charges for Services | 60,050.00 | 8,434.75 | 31,217.64 | .00 | 28,832.36 | 52 | 67,422.54 |
| Recreational Charges | 176,000.00 | 6,977.03 | 198,073.69 | .00 | (22,073.69) | 113 | 159,026.80 |
| Fines and Forfeitures | 166,000.00 | 16,324.00 | 216,941.97 | .00 | (50,941.97) | 131 | 177,942.25 |
| Investment Earnings | 275,000.00 | 162,131.46 | 1,272,382.33 | .00 | (997,382.33) | 463 | 448,723.75 |
| Other Revenues | 753,776.00 | 22,643.89 | 1,143,080.57 | .00 | (389,304.57) | 152 | 1,000,723.01 |
| Donations | 10,000.00 | 2,000.00 | 3,328.29 | .00 | 6,671.71 | 33 | 7,017.10 |
| Reimbursements | 60,000.00 | 628.46 | 73,306.23 | .00 | (13,306.23) | 122 | 115,931.82 |
| Sale of Assets | 2,500.00 | .00 | 9,280.36 | .00 | (6,780.36) | 371 | 3,611.27 |
| Transfers/Advances | .00 | 3,010.50 | 3,010.50 | .00 | (3,010.50) | +++ | 950.00 |
| Department **000 - General** Totals | $22,514,153.00 | $2,263,352.09 | $25,682,867.07 | $0.00 | ($3,168,714.07) | 114% | $25,495,875.68 |
| REVENUE TOTALS | $22,514,153.00 | $2,263,352.09 | $25,682,867.07 | $0.00 | ($3,168,714.07) | 114% | $25,495,875.68 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | 350,038.00 | .00 | 350,038.00 | .00 | .00 | 100 | 1,864,364.00 |
| Department **000 - General** Totals | $350,038.00 | $0.00 | $350,038.00 | $0.00 | $0.00 | 100% | $1,864,364.00 |
| Department **111 - Police Division** | | | | | | | |
| Personal Services | 13,246,529.00 | 597,984.40 | 10,945,668.55 | 181,052.43 | 2,119,808.02 | 84 | 10,579,788.42 |
| Supplies | 531,349.07 | 28,112.45 | 323,501.61 | 85,925.05 | 121,922.41 | 77 | 347,526.82 |
| Services | 1,030,752.27 | 62,602.18 | 632,859.86 | 314,188.46 | 83,703.95 | 92 | 401,034.74 |
| Capital Purchases | 1,142,955.10 | 211,284.90 | 532,427.71 | 580,529.35 | 29,998.04 | 97 | 393,466.71 |
| Department **111 - Police Division** Totals | $15,951,585.44 | $899,983.93 | $12,434,457.73 | $1,161,695.29 | $2,355,432.42 | 85% | $11,721,816.69 |
| Department **290 - Mechanic** | | | | | | | |
| Personal Services | 168,318.00 | 6,869.01 | 117,730.49 | 7,927.40 | 42,660.11 | 75 | 49,873.49 |
| Supplies | 147,246.62 | (8,414.88) | 61,160.80 | 30,770.81 | 55,315.01 | 62 | 52,015.41 |
| Services | 83,755.65 | 819.79 | 27,965.92 | 23,993.29 | 31,796.44 | 62 | 24,793.61 |
| Department **290 - Mechanic** Totals | $399,320.27 | ($726.08) | $206,857.21 | $62,691.50 | $129,771.56 | 68% | $126,682.51 |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **340 - Parks and Recreation** | | | | | | | |
| Personal Services | 1,432,726.00 | 67,312.00 | 1,153,167.21 | 26,208.20 | 253,350.59 | 82 | 1,010,091.66 |
| Supplies | 318,687.66 | 22,194.67 | 238,088.06 | 21,336.43 | 59,263.17 | 81 | 194,813.68 |
| Services | 503,272.17 | 28,809.55 | 366,047.16 | 77,567.89 | 59,657.12 | 88 | 288,229.85 |
| Transfers/Other | .00 | 453.00 | 9,764.91 | .00 | (9,764.91) | +++ | 5,211.50 |
| Capital Purchases | 300,499.41 | 6,111.50 | 175,144.91 | 73,841.26 | 51,513.24 | 83 | 138,335.70 |
| Department **340 - Parks and Recreation** Totals | $2,555,185.24 | $124,880.72 | $1,942,212.25 | $198,953.78 | $414,019.21 | 84% | $1,636,682.39 |
| Department **343 - Senior Center** | | | | | | | |
| Personal Services | 188,530.00 | 10,257.73 | 167,295.10 | 4,622.60 | 16,612.30 | 91 | 161,975.41 |
| Supplies | 25,993.74 | .00 | 3,656.23 | 1,625.06 | 20,712.45 | 20 | 7,521.63 |
| Services | 27,211.80 | 739.82 | 14,622.06 | 4,187.23 | 8,402.51 | 69 | 16,045.49 |
| Capital Purchases | .00 | .00 | .00 | .00 | .00 | +++ | 2,439.00 |
| Department **343 - Senior Center** Totals | $241,735.54 | $10,997.55 | $185,573.39 | $10,434.89 | $45,727.26 | 81% | $187,981.53 |
| Department **344 - Community Events** | | | | | | | |
| Personal Services | 216,465.00 | 10,681.29 | 167,283.29 | 10,914.17 | 38,267.54 | 82 | 132,828.25 |
| Supplies | 43,694.61 | 894.47 | 19,699.16 | 16,006.32 | 7,989.13 | 82 | 18,636.77 |
| Services | 511,417.98 | 7,825.90 | 404,334.20 | 69,338.87 | 37,744.91 | 93 | 252,194.60 |
| Capital Purchases | 7,347.00 | .00 | 4,934.75 | 1,412.25 | 1,000.00 | 86 | .00 |
| Department **344 - Community Events** Totals | $778,924.59 | $19,401.66 | $596,251.40 | $97,671.61 | $85,001.58 | 89% | $403,659.62 |
| Department **448 - Service Department** | | | | | | | |
| Personal Services | 936,733.00 | 47,413.19 | 748,779.58 | 14,972.39 | 172,981.03 | 82 | 702,803.55 |
| Supplies | 33,931.65 | 2,069.76 | 19,191.12 | 14,543.89 | 196.64 | 99 | 16,144.07 |
| Services | 1,404,509.92 | 29,424.27 | 702,190.80 | 669,808.90 | 32,510.22 | 98 | 364,306.74 |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 40.00 |
| Capital Purchases | 3,000.00 | .00 | .00 | .00 | 3,000.00 | 0 | .00 |
| Department **448 - Service Department** Totals | $2,378,174.57 | $78,907.22 | $1,470,161.50 | $699,325.18 | $208,687.89 | 91% | $1,083,294.36 |
| Department **479 - Building Department** | | | | | | | |
| Personal Services | 932,099.00 | 38,539.15 | 683,477.67 | 13,842.20 | 234,779.13 | 75 | 562,779.42 |
| Supplies | 18,549.22 | 350.81 | 7,579.42 | 8,772.40 | 2,197.40 | 88 | 5,779.00 |
| Services | 289,271.10 | 4,100.86 | 169,161.99 | 96,427.57 | 23,681.54 | 92 | 75,561.11 |
| Transfers/Other | .00 | .00 | 133.90 | .00 | (133.90) | +++ | 200.00 |
| Capital Purchases | 80,000.00 | .00 | .00 | 120,000.00 | (40,000.00) | 150 | .00 |
| Department **479 - Building Department** Totals | $1,319,919.32 | $42,990.82 | $860,352.98 | $239,042.17 | $220,524.17 | 83% | $644,319.53 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **522 - Mayor** | | | | | | | |
| Personal Services | 357,743.00 | 15,972.77 | 309,307.71 | 3,961.35 | 44,473.94 | 88 | 212,985.09 |
| Supplies | 1,450.00 | .00 | 650.94 | 267.22 | 531.84 | 63 | 429.71 |
| Services | 86,657.77 | 1,542.41 | 60,721.97 | 16,248.91 | 9,686.89 | 89 | 49,328.46 |
| Capital Purchases | 5,000.00 | .00 | 2,832.00 | 507.00 | 1,661.00 | 67 | .00 |
| Department **522 - Mayor** Totals | $450,850.77 | $17,515.18 | $373,512.62 | $20,984.48 | $56,353.67 | 88% | $262,743.26 |
| Department **534 - Civil Service Commission** | | | | | | | |
| Personal Services | 76,315.00 | 3,404.43 | 66,825.52 | .00 | 9,489.48 | 88 | 60,178.92 |
| Supplies | 3,500.00 | .00 | 760.73 | 1,111.83 | 1,627.44 | 54 | 1,960.67 |
| Services | 45,311.00 | 1,855.00 | 17,669.01 | 15,417.00 | 12,224.99 | 73 | 25,086.22 |
| Department **534 - Civil Service Commission** Totals | $125,126.00 | $5,259.43 | $85,255.26 | $16,528.83 | $23,341.91 | 81% | $87,225.81 |
| Department **545 - City Auditor** | | | | | | | |
| Personal Services | 531,270.00 | 26,932.34 | 436,022.98 | 8,285.96 | 86,961.06 | 84 | 334,397.06 |
| Supplies | 4,500.00 | 91.44 | 1,749.71 | 950.29 | 1,800.00 | 60 | 1,500.51 |
| Services | 129,509.80 | 18,984.21 | 92,462.25 | 22,951.37 | 14,096.18 | 89 | 78,170.58 |
| Department **545 - City Auditor** Totals | $665,279.80 | $46,007.99 | $530,234.94 | $32,187.62 | $102,857.24 | 85% | $414,068.15 |
| Department **554 - City Attorney** | | | | | | | |
| Personal Services | 653,457.00 | 31,565.95 | 553,070.04 | 8,274.40 | 92,112.56 | 86 | 528,946.28 |
| Supplies | 7,719.71 | 52.22 | 3,094.26 | 1,792.49 | 2,832.96 | 63 | 4,104.48 |
| Services | 132,745.90 | 2,864.69 | 68,334.83 | 19,130.51 | 45,280.56 | 66 | 52,999.12 |
| Capital Purchases | 6,500.00 | 223.56 | 1,788.48 | 1,211.52 | 3,500.00 | 46 | .00 |
| Department **554 - City Attorney** Totals | $800,422.61 | $34,706.42 | $626,287.61 | $30,408.92 | $143,726.08 | 82% | $586,049.88 |
| Department **571 - City Council** | | | | | | | |
| Personal Services | 207,645.00 | 6,727.54 | 181,823.54 | 868.70 | 24,952.76 | 88 | 170,835.77 |
| Supplies | 2,600.00 | .00 | 978.60 | 1,521.40 | 100.00 | 96 | 1,108.93 |
| Services | 59,593.00 | 152.19 | 33,492.01 | 11,260.72 | 14,840.27 | 75 | 21,067.53 |
| Capital Purchases | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Department **571 - City Council** Totals | $272,338.00 | $6,879.73 | $216,294.15 | $13,650.82 | $42,393.03 | 84% | $193,012.23 |
| Department **580 - Development Department** | | | | | | | |
| Personal Services | 352,624.00 | 15,430.82 | 279,994.30 | 15,622.65 | 57,007.05 | 84 | 234,370.88 |
| Supplies | 3,818.65 | 128.79 | 735.35 | 607.30 | 2,476.00 | 35 | 1,033.76 |
| Services | 467,806.05 | 26,028.39 | 207,245.59 | 190,046.41 | 70,514.05 | 85 | 110,631.32 |
| Capital Purchases | 5,000.00 | .00 | 801.98 | 2,000.00 | 2,198.02 | 56 | 1,296.00 |
| Department **580 - Development Department** Totals | $829,248.70 | $41,588.00 | $488,777.22 | $208,276.36 | $132,195.12 | 84% | $347,331.96 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **582 - Human Resources Department** | | | | | | | |
| Personal Services | 233,474.00 | 9,607.69 | 179,653.75 | 868.70 | 52,951.55 | 77 | 115,622.87 |
| Supplies | 22,094.20 | 2,091.84 | 18,536.20 | 2,539.79 | 1,018.21 | 95 | 14,993.88 |
| Services | 48,544.27 | 2,311.33 | 30,455.83 | 5,946.39 | 12,142.05 | 75 | 24,671.14 |
| Capital Purchases | 3,000.00 | .00 | 2,711.00 | .00 | 289.00 | 90 | .00 |
| Department **582 - Human Resources Department** Totals | $307,112.47 | $14,010.86 | $231,356.78 | $9,354.88 | $66,400.81 | 78% | $155,287.89 |
| Department **584 - Computer Department** | | | | | | | |
| Supplies | 13,000.00 | 1,054.83 | 11,277.46 | 1,722.54 | .00 | 100 | 14,368.11 |
| Services | 848,744.08 | 21,467.94 | 515,875.52 | 290,825.72 | 42,042.84 | 95 | 399,764.79 |
| Capital Purchases | 640,681.09 | 36,887.47 | 211,000.35 | 312,082.09 | 117,598.65 | 82 | 94,622.46 |
| Department **584 - Computer Department** Totals | $1,502,425.17 | $59,410.24 | $738,153.33 | $604,630.35 | $159,641.49 | 89% | $508,755.36 |
| Department **593 - Clerk of Courts** | | | | | | | |
| Personal Services | 332,419.00 | 17,038.08 | 294,244.45 | 4,559.65 | 33,614.90 | 90 | 273,874.31 |
| Supplies | 6,233.70 | 1,018.55 | 3,985.22 | 2,071.54 | 176.94 | 97 | 1,847.42 |
| Services | 95,817.75 | 4,109.68 | 59,526.81 | 27,044.26 | 9,246.68 | 90 | 61,724.63 |
| Capital Purchases | 3,202.60 | .00 | 1,202.60 | 268.40 | 1,731.60 | 46 | 793.60 |
| Department **593 - Clerk of Courts** Totals | $437,673.05 | $22,166.31 | $358,959.08 | $33,943.85 | $44,770.12 | 90% | $338,239.96 |
| Department **595 - General and Administrative** | | | | | | | |
| Personal Services | 293,856.00 | .00 | 44,326.47 | 224,798.61 | 24,730.92 | 92 | 258,231.69 |
| Supplies | 7,444.90 | 444.90 | 3,165.84 | 1,779.06 | 2,500.00 | 66 | 3,230.22 |
| Services | 1,078,205.42 | 362,173.56 | 688,170.70 | 263,051.38 | 126,983.34 | 88 | 688,420.37 |
| Capital Purchases | 60,726.40 | .00 | 9,410.98 | 4,315.42 | 47,000.00 | 23 | 7,990.40 |
| Department **595 - General and Administrative** Totals | $1,440,232.72 | $362,618.46 | $745,073.99 | $493,944.47 | $201,214.26 | 86% | $957,872.68 |
| Department **810 - Public Health and Welfare** | | | | | | | |
| Services | 393,000.00 | .00 | 392,633.24 | .00 | 366.76 | 100 | 351,003.42 |
| Department **810 - Public Health and Welfare** Totals | $393,000.00 | $0.00 | $392,633.24 | $0.00 | $366.76 | 100% | $351,003.42 |
| EXPENSE TOTALS | $31,198,592.26 | $1,786,598.44 | $22,832,442.68 | $3,933,725.00 | $4,432,424.58 | 86% | $21,870,391.23 |
| Fund **110 - General Fund** Totals | | | | | | | |
| REVENUE TOTALS | 22,514,153.00 | 2,263,352.09 | 25,682,867.07 | .00 | (3,168,714.07) | 114% | 25,495,875.68 |
| EXPENSE TOTALS | 31,198,592.26 | 1,786,598.44 | 22,832,442.68 | 3,933,725.00 | 4,432,424.58 | 86% | 21,870,391.23 |
| Fund **110 - General Fund** Net Gain (Loss) | ($8,684,439.26) | $476,753.65 | $2,850,424.39 | ($3,933,725.00) | $7,601,138.65 | 12% | $3,625,484.45 |
| Fund Type Totals | | | | | | | |

# Budget by Classification-November, 2023

Through 11/30/23

Summary Listing

| Classification | | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | | |
| | REVENUE TOTALS | 22,514,153.00 | 2,263,352.09 | 25,682,867.07 | .00 | (3,168,714.07) | 114% | 25,495,875.68 |
| | EXPENSE TOTALS | 31,198,592.26 | 1,786,598.44 | 22,832,442.68 | 3,933,725.00 | 4,432,424.58 | 86% | 21,870,391.23 |
| | Fund Type Net Gain (Loss) | ($8,684,439.26) | $476,753.65 | $2,850,424.39 | ($3,933,725.00) | $7,601,138.65 | 12% | $3,625,484.45 |
| | Fund Category **General Fund** Totals | | | | | | | |
| | REVENUE TOTALS | 22,514,153.00 | 2,263,352.09 | 25,682,867.07 | .00 | (3,168,714.07) | 114% | 25,495,875.68 |
| | EXPENSE TOTALS | 31,198,592.26 | 1,786,598.44 | 22,832,442.68 | 3,933,725.00 | 4,432,424.58 | 86% | 21,870,391.23 |
| | Fund Category **General Fund** Net Gain (Loss) | ($8,684,439.26) | $476,753.65 | $2,850,424.39 | ($3,933,725.00) | $7,601,138.65 | 12% | $3,625,484.45 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **203 - Cares Act (CRF) Franklin Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 161.99 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $161.99 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $161.99 |
| Fund **203 - Cares Act (CRF) Franklin Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 161.99 |
| Fund **203 - Cares Act (CRF) Franklin Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($161.99) |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **204 - Cares Act (CRF) Licking Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 42.09 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $42.09 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $42.09 |
| Fund **204 - Cares Act (CRF) Licking Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 42.09 |
| Fund **204 - Cares Act (CRF) Licking Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($42.09) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **205 - Cares Act (CRF) Fairfield Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 7.67 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $7.67 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $7.67 |
| Fund **205 - Cares Act (CRF) Fairfield Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 7.67 |
| Fund **205 - Cares Act (CRF) Fairfield Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($7.67) |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **206 - American Rescue Plan Act** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Intergovernmental-State | .00 | .00 | .00 | .00 | .00 | +++ | 2,023,424.89 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $2,023,424.89 |
| REVENUE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $2,023,424.89 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | 438,604.88 | 8,090.00 | 423,593.62 | 15,011.26 | .00 | 100 | 116,194.09 |
| Capital Purchases | 2,851,025.81 | 3,550.00 | 1,842,123.36 | 1,008,902.45 | .00 | 100 | 487,711.90 |
| Department **000 - General** Totals | $3,289,630.69 | $11,640.00 | $2,265,716.98 | $1,023,913.71 | $0.00 | 100% | $603,905.99 |
| EXPENSE TOTALS | $3,289,630.69 | $11,640.00 | $2,265,716.98 | $1,023,913.71 | $0.00 | 100% | $603,905.99 |
| Fund **206 - American Rescue Plan Act** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 2,023,424.89 |
| EXPENSE TOTALS | 3,289,630.69 | 11,640.00 | 2,265,716.98 | 1,023,913.71 | .00 | 100% | 603,905.99 |
| Fund **206 - American Rescue Plan Act** Net Gain (Loss) | ($3,289,630.69) | ($11,640.00) | ($2,265,716.98) | ($1,023,913.71) | $0.00 | 100% | $1,419,518.90 |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **207 - ARPA Police Retention Grant** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Intergovernmental-State | .00 | .00 | 342,510.00 | .00 | (342,510.00) | +++ | .00 |
| Department **000 - General** Totals | $0.00 | $0.00 | $342,510.00 | $0.00 | ($342,510.00) | +++ | $0.00 |
| REVENUE TOTALS | $0.00 | $0.00 | $342,510.00 | $0.00 | ($342,510.00) | +++ | $0.00 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Personal Services | 199,406.22 | .00 | 199,406.22 | .00 | .00 | 100 | .00 |
| Department **000 - General** Totals | $199,406.22 | $0.00 | $199,406.22 | $0.00 | $0.00 | 100% | $0.00 |
| EXPENSE TOTALS | $199,406.22 | $0.00 | $199,406.22 | $0.00 | $0.00 | 100% | $0.00 |
| Fund **207 - ARPA Police Retention Grant** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | 342,510.00 | .00 | (342,510.00) | +++ | .00 |
| EXPENSE TOTALS | 199,406.22 | .00 | 199,406.22 | .00 | .00 | 100% | .00 |
| Fund **207 - ARPA Police Retention Grant** Net Gain (Loss) | ($199,406.22) | $0.00 | $143,103.78 | $0.00 | $342,510.00 | (72%) | $0.00 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **220 - Income Tax Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Municipal Tax | 845,000.00 | 80,840.95 | 559,690.58 | .00 | 285,309.42 | 66 | 1,076,649.99 |
| Investment Earnings | 5,000.00 | 11,278.83 | 112,323.22 | .00 | (107,323.22) | 2,246 | 28,941.57 |
| Reimbursements | .00 | .00 | 617.27 | .00 | (617.27) | +++ | 558.19 |
| Department **000 - General** Totals | $850,000.00 | $92,119.78 | $672,631.07 | $0.00 | $177,368.93 | 79% | $1,106,149.75 |
| REVENUE TOTALS | $850,000.00 | $92,119.78 | $672,631.07 | $0.00 | $177,368.93 | 79% | $1,106,149.75 |
| EXPENSE | | | | | | | |
| Department **564 - Income Tax Division** | | | | | | | |
| Personal Services | 140,172.00 | 6,754.25 | 123,174.95 | 3,900.90 | 13,096.15 | 91 | 124,696.86 |
| Supplies | 2,266.69 | .00 | 500.21 | 516.48 | 1,250.00 | 45 | 343.06 |
| Services | 90,550.00 | 334.98 | 5,340.39 | 1,746.08 | 83,463.53 | 8 | 21,462.15 |
| Transfers/Other | 910,000.00 | 75,864.72 | 226,562.87 | 2.00 | 683,435.13 | 25 | 576,387.01 |
| Department **564 - Income Tax Division** Totals | $1,142,988.69 | $82,953.95 | $355,578.42 | $6,165.46 | $781,244.81 | 32% | $722,889.08 |
| EXPENSE TOTALS | $1,142,988.69 | $82,953.95 | $355,578.42 | $6,165.46 | $781,244.81 | 32% | $722,889.08 |
| Fund **220 - Income Tax Fund** Totals | | | | | | | |
| REVENUE TOTALS | 850,000.00 | 92,119.78 | 672,631.07 | .00 | 177,368.93 | 79% | 1,106,149.75 |
| EXPENSE TOTALS | 1,142,988.69 | 82,953.95 | 355,578.42 | 6,165.46 | 781,244.81 | 32% | 722,889.08 |
| Fund **220 - Income Tax Fund** Net Gain (Loss) | ($292,988.69) | $9,165.83 | $317,052.65 | ($6,165.46) | $603,875.88 | (106%) | $383,260.67 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **260 - Street Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 2,000,000.00 | 175,185.07 | 1,863,406.73 | .00 | 136,593.27 | 93 | 1,822,159.11 |
| Other Revenues | .00 | 559.20 | 2,151.23 | .00 | (2,151.23) | +++ | 1,225.80 |
| Reimbursements | .00 | 12,810.50 | 47,962.06 | .00 | (47,962.06) | +++ | 21,357.48 |
| Department **000 - General** Totals | $2,000,000.00 | $188,554.77 | $1,913,520.02 | $0.00 | $86,479.98 | 96% | $1,844,742.39 |
| REVENUE TOTALS | $2,000,000.00 | $188,554.77 | $1,913,520.02 | $0.00 | $86,479.98 | 96% | $1,844,742.39 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 630,798.94 | .00 | 234,398.73 | 396,400.21 | .00 | 100 | 698,483.06 |
| Department **000 - General** Totals | $630,798.94 | $0.00 | $234,398.73 | $396,400.21 | $0.00 | 100% | $698,483.06 |
| Department **268 - Street Department** | | | | | | | |
| Personal Services | 801,373.00 | 36,897.83 | 641,855.15 | 27,751.33 | 131,766.52 | 84 | 691,590.54 |
| Supplies | 371,212.23 | 15,553.95 | 151,888.13 | 132,679.80 | 86,644.30 | 77 | 147,260.69 |
| Services | 222,489.58 | 22,675.13 | 147,756.65 | 50,923.29 | 23,809.64 | 89 | 141,581.42 |
| Capital Purchases | 429,223.00 | .00 | 20,736.00 | 408,487.00 | .00 | 100 | 17,457.48 |
| Department **268 - Street Department** Totals | $1,824,297.81 | $75,126.91 | $962,235.93 | $619,841.42 | $242,220.46 | 87% | $997,890.13 |
| EXPENSE TOTALS | $2,455,096.75 | $75,126.91 | $1,196,634.66 | $1,016,241.63 | $242,220.46 | 90% | $1,696,373.19 |
| Fund **260 - Street Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,000,000.00 | 188,554.77 | 1,913,520.02 | .00 | 86,479.98 | 96% | 1,844,742.39 |
| EXPENSE TOTALS | 2,455,096.75 | 75,126.91 | 1,196,634.66 | 1,016,241.63 | 242,220.46 | 90% | 1,696,373.19 |
| Fund **260 - Street Fund** Net Gain (Loss) | ($455,096.75) | $113,427.86 | $716,885.36 | ($1,016,241.63) | $155,740.48 | 66% | $148,369.20 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **270 - State Highway Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 165,000.00 | 14,204.20 | 151,087.04 | .00 | 13,912.96 | 92 | 147,742.65 |
| Department **000 - General** Totals | $165,000.00 | $14,204.20 | $151,087.04 | $0.00 | $13,912.96 | 92% | $147,742.65 |
| REVENUE TOTALS | $165,000.00 | $14,204.20 | $151,087.04 | $0.00 | $13,912.96 | 92% | $147,742.65 |
| EXPENSE | | | | | | | |
| Department **268 - Street Department** | | | | | | | |
| Supplies | 77,500.00 | .00 | 38,878.29 | 29,621.71 | 9,000.00 | 88 | 55,865.50 |
| Services | 37,850.24 | 780.47 | 11,645.08 | 10,105.16 | 16,100.00 | 57 | 24,320.33 |
| Department **268 - Street Department** Totals | $115,350.24 | $780.47 | $50,523.37 | $39,726.87 | $25,100.00 | 78% | $80,185.83 |
| EXPENSE TOTALS | $115,350.24 | $780.47 | $50,523.37 | $39,726.87 | $25,100.00 | 78% | $80,185.83 |
| Fund **270 - State Highway Fund** Totals | | | | | | | |
| REVENUE TOTALS | 165,000.00 | 14,204.20 | 151,087.04 | .00 | 13,912.96 | 92% | 147,742.65 |
| EXPENSE TOTALS | 115,350.24 | 780.47 | 50,523.37 | 39,726.87 | 25,100.00 | 78% | 80,185.83 |
| Fund **270 - State Highway Fund** Net Gain (Loss) | $49,649.76 | $13,423.73 | $100,563.67 | ($39,726.87) | $11,187.04 | 123% | $67,556.82 |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 3,015,000.00 | 294,878.75 | 3,079,748.13 | .00 | (64,748.13) | 102% | 5,122,059.68 |
| EXPENSE TOTALS | 7,202,472.59 | 170,501.33 | 4,067,859.65 | 2,086,047.67 | 1,048,565.27 | 85% | 3,103,565.84 |
| Fund Type Net Gain (Loss) | ($4,187,472.59) | $124,377.42 | ($988,111.52) | ($2,086,047.67) | $1,113,313.40 | 73% | $2,018,493.84 |
| Fund Category **Special Revenue Funds** Totals | | | | | | | |
| REVENUE TOTALS | 3,015,000.00 | 294,878.75 | 3,079,748.13 | .00 | (64,748.13) | 102% | 5,122,059.68 |
| EXPENSE TOTALS | 7,202,472.59 | 170,501.33 | 4,067,859.65 | 2,086,047.67 | 1,048,565.27 | 85% | 3,103,565.84 |
| Fund Category **Special Revenue Funds** Net Gain (Loss) | ($4,187,472.59) | $124,377.42 | ($988,111.52) | ($2,086,047.67) | $1,113,313.40 | 73% | $2,018,493.84 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **710 - Water Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 780,000.00 | 36,895.46 | 659,156.24 | .00 | 120,843.76 | 85 | 672,584.44 |
| Reimbursements | .00 | .00 | 2,177.50 | .00 | (2,177.50) | +++ | .00 |
| Department **000 - General** Totals | $780,000.00 | $36,895.46 | $661,333.74 | $0.00 | $118,666.26 | 85% | $672,584.44 |
| Department **735 - Water Division** | | | | | | | |
| Utility Charges | 7,145,000.00 | 388,443.82 | 6,626,073.51 | .00 | 518,926.49 | 93 | 6,338,451.12 |
| Other Revenues | 75,000.00 | (1,035.26) | 96,286.16 | .00 | (21,286.16) | 128 | 111,630.37 |
| Reimbursements | .00 | .00 | 1,851.81 | .00 | (1,851.81) | +++ | 28,674.56 |
| Department **735 - Water Division** Totals | $7,220,000.00 | $387,408.56 | $6,724,211.48 | $0.00 | $495,788.52 | 93% | $6,478,756.05 |
| REVENUE TOTALS | $8,000,000.00 | $424,304.02 | $7,385,545.22 | $0.00 | $614,454.78 | 92% | $7,151,340.49 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,631,015.41 | 1,230.00 | 310,372.30 | 1,320,643.11 | .00 | 100 | 855,576.85 |
| Department **000 - General** Totals | $1,631,015.41 | $1,230.00 | $310,372.30 | $1,320,643.11 | $0.00 | 100% | $855,576.85 |
| Department **735 - Water Division** | | | | | | | |
| Personal Services | 605,811.00 | 28,926.78 | 464,433.82 | 24,359.42 | 117,017.76 | 81 | 438,858.83 |
| Supplies | 257,202.84 | 7,802.78 | 116,935.47 | 71,713.80 | 68,553.57 | 73 | 163,078.86 |
| Services | 7,121,908.38 | 458,025.40 | 5,306,400.43 | 1,494,615.72 | 320,892.23 | 95 | 4,581,136.71 |
| Capital Purchases | 868,267.65 | 27,992.00 | 421,910.80 | 32,217.19 | 414,139.66 | 52 | 227,528.72 |
| Department **735 - Water Division** Totals | $8,853,189.87 | $522,746.96 | $6,309,680.52 | $1,622,906.13 | $920,603.22 | 90% | $5,410,603.12 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 256,750.00 | 162,232.00 | 213,091.83 | 43,627.71 | 30.46 | 100 | 52,554.83 |
| Department **991 - Debt Service** Totals | $256,750.00 | $162,232.00 | $213,091.83 | $43,627.71 | $30.46 | 100% | $52,554.83 |
| EXPENSE TOTALS | $10,740,955.28 | $686,208.96 | $6,833,144.65 | $2,987,176.95 | $920,633.68 | 91% | $6,318,734.80 |
| Fund **710 - Water Fund** Totals | | | | | | | |
| REVENUE TOTALS | 8,000,000.00 | 424,304.02 | 7,385,545.22 | .00 | 614,454.78 | 92% | 7,151,340.49 |
| EXPENSE TOTALS | 10,740,955.28 | 686,208.96 | 6,833,144.65 | 2,987,176.95 | 920,633.68 | 91% | 6,318,734.80 |
| Fund **710 - Water Fund** Net Gain (Loss) | ($2,740,955.28) | ($261,904.94) | $552,400.57 | ($2,987,176.95) | $306,178.90 | 89% | $832,605.69 |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **720 - Wastewater/Sewer Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 380,000.00 | 18,163.97 | 322,001.83 | .00 | 57,998.17 | 85 | 331,420.04 |
| Department **000 - General** Totals | $380,000.00 | $18,163.97 | $322,001.83 | $0.00 | $57,998.17 | 85% | $331,420.04 |
| Department **736 - Wastewater Division** | | | | | | | |
| Utility Charges | 6,715,000.00 | 365,794.34 | 6,361,858.06 | .00 | 353,141.94 | 95 | 6,174,894.95 |
| Other Revenues | .00 | 229.50 | 2,396.50 | .00 | (2,396.50) | +++ | 1,675.00 |
| Reimbursements | 5,000.00 | .00 | 1,851.81 | .00 | 3,148.19 | 37 | 28,674.56 |
| Department **736 - Wastewater Division** Totals | $6,720,000.00 | $366,023.84 | $6,366,106.37 | $0.00 | $353,893.63 | 95% | $6,205,244.51 |
| REVENUE TOTALS | $7,100,000.00 | $384,187.81 | $6,688,108.20 | $0.00 | $411,891.80 | 94% | $6,536,664.55 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,930,783.77 | 1,450.00 | 566,686.61 | 1,308,793.16 | 55,304.00 | 97 | 322,461.26 |
| Department **000 - General** Totals | $1,930,783.77 | $1,450.00 | $566,686.61 | $1,308,793.16 | $55,304.00 | 97% | $322,461.26 |
| Department **736 - Wastewater Division** | | | | | | | |
| Personal Services | 555,696.00 | 24,425.80 | 451,614.22 | 36,309.85 | 67,771.93 | 88 | 497,401.00 |
| Supplies | 131,965.29 | 3,080.42 | 34,502.27 | 35,630.08 | 61,832.94 | 53 | 80,946.25 |
| Services | 6,948,431.39 | 419,128.79 | 5,400,643.63 | 1,650,333.14 | (102,545.38) | 101 | 4,974,460.68 |
| Capital Purchases | 393,267.65 | 27,992.00 | 346,010.83 | 28,117.16 | 19,139.66 | 95 | 227,528.72 |
| Department **736 - Wastewater Division** Totals | $8,029,360.33 | $474,627.01 | $6,232,770.95 | $1,750,390.23 | $46,199.15 | 99% | $5,780,336.65 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | .00 | .00 | .00 | .00 | .00 | +++ | 39,971.10 |
| Department **991 - Debt Service** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $39,971.10 |
| EXPENSE TOTALS | $9,960,144.10 | $476,077.01 | $6,799,457.56 | $3,059,183.39 | $101,503.15 | 99% | $6,142,769.01 |
| Fund **720 - Wastewater/Sewer Fund** Totals | | | | | | | |
| REVENUE TOTALS | 7,100,000.00 | 384,187.81 | 6,688,108.20 | .00 | 411,891.80 | 94% | 6,536,664.55 |
| EXPENSE TOTALS | 9,960,144.10 | 476,077.01 | 6,799,457.56 | 3,059,183.39 | 101,503.15 | 99% | 6,142,769.01 |
| Fund **720 - Wastewater/Sewer Fund** Net Gain (Loss) | ($2,860,144.10) | ($91,889.20) | ($111,349.36) | ($3,059,183.39) | ($310,388.65) | 111% | $393,895.54 |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **740 - Storm Water Drainage Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **737 - Storm Water Division** | | | | | | | |
| Utility Charges | 2,050,000.00 | 92,577.71 | 1,883,248.53 | .00 | 166,751.47 | 92 | 1,833,918.04 |
| Reimbursements | .00 | .00 | 1,234.54 | .00 | (1,234.54) | +++ | 1,116.38 |
| Department **737 - Storm Water Division** Totals | $2,050,000.00 | $92,577.71 | $1,884,483.07 | $0.00 | $165,516.93 | 92% | $1,835,034.42 |
| REVENUE TOTALS | $2,050,000.00 | $92,577.71 | $1,884,483.07 | $0.00 | $165,516.93 | 92% | $1,835,034.42 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,227,149.45 | .00 | 421,902.02 | 805,247.43 | .00 | 100 | 576,897.59 |
| Department **000 - General** Totals | $1,227,149.45 | $0.00 | $421,902.02 | $805,247.43 | $0.00 | 100% | $576,897.59 |
| Department **737 - Storm Water Division** | | | | | | | |
| Personal Services | 335,278.00 | 13,667.78 | 272,812.00 | 22,968.98 | 39,497.02 | 88 | 283,737.98 |
| Supplies | 72,128.71 | 1,685.04 | 28,989.53 | 8,165.20 | 34,973.98 | 52 | 21,549.76 |
| Services | 1,219,857.33 | 90,020.44 | 929,868.41 | 254,179.36 | 35,809.56 | 97 | 820,053.90 |
| Capital Purchases | 152,207.34 | .00 | 152,207.34 | .00 | .00 | 100 | .00 |
| Department **737 - Storm Water Division** Totals | $1,779,471.38 | $105,373.26 | $1,383,877.28 | $285,313.54 | $110,280.56 | 94% | $1,125,341.64 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 125,650.00 | 120,311.00 | 125,622.00 | .00 | 28.00 | 100 | 6,554.00 |
| Department **991 - Debt Service** Totals | $125,650.00 | $120,311.00 | $125,622.00 | $0.00 | $28.00 | 100% | $6,554.00 |
| EXPENSE TOTALS | $3,132,270.83 | $225,684.26 | $1,931,401.30 | $1,090,560.97 | $110,308.56 | 96% | $1,708,793.23 |
| Fund **740 - Storm Water Drainage Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,050,000.00 | 92,577.71 | 1,884,483.07 | .00 | 165,516.93 | 92% | 1,835,034.42 |
| EXPENSE TOTALS | 3,132,270.83 | 225,684.26 | 1,931,401.30 | 1,090,560.97 | 110,308.56 | 96% | 1,708,793.23 |
| Fund **740 - Storm Water Drainage Fund** Net Gain (Loss) | ($1,082,270.83) | ($133,106.55) | ($46,918.23) | ($1,090,560.97) | ($55,208.37) | 105% | $126,241.19 |

