

**CITY OF GROVEPORT
2024 TAX BUDGET
RES. 2023-004**

CITY OF GROVEPORT, FRANKLIN COUNTY - GENERAL FUND								
							Current Year Estimate for 2023	Budget Year Estimate for 2024
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual		
Revenues								
Property and Other Local Taxes								
General Property Tax-Real Estate	\$ 345,167	\$ 396,396	\$ 393,061	\$ 418,221	\$ 503,841	\$ 516,806	\$ 545,000	\$ 561,350
Tangible Personal Property	0	0	0	0	0	0	0	0
Municipal Income Tax	13,375,862	13,806,860	14,034,155	12,444,276	15,351,770	18,655,521	15,613,000	16,705,910
Other Local Taxes	1,531	302	0	0	0	0	0	0
Total Local taxes	13,722,560	14,203,558	14,427,216	12,862,497	15,855,611	19,172,327	16,158,000	17,267,260
Intergovernmental Revenues								
Local Government	82,649	81,915	96,109	104,786	121,694	129,525	104,355	107,486
Estate Tax	1,168	0	0	0	0	0	0	0
Cigarette Tax	224	231	224	225	263	195	225	232
Liquor Permits	4,550	4,975	4,769	4,727	1,978	5,135	2,500	5,000
Property Tax Allocation	19,447	23,794	21,755	21,687	25,706	25,168	25,000	25,000
Other Shared Taxes	0	0	0	0	0	0	0	0
Total State Shared Taxes	108,038	110,915	122,857	131,425	149,641	160,023	132,080	137,717
Federal Grants or Aide	0	0	0	0	0	0	0	0
State Grants or Aide	2,815	1,963	1,204	1,232	3,690	14,837	1,000	1,000
Other Grants or Aide	0	0	0	0	0	0	0	0
Total Intergovernmental Rev.	2,815	1,963	1,204	1,232	3,690	14,837	1,000	1,000
Special Assessments	989	2,563	2,771	1,871	4,638	9,731	3,500	5,000
Charges for Services	172,543	156,447	193,329	172,964	187,156	211,091	279,290	150,000
Fines Licenses and Permits	288,189	344,780	337,721	295,291	445,975	307,678	301,500	450,000
Miscellaneous	936,699	435,404	380,771	1,033,834	419,349	523,070	364,618	350,000
Other Financing Sources:								
Sale of Debt	0	150,387	325,316	48,905	52,313	0	251,735	0
Advances	0	0	0	0	0	1,850,000	0	0
Other Sources	303	0	750	0	3,338	0	500	5,000
Total Other Financing Sources	303	150,387	326,066	48,905	55,651	1,850,000	252,235	5,000
Total Revenue	15,232,136	15,406,017	15,791,935	14,548,019	17,121,711	22,248,757	17,492,223	18,365,977

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Description							Current Year Estimate for 2023	Budget Year Estimate for 2024
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual		
Expenditures								
Security of Persons & Property								
Personal Services	\$ 3,270,091	\$ 3,366,480	\$ 3,418,911	\$ 3,896,597	\$ 3,892,868	\$ 4,618,924	\$ 5,002,073	\$ 5,152,135
Contractual Services	210,820	250,702	268,828	269,084	278,058	303,216	386,880	285,000
Supplies & Materials	86,204	110,685	136,291	86,069	112,213	190,088	272,113	95,000
Capital Outlay	13,309	274,285	205,621	207,074	118,984	91,522	406,533	90,000
Total Security	3,580,424	4,002,152	4,029,651	4,458,824	4,402,123	5,203,750	6,067,599	5,622,135
Public Health Services								
Contractual Services	44,216	46,683	49,878	52,040	53,537	54,632	58,000	55,000
Total Public Health	44,216	46,683	49,878	52,040	53,537	54,632	58,000	55,000
Leisure Time Activities								
Personal Services	1,151,605	1,187,791	1,284,569	1,046,707	1,284,538	1,475,340	1,885,469	1,942,033
Contractual Services	112,032	247,919	214,314	116,927	212,047	191,797	281,201	135,000
Supplies & Materials	88,106	147,339	270,799	114,058	162,418	277,529	422,170	165,000
Capital Outlay	10,524	58,461	31,686	48,905	73,901	171,084	0	25,000
Total Leisure	1,362,267	1,641,510	1,801,368	1,326,597	1,732,904	2,115,750	2,588,840	2,267,033
Community Environment								
Personal Services	385,222	454,803	464,719	692,081	548,962	591,790	631,795	650,749
Contractual Services	94,815	129,560	116,001	187,761	157,619	131,552	226,695	215,000
Supplies & Materials	11,372	5,743	6,395	13,913	5,992	8,832	12,850	102,500
Capital Outlay	0	0	0	8,058	0	0	23,309	24,008
Total Community Environment	491,409	590,106	587,115	901,813	712,573	732,174	894,649	992,257
Economic Development								
Personal Services	0	0	71,588	149,839	158,599	158,676	168,208	173,254
Contract Services	14,561	64,125	74,004	1,174,081	1,985,156	3,829,974	2,134,296	1,750,000
Supplies & Materials	2,879	3,940	4,393	52,641	4,668	4,810	8,500	8,755
Capital Outlay	0	0	0	0	0	0	0	0
Total Economic Development	17,440	68,065	149,985	1,376,561	2,148,423	3,993,460	2,311,004	1,932,009