# Budget by Classification-November, 2023

Through 11/30/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **750 - Solid Waste Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Utility Charges | 2,350,000.00 | 201,148.10 | 2,327,680.34 | .00 | 22,319.66 | 99 | 2,307,251.78 |
| Other Revenues | .00 | .00 | .00 | .00 | .00 | +++ | 24,629.31 |
| Department **738 - Refuse Collection** Totals | $2,350,000.00 | $201,148.10 | $2,327,680.34 | $0.00 | $22,319.66 | 99% | $2,331,881.09 |
| REVENUE TOTALS | $2,350,000.00 | $201,148.10 | $2,327,680.34 | $0.00 | $22,319.66 | 99% | $2,331,881.09 |
| EXPENSE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Supplies | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 0 | .00 |
| Services | 3,007,316.26 | 215,903.58 | 2,417,965.74 | 480,098.86 | 109,251.66 | 96 | 2,507,558.87 |
| Department **738 - Refuse Collection** Totals | $3,009,316.26 | $215,903.58 | $2,417,965.74 | $480,098.86 | $111,251.66 | 96% | $2,507,558.87 |
| EXPENSE TOTALS | $3,009,316.26 | $215,903.58 | $2,417,965.74 | $480,098.86 | $111,251.66 | 96% | $2,507,558.87 |
| Fund **750 - Solid Waste Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,350,000.00 | 201,148.10 | 2,327,680.34 | .00 | 22,319.66 | 99% | 2,331,881.09 |
| EXPENSE TOTALS | 3,009,316.26 | 215,903.58 | 2,417,965.74 | 480,098.86 | 111,251.66 | 96% | 2,507,558.87 |
| Fund **750 - Solid Waste Fund** Net Gain (Loss) | ($659,316.26) | ($14,755.48) | ($90,285.40) | ($480,098.86) | $88,932.00 | 87% | ($175,677.78) |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 19,500,000.00 | 1,102,217.64 | 18,285,816.83 | .00 | 1,214,183.17 | 94% | 17,854,920.55 |
| EXPENSE TOTALS | 26,842,686.47 | 1,603,873.81 | 17,981,969.25 | 7,617,020.17 | 1,243,697.05 | 95% | 16,677,855.91 |
| Fund Type Net Gain (Loss) | ($7,342,686.47) | ($501,656.17) | $303,847.58 | ($7,617,020.17) | $29,513.88 | 100% | $1,177,064.64 |
| Fund Category **Enterprise Funds** Totals | | | | | | | |
| REVENUE TOTALS | 19,500,000.00 | 1,102,217.64 | 18,285,816.83 | .00 | 1,214,183.17 | 94% | 17,854,920.55 |
| EXPENSE TOTALS | 26,842,686.47 | 1,603,873.81 | 17,981,969.25 | 7,617,020.17 | 1,243,697.05 | 95% | 16,677,855.91 |
| Fund Category **Enterprise Funds** Net Gain (Loss) | ($7,342,686.47) | ($501,656.17) | $303,847.58 | ($7,617,020.17) | $29,513.88 | 100% | $1,177,064.64 |
| Grand Totals | | | | | | | |
| REVENUE TOTALS | 45,029,153.00 | 3,660,448.48 | 47,048,432.03 | .00 | (2,019,279.03) | 104% | 48,472,855.91 |
| EXPENSE TOTALS | 65,243,751.32 | 3,560,973.58 | 44,882,271.58 | 13,636,792.84 | 6,724,686.90 | 90% | 41,651,812.98 |
| Grand Total Net Gain (Loss) | ($20,214,598.32) | $99,474.90 | $2,166,160.45 | ($13,636,792.84) | $8,743,965.93 | 57% | $6,821,042.93 |

**CITY OF REYNOLDSBURG**
**YTD Fund Report-November 2023**
**Fiscal Year to Date: 11/30/2023**

| Fund | Beginning Balance | Y-T-D Revenues | Y-T-D Expenses | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|---|---|---|---|---|---|---|
| 110 - General Fund | $18,795,951.70 | $25,682,867.07 | $22,822,999.62 | $21,655,819.15 | $3,933,725.00 | $17,722,094.15 |
| 206 - American Rescue Plan Act | $3,375,144.12 | $0.00 | $2,265,716.98 | $1,109,427.14 | $1,023,913.71 | $85,513.43 |
| 207 - ARPA Police Retention Grant | $0.00 | $342,510.00 | $199,406.22 | $143,103.78 | $0.00 | $143,103.78 |
| 211 - Computerized Needs (courts) | $110,644.45 | $14,958.00 | $53,020.59 | $72,581.86 | $4,202.63 | $68,379.23 |
| 220 - Income Tax Fund | $3,982,371.37 | $672,631.07 | $355,578.42 | $4,299,424.02 | $4,161,667.35 | $137,756.67 |
| 230 - Permissive Tax Fund | $909,574.07 | $242,737.64 | $179,786.64 | $972,525.07 | $113,318.17 | $859,206.90 |
| 240 - Police Pension Fund | $431,851.12 | $258,728.26 | $303,193.91 | $387,385.47 | $0.00 | $387,385.47 |
| 250 - Sewer Capacity Fund | $764,884.52 | $349,351.10 | $0.00 | $1,114,235.62 | $0.00 | $1,114,235.62 |
| 260 - Street Fund | $4,266,342.42 | $1,913,520.02 | $1,196,634.66 | $4,983,227.78 | $1,016,241.63 | $3,966,986.15 |
| 270 - State Highway Fund | $545,052.15 | $151,087.04 | $50,523.37 | $645,615.82 | $39,726.87 | $605,888.95 |
| 285 - Endowments & Contributions | $392,341.81 | $0.00 | $0.00 | $392,341.81 | $0.00 | $392,341.81 |
| 286 - G.R.E.A.T. Grant Fund | $550.00 | $0.00 | $0.00 | $550.00 | $0.00 | $550.00 |
| 287 - Reynoldsburg Recovery Court | $12,700.73 | $18,381.56 | $16,255.30 | $14,826.99 | $1,373.17 | $13,453.82 |
| 288 - OneOhio Opioid Fund | $6,024.92 | $27,026.57 | $0.00 | $33,051.49 | $0.00 | $33,051.49 |
| 290 - Law Enforcement Fund | $207,970.01 | $6,932.58 | $1,632.25 | $213,270.34 | $0.00 | $213,270.34 |
| 291 - Drug Enforcement Fund | $49,125.33 | $549.37 | $0.00 | $49,674.70 | $0.00 | $49,674.70 |
| 292 - Safety Belt Program Fund | $4,376.00 | $0.00 | $0.00 | $4,376.00 | $0.00 | $4,376.00 |
| 293 - DUI/Education/Enforcement Fund | $22,962.72 | $1,084.80 | $0.00 | $24,047.52 | $0.00 | $24,047.52 |
| 294 - Federal Forfeiture Fund | $153,287.01 | $16,357.44 | $150,100.00 | $19,544.45 | $0.00 | $19,544.45 |
| 295 - Law Enforcement Asst Fund | $93,038.96 | $0.00 | $194.25 | $92,844.71 | $5,220.00 | $87,624.71 |
| 297 - Edward Byrne Fund | $3.42 | $0.00 | $0.00 | $3.42 | $0.00 | $3.42 |
| 299 - Indigent Drivers Interlock Fund | $16,077.59 | $0.00 | $0.00 | $16,077.59 | $0.00 | $16,077.59 |
| 410 - Capital Improvements Fund | $13,895,143.16 | $6,008,064.69 | $4,289,998.51 | $15,613,209.34 | $10,106,903.00 | $5,506,306.34 |
| 420 - Sidewalk Construction Fund | $729,374.81 | $418,151.60 | $317,604.52 | $829,921.89 | $713,674.83 | $116,247.06 |
| 440 - Brice-Main Streetscape | $0.08 | $0.00 | $0.00 | $0.08 | $0.00 | $0.08 |
| 610 - Delinquency Prevention Fund | $16,554.81 | $0.00 | $0.00 | $16,554.81 | $0.00 | $16,554.81 |
| 640 - Supervision and Inspection | $394,307.52 | $691,950.00 | $518,221.63 | $568,035.89 | $536,775.87 | $31,260.02 |
| 650 - Plot Grade & Utility | $201,253.32 | $133,321.50 | $89,988.00 | $244,586.82 | $214,973.60 | $29,613.22 |
| 660 - Unclaimed Funds | $31,987.95 | $1,635.52 | $0.00 | $33,623.47 | $0.00 | $33,623.47 |
| 690 - Employees Fund | $813.17 | $576.28 | $414.59 | $974.86 | $164.99 | $809.87 |
| 960 - Eng Fees/Plan Review Deposits | $142,446.42 | $57,574.79 | $4,055.00 | $195,966.21 | $12,594.00 | $183,372.21 |
| 310 - General Debt Retirement Fund | $4,417,495.69 | $3,446,838.37 | $2,750,699.17 | $5,113,634.89 | $45,816.83 | $5,067,818.06 |
| 330 - Taylor Sq Tief Debt Retirement | $290,653.55 | $567,005.00 | $567,004.66 | $290,653.89 | $0.00 | $290,653.89 |
| 970 - Taylor Sq School Tief | $969,273.92 | $1,625,074.66 | $1,517,861.05 | $1,076,487.53 | $117,608.65 | $958,878.88 |
| 971 - Brice Main Tif | $1,351.74 | $283,713.81 | $206,995.25 | $78,070.30 | $0.00 | $78,070.30 |
| 972 - Kroger Tif Debt Retirement | $80,016.16 | $0.00 | $0.00 | $80,016.16 | $0.00 | $80,016.16 |
| 973 - Summit Rd Tif #1 | $177,654.96 | $41,439.72 | $522.86 | $218,571.82 | $0.00 | $218,571.82 |
| 974 - Taylor Rd Tif #1 | $33,484.26 | $104,868.80 | $1,342.32 | $137,010.74 | $0.00 | $137,010.74 |
| 975 - Taylor Rd Tif #2 | $22,733.14 | $34,389.26 | $433.81 | $56,688.59 | $0.00 | $56,688.59 |
| 976 - Broad Street TIF | $0.00 | $231,536.69 | $1,849.99 | $229,686.70 | $0.00 | $229,686.70 |
| 710 - Water Fund | $7,692,513.23 | $7,385,545.22 | $6,833,144.65 | $8,244,913.80 | $2,987,176.95 | $5,257,736.85 |
| 720 - Wastewater/Sewer Fund | $5,956,013.56 | $6,688,058.20 | $6,799,457.56 | $5,844,614.20 | $3,059,183.39 | $2,785,430.81 |
| 730 - Utility Deposits Fund | $152,437.87 | $600.00 | $0.00 | $153,037.87 | $0.00 | $153,037.87 |
| 740 - Storm Water Drainage Fund | $1,386,199.90 | $1,884,483.07 | $1,931,401.30 | $1,339,281.67 | $1,090,560.97 | $248,720.70 |
| 750 - Solid Waste Fund | $645,407.25 | $2,327,680.34 | $2,417,965.74 | $555,121.85 | $480,098.86 | $75,022.99 |
| 905 - School Ski Club | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 |
| 910 - Miscellaneous Agency | $46,214.10 | $343,303.18 | $345,036.41 | $44,480.87 | $51,703.85 | ($7,222.98) |
| 915 - Board of Building Standards | $14,945.86 | $22,253.33 | $21,194.27 | $16,004.92 | $9,948.09 | $6,056.83 |
| 920 - Visitors Bureau Fund | $0.00 | $83,959.67 | $86,792.64 | ($2,832.97) | $0.00 | ($2,832.97) |
| 925 - Demolition Expense Fund | $93,201.00 | $117,466.14 | $16,967.00 | $193,700.14 | $0.00 | $193,700.14 |
| 930 - Columbus Sewer Capacity | $153,945.73 | $347,024.00 | $432,265.00 | $68,704.73 | $0.00 | $68,704.73 |
| 941 - JEDD1-ETNA-REYNOLDSBURG | $120,098.11 | $493,979.75 | $444,358.69 | $169,719.17 | $6,304.61 | $163,414.56 |
| 942 - JEDD2-ETNA-REYNOLDSBURG | $22,481.84 | $1,099,718.89 | $785,690.17 | $336,510.56 | $6,670.48 | $329,840.08 |
| 943 - JEDD3-ETNA-REYNOLDSBURG | $161,709.92 | $270,962.36 | $333,132.07 | $99,540.21 | $6,061.71 | $93,478.50 |
| 944 - JEDD4-ETNA-REYNOLDSBURG | $5,092.32 | $71,221.88 | $57,230.77 | $19,083.43 | $2,150.90 | $16,932.53 |
| 947 - JEDD 7- REYNOLDSBURG-ETNA | $78,979.00 | $347,510.00 | $394,922.54 | $31,566.46 | $7,320.96 | $24,245.50 |
| | $72,074,058.77 | $64,828,629.24 | $58,761,592.38 | $78,141,095.63 | $29,755,081.07 | $48,386,014.56 |

Reynoldsburg
OHIO • 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** Auditor's Reports, December, 2023

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

**CITY OF REYNOLDSBURG**
**YTD Fund Report-December 31, 2023**
**Fiscal Year to Date: 12/31/2023**

| Fund | Beginning Balance | Y-T-D Revenues | Y-T-D Expenses | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|---|---|---|---|---|---|---|
| 110 - General Fund | $18,795,951.70 | $27,173,748.34 | $25,159,587.40 | $20,810,112.64 | $2,806,988.95 | $18,003,123.69 |
| 206 - American Rescue Plan Act | $3,375,144.12 | $0.00 | $2,268,414.48 | $1,106,729.64 | $1,009,327.61 | $97,402.03 |
| 207 - ARPA Police Retention Grant | $0.00 | $342,510.00 | $199,406.22 | $143,103.78 | $0.00 | $143,103.78 |
| 211 - Computerized Needs (courts) | $110,644.45 | $14,958.00 | $53,280.99 | $72,321.46 | $5,471.57 | $66,849.89 |
| 220 - Income Tax Fund | $3,982,371.37 | $810,334.85 | $426,055.92 | $4,366,650.30 | $2,553.48 | $4,364,096.82 |
| 230 - Permissive Tax Fund | $909,574.07 | $281,108.01 | $227,252.64 | $963,429.44 | $65,852.17 | $897,577.27 |
| 240 - Police Pension Fund | $431,851.12 | $258,728.26 | $303,193.91 | $387,385.47 | $0.00 | $387,385.47 |
| 250 - Sewer Capacity Fund | $764,884.52 | $395,011.10 | $0.00 | $1,159,895.62 | $0.00 | $1,159,895.62 |
| 260 - Street Fund | $4,266,342.42 | $2,179,350.25 | $1,596,484.20 | $4,849,208.47 | $655,403.02 | $4,193,805.45 |
| 270 - State Highway Fund | $545,052.15 | $176,924.36 | $51,347.77 | $670,628.74 | $32,402.47 | $638,226.27 |
| 285 - Endowments & Contributions | $392,341.81 | $0.00 | $0.00 | $392,341.81 | $0.00 | $392,341.81 |
| 286 - G.R.E.A.T. Grant Fund | $550.00 | $0.00 | $0.00 | $550.00 | $0.00 | $550.00 |
| 287 - Reynoldsburg Recovery Court | $12,700.73 | $18,381.56 | $16,497.36 | $14,584.93 | $425.27 | $14,159.66 |
| 288 - OneOhio Opioid Fund | $6,024.92 | $27,026.57 | $0.00 | $33,051.49 | $0.00 | $33,051.49 |
| 290 - Law Enforcement Fund | $207,970.01 | $6,967.58 | $1,632.25 | $213,305.34 | $0.00 | $213,305.34 |
| 291 - Drug Enforcement Fund | $49,125.33 | $574.37 | $0.00 | $49,699.70 | $0.00 | $49,699.70 |
| 292 - Safety Belt Program Fund | $4,376.00 | $0.00 | $0.00 | $4,376.00 | $0.00 | $4,376.00 |
| 293 - DUI/Education/Enforcement Fund | $22,962.72 | $1,211.80 | $0.00 | $24,174.52 | $0.00 | $24,174.52 |
| 294 - Federal Forfeiture Fund | $153,287.01 | $17,659.71 | $150,100.00 | $20,846.72 | $0.00 | $20,846.72 |
| 295 - Law Enforcement Asst Fund | $93,038.96 | $0.00 | $194.25 | $92,844.71 | $199.75 | $92,644.96 |
| 297 - Edward Byrne Fund | $3.42 | $0.00 | $0.00 | $3.42 | $0.00 | $3.42 |
| 299 - Indigent Drivers Interlock Fund | $16,077.59 | $0.00 | $0.00 | $16,077.59 | $0.00 | $16,077.59 |
| 310 - General Debt Retirement Fund | $4,417,495.69 | $3,673,990.07 | $2,796,516.00 | $5,294,969.76 | $0.00 | $5,294,969.76 |
| 330 - Taylor Sq Tief Debt Retirement | $290,653.55 | $567,005.00 | $567,004.66 | $290,653.89 | $0.00 | $290,653.89 |
| 410 - Capital Improvements Fund | $13,895,143.16 | $6,272,840.96 | $7,636,034.29 | $12,531,949.83 | $7,711,867.22 | $4,820,082.61 |
| 420 - Sidewalk Construction Fund | $729,374.81 | $419,173.60 | $317,604.52 | $830,943.89 | $713,674.83 | $117,269.06 |
| 440 - Brice-Main Streetscape | $0.08 | $0.00 | $0.00 | $0.08 | $0.00 | $0.08 |
| 610 - Delinquency Prevention Fund | $16,554.81 | $0.00 | $0.00 | $16,554.81 | $0.00 | $16,554.81 |
| 640 - Supervision and Inspection | $394,307.52 | $749,750.00 | $625,410.74 | $518,646.78 | $487,386.76 | $31,260.02 |
| 650 - Plot Grade & Utility | $201,253.32 | $154,659.00 | $97,285.00 | $258,627.32 | $226,064.10 | $32,563.22 |
| 660 - Unclaimed Funds | $31,987.95 | $7,865.39 | $14,144.17 | $25,709.17 | $0.00 | $25,709.17 |
| 690 - Employees Fund | $813.17 | $576.28 | $579.58 | $809.87 | $400.00 | $409.87 |
| 710 - Water Fund | $7,692,513.23 | $8,429,758.53 | $7,394,722.17 | $8,727,549.59 | $2,408,288.16 | $6,319,261.43 |
| 720 - Wastewater/Sewer Fund | $5,956,013.56 | $7,590,875.45 | $7,131,945.68 | $6,414,943.33 | $2,622,294.58 | $3,792,648.75 |
| 730 - Utility Deposits Fund | $152,437.87 | $1,500.00 | $0.00 | $153,937.87 | $0.00 | $153,937.87 |
| 740 - Storm Water Drainage Fund | $1,386,199.90 | $2,147,668.19 | $2,044,042.21 | $1,489,825.88 | $988,916.90 | $500,908.98 |
| 750 - Solid Waste Fund | $645,407.25 | $2,550,913.73 | $2,633,534.51 | $562,786.47 | $264,254.36 | $298,532.11 |
| 910 - Miscellaneous Agency | $46,214.10 | $384,348.61 | $380,401.82 | $50,160.89 | $608.28 | $49,552.61 |
| 915 - Board of Building Standards | $14,945.86 | $22,659.23 | $23,312.91 | $14,292.18 | $5,653.84 | $8,638.34 |
| 920 - Visitors Bureau Fund | $0.00 | $90,333.17 | $86,792.64 | $3,540.53 | $0.00 | $3,540.53 |
| 925 - Demolition Expense Fund | $93,201.00 | $117,466.14 | $16,967.00 | $193,700.14 | $0.00 | $193,700.14 |
| 930 - Columbus Sewer Capacity | $153,945.73 | $392,684.00 | $432,265.00 | $114,364.73 | $0.00 | $114,364.73 |
| 941 - JEDD1-ETNA-REYNOLDSBURG | $120,098.11 | $559,996.78 | $446,264.19 | $233,830.70 | $0.00 | $233,830.70 |
| 942 - JEDD2-ETNA-REYNOLDSBURG | $22,481.84 | $596,058.12 | $800,899.62 | ($182,359.66) | $0.00 | ($182,359.66) |
| 943 - JEDD3-ETNA-REYNOLDSBURG | $161,709.92 | $284,488.15 | $333,537.84 | $112,660.23 | $0.00 | $112,660.23 |
| 944 - JEDD4-ETNA-REYNOLDSBURG | $5,092.32 | $81,126.40 | $57,527.90 | $28,690.82 | $0.00 | $28,690.82 |
| 947 - JEDD 7- REYNOLDSBURG-ETNA | $78,979.00 | $378,135.16 | $395,821.06 | $61,293.10 | $0.00 | $61,293.10 |
| 960 - Eng Fees/Plan Review Deposits | $142,446.42 | $63,489.79 | $4,055.00 | $201,881.21 | $6,695.00 | $195,186.21 |
| 970 - Taylor Sq School Tief | $969,273.92 | $1,625,074.66 | $1,635,469.70 | $958,878.88 | $0.00 | $958,878.88 |
| 971 - Brice Main Tif | $1,351.74 | $283,713.81 | $206,995.25 | $78,070.30 | $0.00 | $78,070.30 |
| 972 - Kroger Tif Debt Retirement | $80,016.16 | $0.00 | $0.00 | $80,016.16 | $0.00 | $80,016.16 |
| 973 - Summit Rd Tif #1 | $177,654.96 | $41,439.72 | $522.86 | $218,571.82 | $0.00 | $218,571.82 |
| 974 - Taylor Rd Tif #1 | $33,484.26 | $104,868.80 | $1,342.32 | $137,010.74 | $0.00 | $137,010.74 |
| 975 - Taylor Rd Tif #2 | $22,733.14 | $34,389.26 | $433.81 | $56,688.59 | $0.00 | $56,688.59 |
| 976 - Broad Street TIF | $0.00 | $231,536.69 | $1,849.99 | $229,686.70 | $0.00 | $229,686.70 |
| | $72,074,058.77 | $69,562,879.45 | $66,536,729.83 | $75,100,208.39 | $20,014,728.32 | $55,085,480.07 |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Property Taxes | 335,353.00 | .00 | 331,364.88 | .00 | 3,988.12 | 99 | 334,028.65 |
| Municipal Tax | 18,745,274.00 | 1,275,648.33 | 21,075,812.41 | .00 | (2,330,538.41) | 112 | 22,225,794.75 |
| Other Local Taxes | 450,000.00 | 19,120.48 | 516,429.87 | .00 | (66,429.87) | 115 | 500,535.10 |
| State Levied Shared Taxes | 1,029,200.00 | 138,409.36 | 1,251,159.40 | .00 | (221,959.40) | 122 | 1,188,271.88 |
| Licenses | 55,000.00 | 19,410.00 | 68,005.00 | .00 | (13,005.00) | 124 | 60,195.00 |
| Permits | 368,500.00 | 28,403.71 | 948,958.56 | .00 | (580,458.56) | 258 | 455,346.71 |
| Fees | 25,000.00 | 3,412.50 | 24,919.75 | .00 | 80.25 | 100 | 21,474.90 |
| Intergovernmental-State | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Miscellaneous Charges for Services | 60,050.00 | 6,814.25 | 38,031.89 | .00 | 22,018.11 | 63 | 67,951.69 |
| Recreational Charges | 176,000.00 | (9,206.90) | 188,866.79 | .00 | (12,866.79) | 107 | 154,194.30 |
| Fines and Forfeitures | 166,000.00 | 1,083.00 | 218,024.97 | .00 | (52,024.97) | 131 | 178,062.85 |
| Investment Earnings | 275,000.00 | (31,586.96) | 1,240,795.37 | .00 | (965,795.37) | 451 | 453,006.80 |
| Other Revenues | 753,776.00 | 38,924.49 | 1,182,005.06 | .00 | (428,229.06) | 157 | 1,019,674.33 |
| Donations | 10,000.00 | .00 | 3,328.29 | .00 | 6,671.71 | 33 | 6,987.10 |
| Reimbursements | 60,000.00 | .00 | 73,306.23 | .00 | (13,306.23) | 122 | 117,706.81 |
| Sale of Assets | 2,500.00 | 449.01 | 9,729.37 | .00 | (7,229.37) | 389 | 5,738.27 |
| Transfers/Advances | .00 | .00 | 3,010.50 | .00 | (3,010.50) | +++ | 3,466.72 |
| Department **000 - General** Totals | $22,514,153.00 | $1,490,881.27 | $27,173,748.34 | $0.00 | ($4,659,595.34) | 121% | $26,792,435.86 |
| REVENUE TOTALS | $22,514,153.00 | $1,490,881.27 | $27,173,748.34 | $0.00 | ($4,659,595.34) | 121% | $26,792,435.86 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | 350,038.00 | .00 | 350,038.00 | .00 | .00 | 100 | 1,864,364.00 |
| Department **000 - General** Totals | $350,038.00 | $0.00 | $350,038.00 | $0.00 | $0.00 | 100% | $1,864,364.00 |
| Department **111 - Police Division** | | | | | | | |
| Personal Services | 13,246,529.00 | 1,359,627.01 | 12,305,295.56 | .00 | 941,233.44 | 93 | 11,719,475.45 |
| Supplies | 531,349.07 | 22,370.34 | 345,871.95 | 68,052.08 | 117,425.04 | 78 | 361,583.26 |
| Services | 1,030,752.27 | 89,021.30 | 721,881.16 | 189,294.77 | 119,576.34 | 88 | 481,432.98 |
| Capital Purchases | 1,142,955.10 | 31,719.49 | 564,147.20 | 563,815.11 | 14,992.79 | 99 | 408,842.40 |
| Department **111 - Police Division** Totals | $15,951,585.44 | $1,502,738.14 | $13,937,195.87 | $821,161.96 | $1,193,227.61 | 93% | $12,971,334.09 |
| Department **290 - Mechanic** | | | | | | | |
| Personal Services | 168,318.00 | 14,849.62 | 132,580.11 | .00 | 35,737.89 | 79 | 55,586.28 |
| Supplies | 147,246.62 | 7,836.43 | 68,997.23 | 20,236.23 | 58,013.16 | 61 | 52,258.83 |
| Services | 83,755.65 | 602.52 | 28,568.44 | 14,269.87 | 40,917.34 | 51 | 28,525.77 |
| Department **290 - Mechanic** Totals | $399,320.27 | $23,288.57 | $230,145.78 | $34,506.10 | $134,668.39 | 66% | $136,370.88 |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **340 - Parks and Recreation** | | | | | | | |
| Personal Services | 1,432,726.00 | 125,943.77 | 1,279,110.98 | .00 | 153,615.02 | 89 | 1,101,555.73 |
| Supplies | 318,687.66 | 10,995.89 | 249,083.95 | 16,715.02 | 52,888.69 | 83 | 208,714.72 |
| Services | 503,272.17 | 18,420.85 | 384,468.01 | 54,000.16 | 64,804.00 | 87 | 324,874.39 |
| Transfers/Other | .00 | (9,764.91) | .00 | .00 | .00 | +++ | .00 |
| Capital Purchases | 300,499.41 | 2,196.52 | 177,341.43 | 70,951.92 | 52,206.06 | 83 | 211,520.59 |
| Department **340 - Parks and Recreation** Totals | $2,555,185.24 | $147,792.12 | $2,090,004.37 | $141,667.10 | $323,513.77 | 87% | $1,846,665.43 |
| Department **343 - Senior Center** | | | | | | | |
| Personal Services | 188,530.00 | 19,038.04 | 186,333.14 | .00 | 2,196.86 | 99 | 177,830.08 |
| Supplies | 25,993.74 | 665.92 | 4,322.15 | 1,953.97 | 19,717.62 | 24 | 11,671.59 |
| Services | 27,211.80 | 876.00 | 15,498.06 | 3,136.23 | 8,577.51 | 68 | 16,949.62 |
| Capital Purchases | .00 | .00 | .00 | .00 | .00 | +++ | 2,439.00 |
| Department **343 - Senior Center** Totals | $241,735.54 | $20,579.96 | $206,153.35 | $5,090.20 | $30,491.99 | 87% | $208,890.29 |
| Department **344 - Community Events** | | | | | | | |
| Personal Services | 216,465.00 | 17,078.14 | 184,361.43 | .00 | 32,103.57 | 85 | 142,355.07 |
| Supplies | 43,694.61 | 6,217.70 | 25,916.86 | 7,641.57 | 10,136.18 | 77 | 19,110.86 |
| Services | 511,417.98 | 8,064.64 | 412,398.84 | 45,688.23 | 53,330.91 | 90 | 254,406.21 |
| Capital Purchases | 7,347.00 | .00 | 4,934.75 | 1,412.25 | 1,000.00 | 86 | .00 |
| Department **344 - Community Events** Totals | $778,924.59 | $31,360.48 | $627,611.88 | $54,742.05 | $96,570.66 | 88% | $415,872.14 |
| Department **448 - Service Department** | | | | | | | |
| Personal Services | 936,733.00 | 90,728.58 | 839,508.16 | .00 | 97,224.84 | 90 | 769,095.87 |
| Supplies | 33,931.65 | 745.06 | 19,936.18 | 9,002.01 | 4,993.46 | 85 | 17,303.66 |
| Services | 1,404,509.92 | 31,940.76 | 734,131.56 | 533,967.28 | 136,411.08 | 90 | 415,806.92 |
| Capital Purchases | 3,000.00 | .00 | .00 | .00 | 3,000.00 | 0 | .00 |
| Department **448 - Service Department** Totals | $2,378,174.57 | $123,414.40 | $1,593,575.90 | $542,969.29 | $241,629.38 | 90% | $1,202,206.45 |
| Department **479 - Building Department** | | | | | | | |
| Personal Services | 932,099.00 | 76,474.00 | 759,951.67 | .00 | 172,147.33 | 82 | 612,519.63 |
| Supplies | 18,549.22 | 4,982.54 | 12,561.96 | 3,003.73 | 2,983.53 | 84 | 6,108.14 |
| Services | 289,271.10 | 15,271.42 | 184,433.41 | 79,075.95 | 25,761.74 | 91 | 91,157.49 |
| Transfers/Other | .00 | (133.90) | .00 | .00 | .00 | +++ | .00 |
| Capital Purchases | 80,000.00 | .00 | .00 | 80,000.00 | .00 | 100 | .00 |
| Department **479 - Building Department** Totals | $1,319,919.32 | $96,594.06 | $956,947.04 | $162,079.68 | $200,892.60 | 85% | $709,785.26 |
| Department **522 - Mayor** | | | | | | | |
| Personal Services | 357,743.00 | 34,990.92 | 344,298.63 | .00 | 13,444.37 | 96 | 241,033.01 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **522 - Mayor** | | | | | | | |
| Supplies | 1,450.00 | 182.40 | 833.34 | 65.96 | 550.70 | 62 | 565.30 |
| Services | 86,657.77 | 761.56 | 61,483.53 | 20,800.63 | 4,373.61 | 95 | 61,110.93 |
| Capital Purchases | 5,000.00 | .00 | 2,832.00 | .00 | 2,168.00 | 57 | .00 |
| Department **522 - Mayor** Totals | $450,850.77 | $35,934.88 | $409,447.50 | $20,866.59 | $20,536.68 | 95% | $302,709.24 |
| Department **534 - Civil Service Commission** | | | | | | | |
| Personal Services | 76,315.00 | 8,312.76 | 75,138.28 | .00 | 1,176.72 | 98 | 67,466.97 |
| Supplies | 3,500.00 | .00 | 760.73 | 1,511.83 | 1,227.44 | 65 | 1,960.67 |
| Services | 45,311.00 | 3,795.00 | 21,464.01 | 6,374.00 | 17,472.99 | 61 | 25,086.22 |
| Department **534 - Civil Service Commission** Totals | $125,126.00 | $12,107.76 | $97,363.02 | $7,885.83 | $19,877.15 | 84% | $94,513.86 |
| Department **545 - City Auditor** | | | | | | | |
| Personal Services | 531,270.00 | 59,620.68 | 495,643.66 | .00 | 35,626.34 | 93 | 376,291.96 |
| Supplies | 4,500.00 | 670.54 | 2,420.25 | 226.04 | 1,853.71 | 59 | 2,158.45 |
| Services | 129,509.80 | 2,062.45 | 94,524.70 | 10,942.00 | 24,043.10 | 81 | 84,213.76 |
| Department **545 - City Auditor** Totals | $665,279.80 | $62,353.67 | $592,588.61 | $11,168.04 | $61,523.15 | 91% | $462,664.17 |
| Department **554 - City Attorney** | | | | | | | |
| Personal Services | 653,457.00 | 68,234.32 | 621,304.36 | .00 | 32,152.64 | 95 | 583,754.71 |
| Supplies | 7,719.71 | 401.73 | 3,495.99 | 990.76 | 3,232.96 | 58 | 4,840.97 |
| Services | 132,745.90 | 4,630.99 | 72,965.82 | 8,573.73 | 51,206.35 | 61 | 66,649.37 |
| Capital Purchases | 6,500.00 | (1,788.48) | .00 | 6,000.00 | 500.00 | 92 | .00 |
| Department **554 - City Attorney** Totals | $800,422.61 | $71,478.56 | $697,766.17 | $15,564.49 | $87,091.95 | 89% | $655,245.05 |
| Department **571 - City Council** | | | | | | | |
| Personal Services | 207,645.00 | 20,232.13 | 202,055.67 | .00 | 5,589.33 | 97 | 189,378.41 |
| Supplies | 2,600.00 | .00 | 978.60 | 1,177.40 | 444.00 | 83 | 1,108.93 |
| Services | 59,593.00 | 101.34 | 33,593.35 | 7,960.31 | 18,039.34 | 70 | 42,784.35 |
| Capital Purchases | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Department **571 - City Council** Totals | $272,338.00 | $20,333.47 | $236,627.62 | $9,137.71 | $26,572.67 | 90% | $233,271.69 |
| Department **580 - Development Department** | | | | | | | |
| Personal Services | 352,624.00 | 35,258.25 | 315,252.55 | .00 | 37,371.45 | 89 | 257,677.21 |
| Supplies | 3,818.65 | 235.34 | 970.69 | 371.96 | 2,476.00 | 35 | 1,047.35 |
| Services | 467,806.05 | 13,105.63 | 220,351.22 | 151,704.46 | 95,750.37 | 80 | 130,023.30 |
| Capital Purchases | 5,000.00 | 1,920.10 | 2,722.08 | 2,000.00 | 277.92 | 94 | 1,296.00 |
| Department **580 - Development Department** Totals | $829,248.70 | $50,519.32 | $539,296.54 | $154,076.42 | $135,875.74 | 84% | $390,043.86 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **582 - Human Resources Department** | | | | | | | |
| Personal Services | 233,474.00 | 24,011.14 | 203,664.89 | .00 | 29,809.11 | 87 | 128,725.89 |
| Supplies | 22,094.20 | 2,710.48 | 21,246.68 | 765.38 | 82.14 | 100 | 16,935.72 |
| Services | 48,544.27 | 1,272.58 | 31,728.41 | 5,759.52 | 11,056.34 | 77 | 24,946.98 |
| Capital Purchases | 3,000.00 | .00 | 2,711.00 | .00 | 289.00 | 90 | .00 |
| Department **582 - Human Resources Department** Totals | $307,112.47 | $27,994.20 | $259,350.98 | $6,524.90 | $41,236.59 | 87% | $170,608.59 |
| Department **584 - Computer Department** | | | | | | | |
| Supplies | 13,000.00 | .00 | 11,277.46 | 250.00 | 1,472.54 | 89 | 16,667.97 |
| Services | 848,744.08 | 21,094.67 | 536,970.19 | 202,787.10 | 108,986.79 | 87 | 428,310.62 |
| Capital Purchases | 640,681.09 | 9,360.00 | 220,360.35 | 278,932.82 | 141,387.92 | 78 | 117,460.55 |
| Department **584 - Computer Department** Totals | $1,502,425.17 | $30,454.67 | $768,608.00 | $481,969.92 | $251,847.25 | 83% | $562,439.14 |
| Department **593 - Clerk of Courts** | | | | | | | |
| Personal Services | 332,419.00 | 36,854.65 | 331,099.10 | .00 | 1,319.90 | 100 | 304,159.78 |
| Supplies | 6,233.70 | .00 | 3,985.22 | 2,071.54 | 176.94 | 97 | 1,876.11 |
| Services | 95,817.75 | 293.69 | 59,820.50 | 17,695.20 | 18,302.05 | 81 | 65,908.63 |
| Capital Purchases | 3,202.60 | .00 | 1,202.60 | .00 | 2,000.00 | 38 | 4,858.65 |
| Department **593 - Clerk of Courts** Totals | $437,673.05 | $37,148.34 | $396,107.42 | $19,766.74 | $21,798.89 | 95% | $376,803.17 |
| Department **595 - General and Administrative** | | | | | | | |
| Personal Services | 293,856.00 | .00 | 44,326.47 | 224,798.61 | 24,730.92 | 92 | 469,243.34 |
| Supplies | 7,444.90 | 70.59 | 3,236.43 | 1,708.47 | 2,500.00 | 66 | 3,675.12 |
| Services | 1,078,205.42 | 31,600.15 | 719,770.85 | 88,370.81 | 270,063.76 | 75 | 704,932.99 |
| Capital Purchases | 60,726.40 | 1,381.38 | 10,792.36 | 2,934.04 | 47,000.00 | 23 | 7,990.40 |
| Department **595 - General and Administrative** Totals | $1,440,232.72 | $33,052.12 | $778,126.11 | $317,811.93 | $344,294.68 | 76% | $1,185,841.85 |
| Department **810 - Public Health and Welfare** | | | | | | | |
| Services | 393,000.00 | .00 | 392,633.24 | .00 | 366.76 | 100 | 351,003.42 |
| Department **810 - Public Health and Welfare** Totals | $393,000.00 | $0.00 | $392,633.24 | $0.00 | $366.76 | 100% | $351,003.42 |
| EXPENSE TOTALS | $31,198,592.26 | $2,327,144.72 | $25,159,587.40 | $2,806,988.95 | $3,232,015.91 | 90% | $24,140,632.58 |
| Fund **110 - General Fund** Totals | | | | | | | |
| REVENUE TOTALS | 22,514,153.00 | 1,490,881.27 | 27,173,748.34 | .00 | (4,659,595.34) | 121% | 26,792,435.86 |
| EXPENSE TOTALS | 31,198,592.26 | 2,327,144.72 | 25,159,587.40 | 2,806,988.95 | 3,232,015.91 | 90% | 24,140,632.58 |
| Fund **110 - General Fund** Net Gain (Loss) | ($8,684,439.26) | ($836,263.45) | $2,014,160.94 | ($2,806,988.95) | $7,891,611.25 | 9% | $2,651,803.28 |
| Fund Type Totals | | | | | | | |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| REVENUE TOTALS | 22,514,153.00 | 1,490,881.27 | 27,173,748.34 | .00 | (4,659,595.34) | 121% | 26,792,435.86 |
| EXPENSE TOTALS | 31,198,592.26 | 2,327,144.72 | 25,159,587.40 | 2,806,988.95 | 3,232,015.91 | 90% | 24,140,632.58 |
| Fund Type Net Gain (Loss) | ($8,684,439.26) | ($836,263.45) | $2,014,160.94 | ($2,806,988.95) | $7,891,611.25 | 9% | $2,651,803.28 |
| Fund Category **General Fund** Totals | | | | | | | |
| REVENUE TOTALS | 22,514,153.00 | 1,490,881.27 | 27,173,748.34 | .00 | (4,659,595.34) | 121% | 26,792,435.86 |
| EXPENSE TOTALS | 31,198,592.26 | 2,327,144.72 | 25,159,587.40 | 2,806,988.95 | 3,232,015.91 | 90% | 24,140,632.58 |
| Fund Category **General Fund** Net Gain (Loss) | ($8,684,439.26) | ($836,263.45) | $2,014,160.94 | ($2,806,988.95) | $7,891,611.25 | 9% | $2,651,803.28 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **203 - Cares Act (CRF) Franklin Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 161.99 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $161.99 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $161.99 |
| Fund **203 - Cares Act (CRF) Franklin Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 161.99 |
| Fund **203 - Cares Act (CRF) Franklin Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($161.99) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **204 - Cares Act (CRF) Licking Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 42.09 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $42.09 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $42.09 |
| Fund **204 - Cares Act (CRF) Licking Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 42.09 |
| Fund **204 - Cares Act (CRF) Licking Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($42.09) |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **205 - Cares Act (CRF) Fairfield Cty** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 7.67 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $7.67 |
| EXPENSE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $7.67 |
| Fund **205 - Cares Act (CRF) Fairfield Cty** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 7.67 |
| Fund **205 - Cares Act (CRF) Fairfield Cty** Net Gain (Loss) | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | ($7.67) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **206 - American Rescue Plan Act** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Intergovernmental-State | .00 | .00 | .00 | .00 | .00 | +++ | 2,023,424.89 |
| Department **000 - General** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $2,023,424.89 |
| REVENUE TOTALS | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $2,023,424.89 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | 438,604.88 | .00 | 423,593.62 | 3,122.66 | 11,888.60 | 97 | 129,271.51 |
| Capital Purchases | 2,851,025.81 | 2,697.50 | 1,844,820.86 | 1,006,204.95 | .00 | 100 | 511,572.98 |
| Department **000 - General** Totals | $3,289,630.69 | $2,697.50 | $2,268,414.48 | $1,009,327.61 | $11,888.60 | 100% | $640,844.49 |
| EXPENSE TOTALS | $3,289,630.69 | $2,697.50 | $2,268,414.48 | $1,009,327.61 | $11,888.60 | 100% | $640,844.49 |
| Fund **206 - American Rescue Plan Act** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | 2,023,424.89 |
| EXPENSE TOTALS | 3,289,630.69 | 2,697.50 | 2,268,414.48 | 1,009,327.61 | 11,888.60 | 100% | 640,844.49 |
| Fund **206 - American Rescue Plan Act** Net Gain (Loss) | ($3,289,630.69) | ($2,697.50) | ($2,268,414.48) | ($1,009,327.61) | $11,888.60 | 100% | $1,382,580.40 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **207 - ARPA Police Retention Grant** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Intergovernmental-State | .00 | .00 | 342,510.00 | .00 | (342,510.00) | +++ | .00 |
| Department **000 - General** Totals | $0.00 | $0.00 | $342,510.00 | $0.00 | ($342,510.00) | +++ | $0.00 |
| REVENUE TOTALS | $0.00 | $0.00 | $342,510.00 | $0.00 | ($342,510.00) | +++ | $0.00 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Personal Services | 199,406.22 | .00 | 199,406.22 | .00 | .00 | 100 | .00 |
| Department **000 - General** Totals | $199,406.22 | $0.00 | $199,406.22 | $0.00 | $0.00 | 100% | $0.00 |
| EXPENSE TOTALS | $199,406.22 | $0.00 | $199,406.22 | $0.00 | $0.00 | 100% | $0.00 |
| Fund **207 - ARPA Police Retention Grant** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | 342,510.00 | .00 | (342,510.00) | +++ | .00 |
| EXPENSE TOTALS | 199,406.22 | .00 | 199,406.22 | .00 | .00 | 100% | .00 |
| Fund **207 - ARPA Police Retention Grant** Net Gain (Loss) | ($199,406.22) | $0.00 | $143,103.78 | $0.00 | $342,510.00 | (72%) | $0.00 |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **220 - Income Tax Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Municipal Tax | 845,000.00 | 124,411.29 | 684,101.87 | .00 | 160,898.13 | 81 | 710,039.72 |
| Investment Earnings | 5,000.00 | 13,292.49 | 125,615.71 | .00 | (120,615.71) | 2,512 | 36,778.51 |
| Reimbursements | .00 | .00 | 617.27 | .00 | (617.27) | +++ | 558.19 |
| Department **000 - General** Totals | $850,000.00 | $137,703.78 | $810,334.85 | $0.00 | $39,665.15 | 95% | $747,376.42 |
| REVENUE TOTALS | $850,000.00 | $137,703.78 | $810,334.85 | $0.00 | $39,665.15 | 95% | $747,376.42 |
| EXPENSE | | | | | | | |
| Department **564 - Income Tax Division** | | | | | | | |
| Personal Services | 140,172.00 | 14,099.57 | 137,274.52 | 2,037.00 | 860.48 | 99 | 139,421.29 |
| Supplies | 2,266.69 | 352.00 | 852.21 | 516.48 | 898.00 | 60 | 343.06 |
| Services | 90,550.00 | 275.45 | 5,615.84 | .00 | 84,934.16 | 6 | 21,837.05 |
| Transfers/Other | 910,000.00 | 55,750.48 | 282,313.35 | .00 | 627,686.65 | 31 | 310,347.60 |
| Department **564 - Income Tax Division** Totals | $1,142,988.69 | $70,477.50 | $426,055.92 | $2,553.48 | $714,379.29 | 37% | $471,949.00 |
| EXPENSE TOTALS | $1,142,988.69 | $70,477.50 | $426,055.92 | $2,553.48 | $714,379.29 | 37% | $471,949.00 |
| Fund **220 - Income Tax Fund** Totals | | | | | | | |
| REVENUE TOTALS | 850,000.00 | 137,703.78 | 810,334.85 | .00 | 39,665.15 | 95% | 747,376.42 |
| EXPENSE TOTALS | 1,142,988.69 | 70,477.50 | 426,055.92 | 2,553.48 | 714,379.29 | 37% | 471,949.00 |
| Fund **220 - Income Tax Fund** Net Gain (Loss) | ($292,988.69) | $67,226.28 | $384,278.93 | ($2,553.48) | $674,714.14 | (130%) | $275,427.42 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **260 - Street Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 2,000,000.00 | 173,514.33 | 2,036,921.06 | .00 | (36,921.06) | 102 | 1,996,206.27 |
| Investment Earnings | .00 | 92,265.90 | 92,265.90 | .00 | (92,265.90) | +++ | 36,997.42 |
| Other Revenues | .00 | .00 | 2,151.23 | .00 | (2,151.23) | +++ | 1,389.60 |
| Reimbursements | .00 | 50.00 | 48,012.06 | .00 | (48,012.06) | +++ | 21,357.48 |
| Department **000 - General** Totals | $2,000,000.00 | $265,830.23 | $2,179,350.25 | $0.00 | ($179,350.25) | 109% | $2,055,950.77 |
| REVENUE TOTALS | $2,000,000.00 | $265,830.23 | $2,179,350.25 | $0.00 | ($179,350.25) | 109% | $2,055,950.77 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 630,798.94 | 251,741.00 | 486,139.73 | 144,659.21 | .00 | 100 | 698,483.06 |
| Department **000 - General** Totals | $630,798.94 | $251,741.00 | $486,139.73 | $144,659.21 | $0.00 | 100% | $698,483.06 |
| Department **268 - Street Department** | | | | | | | |
| Personal Services | 801,373.00 | 73,029.51 | 714,884.66 | 11,547.00 | 74,941.34 | 91 | 774,389.77 |
| Supplies | 371,212.23 | 52,710.02 | 204,598.15 | 62,849.46 | 103,764.62 | 72 | 198,044.91 |
| Services | 222,489.58 | 13,781.01 | 161,537.66 | 36,448.35 | 24,503.57 | 89 | 147,789.59 |
| Capital Purchases | 429,223.00 | 8,588.00 | 29,324.00 | 399,899.00 | .00 | 100 | 34,305.22 |
| Department **268 - Street Department** Totals | $1,824,297.81 | $148,108.54 | $1,110,344.47 | $510,743.81 | $203,209.53 | 89% | $1,154,529.49 |
| EXPENSE TOTALS | $2,455,096.75 | $399,849.54 | $1,596,484.20 | $655,403.02 | $203,209.53 | 92% | $1,853,012.55 |
| Fund **260 - Street Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,000,000.00 | 265,830.23 | 2,179,350.25 | .00 | (179,350.25) | 109% | 2,055,950.77 |
| EXPENSE TOTALS | 2,455,096.75 | 399,849.54 | 1,596,484.20 | 655,403.02 | 203,209.53 | 92% | 1,853,012.55 |
| Fund **260 - Street Fund** Net Gain (Loss) | ($455,096.75) | ($134,019.31) | $582,866.05 | ($655,403.02) | $382,559.78 | 16% | $202,938.22 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **270 - State Highway Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 165,000.00 | 14,068.73 | 165,155.77 | .00 | (155.77) | 100 | 161,854.57 |
| Investment Earnings | .00 | 11,768.59 | 11,768.59 | .00 | (11,768.59) | +++ | 4,200.14 |
| Department **000 - General** Totals | $165,000.00 | $25,837.32 | $176,924.36 | $0.00 | ($11,924.36) | 107% | $166,054.71 |
| REVENUE TOTALS | $165,000.00 | $25,837.32 | $176,924.36 | $0.00 | ($11,924.36) | 107% | $166,054.71 |
| EXPENSE | | | | | | | |
| Department **268 - Street Department** | | | | | | | |
| Supplies | 77,500.00 | .00 | 38,878.29 | 25,621.71 | 13,000.00 | 83 | 61,825.50 |
| Services | 37,850.24 | 824.40 | 12,469.48 | 6,780.76 | 18,600.00 | 51 | 31,896.28 |
| Department **268 - Street Department** Totals | $115,350.24 | $824.40 | $51,347.77 | $32,402.47 | $31,600.00 | 73% | $93,721.78 |
| EXPENSE TOTALS | $115,350.24 | $824.40 | $51,347.77 | $32,402.47 | $31,600.00 | 73% | $93,721.78 |
| Fund **270 - State Highway Fund** Totals | | | | | | | |
| REVENUE TOTALS | 165,000.00 | 25,837.32 | 176,924.36 | .00 | (11,924.36) | 107% | 166,054.71 |
| EXPENSE TOTALS | 115,350.24 | 824.40 | 51,347.77 | 32,402.47 | 31,600.00 | 73% | 93,721.78 |
| Fund **270 - State Highway Fund** Net Gain (Loss) | $49,649.76 | $25,012.92 | $125,576.59 | ($32,402.47) | $43,524.36 | 188% | $72,332.93 |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 3,015,000.00 | 429,371.33 | 3,509,119.46 | .00 | (494,119.46) | 116% | 4,992,806.79 |
| EXPENSE TOTALS | 7,202,472.59 | 473,848.94 | 4,541,708.59 | 1,699,686.58 | 961,077.42 | 87% | 3,059,739.57 |
| Fund Type Net Gain (Loss) | ($4,187,472.59) | ($44,477.61) | ($1,032,589.13) | ($1,699,686.58) | $1,455,196.88 | 65% | $1,933,067.22 |
| Fund Category **Special Revenue Funds** Totals | | | | | | | |
| REVENUE TOTALS | 3,015,000.00 | 429,371.33 | 3,509,119.46 | .00 | (494,119.46) | 116% | 4,992,806.79 |
| EXPENSE TOTALS | 7,202,472.59 | 473,848.94 | 4,541,708.59 | 1,699,686.58 | 961,077.42 | 87% | 3,059,739.57 |
| Fund Category **Special Revenue Funds** Net Gain (Loss) | ($4,187,472.59) | ($44,477.61) | ($1,032,589.13) | ($1,699,686.58) | $1,455,196.88 | 65% | $1,933,067.22 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **710 - Water Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 780,000.00 | 90,878.97 | 750,035.21 | .00 | 29,964.79 | 96 | 766,637.04 |
| Reimbursements | .00 | .00 | 2,177.50 | .00 | (2,177.50) | +++ | .00 |
| Department **000 - General** Totals | $780,000.00 | $90,878.97 | $752,212.71 | $0.00 | $27,787.29 | 96% | $766,637.04 |
| Department **735 - Water Division** | | | | | | | |
| Utility Charges | 7,145,000.00 | 957,730.99 | 7,583,804.50 | .00 | (438,804.50) | 106 | 7,372,710.93 |
| Other Revenues | 75,000.00 | (4,396.65) | 91,889.51 | .00 | (16,889.51) | 123 | 95,735.55 |
| Reimbursements | .00 | .00 | 1,851.81 | .00 | (1,851.81) | +++ | 28,674.56 |
| Department **735 - Water Division** Totals | $7,220,000.00 | $953,334.34 | $7,677,545.82 | $0.00 | ($457,545.82) | 106% | $7,497,121.04 |
| REVENUE TOTALS | $8,000,000.00 | $1,044,213.31 | $8,429,758.53 | $0.00 | ($429,758.53) | 105% | $8,263,758.08 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,631,015.41 | .00 | 310,372.30 | 1,320,643.11 | .00 | 100 | 1,254,636.81 |
| Department **000 - General** Totals | $1,631,015.41 | $0.00 | $310,372.30 | $1,320,643.11 | $0.00 | 100% | $1,254,636.81 |
| Department **735 - Water Division** | | | | | | | |
| Personal Services | 605,811.00 | 57,873.93 | 522,307.75 | 8,443.00 | 75,060.25 | 88 | 488,474.44 |
| Supplies | 257,202.84 | 3,210.07 | 120,145.54 | 46,222.76 | 90,834.54 | 65 | 174,712.72 |
| Services | 7,121,908.38 | 456,865.69 | 5,763,266.12 | 1,019,222.44 | 339,419.82 | 95 | 5,428,584.45 |
| Capital Purchases | 868,267.65 | .00 | 421,910.80 | 13,756.85 | 432,600.00 | 50 | 227,528.72 |
| Department **735 - Water Division** Totals | $8,853,189.87 | $517,949.69 | $6,827,630.21 | $1,087,645.05 | $937,914.61 | 89% | $6,319,300.33 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 256,750.00 | 43,627.83 | 256,719.66 | .00 | 30.34 | 100 | 255,109.66 |
| Department **991 - Debt Service** Totals | $256,750.00 | $43,627.83 | $256,719.66 | $0.00 | $30.34 | 100% | $255,109.66 |
| EXPENSE TOTALS | $10,740,955.28 | $561,577.52 | $7,394,722.17 | $2,408,288.16 | $937,944.95 | 91% | $7,829,046.80 |
| Fund **710 - Water Fund** Totals | | | | | | | |
| REVENUE TOTALS | 8,000,000.00 | 1,044,213.31 | 8,429,758.53 | .00 | (429,758.53) | 105% | 8,263,758.08 |
| EXPENSE TOTALS | 10,740,955.28 | 561,577.52 | 7,394,722.17 | 2,408,288.16 | 937,944.95 | 91% | 7,829,046.80 |
| Fund **710 - Water Fund** Net Gain (Loss) | ($2,740,955.28) | $482,635.79 | $1,035,036.36 | ($2,408,288.16) | $1,367,703.48 | 50% | $434,711.28 |