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Description							Current Year Estimate for 2023	Budget Year Estimate for 2024
	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual		
General Government								
Personal Services	\$ 1,587,711	\$ 1,696,250	\$ 1,745,709	\$ 1,726,878	\$ 1,876,919	\$ 1,941,353	\$ 2,199,533	\$ 2,265,519
Contractual Services	2,619,070	2,599,613	2,478,359	983,866	947,646	789,365	1,367,512	855,000
Supplies & Materials	216,708	232,556	137,290	228,246	137,600	130,878	185,016	94,500
Capital Outlay	19,275	569,664	47,721	9,800	0	12,869	291,065	23,000
Other	79,664	13,727	0	0	0	0	0	0
Total General Govt.	4,522,428	5,111,810	4,409,079	2,948,790	2,962,165	2,874,465	4,043,126	3,238,019
Transportation								
Personal Services	103,880	112,778	114,869	221,123	94,168	55,902	59,382	61,163
Contractual Services	1,873	1,477	2,386	16,319	2,184	195	4,520	4,656
Supplies & Materials	734	1,433	2,869	15,057	2,542	2,263	2,750	2,833
Capital Outlay	0	0	61,549	0	0	0	0	0
Total General Govt.	106,487	115,688	181,673	252,499	98,894	58,360	66,652	68,652
Debt Service								
Redemption of Principal	160,665	115,236	179,814	176,357	235,870	315,367	279,840	240,852
Interest	13,453	11,925	15,890	18,257	81,384	120,363	110,399	104,046
Total Debt Service	174,118	127,161	195,704	194,614	317,254	435,730	390,239	344,898
Other Uses of Funds								
Transfer	3,767,388	3,767,809	3,452,552	2,815,425	2,732,900	2,824,000	4,975,000	3,250,000
Advances	0	0	0	0	0	0	160,100	154,606
Contingencies	0	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0	0
Total Other Financing Uses	3,767,388	3,767,809	3,452,552	2,815,425	2,732,900	2,824,000	5,135,100	3,404,606
Total Expenditures	14,066,177	15,470,984	14,857,005	14,327,163	15,160,773	18,292,321	21,555,209	17,924,609
Revenues Over/(Under) Expend.	1,165,959	(64,967)	934,930	220,856	1,960,938	3,956,436	(4,062,986)	441,368
Beginning Unencumbered Balance	1,730,182	2,896,141	2,831,174	3,766,104	3,986,960	5,947,898	9,904,334	5,841,348
Ending Cash Fund Balance	2,896,141	2,831,174	3,766,104	3,986,960	5,947,898	9,904,334	5,841,348	6,282,716
Est. Encumbrance at YE	239,240	43,909	179,755	335,694	276,134	491,431	50,000	100,000
Est. End Unencumbered Balance	\$ 2,656,901	\$ 2,787,265	\$ 3,586,349	\$ 3,651,266	\$ 5,671,764	\$ 9,412,903	\$ 5,791,348	\$ 6,182,716