# Budget by Classification-December, 2023

Through 12/31/23
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **720 - Wastewater/Sewer Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 380,000.00 | 42,482.78 | 364,484.61 | .00 | 15,515.39 | 96 | 376,672.35 |
| Department **000 - General** Totals | $380,000.00 | $42,482.78 | $364,484.61 | $0.00 | $15,515.39 | 96% | $376,672.35 |
| Department **736 - Wastewater Division** | | | | | | | |
| Utility Charges | 6,715,000.00 | 859,909.47 | 7,221,767.53 | .00 | (506,767.53) | 108 | 7,032,089.26 |
| Other Revenues | .00 | 375.00 | 2,771.50 | .00 | (2,771.50) | +++ | 1,775.00 |
| Reimbursements | 5,000.00 | .00 | 1,851.81 | .00 | 3,148.19 | 37 | 28,674.56 |
| Department **736 - Wastewater Division** Totals | $6,720,000.00 | $860,284.47 | $7,226,390.84 | $0.00 | ($506,390.84) | 108% | $7,062,538.82 |
| REVENUE TOTALS | $7,100,000.00 | $902,767.25 | $7,590,875.45 | $0.00 | ($490,875.45) | 107% | $7,439,211.17 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,930,783.77 | 9,178.81 | 575,865.42 | 1,299,614.35 | 55,304.00 | 97 | 322,641.26 |
| Department **000 - General** Totals | $1,930,783.77 | $9,178.81 | $575,865.42 | $1,299,614.35 | $55,304.00 | 97% | $322,641.26 |
| Department **736 - Wastewater Division** | | | | | | | |
| Personal Services | 555,696.00 | 55,286.65 | 506,900.87 | 7,826.00 | 40,969.13 | 93 | 552,116.70 |
| Supplies | 131,965.29 | 2,129.84 | 36,632.11 | 23,934.44 | 71,398.74 | 46 | 91,368.35 |
| Services | 6,948,431.39 | 265,892.82 | 5,666,536.45 | 1,277,162.97 | 4,731.97 | 100 | 5,681,215.74 |
| Capital Purchases | 393,267.65 | .00 | 346,010.83 | 13,756.82 | 33,500.00 | 91 | 227,528.72 |
| Department **736 - Wastewater Division** Totals | $8,029,360.33 | $323,309.31 | $6,556,080.26 | $1,322,680.23 | $150,599.84 | 98% | $6,552,229.51 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | .00 | .00 | .00 | .00 | .00 | +++ | 39,971.10 |
| Department **991 - Debt Service** Totals | $0.00 | $0.00 | $0.00 | $0.00 | $0.00 | +++ | $39,971.10 |
| EXPENSE TOTALS | $9,960,144.10 | $332,488.12 | $7,131,945.68 | $2,622,294.58 | $205,903.84 | 98% | $6,914,841.87 |
| Fund **720 - Wastewater/Sewer Fund** Totals | | | | | | | |
| REVENUE TOTALS | 7,100,000.00 | 902,767.25 | 7,590,875.45 | .00 | (490,875.45) | 107% | 7,439,211.17 |
| EXPENSE TOTALS | 9,960,144.10 | 332,488.12 | 7,131,945.68 | 2,622,294.58 | 205,903.84 | 98% | 6,914,841.87 |
| Fund **720 - Wastewater/Sewer Fund** Net Gain (Loss) | ($2,860,144.10) | $570,279.13 | $458,929.77 | ($2,622,294.58) | $696,779.29 | 76% | $524,369.30 |

# Budget by Classification-December, 2023

Through 12/31/23

Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **740 - Storm Water Drainage Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **737 - Storm Water Division** | | | | | | | |
| Utility Charges | 2,050,000.00 | 263,185.12 | 2,146,433.65 | .00 | (96,433.65) | 105 | 2,087,048.05 |
| Reimbursements | .00 | .00 | 1,234.54 | .00 | (1,234.54) | +++ | 1,116.38 |
| Department **737 - Storm Water Division** Totals | $2,050,000.00 | $263,185.12 | $2,147,668.19 | $0.00 | ($97,668.19) | 105% | $2,088,164.43 |
| REVENUE TOTALS | $2,050,000.00 | $263,185.12 | $2,147,668.19 | $0.00 | ($97,668.19) | 105% | $2,088,164.43 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,227,149.45 | .00 | 421,902.02 | 805,247.43 | .00 | 100 | 746,165.18 |
| Department **000 - General** Totals | $1,227,149.45 | $0.00 | $421,902.02 | $805,247.43 | $0.00 | 100% | $746,165.18 |
| Department **737 - Storm Water Division** | | | | | | | |
| Personal Services | 335,278.00 | 30,800.33 | 303,612.33 | 5,230.00 | 26,435.67 | 92 | 319,870.36 |
| Supplies | 72,128.71 | 4,231.36 | 33,220.89 | 10,211.61 | 28,696.21 | 60 | 23,641.23 |
| Services | 1,219,857.33 | 77,609.22 | 1,007,477.63 | 168,227.86 | 44,151.84 | 96 | 971,520.17 |
| Capital Purchases | 152,207.34 | .00 | 152,207.34 | .00 | .00 | 100 | .00 |
| Department **737 - Storm Water Division** Totals | $1,779,471.38 | $112,640.91 | $1,496,518.19 | $183,669.47 | $99,283.72 | 94% | $1,315,031.76 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 125,650.00 | .00 | 125,622.00 | .00 | 28.00 | 100 | 123,108.00 |
| Department **991 - Debt Service** Totals | $125,650.00 | $0.00 | $125,622.00 | $0.00 | $28.00 | 100% | $123,108.00 |
| EXPENSE TOTALS | $3,132,270.83 | $112,640.91 | $2,044,042.21 | $988,916.90 | $99,311.72 | 97% | $2,184,304.94 |
| Fund **740 - Storm Water Drainage Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,050,000.00 | 263,185.12 | 2,147,668.19 | .00 | (97,668.19) | 105% | 2,088,164.43 |
| EXPENSE TOTALS | 3,132,270.83 | 112,640.91 | 2,044,042.21 | 988,916.90 | 99,311.72 | 97% | 2,184,304.94 |
| Fund **740 - Storm Water Drainage Fund** Net Gain (Loss) | ($1,082,270.83) | $150,544.21 | $103,625.98 | ($988,916.90) | $196,979.91 | 82% | ($96,140.51) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **750 - Solid Waste Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Utility Charges | 2,350,000.00 | 223,233.39 | 2,550,913.73 | .00 | (200,913.73) | 109 | 2,534,376.85 |
| Other Revenues | .00 | .00 | .00 | .00 | .00 | +++ | 24,629.31 |
| Department **738 - Refuse Collection** Totals | $2,350,000.00 | $223,233.39 | $2,550,913.73 | $0.00 | ($200,913.73) | 109% | $2,559,006.16 |
| REVENUE TOTALS | $2,350,000.00 | $223,233.39 | $2,550,913.73 | $0.00 | ($200,913.73) | 109% | $2,559,006.16 |
| EXPENSE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Supplies | 2,000.00 | .00 | .00 | .00 | 2,000.00 | 0 | .00 |
| Services | 3,007,316.26 | 215,568.77 | 2,633,534.51 | 264,254.36 | 109,527.39 | 96 | 2,716,519.68 |
| Department **738 - Refuse Collection** Totals | $3,009,316.26 | $215,568.77 | $2,633,534.51 | $264,254.36 | $111,527.39 | 96% | $2,716,519.68 |
| EXPENSE TOTALS | $3,009,316.26 | $215,568.77 | $2,633,534.51 | $264,254.36 | $111,527.39 | 96% | $2,716,519.68 |
| Fund **750 - Solid Waste Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,350,000.00 | 223,233.39 | 2,550,913.73 | .00 | (200,913.73) | 109% | 2,559,006.16 |
| EXPENSE TOTALS | 3,009,316.26 | 215,568.77 | 2,633,534.51 | 264,254.36 | 111,527.39 | 96% | 2,716,519.68 |
| Fund **750 - Solid Waste Fund** Net Gain (Loss) | ($659,316.26) | $7,664.62 | ($82,620.78) | ($264,254.36) | $312,441.12 | 53% | ($157,513.52) |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 19,500,000.00 | 2,433,399.07 | 20,719,215.90 | .00 | (1,219,215.90) | 106% | 20,350,139.84 |
| EXPENSE TOTALS | 26,842,686.47 | 1,222,275.32 | 19,204,244.57 | 6,283,754.00 | 1,354,687.90 | 95% | 19,644,713.29 |
| Fund Type Net Gain (Loss) | ($7,342,686.47) | $1,211,123.75 | $1,514,971.33 | ($6,283,754.00) | $2,573,903.80 | 65% | $705,426.55 |
| Fund Category **Enterprise Funds** Totals | | | | | | | |
| REVENUE TOTALS | 19,500,000.00 | 2,433,399.07 | 20,719,215.90 | .00 | (1,219,215.90) | 106% | 20,350,139.84 |
| EXPENSE TOTALS | 26,842,686.47 | 1,222,275.32 | 19,204,244.57 | 6,283,754.00 | 1,354,687.90 | 95% | 19,644,713.29 |
| Fund Category **Enterprise Funds** Net Gain (Loss) | ($7,342,686.47) | $1,211,123.75 | $1,514,971.33 | ($6,283,754.00) | $2,573,903.80 | 65% | $705,426.55 |
| Grand Totals | | | | | | | |
| REVENUE TOTALS | 45,029,153.00 | 4,353,651.67 | 51,402,083.70 | .00 | (6,372,930.70) | 114% | 52,135,382.49 |
| EXPENSE TOTALS | 65,243,751.32 | 4,023,268.98 | 48,905,540.56 | 10,790,429.53 | 5,547,781.23 | 91% | 46,845,085.44 |
| Grand Total Net Gain (Loss) | ($20,214,598.32) | $330,382.69 | $2,496,543.14 | ($10,790,429.53) | $11,920,711.93 | 41% | $5,290,297.05 |

Reynoldsburg
OHIO • 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** Auditor's Reports, January, 2024

**APPROVALS:**

Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

# Budget by Classification-January, 2024

Through 01/31/24

Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Property Taxes | 343,705.00 | .00 | .00 | .00 | 343,705.00 | 0 | .00 |
| Municipal Tax | 20,897,668.00 | 1,889,296.22 | 1,889,296.22 | .00 | 19,008,371.78 | 9 | 1,383,899.03 |
| Other Local Taxes | 545,000.00 | 28,629.02 | 28,629.02 | .00 | 516,370.98 | 5 | 51,264.04 |
| State Levied Shared Taxes | 1,163,350.00 | 83,267.97 | 83,267.97 | .00 | 1,080,082.03 | 7 | 91,542.99 |
| Licenses | 61,500.00 | 11,895.00 | 11,895.00 | .00 | 49,605.00 | 19 | 12,095.00 |
| Permits | 382,660.00 | 73,600.26 | 73,600.26 | .00 | 309,059.74 | 19 | 42,923.42 |
| Fees | 25,500.00 | 1,072.50 | 1,072.50 | .00 | 24,427.50 | 4 | 5,425.00 |
| Intergovernmental-State | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Miscellaneous Charges for Services | 65,133.00 | 364.30 | 364.30 | .00 | 64,768.70 | 1 | 1,521.96 |
| Recreational Charges | 161,300.00 | 46,160.64 | 46,160.64 | .00 | 115,139.36 | 29 | 45,300.57 |
| Fines and Forfeitures | 174,000.00 | 26,345.00 | 26,345.00 | .00 | 147,655.00 | 15 | 243.00 |
| Investment Earnings | 250,000.00 | 171,323.59 | 171,323.59 | .00 | 78,676.41 | 69 | 80,414.68 |
| Other Revenues | 771,876.00 | 99,212.37 | 99,212.37 | .00 | 672,663.63 | 13 | 86,616.02 |
| Donations | 10,000.00 | 145.00 | 145.00 | .00 | 9,855.00 | 1 | 169.00 |
| Reimbursements | 81,000.00 | 4,441.12 | 4,441.12 | .00 | 76,558.88 | 5 | 5,469.88 |
| Sale of Assets | 5,000.00 | .00 | .00 | .00 | 5,000.00 | 0 | .00 |
| Transfers/Advances | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 0 | .00 |
| Department **000 - General** Totals | $24,944,192.00 | $2,435,752.99 | $2,435,752.99 | $0.00 | $22,508,439.01 | 10% | $1,806,884.59 |
| REVENUE TOTALS | $24,944,192.00 | $2,435,752.99 | $2,435,752.99 | $0.00 | $22,508,439.01 | 10% | $1,806,884.59 |
| EXPENSE | | | | | | | |
| Department **111 - Police Division** | | | | | | | |
| Personal Services | 13,622,601.00 | 1,389,878.25 | 1,389,878.25 | 290,300.35 | 11,942,422.40 | 12 | 1,316,286.61 |
| Supplies | 609,969.05 | 61,924.24 | 61,924.24 | 188,592.09 | 359,452.72 | 41 | 29,426.50 |
| Services | 1,184,939.68 | 54,836.22 | 54,836.22 | 698,768.12 | 431,335.34 | 64 | 77,450.07 |
| Capital Purchases | 1,322,503.30 | 96,293.57 | 96,293.57 | 704,784.07 | 521,425.66 | 61 | 11,786.98 |
| Department **111 - Police Division** Totals | $16,740,013.03 | $1,602,932.28 | $1,602,932.28 | $1,882,444.63 | $13,254,636.12 | 21% | $1,434,950.16 |
| Department **290 - Mechanic** | | | | | | | |
| Personal Services | 242,390.00 | 14,834.77 | 14,834.77 | 6,511.64 | 221,043.59 | 9 | 6,713.38 |
| Supplies | 149,867.06 | 9,405.56 | 9,405.56 | 51,394.02 | 89,067.48 | 41 | 7,434.13 |
| Services | 82,377.03 | 286.98 | 286.98 | 21,680.00 | 60,410.05 | 27 | 710.52 |
| Department **290 - Mechanic** Totals | $474,634.09 | $24,527.31 | $24,527.31 | $79,585.66 | $370,521.12 | 22% | $14,858.03 |
| Department **340 - Parks and Recreation** | | | | | | | |
| Personal Services | 1,540,761.00 | 132,268.22 | 132,268.22 | 39,627.45 | 1,368,865.33 | 11 | 115,768.58 |
| Supplies | 357,438.87 | 20,882.22 | 20,882.22 | 27,389.66 | 309,166.99 | 14 | 18,459.24 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **340 - Parks and Recreation** | | | | | | | |
| Services | 525,392.69 | 16,392.15 | 16,392.15 | 256,792.00 | 252,208.54 | 52 | 43,223.81 |
| Transfers/Other | .00 | .00 | .00 | .00 | .00 | +++ | 850.00 |
| Capital Purchases | 411,234.92 | .00 | .00 | 81,559.92 | 329,675.00 | 20 | 8,940.00 |
| Department **340 - Parks and Recreation** Totals | $2,834,827.48 | $169,542.59 | $169,542.59 | $405,369.03 | $2,259,915.86 | 20% | $187,241.63 |
| Department **343 - Senior Center** | | | | | | | |
| Personal Services | 187,669.00 | 19,821.03 | 19,821.03 | 6,576.42 | 161,271.55 | 14 | 19,439.40 |
| Supplies | 14,645.79 | 244.84 | 244.84 | 3,704.39 | 10,696.56 | 27 | 1,113.52 |
| Services | 37,846.68 | 1,370.14 | 1,370.14 | 13,986.09 | 22,490.45 | 41 | 3,678.42 |
| Department **343 - Senior Center** Totals | $240,161.47 | $21,436.01 | $21,436.01 | $24,266.90 | $194,458.56 | 19% | $24,231.34 |
| Department **344 - Community Events** | | | | | | | |
| Personal Services | 210,494.00 | 18,540.23 | 18,540.23 | 8,579.56 | 183,374.21 | 13 | 12,761.35 |
| Supplies | 57,990.14 | 4,798.16 | 4,798.16 | 6,487.72 | 46,704.26 | 19 | 2,647.06 |
| Services | 587,149.81 | 28,949.44 | 28,949.44 | 34,582.89 | 523,617.48 | 11 | 231.07 |
| Capital Purchases | 2,912.25 | .00 | .00 | 1,412.25 | 1,500.00 | 48 | .00 |
| Department **344 - Community Events** Totals | $858,546.20 | $52,287.83 | $52,287.83 | $51,062.42 | $755,195.95 | 12% | $15,639.48 |
| Department **448 - Service Department** | | | | | | | |
| Personal Services | 1,004,443.00 | 97,255.65 | 97,255.65 | 29,711.64 | 877,475.71 | 13 | 89,490.06 |
| Supplies | 47,502.01 | 2,078.73 | 2,078.73 | 20,593.28 | 24,830.00 | 48 | 2,517.66 |
| Services | 1,697,161.21 | 36,781.15 | 36,781.15 | 1,009,444.23 | 650,935.83 | 62 | 67,963.61 |
| Capital Purchases | 8,000.00 | .00 | .00 | .00 | 8,000.00 | 0 | .00 |
| Department **448 - Service Department** Totals | $2,757,106.22 | $136,115.53 | $136,115.53 | $1,059,749.15 | $1,561,241.54 | 43% | $159,971.33 |
| Department **479 - Building Department** | | | | | | | |
| Personal Services | 1,005,321.00 | 86,317.67 | 86,317.67 | 29,558.98 | 889,444.35 | 12 | 68,746.60 |
| Supplies | 24,681.03 | 537.90 | 537.90 | 12,465.83 | 11,677.30 | 53 | 160.93 |
| Services | 457,964.78 | 17,590.74 | 17,590.74 | 171,285.77 | 269,088.27 | 41 | 5,740.60 |
| Capital Purchases | 120,000.00 | .00 | .00 | 80,000.00 | 40,000.00 | 67 | .00 |
| Department **479 - Building Department** Totals | $1,607,966.81 | $104,446.31 | $104,446.31 | $293,310.58 | $1,210,209.92 | 25% | $74,648.13 |
| Department **522 - Mayor** | | | | | | | |
| Personal Services | 375,956.00 | 35,481.54 | 35,481.54 | 7,470.86 | 333,003.60 | 11 | 33,945.65 |
| Supplies | 1,450.00 | .00 | .00 | 265.96 | 1,184.04 | 18 | .00 |
| Services | 80,730.51 | 10,810.08 | 10,810.08 | 43,013.94 | 26,906.49 | 67 | 8,176.86 |
| Capital Purchases | 2,500.00 | .00 | .00 | .00 | 2,500.00 | 0 | .00 |
| Department **522 - Mayor** Totals | $460,636.51 | $46,291.62 | $46,291.62 | $50,750.76 | $363,594.13 | 21% | $42,122.51 |

# Budget by Classification-January, 2024

Through 01/31/24
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **534 - Civil Service Commission** | | | | | | | |
| Personal Services | 77,841.00 | 5,915.28 | 5,915.28 | .00 | 71,925.72 | 8 | 5,526.87 |
| Supplies | 4,395.02 | 895.02 | 895.02 | 1,111.83 | 2,388.17 | 46 | 356.57 |
| Services | 45,374.00 | 1,328.00 | 1,328.00 | 13,246.00 | 30,800.00 | 32 | 6,511.00 |
| Capital Purchases | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 0 | .00 |
| Department **534 - Civil Service Commission** Totals | $131,610.02 | $8,138.30 | $8,138.30 | $14,357.83 | $109,113.89 | 17% | $12,394.44 |
| Department **545 - City Auditor** | | | | | | | |
| Personal Services | 572,672.00 | 54,068.08 | 54,068.08 | 12,725.91 | 505,878.01 | 12 | 33,171.91 |
| Supplies | 6,536.01 | 36.01 | 36.01 | 1,507.31 | 4,992.69 | 24 | .00 |
| Services | 164,422.10 | 7,542.36 | 7,542.36 | 135,114.77 | 21,764.97 | 87 | 2,324.66 |
| Capital Purchases | 4,000.00 | .00 | .00 | .00 | 4,000.00 | 0 | .00 |
| Department **545 - City Auditor** Totals | $747,630.11 | $61,646.45 | $61,646.45 | $149,347.99 | $536,635.67 | 28% | $35,496.57 |
| Department **554 - City Attorney** | | | | | | | |
| Personal Services | 708,024.00 | 70,338.53 | 70,338.53 | 17,445.33 | 620,240.14 | 12 | 61,509.81 |
| Supplies | 8,376.57 | 564.42 | 564.42 | 4,536.19 | 3,275.96 | 61 | 309.72 |
| Services | 166,323.73 | 19,911.47 | 19,911.47 | 42,032.43 | 104,379.83 | 37 | 12,762.07 |
| Capital Purchases | 12,500.00 | .00 | .00 | 8,800.00 | 3,700.00 | 70 | .00 |
| Department **554 - City Attorney** Totals | $895,224.30 | $90,814.42 | $90,814.42 | $72,813.95 | $731,595.93 | 18% | $74,581.60 |
| Department **571 - City Council** | | | | | | | |
| Personal Services | 217,562.00 | 18,675.72 | 18,675.72 | 1,765.62 | 197,120.66 | 9 | 17,770.20 |
| Supplies | 2,120.10 | 120.10 | 120.10 | 2,257.30 | (257.30) | 112 | .00 |
| Services | 64,083.53 | 2,031.61 | 2,031.61 | 27,887.55 | 34,164.37 | 47 | 546.67 |
| Department **571 - City Council** Totals | $283,765.63 | $20,827.43 | $20,827.43 | $31,910.47 | $231,027.73 | 19% | $18,316.87 |
| Department **580 - Development Department** | | | | | | | |
| Personal Services | 520,020.00 | 32,897.99 | 32,897.99 | 12,399.20 | 474,722.81 | 9 | 21,819.62 |
| Supplies | 4,108.72 | 64.18 | 64.18 | 1,790.24 | 2,254.30 | 45 | 68.65 |
| Services | 432,404.46 | 35,761.49 | 35,761.49 | 248,339.59 | 148,303.38 | 66 | 2,977.82 |
| Capital Purchases | 7,000.00 | 2,211.00 | 2,211.00 | .00 | 4,789.00 | 32 | .00 |
| Department **580 - Development Department** Totals | $963,533.18 | $70,934.66 | $70,934.66 | $262,529.03 | $630,069.49 | 35% | $24,866.09 |
| Department **582 - Human Resources Department** | | | | | | | |
| Personal Services | 222,168.00 | 18,539.56 | 18,539.56 | 1,897.74 | 201,730.70 | 9 | 12,018.16 |
| Supplies | 23,164.28 | 1,636.97 | 1,636.97 | 11,327.41 | 10,199.90 | 56 | 2,111.54 |
| Services | 55,333.12 | 4,225.06 | 4,225.06 | 16,399.22 | 34,708.84 | 37 | 8,307.37 |
| Department **582 - Human Resources Department** Totals | $300,665.40 | $24,401.59 | $24,401.59 | $29,624.37 | $246,639.44 | 18% | $22,437.07 |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **General Fund** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **110 - General Fund** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **584 - Computer Department** | | | | | | | |
| Supplies | 13,498.53 | 248.53 | 248.53 | 13,250.00 | .00 | 100 | .00 |
| Services | 1,556,890.10 | 51,624.06 | 51,624.06 | 762,456.57 | 742,809.47 | 52 | 78,042.83 |
| Capital Purchases | 492,737.78 | 113,298.62 | 113,298.62 | 362,439.16 | 17,000.00 | 97 | 22,001.09 |
| Department **584 - Computer Department** Totals | $2,063,126.41 | $165,171.21 | $165,171.21 | $1,138,145.73 | $759,809.47 | 63% | $100,043.92 |
| Department **593 - Clerk of Courts** | | | | | | | |
| Personal Services | 339,054.00 | 33,007.09 | 33,007.09 | 9,631.44 | 296,415.47 | 13 | 31,763.51 |
| Supplies | 2,600.00 | .00 | .00 | 4,571.54 | (1,971.54) | 176 | 467.05 |
| Services | 74,545.20 | 3,767.29 | 3,767.29 | 71,346.63 | (568.72) | 101 | 9,054.86 |
| Capital Purchases | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 0 | 1,202.60 |
| Department **593 - Clerk of Courts** Totals | $417,199.20 | $36,774.38 | $36,774.38 | $85,549.61 | $294,875.21 | 29% | $42,488.02 |
| Department **595 - General and Administrative** | | | | | | | |
| Personal Services | 483,923.61 | 220,154.00 | 220,154.00 | 69,644.61 | 194,125.00 | 60 | 23,939.00 |
| Supplies | 7,889.80 | 889.80 | 889.80 | 818.67 | 6,181.33 | 22 | .00 |
| Services | 1,180,185.40 | 83,662.23 | 83,662.23 | 167,859.52 | 928,663.65 | 21 | 27,453.44 |
| Capital Purchases | 32,934.04 | .00 | .00 | 2,934.04 | 30,000.00 | 9 | 1,553.03 |
| Department **595 - General and Administrative** Totals | $1,704,932.85 | $304,706.03 | $304,706.03 | $241,256.84 | $1,158,969.98 | 32% | $52,945.47 |
| Department **810 - Public Health and Welfare** | | | | | | | |
| Services | 413,000.00 | .00 | .00 | .00 | 413,000.00 | 0 | .00 |
| Department **810 - Public Health and Welfare** Totals | $413,000.00 | $0.00 | $0.00 | $0.00 | $413,000.00 | 0% | $0.00 |
| EXPENSE TOTALS | $33,894,578.91 | $2,940,993.95 | $2,940,993.95 | $5,872,074.95 | $25,081,510.01 | 26% | $2,337,232.66 |
| Fund **110 - General Fund** Totals | | | | | | | |
| REVENUE TOTALS | 24,944,192.00 | 2,435,752.99 | 2,435,752.99 | .00 | 22,508,439.01 | 10% | 1,806,884.59 |
| EXPENSE TOTALS | 33,894,578.91 | 2,940,993.95 | 2,940,993.95 | 5,872,074.95 | 25,081,510.01 | 26% | 2,337,232.66 |
| Fund **110 - General Fund** Net Gain (Loss) | ($8,950,386.91) | ($505,240.96) | ($505,240.96) | ($5,872,074.95) | $2,573,071.00 | 71% | ($530,348.07) |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 24,944,192.00 | 2,435,752.99 | 2,435,752.99 | .00 | 22,508,439.01 | 10% | 1,806,884.59 |
| EXPENSE TOTALS | 33,894,578.91 | 2,940,993.95 | 2,940,993.95 | 5,872,074.95 | 25,081,510.01 | 26% | 2,337,232.66 |
| Fund Type Net Gain (Loss) | ($8,950,386.91) | ($505,240.96) | ($505,240.96) | ($5,872,074.95) | $2,573,071.00 | 71% | ($530,348.07) |
| Fund Category **General Fund** Totals | | | | | | | |
| REVENUE TOTALS | 24,944,192.00 | 2,435,752.99 | 2,435,752.99 | .00 | 22,508,439.01 | 10% | 1,806,884.59 |

# Budget by Classification-January, 2024

Through 01/31/24
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| EXPENSE TOTALS | 33,894,578.91 | 2,940,993.95 | 2,940,993.95 | 5,872,074.95 | 25,081,510.01 | 26% | 2,337,232.66 |
| Fund Category **General Fund** Net Gain (Loss) | ($8,950,386.91) | ($505,240.96) | ($505,240.96) | ($5,872,074.95) | $2,573,071.00 | 71% | ($530,348.07) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **206 - American Rescue Plan Act** | | | | | | | |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Transfers/Other | 3,122.66 | .00 | .00 | 3,122.66 | .00 | 100 | 38,497.37 |
| Capital Purchases | 1,006,204.95 | 4,377.58 | 4,377.58 | 1,001,827.37 | .00 | 100 | 23,926.02 |
| Department **000 - General** Totals | $1,009,327.61 | $4,377.58 | $4,377.58 | $1,004,950.03 | $0.00 | 100% | $62,423.39 |
| EXPENSE TOTALS | $1,009,327.61 | $4,377.58 | $4,377.58 | $1,004,950.03 | $0.00 | 100% | $62,423.39 |
| Fund **206 - American Rescue Plan Act** Totals | | | | | | | |
| REVENUE TOTALS | .00 | .00 | .00 | .00 | .00 | +++ | .00 |
| EXPENSE TOTALS | 1,009,327.61 | 4,377.58 | 4,377.58 | 1,004,950.03 | .00 | 100% | 62,423.39 |
| Fund **206 - American Rescue Plan Act** Net Gain (Loss) | ($1,009,327.61) | ($4,377.58) | ($4,377.58) | ($1,004,950.03) | $0.00 | 100% | ($62,423.39) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **220 - Income Tax Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Municipal Tax | 792,400.00 | 113,895.83 | 113,895.83 | .00 | 678,504.17 | 14 | 112,466.23 |
| Investment Earnings | 7,000.00 | 11,915.52 | 11,915.52 | .00 | (4,915.52) | 170 | 8,362.95 |
| Reimbursements | 600.00 | 51.05 | 51.05 | .00 | 548.95 | 9 | 49.65 |
| Department **000 - General** Totals | $800,000.00 | $125,862.40 | $125,862.40 | $0.00 | $674,137.60 | 16% | $120,878.83 |
| REVENUE TOTALS | $800,000.00 | $125,862.40 | $125,862.40 | $0.00 | $674,137.60 | 16% | $120,878.83 |
| EXPENSE | | | | | | | |
| Department **564 - Income Tax Division** | | | | | | | |
| Personal Services | 143,809.00 | 16,502.76 | 16,502.76 | 3,968.04 | 123,338.20 | 14 | 14,400.46 |
| Supplies | 2,702.36 | 452.36 | 452.36 | 2,314.12 | (64.12) | 102 | 266.69 |
| Services | 90,725.00 | 93.48 | 93.48 | 4,545.00 | 86,086.52 | 5 | 454.88 |
| Transfers/Other | 910,000.00 | 81,188.39 | 81,188.39 | .00 | 828,811.61 | 9 | 59,944.65 |
| Capital Purchases | 500.00 | .00 | .00 | .00 | 500.00 | 0 | .00 |
| Department **564 - Income Tax Division** Totals | $1,147,736.36 | $98,236.99 | $98,236.99 | $10,827.16 | $1,038,672.21 | 10% | $75,066.68 |
| EXPENSE TOTALS | $1,147,736.36 | $98,236.99 | $98,236.99 | $10,827.16 | $1,038,672.21 | 10% | $75,066.68 |
| Fund **220 - Income Tax Fund** Totals | | | | | | | |
| REVENUE TOTALS | 800,000.00 | 125,862.40 | 125,862.40 | .00 | 674,137.60 | 16% | 120,878.83 |
| EXPENSE TOTALS | 1,147,736.36 | 98,236.99 | 98,236.99 | 10,827.16 | 1,038,672.21 | 10% | 75,066.68 |
| Fund **220 - Income Tax Fund** Net Gain (Loss) | ($347,736.36) | $27,625.41 | $27,625.41 | ($10,827.16) | $364,534.61 | (5%) | $45,812.15 |

# Budget by Classification-January, 2024

Through 01/31/24
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **260 - Street Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 2,065,000.00 | 160,224.61 | 160,224.61 | .00 | 1,904,775.39 | 8 | 160,314.24 |
| Investment Earnings | 20,000.00 | .00 | .00 | .00 | 20,000.00 | 0 | .00 |
| Reimbursements | 15,000.00 | 629.19 | 629.19 | .00 | 14,370.81 | 4 | 3,859.41 |
| Department **000 - General** Totals | $2,100,000.00 | $160,853.80 | $160,853.80 | $0.00 | $1,939,146.20 | 8% | $164,173.65 |
| REVENUE TOTALS | $2,100,000.00 | $160,853.80 | $160,853.80 | $0.00 | $1,939,146.20 | 8% | $164,173.65 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,057,296.21 | .00 | .00 | 144,659.21 | 912,637.00 | 14 | .00 |
| Department **000 - General** Totals | $1,057,296.21 | $0.00 | $0.00 | $144,659.21 | $912,637.00 | 14% | $0.00 |
| Department **268 - Street Department** | | | | | | | |
| Personal Services | 786,598.00 | 89,363.65 | 89,363.65 | 21,238.18 | 675,996.17 | 14 | 79,458.71 |
| Supplies | 387,573.18 | 2,762.48 | 2,762.48 | 156,260.70 | 228,550.00 | 41 | 16,200.55 |
| Services | 253,845.74 | 772.81 | 772.81 | 131,471.49 | 121,601.44 | 52 | 7,201.60 |
| Capital Purchases | 554,899.00 | .00 | .00 | 399,899.00 | 155,000.00 | 72 | .00 |
| Department **268 - Street Department** Totals | $1,982,915.92 | $92,898.94 | $92,898.94 | $708,869.37 | $1,181,147.61 | 40% | $102,860.86 |
| EXPENSE TOTALS | $3,040,212.13 | $92,898.94 | $92,898.94 | $853,528.58 | $2,093,784.61 | 31% | $102,860.86 |
| Fund **260 - Street Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,100,000.00 | 160,853.80 | 160,853.80 | .00 | 1,939,146.20 | 8% | 164,173.65 |
| EXPENSE TOTALS | 3,040,212.13 | 92,898.94 | 92,898.94 | 853,528.58 | 2,093,784.61 | 31% | 102,860.86 |
| Fund **260 - Street Fund** Net Gain (Loss) | ($940,212.13) | $67,954.86 | $67,954.86 | ($853,528.58) | $154,638.41 | 84% | $61,312.79 |

# Budget by Classification-January, 2024

Through 01/31/24
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Special Revenue Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **270 - State Highway Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| State Levied Shared Taxes | 169,000.00 | 12,991.19 | 12,991.19 | .00 | 156,008.81 | 8 | 12,998.45 |
| Investment Earnings | 1,000.00 | .00 | .00 | .00 | 1,000.00 | 0 | .00 |
| Department **000 - General** Totals | $170,000.00 | $12,991.19 | $12,991.19 | $0.00 | $157,008.81 | 8% | $12,998.45 |
| REVENUE TOTALS | $170,000.00 | $12,991.19 | $12,991.19 | $0.00 | $157,008.81 | 8% | $12,998.45 |
| EXPENSE | | | | | | | |
| Department **268 - Street Department** | | | | | | | |
| Supplies | 77,500.00 | .00 | .00 | 61,000.00 | 16,500.00 | 79 | 180.00 |
| Services | 38,640.22 | 340.43 | 340.43 | 29,551.73 | 8,748.06 | 77 | 850.24 |
| Department **268 - Street Department** Totals | $116,140.22 | $340.43 | $340.43 | $90,551.73 | $25,248.06 | 78% | $1,030.24 |
| EXPENSE TOTALS | $116,140.22 | $340.43 | $340.43 | $90,551.73 | $25,248.06 | 78% | $1,030.24 |
| Fund **270 - State Highway Fund** Totals | | | | | | | |
| REVENUE TOTALS | 170,000.00 | 12,991.19 | 12,991.19 | .00 | 157,008.81 | 8% | 12,998.45 |
| EXPENSE TOTALS | 116,140.22 | 340.43 | 340.43 | 90,551.73 | 25,248.06 | 78% | 1,030.24 |
| Fund **270 - State Highway Fund** Net Gain (Loss) | $53,859.78 | $12,650.76 | $12,650.76 | ($90,551.73) | ($131,760.75) | (145%) | $11,968.21 |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 3,070,000.00 | 299,707.39 | 299,707.39 | .00 | 2,770,292.61 | 10% | 298,050.93 |
| EXPENSE TOTALS | 5,313,416.32 | 195,853.94 | 195,853.94 | 1,959,857.50 | 3,157,704.88 | 41% | 241,381.17 |
| Fund Type Net Gain (Loss) | ($2,243,416.32) | $103,853.45 | $103,853.45 | ($1,959,857.50) | $387,412.27 | 83% | $56,669.76 |
| Fund Category **Special Revenue Funds** Totals | | | | | | | |
| REVENUE TOTALS | 3,070,000.00 | 299,707.39 | 299,707.39 | .00 | 2,770,292.61 | 10% | 298,050.93 |
| EXPENSE TOTALS | 5,313,416.32 | 195,853.94 | 195,853.94 | 1,959,857.50 | 3,157,704.88 | 41% | 241,381.17 |
| Fund Category **Special Revenue Funds** Net Gain (Loss) | ($2,243,416.32) | $103,853.45 | $103,853.45 | ($1,959,857.50) | $387,412.27 | 83% | $56,669.76 |

# Budget by Classification-January, 2024

Through 01/31/24

Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **710 - Water Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 782,000.00 | 64,120.62 | 64,120.62 | .00 | 717,879.38 | 8 | 60,300.62 |
| Reimbursements | .00 | .00 | .00 | .00 | .00 | +++ | 400.00 |
| Department **000 - General** Totals | $782,000.00 | $64,120.62 | $64,120.62 | $0.00 | $717,879.38 | 8% | $60,700.62 |
| Department **735 - Water Division** | | | | | | | |
| Utility Charges | 7,498,000.00 | 664,354.51 | 664,354.51 | .00 | 6,833,645.49 | 9 | 560,000.92 |
| Other Revenues | 20,000.00 | 31,500.92 | 31,500.92 | .00 | (11,500.92) | 158 | 1,295.97 |
| Reimbursements | .00 | 153.14 | 153.14 | .00 | (153.14) | +++ | 148.95 |
| Department **735 - Water Division** Totals | $7,518,000.00 | $696,008.57 | $696,008.57 | $0.00 | $6,821,991.43 | 9% | $561,445.84 |
| REVENUE TOTALS | $8,300,000.00 | $760,129.19 | $760,129.19 | $0.00 | $7,539,870.81 | 9% | $622,146.46 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 2,814,643.11 | 1,580.87 | 1,580.87 | 1,319,062.24 | 1,494,000.00 | 47 | 223,880.22 |
| Department **000 - General** Totals | $2,814,643.11 | $1,580.87 | $1,580.87 | $1,319,062.24 | $1,494,000.00 | 47% | $223,880.22 |
| Department **735 - Water Division** | | | | | | | |
| Personal Services | 616,187.00 | 71,463.55 | 71,463.55 | 21,098.19 | 523,625.26 | 15 | 53,825.40 |
| Supplies | 290,666.69 | 13,046.79 | 13,046.79 | 163,213.34 | 114,406.56 | 61 | 5,151.91 |
| Services | 7,308,266.95 | 512,262.78 | 512,262.78 | 2,176,741.13 | 4,619,263.04 | 37 | 426,667.71 |
| Capital Purchases | 577,256.85 | 47,486.25 | 47,486.25 | 166,270.60 | 363,500.00 | 37 | 1,016.80 |
| Department **735 - Water Division** Totals | $8,792,377.49 | $644,259.37 | $644,259.37 | $2,527,323.26 | $5,620,794.86 | 36% | $486,661.82 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 170,961.00 | .00 | .00 | .00 | 170,961.00 | 0 | .00 |
| Department **991 - Debt Service** Totals | $170,961.00 | $0.00 | $0.00 | $0.00 | $170,961.00 | 0% | $0.00 |
| EXPENSE TOTALS | $11,777,981.60 | $645,840.24 | $645,840.24 | $3,846,385.50 | $7,285,755.86 | 38% | $710,542.04 |
| Fund **710 - Water Fund** Totals | | | | | | | |
| REVENUE TOTALS | 8,300,000.00 | 760,129.19 | 760,129.19 | .00 | 7,539,870.81 | 9% | 622,146.46 |
| EXPENSE TOTALS | 11,777,981.60 | 645,840.24 | 645,840.24 | 3,846,385.50 | 7,285,755.86 | 38% | 710,542.04 |
| Fund **710 - Water Fund** Net Gain (Loss) | ($3,477,981.60) | $114,288.95 | $114,288.95 | ($3,846,385.50) | ($254,114.95) | 107% | ($88,395.58) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **720 - Wastewater/Sewer Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Utility Charges | 380,000.00 | 31,939.29 | 31,939.29 | .00 | 348,060.71 | 8 | 30,010.37 |
| Department **000 - General** Totals | $380,000.00 | $31,939.29 | $31,939.29 | $0.00 | $348,060.71 | 8% | $30,010.37 |
| Department **736 - Wastewater Division** | | | | | | | |
| Utility Charges | 7,112,500.00 | 641,146.06 | 641,146.06 | .00 | 6,471,353.94 | 9 | 567,377.71 |
| Other Revenues | .00 | 325.00 | 325.00 | .00 | (325.00) | +++ | 50.00 |
| Reimbursements | 7,500.00 | 153.14 | 153.14 | .00 | 7,346.86 | 2 | 148.95 |
| Department **736 - Wastewater Division** Totals | $7,120,000.00 | $641,624.20 | $641,624.20 | $0.00 | $6,478,375.80 | 9% | $567,576.66 |
| REVENUE TOTALS | $7,500,000.00 | $673,563.49 | $673,563.49 | $0.00 | $6,826,436.51 | 9% | $597,587.03 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 1,354,918.35 | 37,282.43 | 37,282.43 | 1,262,331.92 | 55,304.00 | 96 | 1,350.13 |
| Department **000 - General** Totals | $1,354,918.35 | $37,282.43 | $37,282.43 | $1,262,331.92 | $55,304.00 | 96% | $1,350.13 |
| Department **736 - Wastewater Division** | | | | | | | |
| Personal Services | 533,566.00 | 63,153.49 | 63,153.49 | 23,161.80 | 447,250.71 | 16 | 50,985.10 |
| Supplies | 142,160.07 | 5,458.19 | 5,458.19 | 37,013.62 | 99,688.26 | 30 | 1,792.22 |
| Services | 7,634,044.67 | 754,841.91 | 754,841.91 | 2,133,622.53 | 4,745,580.23 | 38 | 700,246.83 |
| Capital Purchases | 577,256.82 | 47,486.25 | 47,486.25 | 166,270.57 | 363,500.00 | 37 | 1,016.80 |
| Department **736 - Wastewater Division** Totals | $8,887,027.56 | $870,939.84 | $870,939.84 | $2,360,068.52 | $5,656,019.20 | 36% | $754,040.95 |
| EXPENSE TOTALS | $10,241,945.91 | $908,222.27 | $908,222.27 | $3,622,400.44 | $5,711,323.20 | 44% | $755,391.08 |
| Fund **720 - Wastewater/Sewer Fund** Totals | | | | | | | |
| REVENUE TOTALS | 7,500,000.00 | 673,563.49 | 673,563.49 | .00 | 6,826,436.51 | 9% | 597,587.03 |
| EXPENSE TOTALS | 10,241,945.91 | 908,222.27 | 908,222.27 | 3,622,400.44 | 5,711,323.20 | 44% | 755,391.08 |
| Fund **720 - Wastewater/Sewer Fund** Net Gain (Loss) | ($2,741,945.91) | ($234,658.78) | ($234,658.78) | ($3,622,400.44) | ($1,115,113.31) | 141% | ($157,804.05) |

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **740 - Storm Water Drainage Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **737 - Storm Water Division** | | | | | | | |
| Utility Charges | 2,100,000.00 | 181,143.79 | 181,143.79 | .00 | 1,918,856.21 | 9 | 190,620.84 |
| Reimbursements | .00 | 102.10 | 102.10 | .00 | (102.10) | +++ | 99.30 |
| Department **737 - Storm Water Division** Totals | $2,100,000.00 | $181,245.89 | $181,245.89 | $0.00 | $1,918,754.11 | 9% | $190,720.14 |
| REVENUE TOTALS | $2,100,000.00 | $181,245.89 | $181,245.89 | $0.00 | $1,918,754.11 | 9% | $190,720.14 |
| EXPENSE | | | | | | | |
| Department **000 - General** | | | | | | | |
| Capital Purchases | 805,247.43 | .00 | .00 | 805,247.43 | .00 | 100 | .00 |
| Department **000 - General** Totals | $805,247.43 | $0.00 | $0.00 | $805,247.43 | $0.00 | 100% | $0.00 |
| Department **737 - Storm Water Division** | | | | | | | |
| Personal Services | 336,872.00 | 33,474.42 | 33,474.42 | 13,397.00 | 290,000.58 | 14 | 31,119.98 |
| Supplies | 75,567.28 | 2,908.10 | 2,908.10 | 26,259.18 | 46,400.00 | 39 | 4,859.81 |
| Services | 1,256,954.45 | 102,128.04 | 102,128.04 | 357,395.82 | 797,430.59 | 37 | 73,693.46 |
| Capital Purchases | 160,000.00 | .00 | .00 | 60,000.00 | 100,000.00 | 38 | .00 |
| Department **737 - Storm Water Division** Totals | $1,829,393.73 | $138,510.56 | $138,510.56 | $457,052.00 | $1,233,831.17 | 33% | $109,673.25 |
| Department **991 - Debt Service** | | | | | | | |
| Debt Service | 123,023.00 | .00 | .00 | .00 | 123,023.00 | 0 | .00 |
| Department **991 - Debt Service** Totals | $123,023.00 | $0.00 | $0.00 | $0.00 | $123,023.00 | 0% | $0.00 |
| EXPENSE TOTALS | $2,757,664.16 | $138,510.56 | $138,510.56 | $1,262,299.43 | $1,356,854.17 | 51% | $109,673.25 |
| Fund **740 - Storm Water Drainage Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,100,000.00 | 181,245.89 | 181,245.89 | .00 | 1,918,754.11 | 9% | 190,720.14 |
| EXPENSE TOTALS | 2,757,664.16 | 138,510.56 | 138,510.56 | 1,262,299.43 | 1,356,854.17 | 51% | 109,673.25 |
| Fund **740 - Storm Water Drainage Fund** Net Gain (Loss) | ($657,664.16) | $42,735.33 | $42,735.33 | ($1,262,299.43) | ($561,899.94) | 185% | $81,046.89 |

# Budget by Classification-January, 2024

Through 01/31/24
Summary Listing

| Classification | Annual Budget Amount | MTD Actual Amount | YTD Actual Amount | YTD Encumbrances | Budget Less YTD Actual | % of Budget | Prior Year YTD Total |
|---|---|---|---|---|---|---|---|
| Fund Category **Enterprise Funds** | | | | | | | |
| Fund Type | | | | | | | |
| Fund **750 - Solid Waste Fund** | | | | | | | |
| REVENUE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Utility Charges | 2,600,000.00 | 219,768.15 | 219,768.15 | .00 | 2,380,231.85 | 8 | 219,104.67 |
| Department **738 - Refuse Collection** Totals | $2,600,000.00 | $219,768.15 | $219,768.15 | $0.00 | $2,380,231.85 | 8% | $219,104.67 |
| REVENUE TOTALS | $2,600,000.00 | $219,768.15 | $219,768.15 | $0.00 | $2,380,231.85 | 8% | $219,104.67 |
| EXPENSE | | | | | | | |
| Department **738 - Refuse Collection** | | | | | | | |
| Services | 3,109,065.12 | 216,903.99 | 216,903.99 | 1,004,392.33 | 1,887,768.80 | 39 | 208,349.17 |
| Department **738 - Refuse Collection** Totals | $3,109,065.12 | $216,903.99 | $216,903.99 | $1,004,392.33 | $1,887,768.80 | 39% | $208,349.17 |
| EXPENSE TOTALS | $3,109,065.12 | $216,903.99 | $216,903.99 | $1,004,392.33 | $1,887,768.80 | 39% | $208,349.17 |
| Fund **750 - Solid Waste Fund** Totals | | | | | | | |
| REVENUE TOTALS | 2,600,000.00 | 219,768.15 | 219,768.15 | .00 | 2,380,231.85 | 8% | 219,104.67 |
| EXPENSE TOTALS | 3,109,065.12 | 216,903.99 | 216,903.99 | 1,004,392.33 | 1,887,768.80 | 39% | 208,349.17 |
| Fund **750 - Solid Waste Fund** Net Gain (Loss) | ($509,065.12) | $2,864.16 | $2,864.16 | ($1,004,392.33) | ($492,463.05) | 197% | $10,755.50 |
| Fund Type Totals | | | | | | | |
| REVENUE TOTALS | 20,500,000.00 | 1,834,706.72 | 1,834,706.72 | .00 | 18,665,293.28 | 9% | 1,629,558.30 |
| EXPENSE TOTALS | 27,886,656.79 | 1,909,477.06 | 1,909,477.06 | 9,735,477.70 | 16,241,702.03 | 42% | 1,783,955.54 |
| Fund Type Net Gain (Loss) | ($7,386,656.79) | ($74,770.34) | ($74,770.34) | ($9,735,477.70) | ($2,423,591.25) | 133% | ($154,397.24) |
| Fund Category **Enterprise Funds** Totals | | | | | | | |
| REVENUE TOTALS | 20,500,000.00 | 1,834,706.72 | 1,834,706.72 | .00 | 18,665,293.28 | 9% | 1,629,558.30 |
| EXPENSE TOTALS | 27,886,656.79 | 1,909,477.06 | 1,909,477.06 | 9,735,477.70 | 16,241,702.03 | 42% | 1,783,955.54 |
| Fund Category **Enterprise Funds** Net Gain (Loss) | ($7,386,656.79) | ($74,770.34) | ($74,770.34) | ($9,735,477.70) | ($2,423,591.25) | 133% | ($154,397.24) |
| Grand Totals | | | | | | | |
| REVENUE TOTALS | 48,514,192.00 | 4,570,167.10 | 4,570,167.10 | .00 | 43,944,024.90 | 9% | 3,734,493.82 |
| EXPENSE TOTALS | 67,094,652.02 | 5,046,324.95 | 5,046,324.95 | 17,567,410.15 | 44,480,916.92 | 34% | 4,362,569.37 |
| Grand Total Net Gain (Loss) | ($18,580,460.02) | ($476,157.85) | ($476,157.85) | ($17,567,410.15) | $536,892.02 | 97% | ($628,075.55) |