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FUND	Unencumbered Fund Balance 1/01/2023	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2023
				Personal Services	Other	Total	
Governmental Special Revenue Fund							
Street Maintenance	\$ (134,017)	\$ 1,988,000	\$ 1,853,983	\$ 1,063,250	\$ 557,413	\$ 1,620,663	\$ 233,320
State Highway	197,118	77,600	274,718	0	206,038	206,038	68,680
Cemetery Fund	45,407	22,500	67,907	14,037	43,684	57,721	10,186
Parks Fund	423,776	85,000	508,776	0	125,000	125,000	383,776
TIF Fund	0	635,000	635,000	0	635,000	635,000	0
Senior Transportation	0	12,991	12,991	12,991	0	12,991	0
Drug Education	54,748	5,000	59,748	0	35,640	35,640	24,108
Motor Veh. Permissive	263,069	54,000	317,069	0	0	0	317,069
DUI/OMVI	7,105	1,500	8,605	0	5,235	5,235	3,370
Court Computer Fund	9,891	3,500	13,391	0	9,540	9,540	3,851
Rainy Day Fund	2,141,667	150,000	2,291,667	0	0	0	2,291,667
Termination Fund	175,990	135,000	310,990	0	216,267	216,267	94,723
Rec. & Aquatic Center Fund	171,819	2,667,440	2,839,259	1,234,054	1,502,971	2,737,025	102,234
Golf Fund	202,676	2,781,942	2,984,618	1,059,927	1,752,261	2,812,188	172,430
Transportation Services Fund	3,927	300,000	303,927	0	286,000	286,000	17,927
Local Coronavirus Fund	0	0	0	0	0	0	0
Senior Center Fund	15,162	211,500	226,662	145,171	\$ 52,137	197,308	29,354
Local Fiscal Recovery Fund	57,803	0	57,803	0	57,803	57,803	0
OneOhio Opioid Fund	1,085	0	1,085	0	0	0	1,085
Cemetery Perpetual Fund	84,904	5,500	90,404	0	10,000	10,000	80,404
Tree Fund	166,843	5,000	171,843	0	76,540	76,540	95,303
Total Special Revenue	\$ 3,888,973	\$ 9,141,473	\$ 13,030,446	\$ 3,529,430	\$ 5,571,528	\$ 9,100,959	\$ 3,929,487
Debt Service Fund							
Debt Service Fund	\$ 697,987	\$ 1,089,121	\$ 1,787,108	\$ -	\$ 1,103,404	\$ 1,103,404	\$ 683,704
Total Debt Service Fund	\$ 697,987	\$ 1,089,121	\$ 1,787,108	\$ -	\$ 1,103,404	\$ 1,103,404	\$ 683,704
Capital Projects Fund							
Capital Improvement Fund	\$ 3,307,665	\$ 2,082,043	\$ 5,389,708	\$ -	\$ 3,452,761	\$ 3,452,761	\$ 1,936,947
Golf Recovery Fund	107,016	62,208	169,224	0	135,089	135,089	34,135
Rarey's Port Bldg. Const. Fund	0	0	0	0	0	0	0
Wert's Grove Bldg. Const. Fund	0	0	0	0	0	0	0
Recreation Center Fund	242,646	138,060	380,706	0	105,180	105,180	275,526
Total Capital Projects	\$ 3,657,327	\$ 2,282,311	\$ 5,939,638	\$ -	\$ 3,693,030	\$ 3,693,030	\$ 2,246,608

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FUND	Unencumbered Fund Balance 01/01/2023	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2023
				Personal Services	Other	Total	
Proprietary Enterprise Funds							
Water	\$ 444,032	\$ 742,850	\$ 1,186,882	\$ 294,951	\$ 489,768	\$ 784,719	\$ 402,163
Sewer	57,766	642,500	700,266	74,544	544,628	619,172	81,094
Water Capital	784,398	90,000	874,398	0	25,472	25,472	848,926
Sewer Capital	1,050,838	100,000	1,150,838	0	184,713	184,713	966,125
Storm Water	192,802	560,500	753,302	497,165	236,206	733,371	19,931
Columbus Water Maint.	815,671	100,000	915,671	0	135,000	135,000	780,671
Total Enterprise Funds	3,345,507	2,235,850	5,581,357	866,660	1,615,787	2,482,447	3,098,910
Agency Funds							
Escrow Engineering	\$ 56,927	\$ 100,000	\$ 156,927	\$ -	\$ 125,542	\$ 125,542	\$ 31,385
Surety Bond Fund	32,346	50,000	82,346	0	0	0	82,346
Township Inspections	2,254	25,000	27,254	0	22,203	22,203	5,051
Employee Withholding	1,799	82,000	83,799	0	79,609	79,609	4,190
Flexible Spending	30,954	50,000	80,954	0	72,859	72,859	8,095
Total Agency Funds	\$ 124,280	\$ 307,000	\$ 431,280	\$ -	\$ 300,212	\$ 300,212	\$ 131,068

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CITY OF GROVEPORT, FRANKLIN COUNTY, SCHEDULE OF OUTSTANDING DEBT									
								2024 BUDGET YEAR	
PURPOSE OF BONDS AND NOTES	AUTHORITY FOR LEVY OUTSIDE 10 MIL LIMIT	YEAR OF ISSUE	DUE DATE	ORDINANCE OR RESOLUTION	SERIAL OR TERM	RATE OF INTEREST	AMOUNTS OF BONDS AND NOTES OUTSTANDING AT BEGINNING OF YEAR (2024)	AMOUNT REQUIRED FOR PRINCIPAL AND INTEREST	AMOUNT RECEIVABLE FROM OUTSIDE SOURCES TO MEET DEBT PAYMENTS
Inside 10 Mill Limitation									
General Obligation Bonds		2013	2033	Ord. 13-023	Both	2%-5%	\$ 1,155,000	\$ 154,250	\$ 154,250
General Obligation Bonds		2014	2044	Ord. 14-08	Both	2%-5%	2,510,000	177,838	177,838
General Obligation Refunding Bonds (Gov.)		2020	2029	Ord. 2020-028	Both	1.44%	1,648,400	290,737	290,737
General Obligation Refunding Bonds (Prop.)		2020	2029	Ord. 2020-028	Both	1.44%	436,700	65,388	65,388
General Obligation Bonds (Tax-Exempt)		2021	2038	Ord. 2021-014	Both	2.42%	3,326,000	265,764	265,764
General Obligation Bond Anticipation Notes		2023	2024	Ord. 2023-012	NA	4.25%	1,500,000	63,573	1,563,573
Outside 10 Mill Limitation									
None.									