**CITY OF REYNOLDSBURG**
**YTD Fund Report-January 2024**
**Fiscal Year to Date: 01/31/2024**

| Fund | Beginning Balance | Y-T-D Revenues | Y-T-D Expenses | Unexpended Balance | Outstanding Encumbrances | Ending Balance |
|---|---|---|---|---|---|---|
| 110 - General Fund | $20,810,112.64 | $2,435,752.99 | $2,940,993.95 | $20,304,871.68 | $5,872,074.95 | $14,432,796.73 |
| 206 - American Rescue Plan Act | $1,106,729.64 | $0.00 | $4,377.58 | $1,102,352.06 | $1,004,950.03 | $97,402.03 |
| 207 - ARPA Police Retention Grant | $143,103.78 | $0.00 | $0.00 | $143,103.78 | $0.00 | $143,103.78 |
| 211 - Computerized Needs (courts) | $72,321.46 | $1,906.00 | $2,162.03 | $72,065.43 | $33,816.01 | $38,249.42 |
| 220 - Income Tax Fund | $4,366,650.30 | $125,862.40 | $98,236.99 | $4,394,275.71 | $10,827.16 | $4,383,448.55 |
| 230 - Permissive Tax Fund | $963,429.44 | $21,211.75 | $0.00 | $984,641.19 | $65,852.17 | $918,789.02 |
| 240 - Police Pension Fund | $387,385.47 | $0.00 | $0.00 | $387,385.47 | $0.00 | $387,385.47 |
| 250 - Sewer Capacity Fund | $1,159,895.62 | $52,764.00 | $0.00 | $1,212,659.62 | $0.00 | $1,212,659.62 |
| 260 - Street Fund | $4,849,208.47 | $160,853.80 | $92,898.94 | $4,917,163.33 | $853,528.58 | $4,063,634.75 |
| 270 - State Highway Fund | $670,628.74 | $12,991.19 | $340.43 | $683,279.50 | $90,551.73 | $592,727.77 |
| 285 - Endowments & Contributions | $392,341.81 | $0.00 | $0.00 | $392,341.81 | $0.00 | $392,341.81 |
| 286 - G.R.E.A.T. Grant Fund | $550.00 | $0.00 | $0.00 | $550.00 | $0.00 | $550.00 |
| 287 - Reynoldsburg Recovery Court | $14,584.93 | $0.00 | $21.23 | $14,563.70 | $404.04 | $14,159.66 |
| 288 - OneOhio Opioid Fund | $33,051.49 | $1,019.26 | $0.00 | $34,070.75 | $0.00 | $34,070.75 |
| 290 - Law Enforcement Fund | $230,054.99 | $0.00 | $0.00 | $230,054.99 | $0.00 | $230,054.99 |
| 291 - Drug Enforcement Fund | $49,699.70 | $1,245.00 | $0.00 | $50,944.70 | $0.00 | $50,944.70 |
| 292 - Safety Belt Program Fund | $4,376.00 | $0.00 | $0.00 | $4,376.00 | $0.00 | $4,376.00 |
| 293 - DUI/Education/Enforcement Fund | $24,174.52 | $160.00 | $0.00 | $24,334.52 | $0.00 | $24,334.52 |
| 294 - Federal Forfeiture Fund | $4,097.07 | $0.00 | $0.00 | $4,097.07 | $0.00 | $4,097.07 |
| 295 - Law Enforcement Asst Fund | $92,844.71 | $75,638.88 | $0.00 | $168,483.59 | $489.75 | $167,993.84 |
| 297 - Edward Byrne Fund | $3.42 | $0.00 | $0.00 | $3.42 | $0.00 | $3.42 |
| 299 - Indigent Drivers Interlock Fund | $16,077.59 | $0.00 | $0.00 | $16,077.59 | $0.00 | $16,077.59 |
| 310 - General Debt Retirement Fund | $5,294,969.76 | $345,481.40 | $0.00 | $5,640,451.16 | $0.00 | $5,640,451.16 |
| 330 - Taylor Sq Tief Debt Retirement | $290,653.89 | $0.00 | $0.00 | $290,653.89 | $0.00 | $290,653.89 |
| 410 - Capital Improvements Fund | $12,531,949.83 | $445,034.16 | $285,975.92 | $12,691,008.07 | $7,425,891.30 | $5,265,116.77 |
| 420 - Sidewalk Construction Fund | $830,943.89 | $4,474.00 | $33,117.26 | $802,300.63 | $680,557.57 | $121,743.06 |
| 440 - Brice-Main Streetscape | $0.08 | $0.00 | $0.00 | $0.08 | $0.00 | $0.08 |
| 610 - Delinquency Prevention Fund | $16,554.81 | $0.00 | $0.00 | $16,554.81 | $0.00 | $16,554.81 |
| 640 - Supervision and Inspection | $518,646.78 | $76,850.00 | $15,275.00 | $580,221.78 | $472,111.76 | $108,110.02 |
| 650 - Plot Grade & Utility | $258,627.32 | $5,977.50 | $21,711.00 | $242,893.82 | $215,540.60 | $27,353.22 |
| 660 - Unclaimed Funds | $25,709.17 | $251.50 | $0.00 | $25,960.67 | $0.00 | $25,960.67 |
| 690 - Employees Fund | $809.87 | $0.00 | $394.91 | $414.96 | $0.00 | $414.96 |
| 710 - Water Fund | $8,727,549.59 | $760,129.19 | $645,840.24 | $8,841,838.54 | $3,846,385.50 | $4,995,453.04 |
| 720 - Wastewater/Sewer Fund | $6,414,943.33 | $673,563.49 | $908,222.27 | $6,180,284.55 | $3,622,400.44 | $2,557,884.11 |
| 730 - Utility Deposits Fund | $153,937.87 | ($100.00) | $0.00 | $153,837.87 | $0.00 | $153,837.87 |
| 740 - Storm Water Drainage Fund | $1,489,825.88 | $181,245.89 | $138,510.56 | $1,532,561.21 | $1,262,299.43 | $270,261.78 |
| 750 - Solid Waste Fund | $562,786.47 | $219,768.15 | $216,903.99 | $565,650.63 | $1,004,392.33 | ($438,741.70) |
| 910 - Miscellaneous Agency | $50,160.89 | $27,787.42 | $28,300.45 | $49,647.86 | $76,468.31 | ($26,820.45) |
| 915 - Board of Building Standards | $14,292.18 | $1,511.00 | $886.96 | $14,916.22 | $8,500.00 | $6,416.22 |
| 920 - Visitors Bureau Fund | $3,540.53 | $6,909.27 | $3,540.53 | $6,909.27 | $90,000.00 | ($83,090.73) |
| 925 - Demolition Expense Fund | $193,700.14 | $0.00 | $0.00 | $193,700.14 | $0.00 | $193,700.14 |
| 930 - Columbus Sewer Capacity | $114,364.73 | $52,764.00 | $88,276.00 | $78,852.73 | $0.00 | $78,852.73 |
| 941 - JEDD1-ETNA-REYNOLDSBURG | $233,830.70 | $6,819.38 | $214,255.23 | $26,394.85 | $15,949.35 | $10,445.50 |
| 942 - JEDD2-ETNA-REYNOLDSBURG | ($182,359.66) | $7,591.36 | $227.74 | ($174,996.04) | $0.00 | ($174,996.04) |
| 943 - JEDD3-ETNA-REYNOLDSBURG | $112,660.23 | $209,737.49 | $96,212.88 | $226,184.84 | $7,079.24 | $219,105.60 |
| 944 - JEDD4-ETNA-REYNOLDSBURG | $28,690.82 | $4,448.85 | $28,064.78 | $5,074.89 | $7,068.69 | ($1,993.80) |
| 947 - JEDD 7- REYNOLDSBURG-ETNA | $61,293.10 | $53,153.19 | $54,806.80 | $59,639.49 | $6,787.80 | $52,851.69 |
| 960 - Eng Fees/Plan Review Deposits | $201,881.21 | $3,440.00 | $0.00 | $205,321.21 | $11,695.00 | $193,626.21 |
| 970 - Taylor Sq School Tief | $958,878.88 | $0.00 | $0.00 | $958,878.88 | $0.00 | $958,878.88 |
| 971 - Brice Main Tif | $78,070.30 | $0.00 | $0.00 | $78,070.30 | $0.00 | $78,070.30 |
| 972 - Kroger Tif Debt Retirement | $80,016.16 | $0.00 | $0.00 | $80,016.16 | $0.00 | $80,016.16 |
| 973 - Summit Rd Tif #1 | $218,571.82 | $0.00 | $0.00 | $218,571.82 | $0.00 | $218,571.82 |
| 974 - Taylor Rd Tif #1 | $137,010.74 | $0.00 | $0.00 | $137,010.74 | $0.00 | $137,010.74 |
| 975 - Taylor Rd Tif #2 | $56,688.59 | $0.00 | $0.00 | $56,688.59 | $0.00 | $56,688.59 |
| 976 - Broad Street TIF | $229,686.70 | $0.00 | $0.00 | $229,686.70 | $0.00 | $229,686.70 |
| | $75,100,208.39 | $5,976,242.51 | $5,919,553.67 | $75,156,897.23 | $26,685,621.74 | $48,471,275.49 |

Reynoldsburg
OHIO • 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** An Ordinance Approving and Authorizing the Execution and Delivery of a Joint Economic Development District Contract by and between Harrison Township and the City of Reynoldsburg, Ohio, and Declaring an Emergency

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

three-read emergency

**REASON FOR EMERGENCY:**

financial needs of the City

**STAFF REPORT:**

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**AN ORDINANCE APPROVING AND AUTHORIZING THE EXECUTION AND DELIVERY OF A JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT BY AND BETWEEN HARRISON TOWNSHIP AND THE CITY OF REYNOLDSBURG, OHIO AND DECLARING AN EMERGENCY**

**WHEREAS**, Harrison Township (the "Township") and the City of Reynoldsburg (the "City") desire to facilitate new and expanded growth for commercial and economic development in the State and in the Joint Economic Development District (JEDD) for their mutual benefit and for the benefit of their residents and the State of Ohio; and

**WHEREAS**, the Township is located in Licking County, Ohio and the City is located in Franklin, Licking, and Fairfield Counties, Ohio, and both are political subdivisions of the State of Ohio; and

**WHEREAS**, the Township and the City desire to enter into the proposed JEDD Contract to share in the costs of improvements for the JEDD for the purpose of facilitating new and expanded growth for commercial and economic development in the State of Ohio, and to create or preserve jobs and employment opportunities and to improve the economic welfare of the people located in the Township and the City all in accordance with Ohio Revised Code Section 715.72; and

**WHEREAS**, the Township and the City wish to provide a mechanism whereby income tax revenue can be generated from the economic activities conducted within the JEDD to be used for the purposes of the JEDD and for the purposes of the Township and the City, all of which the Township and the City hereto acknowledge will operate to facilitate new or expanded growth for commercial and economic development in the State of Ohio, to create or preserve jobs and employment opportunities, to improve the economic welfare of the people of the State of Ohio, the Township and the City, and to preserve and promote the general public welfare of the Township's and the City's residents either directly or indirectly; and

**WHEREAS**, pursuant to Ohio Revised Code Section 715.72, the Township and the City are authorized to negotiate a Joint Economic Development District Contract (the "JEDD Contract") creating the Harrison-Reynoldsburg Joint Economic Development District encompassing the real property described and depicted in Exhibit A and B to the JEDD Contract; and

**WHEREAS**, pursuant to Ohio Revised Code Section 715.72, the Township and the City each have published a notice of the time and place of a public hearing regarding the JEDD Contract to be held by the Township and the City respectively; and

**WHEREAS**, since the publication of those notices, there has been on file with the Township's Fiscal Officer and the City's Clerk of Council available for public inspection: (i) a copy of the proposed JEDD Contract, (ii) a description of the area or areas to be included in the JEDD, including a map in sufficient detail to denote the specific boundaries of the area or areas of the JEDD, and (iii) an economic development plan for the JEDD that includes a schedule for the provision of any new, expanded, or additional services, facilities, or improvements; and

**WHEREAS**, this day this Council held the City's public hearing regarding the proposed JEDD Contract that allowed public comment and recommendations regarding the JEDD Contract; and

**WHEREAS**, this Council hereby approves and authorizes the execution and delivery of the JEDD Contract by and between the City and the Township, finding the same to be in the best interests of the City.

**NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNODLSBURG, COUNTIES OF FRANKLIN, LICKING, AND FAIRFIELD, STATE OF OHIO THAT**:

**Section 1.** The creation of the JEDD pursuant to the JEDD Contract, attached hereto as Exhibit 1 and incorporated herein by reference, will facilitate new and expanded growth for commercial and economic development in the State of Ohio and in the JEDD.

**Section 2.** The JEDD Contract attached hereto as Exhibit 1 and incorporated herein by reference, is approved and the Mayor is hereby authorized to sign and deliver that JEDD Contract to the Township Fiscal Officer.

**Section 3.** The economic development plan for the JEDD now on file with the Clerk of Council is hereby approved.

**Section 4.** The Mayor, the City Auditor, the City Attorney, and Clerk of Council are authorized to execute and deliver such instruments and certificates, and to take such actions as are necessary to effect the creation of the JEDD or to effect the provisions of the JEDD Contract.

**Section 5.** The Mayor is hereby authorized to execute the Development and Compensation Agreement by and between the City, the Licking County Board of County Commissioners, the Harrison Township Board of Trustees and S.R. 158, LLC.

**Section 6.** All formal actions of this Council and any of its committees concerning and relating to the passage of this Ordinance, and all deliberations of this Council and of any committees that resulted in formal actions, occurred in meetings open to the public in compliance with the Ohio Revised Code.

**Section 7.** This Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety, and financial needs of the City, wherefore this Ordinance shall take effect immediately upon its passage and the Mayor's signature.

# DEVELOPMENT AND COMPENSATION AGREEMENT

This Development and Compensation Agreement (this "Agreement") is made and entered into effective the _____day of _________, 2024, by and among the City of Reynoldsburg (the "City"), a political subdivision of the State of Ohio; Harrison Township, Licking County, a political subdivision of the State of Ohio, through its Board of Trustees (the "Township"); Licking County, a political subdivision of the State of Ohio, through its Board of County Commissioners (the "County"); the Southwest Licking Local School District, a political subdivision of the State of Ohio through its Board of Education (the "School District"); the Career and Technical Centers of Licking County, a political subdivision of the State of Ohio through its Board of Education ("C-Tec"); and S.R. 158, LLC, an Ohio limited liability company, along with its successors, nominees, assigns, and/or affiliates (collectively, the "Developer").

## WITNESSETH:

WHEREAS, pursuant to Ohio Revised Code ("R.C.") Section 3735.671, the County has entered into a Community Reinvestment Area Agreement with the Developer (the "CRA Agreement," substantially in the form attached hereto as Exhibit A), under which the County is providing a fifteen (15) year, 100% exemption for the assessed valuation of new structures at the Project Site (as defined in the CRA Agreement); and

WHEREAS, pursuant to R.C. Section 715.72 *et seq.*, the Township and the City have entered into a Joint Economic Development District Contract (collectively with all amendments, the "JEDD Contract", attached hereto as Exhibit B), under which the Township and the City have agreed to share in the costs of improvements for an area that they designate as a joint economic development district (the "JEDD") for the purpose of facilitating new or expanded growth for commercial or economic development in the state; and

WHEREAS, the JEDD includes the entirety of the Project Site, as well as approximately 20.5 additional acres located adjacent to the Project Site and identified as Lots (1) – (6) on Exhibit A to the JEDD Contract (the "Retail Project Site"); and

WHEREAS, the Township has passed or will pass a tax increment financing ("TIF") resolution (with all amendments, the "TIF Resolution", substantially in the form attached hereto as Exhibit C) declaring the increase in assessed value of the parcels of real property comprising the Project Site to be a public purpose and exempt from real property taxation; provided, however, that the exemption provided pursuant to the TIF Resolution shall not apply to the assessed value of any structures exempted under the CRA Agreement for the period and to the extent that the structures are exempt under the CRA Agreement and, provided, further, that the TIF shall be implemented on a non-school basis such that the Township will hold the School District and C-Tec harmless with respect to the TIF (in other words, pursuant to R.C. 5709.75(C)(1), the Township will pay the School District and C-Tec what they would have received in real property taxation from the Project Site, but for the TIF); and

WHEREAS, the Boards of Education of the School District and C-Tec have waived all applicable notice requirements in connection with the CRA Agreement and the TIF Resolution and have approved the CRA Agreement and the TIF Resolution and the real property tax exemptions provided for therein; and

WHEREAS, in connection with the School District's and C-Tec's waiver of all applicable notice requirements and their approval of the CRA Agreement and the TIF Resolution and the real property tax exemptions provided for therein, the City and the Township have entered into or will enter into the JEDD Contract; and

WHEREAS, pursuant to R.C. Section 5709.82, the County, the Township, the City, the School District, C-Tec and the Developer are entering into this Agreement to provide for compensation for tax revenue foregone as a result of the exemptions set forth in the TIF Resolution and the CRA Agreement; and

WHEREAS, because compensation will be provided to the School District and C-Tec through the JEDD Contract, it is necessary to make the City a party to this Agreement; and

WHEREAS, the parties recognize that the exact legal and financing structure used by the Developer in developing, equipping, and operating the Project (as defined in the CRA Agreement) may include additional legal entities and may evolve prior to and during the development of the Project; and

NOW, THEREFORE, in consideration of the premises and covenants contained herein and the benefit to be derived by the parties from the execution hereof, the receipt and sufficiency of which are hereby acknowledged, the parties herein agree as follows:

1. <u>Approval of Exemption Agreements and Future Good Faith Negotiation</u>

The County hereby affirms its approval of the CRA Agreement, including the fifteen (15) year, 100% real property tax exemptions provided therein.

2. <u>Establishment and Operation of JEDD for the Project Site Only (Not Including the Retail Project Site) and TIF; Other Sources</u>

A. The City and the Township have entered into or will enter into the JEDD Contract in accordance with R.C. 715.72 *et seq*.

B. The parties agree that the purpose of the JEDD Contract is to facilitate economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State, the City, the County, the Township, and the JEDD. The City and Township further acknowledge that economic development incentives, such as property tax incentives and tax increment financing, and economic development investments, such as public infrastructure investments and arrangements to fully or partially reimburse developers or end users for certain public infrastructure investments, can play a critical role in competitively positioning the City and Township to attract jobs and economic growth.

C. The JEDD Board of Directors (the "JEDD Board") has adopted or will adopt a resolution to levy an income tax at a rate of two and one half percent (2.50%) within the JEDD, which is the current rate levied by the City. The income tax shall be used for the purposes of the

JEDD and for the purposes of the City and Township pursuant to the JEDD Contract and in accordance with this Agreement. The income tax is levied in the JEDD based on income earned by persons working in the JEDD and on the net profits of businesses located in the JEDD. The rate of the income tax shall remain two percent (2.50%) and shall not change to equal the highest rate of the income tax levied by the City (if said highest rate is increased above 2.50%), or some rate in excess of two and one half percent (2.50%), but less than said highest rate, unless hereafter authorized by a duly approved and executed resolution adopted by the Township Board of Trustees. In the event that that the income tax rate within the JEDD is reduced to below two and one half percent (2.50%), the approvals and consents of the School District and C-Tec hereunder and waiver of statutory rights with respect to the CRA and TIF shall be immediately revoked. The income tax shall be administered, collected, enforced and distributed by the City. The City and the Township agree that the JEDD income tax shall be levied at the rate set forth in this paragraph for no fewer than thirty (30) years after the Project is complete, provided, however, that the City and Township are not prohibited by law from extending the term of the JEDD Contract

D. From the revenue generated by the Project Site only (i.e., not including the Retail Project Site), the City and the Township shall cause the JEDD income tax revenues less refunds (the "Gross Revenue") to be distributed in accordance with this paragraph, beginning on the effective date of the JEDD Contract providing for such distribution, which the City and Township shall cause to be no later than July 31, 2024. The distributions described shall be made at least quarterly, no later than thirty (30) days after the end of each calendar quarter, based on the Gross Revenues collected by the City and deposited into the established City JEDD Fund (the "JEDD Fund") at the end of such calendar quarter. Within the JEDD Fund, the Gross Revenue shall be utilized to (1) pay the City an amount equal to, if any, the Southwest Licking Local School District Payment ("SWLLSD Payment"), described below, for distribution by the City to the School District within thirty (30) days of receipt by the City, (2) pay the City an amount equal to, if any, the Career and Technical Centers of Licking County Payment (the "C-Tec Payment"), described below, for distribution by the City to C-Tec within thirty (30) days of receipt by the City, (3) repay the City and Township the costs incurred to establish or defend the existence of the JEDD, if any, until paid in full, on a pro rata basis based on such costs, (4) pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the JEDD for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, and for the long term maintenance of the JEDD, in an amount not to exceed two percent (2%) of the Gross Revenue, and (5) pay the City an amount not to exceed five percent (5%) of the Gross Revenue to pay the City's expenses to administer the JEDD income tax.

The SWLLSD Payment is in consideration for the School District's approval of the CRA Agreement and TIF Resolution and is an amount equal, for the period during which it is due pursuant to this paragraph, to thirty percent (30%) of the Gross Revenue. The SWLLSD Payment shall be due for a period of not less than thirty (30) years.

The C-Tec Payment is in consideration for C-Tec's approval of the CRA Agreement and TIF Resolution and is an amount equal, for the period during which it is due pursuant to this paragraph, to three percent (3%) of the Gross Revenue. The C-Tec Payment shall be due for a period of not less than thirty (30) years.

The amount of Gross Revenue remaining from the Project Site (i.e., not including the Retail Project Site) following these payments (the "Net Revenue") shall be distributed quarterly in the manner outlined in this paragraph. For the duration of the JEDD Contract, the Net Revenue shall be distributed as follows: (1) to the City, an amount equal to fifteen percent (15%) of the Net Revenue; (2) to the Board Improvement Account (as defined in the JEDD Contract), an amount equal to ten percent (10%) of the Net Revenue; (3) to the County, an amount equal to fifteen percent (15%) of the Net Revenue for fifteen (15) years, and ten percent (10%) of the Net Revenue thereafter; (4) to the Licking County Transportation Improvement District (the "TID"), an amount equal to five percent (5%) of the Net Revenue; and (5) to the Township, an amount equal to the Net Revenue minus the sum of the amount paid to the City, the Board Improvement Account, the County, and the TID pursuant to this paragraph.

For the sake of clarity, the percentages set forth above are percentages of the Net Revenue (i.e., after the payments described in the first paragraph of this Section 2(D)). For example, if the amount of JEDD income taxes collected in a particular year during the first 30 years is $100,000, the distributions would be as follows (assuming no refunds and no outstanding JEDD startup costs):

| Payment | Amount | % of Gross Revenue | % of Net Revenue |
|---|---|---|---|
| SWLLSD Payment | $30,000 | 30% | N/A |
| C-Tec Payment | $3,000 | 3% | N/A |
| JEDD Maintenance | $2,000 | 2% | N/A |
| City Admin | $5,000 | 5% | N/A |
| City General | $9,000 | 9% | 15% |
| Board Improvement Account | $6,000 | 6% | 10% |
| County | $9,000 | 9% | 15% |
| TID | $3,000 | 3% | 5% |
| Township | $33,000 | 33% | 55% |
| **Totals** | **$100,000** | **100%** | **100%** |

The Gross Revenue generated from the Retail Project Site shall be distributed as follows: (1) to repay the City and Township the costs incurred to establish or defend the existence of the JEDD, if any, until paid in full, on a pro rata basis based on such costs, (2) to pay the JEDD Board in an amount sufficient to pay the outstanding or expected expenses of the operations of the JEDD for that quarter in accordance with the budget and appropriations resolution (as amended from time to time) of the Board, and for the long term maintenance of the JEDD, in an amount not to exceed two percent (2%) of the Gross Revenue, (3) to pay the City an amount not to exceed five percent (5%) of the Gross Revenue to pay the City's expenses to administer the JEDD income tax, and (4) to pay the Township the total amount of Gross Revenues remaining after the distributions in (1) – (3) above. No SWLLSD Payment or C-Tec Payment shall be due with respect to Gross Revenues generated from the Retail Project Site.

The City shall make provision in each annual appropriation measure for the payments from the JEDD Fund required by this Agreement. The City also shall use its best efforts to track JEDD income tax revenue and report such receipts to the JEDD Board on at least a quarterly basis.

In order to facilitate proper distribution of revenue, the Developer agrees to require any contractor working directly or indirectly for the Developer (e.g., including general contractors and subcontractors working on construction contracted for by the Developer) on the Project Site and any tenant who conducts business on the Project Site to report other business activity within the JEDD that is not on the Project Site. If the Developer, contractor, and/or tenant is conducting business that generates income tax revenue on the Project Site and on another parcel located in the JEDD, the Developer, contractor, and/or tenant shall specify on a separate form the amount of income tax, whether from wage withholding or net profit tax, generated specifically from both the Project Site and revenue generated from business activity within the JEDD that is not on the Project Site on a form submitted directly to the City Tax Administrator. This form shall be provided within ten (10) days after the tax reporting date to the Regional Income Tax Agency. In addition, the Developer shall require all tenants operating at the Project Site to report annually the number of employees and amount of payroll at the Project Site to the City upon reasonable request.

The parties recognize the City cannot guarantee the accuracy of reporting under this provision. If the Developer, contractor, and/or tenant should fail to report income tax as set forth in this provision or report such income tax inaccurately, the parties agree the City is not responsible for any discrepancy for which the City did not have notice or opportunity to remedy.

E. The Developer agrees to expend up to $6,800,000 to construct or cause to be constructed, certain public infrastructure improvements, as described and defined in the Tax Increment Financing Agreement (the "TIF Agreement") between the Developer and the Township (collectively, the "Developer Infrastructure Improvements"). The City, the Township, and the County shall cause the JEDD Board and the Board of Trustees of the Township to negotiate in good faith with the Developer and enter into an agreement or agreements that will directly or indirectly reimburse – including, but not limited to, through the issuance of bonds by entities other than the Township contingent upon approval of Township – the Developer for all of the items of "costs of permanent improvements" set forth in R.C. Section 133.15(B) incurred directly or indirectly by the Developer or its designees for the Developer Infrastructure Improvements (the "Costs") that are not reimbursed from any other source up to a maximum reimbursement from all sources of $6,800,000 to the Developer. Prior to constructing any Developer Infrastructure Improvements, the Developer shall submit an engineer's cost estimate setting forth the Costs of each Developer Infrastructure Improvement for which a reimbursement will be sought to the JEDD Board from JEDD funds and the Board of Trustees of Township from TIF funds for approval of reimbursement from JEDD funds or TIF funds, respectively, in accordance with reimbursement agreements with those entities and this Agreement. Notwithstanding the foregoing, if the County, the Township, and/or any other governmental entity requires the Developer to construct additional "public infrastructure improvements" as defined in R.C. Section 5709.40(A)(8) in connection with the Project not included above, which benefit at least in part other properties or the public in general, or if the anticipated Costs of the Developer Infrastructure Improvements exceeds the engineer's cost estimates that were submitted and approved as set forth below by a material amount as reasonably determined by the Developer, the parties hereto agree to negotiate in good faith for the reimbursement of such additional Costs.

The reimbursement shall be from a combination of Net Revenue deposited into the Board Improvement Account, TIF service payments, and certain other amounts and shall take place in accordance with the following:

a. The Township agrees that the net TIF service payments generated by the parcels comprising the Project Site (after a portion of the TIF service payments are paid to the School District and C-Tec as provided in the TIF Resolution, which portion shall equal the amount the School District and C-Tec would have received, but for the TIF pursuant to R.C. 5709.75(C)(1)) shall be deposited into the Harrison Township Tax Increment Equivalent Account #1 (the "TIF Account") of the Harrison Township Public Improvement Tax Increment Equivalent Fund created in the TIF Resolution. The Township agrees that the net TIF service payments deposited into the TIF Account shall be used to reimburse the Developer for its Costs associated with the Developer Infrastructure Improvements until it is fully reimbursed for such Costs, after which the TIF service payments shall be used by the Township for any lawful purpose. The Township represents to the Developer that the only entities with a right to revenue from the TIF Resolution are those described in this Section 2.E.a. The County represents to the Developer that it has not enacted a tax increment financing resolution with respect to any portion of the Project Site.

b. The parties hereto agree that with respect to the amounts to be paid to the Developer from the JEDD Board from Net Revenue deposited into the Board Improvement Account pursuant to the funding requirements in Section 2.D above for distribution of JEDD income tax revenues to pay Costs (i.e., not including any additional amounts deposited into the Board Improvement Account by the Township from revenue generated by the Retail Project Site or others) (the "Net BIA Deposit"), the reimbursement for Costs paid to the Developer for each year by the JEDD Board shall be as follows: (i) through the end of the fifth calendar year after the first calendar year in which a new building at the Project Site is first occupied by a tenant or end user – 95% of the amount of the Net BIA Deposit, (ii) for the next five (5) calendar years – 75% of the amount of the Net BIA Deposit, and (iii) in all years thereafter until the Developer is fully reimbursed under the agreement or agreements entered into under this Section – 50% of the amount of the Net BIA Deposit. The Developer shall receive a reimbursement from the Township of a sum equal to 75% of the amount deposited into the TIF Account until the Developer is fully reimbursed under the agreement or agreements entered into under this Section. For the sake of clarity, the reimbursement set forth in this section applies to the total balance of the Net BIA Deposit and the TIF Account at the time that reimbursement is requested, and not solely to amounts paid into the Net BIA Deposit or received by the TIF Account in any one reimbursement year.

c. The specific terms associated with the reimbursement of the Developer from TIF revenues and the Net BIA Deposit shall be memorialized in one or more infrastructure reimbursement agreements or other agreements with the Township and the JEDD Board, including, but not limited to, the TIF Agreement. In addition, the Developer, the City, the County, and the Township shall cooperate with each other to secure other funding sources for the public infrastructure improvements constructed by or on behalf of the Developer, including, but not limited to, 629 Grants, other State grants, and State Infrastructure Bank financing.

F. The term of the JEDD Contract is fifty (50) years, provided, however, that if the City and Township agree in writing, the JEDD Contract may be terminated after thirty (30) years; however, the Township hereby agrees it shall not seek termination for a period prior to thirty (30) years from the date of commencement of the exemption from taxation pursuant to the CRA Agreement for the Project Site. Additionally, the JEDD Contract shall automatically renew for two (2) additional twenty-five (25) year terms, unless the City or Township provides written notice of termination not later than two (2) years prior to the expiration of the original term or each additional term.

G. The JEDD Board shall consist of five members, one member representing the City, one member representing the Township, one member representing the owners of businesses located within the JEDD, one member representing the persons working within the JEDD, and one member selected by the other members to serve as chairperson of the Board.

H. The City and the Township agree not to remove any portion of the Project Site from the JEDD without the prior written consent of the Developer, its successors and/or assigns. In the event that any portion of the Project Site is removed from the JEDD without School District approval, School District consent to the CRA and TIF hereunder and waiver of its statutory rights to notice and compensation with respect to the same shall be immediately deemed revoked for the portion of the Project Site that is removed. In the event that territory is added to the JEDD, the City and the Township agree that the JEDD income tax revenues deposited into the Board Improvement Account with respect to the Project Site shall be segregated from the income tax revenues generated from the added property, and shall remain subject to reimbursement as described in Section 2(E)(b) hereof.

I. The Developer may impose an assessment or similar charge on the Project Site through the recording of a declaration of covenants, imposition of a deed restriction, or imposition of a contractual obligation on owners or lessees of the Project Site. This charge shall be equal to not more than 10 mills multiplied by the assessed value of the applicable portions of the Project Site, and shall remain in place for a minimum of thirty (30) years. The proceeds of the charge shall be used for Developer Public Infrastructure, general maintenance and related costs.

3. <u>Township Compensation Payments</u>

A. The Township agrees that the payments it will receive through the City pursuant to Section 2.D of this Agreement shall be the only compensation it is obligated to receive attributable to tax revenue foregone as a result of the CRA Agreement. The Township agrees not to seek additional payments from the County, the City, or the Developer in connection with the Project (as defined in the CRA Agreement), this Agreement, the CRA Agreement, or the JEDD Contract; provided, however, this section shall not prohibit the Developer from making voluntary payments or voluntary in-kind contributions.

B. Pursuant to R.C. 5709.82(B)(1), the Township expressly consents to the amounts to be received by it under the terms of this Agreement, irrespective of the relationship of the amounts to be received under this Agreement to the tax revenue foregone by it under the CRA Agreement.

C. The Developer agrees that if any portion of the Project Site or a business owner within the Project Site opts out of the JEDD, all sums for taxes previously abated pursuant to the CRA Agreement shall be paid with accrued interest to entities to whom such taxes would have been distributed in proportion to the amount of tax foregone. Further, any attempt by the Developer to opt-out of the JEDD shall be grounds for the Township to terminate the JEDD Contract at its discretion, and for the School District to revoke its consents and approvals hereunder with respect to the Project Site.

D. The Developer agrees to pay the Township an amount equal to $10,000 to offset legal fees incurred by the Township in connection with the negotiation of this Agreement and other related documents (the "Township Legal Fee Payment"). The Township Legal Fee Payment shall be due on the Effective Date and paid by the Developer to the Township no later than thirty (30) days thereafter by means of delivery to the notice address provided in Section 7(I) of this Agreement or such other address as the Township may provide from time to time.

4. <u>School District and C-Tec Compensation Payments.</u>

As consideration for the School District's and C-Tec's approval of the CRA Agreement, the TIF Resolution and this Agreement, the Developer shall provide and account for additional payments to the School District and C-Tec as provided in separate compensation agreements between the Developer, the School District and C-Tec, respectively, dated of even date herewith. Failure of the Developer to pay such additional amounts shall be an event of default hereunder and subject to the remedies provisions set forth in Section 6.

5. <u>Cooperation by Property Owner</u>

The Developer agrees to cooperate with the Township, the City, and the JEDD Board in connection with the administration of the JEDD Contract, including the imposition of the JEDD income tax. The Developer agrees to include one or more provisions in leases or purchase contracts executed for real property within the JEDD to make tenants and other assignees aware of the JEDD income tax, payments to the School District and C-Tec, any required charges/assessments, and to prohibit lessees and assignees from challenging the validity of the School District and C-Tec payments, JEDD Contract, the JEDD income tax, any community development charges or any new community authority. The parties acknowledge that the Developer cannot restrict the political or legal rights of employees of its tenants and assignees. Additionally, Developer agrees to require all tenants to report to the JEDD Board the total sum of taxes paid quarterly, by each separate business, less refunds, including taxes paid on income earned by persons working within the JEDD as well as on net profits of businesses located in the JEDD. Such information shall be kept and utilized solely to track and differentiate the income taxes paid by each business located within the JEDD.

6. <u>Remedies</u>

The parties agree that any of the parties to this Agreement may seek to have a default by any party hereto remedied through an action for monetary damages or an action for specific performance.

7. Miscellaneous

A. This Agreement and the benefits and obligations hereof may be assigned in whole or in part by the Developer to any of its affiliates or to any future tenants in the JEDD or property owners in the JEDD, provided, however, that (i) the School District and C-Tec shall receive written notice of all such assignments no later than fifteen (15) days prior to the effective date of each assignment, and (ii) any assignee must expressly agree to be bound by the terms and conditions of this Agreement. Any purported assignment that does not meet the requirements of (i) and (ii) above shall not be effective. This Agreement and the benefits and obligations hereof are not transferable or assignable, in whole or in part, by the County, the City, the School District, C-Tec or the Township without the express, written approval of all of the other parties to this Agreement, which approval shall not be unreasonably withheld, conditioned or delayed. Following an assignment, the assignee ("Assignee") shall be responsible for the obligations hereunder with respect to the parcel or parcels it acquired, but Assignee shall not be responsible for any other party's failure to perform any obligations hereunder or pursuant to the separate school district agreements, and so long as Assignee performs its obligations hereunder, it may enforce its rights under this Agreement.

B. This Agreement may be executed in two (2) or more counterparts, each of which shall be deemed to be an original, but all of which together shall constitute one and the same Agreement.

C. Except as noted below, the parties and their agents are prohibited from challenging, directly or indirectly, the validity of any of the following agreements and/or legislation or the tax exemptions granted therein provided that they are consistent with the terms hereof (the "Key Agreements"): this Agreement; the JEDD Contract, including the JEDD income tax or any resolution authorizing the JEDD income tax; the TIF Resolution; the CRA Agreement; and any reimbursement agreement executed pursuant to Section 2.E of this Agreement. In that regard, the parties waive any defects in any proceedings related to the Key Agreements. If the validity of any of the Key Agreements is challenged by any entity or individual, whether private or public, the County, the City, the Township, and the Developer, with each bearing its own costs, shall advocate diligently and in good faith in support of the validity of the challenged agreement. The restrictions and requirements of this Section 7.C are not applicable to any party seeking to enforce its rights under one of the Key Agreements against a party that is in default of that Key Agreement, provided that the challenge must be reasonably related to the default.

During the term of this Agreement, if there is a change of law that changes the financial effects of this Agreement on the School District (including changes in law for the State Core Foundation Funding formula) or if a legislative or administrative procedure is substantially modified, replaced, or eliminated, the Parties agree to meet to consider these changes and their effects and possible amendments to this Agreement to take these changes into account to establish a revised compensation amount that will keep the School District in substantially the same financial position as if such formula or procedure was not substantially changed; for the avoidance of doubt, in no event shall any modification under this Section result in a reduction of payments owed to the School District by the Developer with respect to the Project.

D. The Heath-Newark-Licking County Port Authority may or may not be a party to the CRA Agreement as capital lessor of any buildings on the Project Site; however, all obligations of the Developer under this Agreement, including the obligations to make compensation payments (including the payments to the School District and C-Tec) and to assure payment of the JEDD income tax, will remain obligations of the Developer.

E. This Agreement sets forth the entire agreement and understanding between the parties as to the subject matter hereof and merges and supersedes all prior discussions, agreements, undertakings of every kind and nature between the parties with respect to the subject matter of this Agreement.

F. If any provision of this Agreement or the application of any such provision to any such person or any circumstance shall be determined to be invalid or unenforceable, then such determination shall not affect any other provision of this Agreement or the application of such provision to any other person or circumstance, all of which other provisions shall remain in full force and effect; and, if any provision of this Agreement is capable of two constructions one of which would render the provision invalid, then such provision shall have the meaning which renders it valid.

G. Any amendments to this Agreement must be in writing and be signed by all of the parties to this Agreement or their successors.

H. Any captions and headings in this Agreement are for convenience only and in no way define, limit or describe the scope or intent of any provisions or sections hereof.

I. Any notices, statements, acknowledgements, consents, approvals, certificates or requests required to be given on behalf of any party to this Agreement shall be made in writing addressed as follows and sent by registered or certified mail, return receipt requested, and shall be deemed delivered when the return receipt is signed, refused or unclaimed:

If to the County, to:

President
Licking County Board of County Commissioners
20 South Second Street
Newark, OH 43055

With a copy to:

Assistant Prosecuting Attorney, Chief – Civil Division
Licking County Prosecutor
20 S. Second Street
Newark, OH 43055

If to the Township, to:

President
Harrison Township Board of Trustees
6750 Outville Road
Pataskala, OH 43062

With a copy to:

Pete Griggs
Brosius, Johnson & Griggs
1600 Dublin Road #100
Columbus, Ohio 43215

If to the City, to:

Mayor
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, OH 43068

With a copy to:

Development Director
City of Reynoldsburg
7232 E. Main Street
Reynoldsburg, OH 43068

If to the School District, to:

Richard Jones
Treasurer
Southwest Licking Local School District
927-A South Street
Pataskala, Ohio 43062

With a copy to:

Rob McCarthy
Bricker Graydon LLP
100 Third Street
Columbus, Ohio 43215

If to C-Tec, to:

Benjamin Streby

Treasurer
Career and Technical Education Centers of Licking County
150 Price Road
Newark, Ohio 43055

With a copy to:

Colin Kalvas
Bricker Graydon LLP
100 Third Street
Columbus, Ohio 43215

If to the Developer, to:

Jim Havens
Principal
S.R. 158, LLC
141 East Town Street
Columbus, OH 43215

With a copy to:

Chris L. Connelly, Esq.
Taft Stettinius & Hollister LLP
41 South High Street, Suite 1800
Columbus, OH 43215

or to any such other persons or addresses as may be specified by any party, from time to time, by prior written notification. The Parties may change their address for receiving notices, designations, certificates, requests, or other communications by giving written notice of such change to the others.

J. This Agreement shall be governed exclusively by and construed in accordance with the laws of the State of Ohio, without regard to its conflict of law provisions that would cause the application of the laws of another jurisdiction. The Parties consent to the jurisdiction of any state court located in Licking County, Ohio, in connection with any matter based upon or arising out of this Agreement, and agree that process may be served upon them in any manner authorized by the laws of the State of Ohio, and, furthermore, waive and covenant not to assert or plead any objection which they might otherwise have under such jurisdiction or such process.

K. This Agreement may be executed in any number of counterparts, all of which taken together shall constitute one and the same instrument, and any Party to this Agreement may execute this Agreement by signing any such counterpart.

[Remainder of page intentionally left blank]

**IN WITNESS WHEREOF**, the parties have caused this Agreement to be executed by their duly authorized representatives.

**BOARD OF COUNTY COMMISSIONERS OF LICKING COUNTY, OHIO**

By:___________________________________

Print Name:____________________________

Title:__________________________________

**APPROVED AS TO FORM:**

________________________________
**Licking County, Ohio Prosecutor**

**HARRISON TOWNSHIP BOARD OF TRUSTEES**

By:___________________________________

Print Name:____________________________

Title:__________________________________

**CITY OF REYNOLDSBURG, OHIO**

By:___________________________________

Print Name:____________________________

Title:__________________________________

**APPROVED AS TO FORM:**

________________________________
City Attorney, Reynoldsburg, Ohio

**SOUTHWEST LICKING LOCAL SCHOOL DISTRICT**

By: __________________________________

Print Name:____________________________

Title: _________________________________

Date: _________________________________

By: ________________________________

Print Name: _________________________

Title: ______________________________

Date: ______________________________

By: ________________________________

Print Name: _________________________

Title: ______________________________

Date: ______________________________

**CAREER AND TECHNICAL EDUCATION CENTERS OF LICKING COUNTY**

By: ________________________________

Print Name:__________________________

Title: ______________________________

Date: ____________________________________________________________

**S.R. 158, LLC**

By:_________________________________

Print Name:__________________________

Title:_______________________________

STATE OF ___________,

COUNTY OF ___________, SS:

The foregoing instrument was signed and acknowledged before me this _______ day of ______________, 2024, by ________________, the _____________ of the Board of County Commissioners of Licking County, Ohio, a political subdivision of the State of Ohio, on behalf of the political subdivision. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

STATE OF ___________,

COUNTY OF ___________, SS:

The foregoing instrument was signed and acknowledged before me this _______ day of ______________, 2024, by ________________, the _____________ of the Harrison Township Trustees, a political subdivision of the State of Ohio, on behalf of the political subdivision. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

STATE OF ___________,

COUNTY OF ___________, SS:

The foregoing instrument was signed and acknowledged before me this _______ day of ______________, 2024, by ________________, the _____________ of the City of Reynoldsburg, Ohio, a political subdivision of the State of Ohio, on behalf of the political subdivision. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

STATE OF ________,

COUNTY OF _______, SS:

The foregoing instrument was signed and acknowledged before me this ____ day of ________, 2024, by [                    ], the Board President and [                    ], the Treasurer of the Southwest Licking Local School District, a political subdivision of the State of Ohio, on behalf of the political subdivision. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

STATE OF ________,

COUNTY OF _______, SS:

The foregoing instrument was signed and acknowledged before me this ____ day of ________, 2024, by [                    ], the ________________ of the Career and Technical Education Centers of Licking County, a political subdivision of the State of Ohio, on behalf of the political subdivision. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

STATE OF ___________,

COUNTY OF ___________, SS:

The foregoing instrument was signed and acknowledged before me this _______ day of ______________, 2024, by ________________, the _____________ of S.R. 158, LLC, an Ohio limited liability company, on behalf of the limited liability company. The notarial act certified hereby is an acknowledgement. No oath or affirmation was administered to the signer with regard to the notarial act certified to hereby.

______________________________
Notary Public

**EXHIBIT A**

**TO DEVELOPMENT AND COMPENSATION AGREEMENT**

**Copy of CRA Agreement**

**(attached hereto)**

**EXHIBIT B**

**TO DEVELOPMENT AND COMPENSATION AGREEMENT**

**Copy of JEDD Contract**

**(attached hereto)**

**EXHIBIT C**

**TO DEVELOPMENT AND COMPENSATION AGREEMENT**

**Copy of TIF Resolution**

**(attached hereto)**

**JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT**

**BY AND BETWEEN**

**CITY OF REYNOLDSBURG, OHIO**

**AND**

**HARRISON TOWNSHIP (LICKING COUNTY), OHIO**

**Dated as of**

**_____________, 2023**

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**JOINT ECONOMIC DEVELOPMENT DISTRICT CONTRACT**

This Joint Economic Development District Contract (this "Contract") dated as of ___________, 2023 is entered into by and between the City of Reynoldsburg, Ohio (the "City"), a municipal corporation and political subdivision organized and existing pursuant to the Constitution and laws of the State of Ohio (the "State"); and Harrison Township (Licking County), Ohio (the "Township"), a township and political subdivision organized and existing under the laws of the State. (Capitalized terms and words used, but not otherwise defined, in this Contract have the meanings assigned to them in Article I.)

**WITNESSETH:**

WHEREAS, the JEDD Statutes authorize one or more municipal corporations and one or more townships to enter into a contract to provide for the creation of a joint economic development district; and

WHEREAS, the City and the Township desire to create a joint economic development district for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State and in the areas of the City and the Township; and

WHEREAS, pursuant to the JEDD Statutes, the Constitution and laws of the State, the Charter and ordinances of City and resolutions of the Township, the City and the Township desire to enter into this Contract to set forth their agreements with respect to the JEDD, including, but not limited to, their contributions to the JEDD, the creation of the Board, the powers and duties of the Board and the distribution of proceeds of the JEDD Income Tax;

NOW, THEREFORE, in consideration of the foregoing recitals and the agreements, representations and covenants set forth in this Contract, the City and the Township agree as follows:

(Remainder of Page Intentionally Left Blank)

## ARTICLE I
## DEFINITIONS

**<u>Section 1.1</u>** **<u>Definitions</u>.** In addition to "Contract", "City", "State" and "Township" defined above, the following capitalized words and terms shall have the following meanings:

"Board" shall mean the Board of Directors of the JEDD established in accordance with the JEDD Statutes and this Contract.

"Board Improvement Account" means the account established in the DC Agreement to be used for improvements within the JEDD Area, as further described in the DC Agreement.

"County" means Licking County, Ohio.

"C-Tec" means the Career and Technical Education Centers of Licking County, a joint vocational school district and political subdivision of the State.

"DC Agreement" means the Development and Compensation Agreement among the County, the Township, the City, the Developer, the School District and C-Tec, providing for the use of the JEDD Income Tax.

"Developer" means S.R. 158, LLC, an Ohio limited liability company.

"Effective Date" means the date immediately succeeding the occurrence of all of the following: (i) the City's and Township's execution of this Contract, (ii) the thirty-second day after the adoption of the Township's resolution authorizing this Contract, and (iii) the expiration of any statutory period permitting a referendum of the Township's resolution or the City's ordinance authorizing this Contract.

"Gross Revenues" means the proceeds of the JEDD Income Tax, less refunds.

"Net Revenues" means Gross Revenues less (a) costs incurred by the City and Township to establish the JEDD, (b) to the extent the funds available to the Board are insufficient for such purposes, any amount required to pay costs of any audits of the JEDD mandated by the State or any liability imposed on the JEDD or the Board by a court of competent jurisdiction, (c) amounts due to the City pursuant to the JEDD Income Tax Agreement, which amount shall not exceed 5% of the Gross Revenues, (d) 2% of the Gross Revenues allocated to the Board pursuant to Section 5.2, (e) 30% of the Gross Revenues payable to the School District pursuant to the DC Agreement, (f) 3% of the Gross Revenues payable to C-Tec pursuant to the DC Agreement, and (g) any amount paid or reimbursed pursuant to Section 6.4.

"JEDD Area" means the real property depicted on Exhibit A attached hereto and incorporated herein by this reference.

“JEDD” means the Harrison Township-Reynoldsburg Joint Economic Development District No. 1 created pursuant to the JEDD Statutes and this Contract and includes the real property described and depicted in Exhibit A to this Contract.

“JEDD Income” means (i) the income earned by persons working in the JEDD and (ii) the net profits of businesses located in the JEDD; provided, however, that JEDD Income only includes income and net profits generated on property that is classified as commercial/industrial (i.e., Class 2) for real property tax purposes.

“JEDD Income Tax” means the tax on JEDD Income levied by the Board in accordance with the provisions of this Contract.

“JEDD Income Tax Agreement” means that agreement to be entered into by and between the Board and the City providing for the City to (i) administer, collect and distribute the JEDD Income Tax in accordance with the Contract and (ii) act as the fiscal agent of the JEDD and the Board.

“JEDD Statutes” means Ohio Revised Code Section 715.72.

“Retail Project Site” means approximately 20.50 acres shown on Exhibit A as Lots (1) – (6).

“School District” means the Southwest Licking Local School District, a local school district and political subdivision of the State.

**Section 1.2** **Interpretations.** Any reference herein to the City, the Township or the Board or to any officer or employee of the City, the Township or the Board, includes the entities, officers or employees succeeding to their respective functions, duties or responsibilities pursuant to or by operation of law, or the entities, officers or employees lawfully performing their respective functions, duties or responsibilities.

Any reference herein to a section or provision of the Constitution of the State, the Ohio Revised Code, the Charter of the City or legislation of the City or the Township or any statute of the United States of America, includes that section or provision as amended, modified, revised, supplemented or superseded from time to time; provided, however, that no amendment, modification, revision, supplement or superseding section or provision shall be applicable to this Contract solely by reason of this Section 1.2 if such amendment, modification, revision, supplement or superseding section or provision constitutes an impairment of the rights or obligations of the City, the Township or the Board under this Contract.

Unless the context clearly indicates otherwise, words importing the singular number include the plural number and vice versa. The terms “hereof”, “hereby”, “herein”, “hereto”, “hereunder” and similar terms refer to this Contract. The term “hereafter” means after, and the term “heretofore” means before, the date of this Contract. Words of any gender include the correlative word of the other genders unless the context clearly indicates otherwise.

Unless the context clearly indicates otherwise, any reference to a "Section" is a reference to a section of this Contract.

**Section 1.3** **Captions and Headings.** The captions and headings in this Contract are solely for convenience of reference and do not define, limit or describe the scope or intent of any Articles, Sections, subsections, paragraphs, subparagraphs or clauses herein.

(End of Article I)

**ARTICLE II**
**JOINT ECONOMIC DEVELOPMENT DISTRICT**

**Section 2.1** **Creation and Territory.** The City and the Township hereby create the "Harrison Township-Reynoldsburg Joint Economic Development District No. 1" consisting of real property described and depicted in Exhibit A to this Contract (the "JEDD Area"). The provisions set forth in Ohio Revised Code Section 715.72(R) shall apply to the unincorporated territory of the Township located in the JEDD.

**Section 2.2** **Purpose.** The City and the Township are creating the JEDD for the purpose of facilitating economic development to create or preserve jobs and employment opportunities and to improve the economic welfare of the people in the State and in the area of the Township.

**Section 2.3** **Contributions.**

(a) The Township:

(i) shall furnish or cause to be furnished to the JEDD all usual and customary governmental services furnished by the Township to similarly situated properties located in the unincorporated area of the Township outside of the JEDD, including, but not limited to maintenance of township roads, snow removal and general administration; and

(ii) shall provide accommodations, if requested, for meetings of the Board, maintenance of the records of the JEDD and, if reasonably available, as determined by the Township, any necessary clerical staffing for the Board.

(iii) may furnish to the JEDD such services allowed by law as the Township and the Board deem appropriate and agree.

(b) The City:

(i) shall provide the services set forth in the Income Tax Agreement; and

(ii) may furnish such services allowed by law as the City and the Board agree upon.

**Section 2.4** **Economic Development Plan.** The Economic Development Plan for the JEDD shall consist of that Economic Development Plan attached hereto and incorporated herein as Exhibit B to this Contract.

**Section 2.5** **Public Utilities Infrastructure**. Pursuant to Ohio Revised Code Section 715.72(F)(8), the Township and the City estimate the total cost of providing public utility services, facilities and improvements to the JEDD to be approximately [$_______], as further described in the estimate prepared by a professional engineer that is attached hereto as Exhibit D and

**Commented [CCL1]:** NTD – this is required since a portion of the JEDD is within on-half mile of a non-contracting municipality (Kirkersville). Note that Township or City will also need to provide Kirkersville with 30 days' written notice prior to the public hearings.

incorporated herein by this reference (the "Public Utilities Infrastructure"). The costs associated with the Public Utilities Infrastructure are anticipated to be paid through a combination of (i) JEDD Income Tax revenues, (ii) tax increment financing revenues, and (iii) other lawful sources. As noted in Exhibit D, a portion of the Public Utilities Infrastructure is expected to be completed within five years of the Effective Date.

(End of Article II)

## ARTICLE III
## TERM

**<u>Section 3.1</u>** **<u>Term</u>.** The term of this Contract shall commence on the Effective Date and shall terminate fifty (50) years thereafter, provided, however, that if the City and Township agree in writing, this Contract may be terminated after thirty (30) years; however, the Township hereby agrees it shall not seek termination for a period prior to thirty (30) years from the date of commencement of the exemption from taxation pursuant to the CRA Agreement executed between the Developer and the County for a portion of the JEDD Area. Additionally, the JEDD Contract shall automatically renew for two (2) additional twenty-five (25) year terms, unless the City or Township provides written notice of termination not later than two (2) years prior to the expiration of the original term or each additional term.

**<u>Section 3.2</u>** **<u>Prior Termination</u>.** Notwithstanding Section 3.1, this Contract may be terminated prior to expiration of the Initial Term or any Renewal Period by the City or the Township by written notice to the other not earlier than 365 days and not later than 180 days prior to the termination date:

(a) if the Board has not adopted a resolution to levy the JEDD Income Tax within one year after the Effective Date; or

(b) if a final order of a court of competent jurisdiction invalidates the levy of the JEDD Income Tax and no appeal of such order has been filed or the period for such appeal has lapsed.

The termination of this Contract pursuant to (a) or (b) above shall be effective on the date stated in the notice of termination.

**<u>Section 3.3</u>** **<u>Actions upon Termination</u>.** Upon termination of this Contract:

(a) the Board shall remain in office for six months to provide for an orderly termination of the JEDD; and

(b) the levy of the JEDD Income Tax shall cease, but the JEDD Income Tax levied prior to the termination shall be collected and distributed in accordance with Article V of this Contract; and

(c) 25% of any remaining assets of the JEDD shall be distributed to the City and 75% of such remaining assets shall be distributed to the Township; provided, however, if any such assets cannot be liquidated, the City and the Township must agree on the value of such assets for their distribution; and

(d) the records of the JEDD shall be given into the custody of the Township and shall be available for inspection or audit by the City or the Township.

(End of Article III)

## ARTICLE IV
## THE BOARD

**<u>Section 4.1</u>** **<u>Creation, Membership and Appointment of the Board</u>.**

(a) Pursuant to the JEDD Statutes, the City and the Township hereby establish the Board to govern the JEDD.

(b) If on the Effective Date there are businesses located and persons working within the JEDD, the Board shall consist of: (i) one member representing the City, (ii) one member representing the Township, (iii) one member representing the owners of businesses located within the JEDD, (iv) one member representing the persons working within the JEDD, and (v) one member selected by the other members. The initial terms of the members described in this paragraph shall be one year, two years, three years, four years, and four years, respectively.

(c) If on the Effective Date there are no businesses located or persons working within the JEDD, the Board shall consist of: (i) one member representing the City, (ii) one member representing the Township, and (iii) one member selected by the remaining members. The initial terms of the members described in (i), (ii) and (iii) above shall be one year, two years and three years, respectively.

(d) If, after the Effective Date, a business locates or persons commence working within the JEDD, the Board shall be expanded to also include, in addition to the three Board members described in paragraph (c) above: (i) a member representing the owners of businesses located within the JEDD, and (ii) a member representing the persons working within the JEDD, and provided further that upon the termination of the member selected by the initial two members of the Board, thereafter that member shall be selected by the four members described in (i) and (ii) of paragraph (b) and in (i) and (ii) of this paragraph. The initial term of the two members selected pursuant to this paragraph shall be four years, commencing on the first day of the same month as the terms of the members described in (i) and (ii) of paragraph (c) above commenced.

(e) The City, through the Mayor, shall appoint the member representing the City. The Township shall appoint the members representing the Township and the persons working within the JEDD. The JEDD Board members shall appoint the member representing the owners of the businesses located within the JEDD, if any. The City and the Township will make their initial appointment of members of the Board within 60 days after the Effective Date, and the terms of those members shall commence on the first day of the first month commencing 57 days after the Effective Date. The Board shall first meet within the first month that commences 57 days after the Effective Date.

After the initial terms of all members expire, the terms of all members shall be for four years; provided, however, each member shall continue to serve until the member's successor is appointed; and provided further that upon termination of this Contract, the terms of the members then serving shall terminate six months after the termination of this Contract.

(f) The term of any person to fill a vacancy on the Board because of the death, resignation or removal of a member shall terminate when the term of the member removed, resigned or died would have terminated.

(g) The City and the Township covenant to use their best efforts to timely appoint all members of the Board.

(h) The Chairperson shall be the Board member selected by the other Board members as set forth in R.C. 715.78.

(i) The members of the Board shall not receive compensation for such membership or for their attendance at meetings of the Board, but may be reimbursed for expenses incurred in performing their duties.

(j) Any member may be reappointed to the Board.

**Section 4.2 Board Officers and Procedures.** The Board shall enact bylaws or other procedures for the governance of the Board, including procedures for the election from its members of a Vice Chairperson and a Secretary-Treasurer; provided, however, the terms of such officers shall not be for a period longer than one year.

**Section 4.3 Powers and Duties of the Board.**

(a) In addition to the duty to enact bylaws or procedures set forth in Section 4.2, the Board shall:

(i) if it enacts the JEDD Income Tax as authorized by Section 5.1, enter into the JEDD Income Tax Agreement with the City; provided that payments to City for services rendered pursuant to the Income Tax Agreement shall not exceed 5% of Gross Revenues for any calendar year during the term of the Income Tax Agreement; and

(ii) adopt an annual budget for the Board and the JEDD that estimates the revenues and expenses of the Board and the JEDD; and

(iii) establish an appropriations procedure to provide for payment of the expenses of the Board and the JEDD and the distribution of the JEDD Income Tax in accordance with Section 5.2.

(b) In addition to the authorization to levy the JEDD Income Tax set forth in Section 5.1, the Board is authorized to:

(i) take such actions necessary or convenient to carry out the powers granted in this Contract and/or the JEDD Statutes; and

(ii) purchase, receive, hold, lease or otherwise acquire, and sell, convey, transfer, lease, sublease or otherwise dispose of, real and personal property, together with such rights and privileges as may be incidental or appurtenant thereto and the use thereof; and

(iii) acquire, purchase, construct, reconstruct, enlarge, furnish, equip, maintain, repair, sell, exchange, lease or rent from others, or operate, facilities for the JEDD; and

(iv) make available the uses or services of any JEDD facilities to one or more persons or government agencies or any combination thereof; and

(v) apply to the proper authorities of the United States pursuant to appropriate laws for the right to establish, operate and maintain foreign trade zones within the JEDD; and

(vi) establish and maintain such funds or accounts as it deems necessary, either of its own or in conjunction with the City or the Township; and

(vii) promote, advertise and publicize the JEDD and its facilities, provide information relating to the JEDD and promote the interests and economic development of the JEDD, the City, the Township and the State; and

(viii) make and enter into contracts and agreements and authorize one or more officers of the Board to sign instruments necessary or incidental to the performance of its duties and the execution of its powers pursuant to this Contract and the JEDD Statutes; and

(ix) employ managers or other employees and retain or contract with consulting engineers, financial consultants, accounting experts, architects, attorneys and such other consultants and independent contractors as are necessary in its judgment to carry out the purposes of this Contract, and fix the compensation thereof, which shall be payable from any available funds of the JEDD; and

(x) receive and accept from any federal or state agency, the Township, the City or other persons grants for or in aid of the construction, maintenance or repair of any JEDD facility, for research and development with respect to JEDD facilities or for programs or other projects of the JEDD, and receive and accept aid or contributions from any source money, property, labor or other items of value, to be used and applied for the purposes of such grants, aids or contributions and this Contract; and

(xi) purchase fire and extended coverage and liability insurance for any JEDD facility or office, insurance protecting the JEDD and its Board, officers and employees against liability arising from the operations or actions of the Board or the JEDD, and any other insurance the Board may determine to be reasonably necessary.

(End of Article IV)

## ARTICLE V
## JEDD INCOME TAX

**<u>Section 5.1</u>** **<u>Authorization to Levy JEDD Income Tax</u>.** The Board is hereby authorized to enact legislation to (a) levy the JEDD Income Tax at the rate levied by the City on the income of individuals and the net profits of businesses (2.50% as of the Effective Date), and (b) adopt regulations, rules or code for the administration, collection and enforcement of the JEDD Income Tax. The JEDD Income Tax rate shall remain two and one half percent (2.50%) and shall not change to equal the highest rate of the income tax levied by the City (if said highest rate is increased above 2.50%), or some rate in excess of two and one half percent (2.50%), but less than said highest rate, unless hereafter authorized by a duly approved and executed resolution adopted by the Township Board of Trustees. In the event that the income tax rate levied by the City is reduced below 2.50%, the JEDD Income Tax rate shall be adjusted to be equal to the then-maximum rate levied by the City; provided, however, that the approvals of the School District and C-Tec described in the DC Agreement shall immediately be revoked in such an event.

**<u>Section 5.2</u>** **<u>Allocation of Proceeds of the JEDD Income Tax; Retail Project Site</u>.** The City shall, on behalf of the JEDD, and pursuant to the JEDD Income Tax Agreement, collect and administer the JEDD Income Tax.

(a) Gross Revenues generated from all portions of the JEDD Area except for the Retail Project Site shall be allocated and paid in the following priority: (i) to the City, the amount then due pursuant to the JEDD Income Tax Agreement (equal to 5%), (ii) to the City and Township, the documented out-of-pocket expenses incurred to establish the JEDD, (iii) to the City and/or the Township, an amount necessary to reimburse the City and/or the Township for amounts expended pursuant to Section 6.4, (iv) to the Board, an amount equal to 2% of the Gross Revenues, (v) to the School District, an amount equal to 30% of the Gross Revenues as provided in the DC Agreement, (vi) to C-Tec, an amount equal to 3% of the Gross Revenues as provided in the DC Agreement, and (vii) to the Board, to the extent the funds then available to the Board are insufficient, an amount sufficient to pay costs of any audit of the JEDD mandated by the State or any amount needed to pay any liability imposed on the Board by a court of competent jurisdiction.

Gross Revenues generated from the Retail Project site shall be allocated and paid in the following priority: (i) to the City, the amount then due pursuant to the JEDD Income Tax Agreement (equal to 5%), (ii) to the City and Township, the documented out-of-pocket expenses incurred to establish the JEDD, (iii) to the City and/or the Township, an amount necessary to reimburse the City and/or the Township for amounts expended pursuant to Section 6.4, (iv) to the Board, an amount equal to 2% of the Gross Revenues, (v) to the Board, to the extent the funds then available to the Board are insufficient, an amount sufficient to pay costs of any audit of the JEDD mandated by the State or any amount needed to pay any liability imposed on the Board by a court of competent jurisdiction, and (vi) to the Township, the Remaining Gross Revenues after the payments in (i) – (v) above.

(b) Any refunds due with respect to JEDD Income Tax shall be managed by the City in the same manner as refunds processed by the City with respect to taxpayers in the City.

(c) Net Revenues generated from all portions of the JEDD Area except for the Retail Project Site shall be allocated and paid as follows: 15% to the City, 10% to the Board Improvement Account, 15% to the County for 15 years and 10% thereafter, 5% to the Licking County Transportation Improvement District, and the remaining Net Revenues to the Township.

(d) Within 30 days of the last day of March, June, September and December of each year (or if any such date is not a business day, on the immediately succeeding business day), the City shall, on behalf of the JEDD (i) pay from the Gross Revenues to the City the amounts then due pursuant to (a) above, (ii) calculate and pay the amounts due from the Net Revenues for the prior three months to the City, the Township, the Board Improvement Account and the County pursuant to (c) above, and (iii) provide an accounting of the receipts and uses of the proceeds of the JEDD Income Tax for the prior three months, including, but not limited to, a summary of the amounts of JEDD Income Tax on individuals withheld by each business. In the event that any amount due from the Net Revenues to the Board, the City, the Board Improvement Account, the Township or the County is a negative amount, then that negative amount shall be set off against the next amount to be paid.

(e) It is expressly understood and agreed that amounts received by the City, the County and the Township may be used by each of the entities for any lawful purpose in each's sole discretion.

(End of Article V)

## ARTICLE VI
## MISCELLANEOUS

**<u>Section 6.1</u>** **<u>Fiscal Year</u>.** The fiscal year of the JEDD shall commence on January 1 of each calendar year and shall terminate on December 31 of the same calendar year.

**<u>Section 6.2</u>** **<u>Reports and Records</u>.** Within 30 days of the effective date of this Contract, the Board shall notify the Auditor of State of the State of Ohio of the creation of the JEDD and the Board.

Within three months after the end of each fiscal year of the JEDD, the Board shall compile and distribute to the City and the Township a report setting forth all revenues received by the JEDD during the preceding fiscal year and all disbursements made during that fiscal year.

Within three months prior to the commencement of each fiscal year of the JEDD, the Board shall prepare and distribute to the City and the Township a budget for that fiscal year, stating anticipated revenues and expenses of the JEDD.

All books, records, documentation, and financial information of the JEDD shall, upon request, be made available to the City and the Township and their agents for review and/or audit. The Board and the JEDD shall fully cooperate with the City or the Township in fulfilling such a request.

**<u>Section 6.3</u>** **<u>Amendments</u>.** Except for any amendment of this Contract or the JEDD to increase the territory of the JEDD, this Contract may be amended by the City and the Township pursuant to a written amendment authorized by the respective legislative authorities of the City and the Township. Any real property located within the JEDD may be removed from the JEDD pursuant to a written amendment duly authorized by the City and the Township. Following a duly authorized amendment removing real property from the JEDD, such property shall be deleted from the territory of the JEDD and shall then no longer be subject to the terms of the Contract. Any amendment of this Contract or the JEDD to increase the territory of the JEDD shall be subject to the provisions of the JEDD Statutes for adding areas to the JEDD.

**<u>Section 6.4</u>** **<u>Support of Contract; Execution of Other Documents</u>.** The City and the Township shall support this Contract and shall defend the same against any lawsuits brought against the JEDD, the Board, the City or the Township in conjunction with the JEDD. The expenses and fees of the Board, the City and the Township, including reasonable attorney fees, incurred in any lawsuit brought against the JEDD, the Board, the City or the Township shall be paid or reimbursed from Gross Revenues.

The engineering and surveying expenses and fees which were incurred by the Township in preparing both a description of the JEDD and a map denoting the boundaries of the JEDD shall be reimbursed from Gross Revenues prior to any distributions to the JEDD parties, up to a maximum recovery of $___________, plus or minus 10%. If the Gross Revenues are insufficient at any time to pay any such expenses and fees, the Township shall be reimbursed when such revenues are available for that reimbursement.

The City and the Township each agree to cooperate with the others in the implementation of this Contract and to execute or cause to be executed, in a timely fashion, all necessary documents in order to effectuate the purposes of this Contract.

**Section 6.5** **Binding Effect.** All rights, benefits, and privileges under this Contract shall inure only to the City and the Township, and no third parties shall have any right to claim any rights, benefits, or privileges under this Contract. Each covenant, agreement or obligation of the City or the Township under this Contract is binding on each officer of the City or Township, respectively, who has the authority or duty from time to time under the laws of the State to take any action which may be necessary or advisable to observe or perform the covenant, agreement or obligation.

**Section 6.6** **Counterparts.** This Contract may be executed in several counterparts, each of which shall be regarded as an original and all of which shall constitute but one and the same Contract.

**Section 6.7** **Severability.** The invalidity or unenforceability of any one or more provision of this Contract shall not affect the validity or enforceability of the remaining provisions of this Contract or any part thereof and the same shall remain in full force and effect.

**Section 6.8** **Governing Law and Choice of Forum.** This Contract shall be governed by and construed in accordance with the laws of the State. All claims, counterclaims, disputes and other matters in question regarding this Contract or its breach will be decided in a court of competent jurisdiction within the State.

**Section 6.9** **Notices and Payments.** All notices, demands, requests, consents or approvals given, required or permitted hereunder shall be in writing and shall be deemed sufficiently given if received or if hand delivered or sent by recognized overnight delivery service or by certified mail, postage prepaid and return receipt requested, addressed to (i) (A) the City at City of Reynoldsburg, Ohio, 7232 E. Main Street, Reynoldsburg, Ohio 43068, Attention: Mayor, (B) the Township at Harrison Township, 6750 Outville Road, Pataskala, Ohio 43062, Attention: President, Board of Township Trustees, and (C) to the Board, at Chair, Board of Directors, Harrison Township-Reynoldsburg Joint Economic Development District No. 1 at the business address for the JEDD in the rules adopted by the Board, or (ii) such other address as the recipient shall have previously notified the sender in writing as provided in this Section 6.9.

All payments shall be made to (i) (A) the City at City of Reynoldsburg, Ohio, 7232 E. Main Street, Reynoldsburg, Ohio 43068, Attention: Mayor, (B) the Township at Harrison Township, 6750 Outville Road, Pataskala, Ohio 43062, Attention: President, Board of Township Trustees, and (C) to the Board, at Chair, Board of Directors, Harrison Township-Reynoldsburg Joint Economic Development District No. 1 at the business address for the JEDD in the rules adopted by the Board, or (ii) such other address as the recipient shall have previously notified the sender in writing as provided in this Section 6.9. Alternatively, payments may be made electronically using information provided by the JEDD parties.

**<u>Section 6.10</u>** **<u>Entire Agreement</u>.** This Contract is the only and entire agreement among the City and the Township regarding the JEDD.

(End of Article VI)

IN TESTIMONY WHEREOF, the City and the Township have subscribed to this JEDD Contract by their duly authorized officers:

**HARRISON TOWNSHIP**
**(LICKING COUNTY), OHIO**

Date: _____________, 2023

By: _________________________________
President, Board of Trustees

**CITY OF REYNOLDSBURG, OHIO**

Date: _____________, 2023

By: _________________________________
Mayor

Approved as to form:

_________________________
City Attorney
City of Reynoldsburg, Ohio

[Signature Page of JEDD Contract]

76161208v4

**TOWNSHIP FISCAL OFFICER'S CERTIFICATE**

The undersigned fiscal officer of Harrison Township (Licking County), Ohio hereby certifies that the moneys require to meet the obligations of the Township during the calendar year 2023 under the foregoing Joint Economic Development District Contract have been appropriated lawfully for that purpose, and are in the treasury of the Township or in the process of collection to the credit of an appropriate fund, free from encumbrances. This certification is made in compliance with Ohio Revised Code Sections 5705.41 and 5705.44.

__________________________________
Fiscal Officer
Harrison Township (Licking County), Ohio

**CITY FISCAL OFFICER'S CERTIFICATE**

The undersigned fiscal officer of the City of Reynoldsburg, Ohio hereby certifies that the moneys require to meet the obligations of the City during the calendar year 2023 under the foregoing Joint Economic Development District Contract have been appropriated lawfully for that purpose, and are in the treasury of the City or in the process of collection to the credit of an appropriate fund, free from encumbrances. This certification is made in compliance with Ohio Revised Code Sections 5705.41and 5705.44.

________________________________
City Auditor
City of Reynoldsburg, Ohio

[City Fiscal Officer's Certificate - JEDD Contract]

**EXHIBIT A**
**HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT NO. 1**

**DESCRIPTION OF THE JEDD**

The JEDD consists of parcel number 025-080076-00.000 located within Harrison Township, Licking County, Ohio. The map attached as Exhibit A shows the location of the property.

**EXHIBIT A (CONTINUED)**
**HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT NO. 1**

**DESCRIPTION OF THE JEDD**

**[insert map]**


A-2

**EXHIBIT A (CONTINUED)**
**HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT NO. 1**

**[insert legal description if available]**

**EXHIBIT B**
**HARRISON TOWNSHIP-REYNOLDSBURG JOINT ECONOMIC DEVELOPMENT DISTRICT NO. 1**

**ECONOMIC DEVELOPMENT PLAN**

The economic development plan for the Harrison Township-Reynoldsburg Joint Economic Development District No. 1 (the "JEDD") to be created pursuant to a Joint Economic Development District Contract (the "JEDD Contract") by and among the City of Reynoldsburg, Ohio (the "City") and Harrison Township (Licking County), Ohio (the "Township") will be the (i) construction of certain commercial improvements in the Township, and (ii) the construction of public infrastructure (the "Public Infrastructure") to facilitate and support the commercial and residential development, including, but not limited to, the construction of roadway improvements; construction and installation of public utility improvements; construction and installation of gas, electric and communication service facilities; construction and installation of stormwater and flood remediation projects and facilities; streetscape and landscaping improvements; acquisition of easements and other interests in real estate; and other public infrastructure located within the City and the Township, together with all necessary or appropriate appurtenances.

The construction of the commercial improvements is expected to occur over the next 15-20 years.

The JEDD Contract provides that the Township shall furnish or cause to be furnished to the JEDD all usual and customary governmental services provided by the Township to similarly situated properties located in the unincorporated area of the Township outside of the JEDD, and provide accommodation, if requested, for meetings of the Board, maintenance of the records of the JEDD and, if reasonably available, as determined by the Township, any necessary clerical staffing for the Board. The JEDD Contract provides that the City shall cooperate and assist the Board in activities that promote, compliment and benefit economic development in the JEDD; shall cooperate and assist the Township on issues affecting the JEDD, such as planning, zoning and building standards and review; administer, collect and distribute the income tax expected to be levied by the Board on the income of persons working in the JEDD and the net profits of businesses located in the JEDD; act as fiscal agent for the JEDD and the Board; and furnish such services allowed by law as the City and the Board agree.

The JEDD Contract authorizes and anticipates the levy by the Board of a tax on the income of persons working or residing in the JEDD and the net profits of businesses located in the JEDD at the same rate currently levied by the City (currently 2.50%) for distribution to the Board, the City and the Township.

**EXHIBIT C**
**g**
**ENGINEERING ESTIMATE FOR PUBLIC UTILITIES IMPROVEMENTS**

(attached hereto)

Reynoldsburg
OHIO · 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

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**DATE:** April 8, 2024

**RE:** An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

single read emergency

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

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**An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency**

WHEREAS, owners of real property located along Summit Road in Etna Township have expressed a desire to annex into the City of Reynoldsburg corporate limits and will file one or more petitions for annexation with the Licking County Commissioners; and

WHEREAS, as a condition of annexation, Ohio Revised Code Section 709.033(A)(6) requires the annexing municipal corporation to assume maintenance responsibility of any and all highways or streets that will be segmented or divided by such annexation; and

WHEREAS, the proposed annexation of parcel numbers 011-026598-00.003 and 011-026598-00.002 (the “Parcels”) will segment Summit Road from the center line of the road between the Parcels and Licking County parcel number 107-017808-00.000, which is located in the City of Reynoldsburg; and

WHEREAS, upon annexation of the Parcels, the City shall assume responsibility for all areas associated with Summit Road between the northern and southern boundary lines of the Parcels and adjacent to parcel number 107-017808-00.000; and

WHEREAS, the Council of the City of Reynoldsburg has determined that it has the necessary resources to maintain such roads upon annexation of the proposed territory into the City of Reynoldsburg.

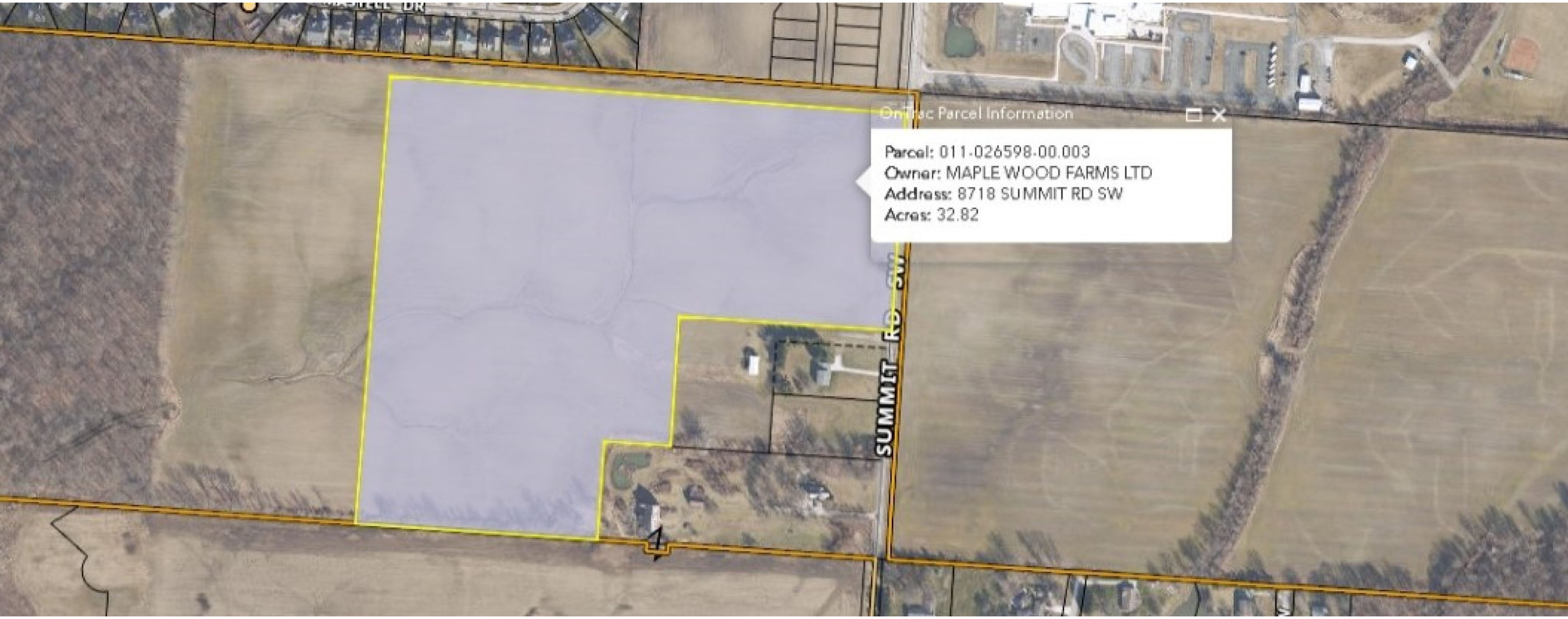
NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO;

SECTION 1: The City of Reynoldsburg hereby agrees it will assume maintenance responsibility, including, but not limited to, paving, striping, drainage, installation and maintenance of traffic control devices, and snow removal, of the full width of Summit Road from the southern-most boundary of Parcel Number 011-026598-00.003 and the northern most boundary of Parcel Number 011-026598-00.002 upon annexation into the City of Reynoldsburg, as shown on the map attached as Exhibit A.

SECTION 2. The maintenance responsibilities assumed by the City of Reynoldsburg in Section 1 above shall commence from and after the effective date of the annexation of the Parcels.

SECTION 3. The City of Reynoldsburg hereby agrees to indemnify and hold harmless Etna Township and Licking County and their employees [as defined in R.C. 2744.0l(B)] from any and all suits, claims, demands, costs, damages, attorney fees, charges, liabilities and expenses whatsoever which Etna and Licking County may at any time sustain or incur or become liable for by reason of or in consequence of injury or death to person or property arising from said City's maintenance of, or failure to properly maintain these sections of Summit Road following their respective annexations, as shown on the map attached as Exhibit A.

SECTION 4: That this Ordinance is deemed to be an emergency measure necessary for the financial needs of the City, and to ensure timely acceptance to allow for timely transfer; wherefore, upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.



OnTrac Parcel Information
Parcel: 011-026598-00.003
Owner: MAPLE WOOD FARMS LTD
Address: 8718 SUMMIT RD SW
Acres: 32.82
SUMMIT RD SW

Reynoldsburg
OHIO · 1839

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

---

**DATE:** April 8, 2024

**RE:** An Ordinance Authorizing the Transfer and Appropriation of Funds from the General Fund (110) to the Federal Forfeiture Fund (294), and Declaring an Emergency

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

2 Read Emergency

**REASON FOR EMERGENCY:**

The deadline to provide reimbursement is April 18th, 2024.

**STAFF REPORT:**

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AN ORDINANCE AUTHORIZING THE TRANSFER AND APPROPRIATION OF FUNDS FROM THE GENERAL FUND (110) TO THE FEDERAL FORFEITURE FUND (294), AND DECLARING AN EMERGENCY

WHEREAS, the City expended $146,500.00 from the Federal Forfeiture Fund for the construction of the Police Parking Lot per Ordinance 56-2022; and

WHEREAS, after a review by the US Department of Justice of our annual report, it has been determined that this expenditure was not approved prior to expending the funds, making it impermissible; and

WHEREAS, the City is required to transfer the funds back to the Federal Forfeiture Fund (294) prior to April 19, 2024 as required by the US Department of Justice.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF REYNOLDSBURG, OHIO:

SECTION 1: That the Auditor is hereby authorized to appropriate $146,500.00 from the General Fund (110) and transfer it to the Federal Forfeiture Fund (294).

SECTION 2: That this Ordinance is deemed to be an emergency measure necessary for the City to fulfill the requirements set by the US Department of Justice; wherefore, upon adoption by Council, this Ordinance shall be in effect immediately upon signature by the Mayor.

**STAFF REPORT**
**REYNOLDSBURG CITY COUNCIL**

**DATE:** April 8, 2024

**RE:** An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency

**APPROVALS:**

Joe Begeny
Stephen Cicak
Chris Shook
Mollie Prasher

**EMERGENCY:**

**REASON FOR EMERGENCY:**

**STAFF REPORT:**

---

**An Ordinance Assuming Maintenance Responsibility for the Full Width of Summit Road Between the Southern/Most Boundary of Parcel Number 011-026598-00.003 and the Northern Most Boundary of Parcel Number 0011-26598-00.22 upon Annexation of Said Parcels into the City of Reynoldsburg, Agreeing to Cooperate in the Maintenance of Said Roadway, and Indemnifying the Township of Etna and Licking County, and Declaring an Emergency**

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WHEREAS, as a condition of annexation, Ohio Revised Code Section 709.033(A)(6) requires the annexing municipal corporation to assume maintenance responsibility of any and all highways or streets that will be segmented or divided by such annexation; and

WHEREAS, the proposed annexation of parcel numbers 011-026598-00.003 and 011-026598-00.002 (the “Parcels”) will segment Summit Road from the center line of the road between the Parcels and Licking County parcel number 107-017808-00.000, which is located in the City of Reynoldsburg; and

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