



MUNICIPAL BUILDING
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To: Mayor, Members of Council and City Administrator

From: Jason Carr, CPA, Finance Director

Date: 12/18/2023

RE: 2023 Budget Amendment – Ordinance 2023-051 & 2023-052

The following is a summary of appropriation amendments to appropriations for the year ended December 31, 2023:

Estimated Receipts

Fund	Department	Amount	Description
Drug Education & Enforcement	Police	\$5,000	Money received for police seizures.
TIF	General Gov.	721,000	Higher tax increment financing revenues than budgeted.
Recreation & Aquatic	Recreation	68,939	Net increase based on actual and expected collections year-end.
OneOhio Opioid Settlement	Police	1,332	New grant money received.
Sewer	Public Works	64,265	American Recovery Program revenues transferred for Lift Generator Purchase.
	TOTAL	\$860,536	

Appropriation Modifications Ordinance 2023-051

Fund	Cost Center	Amount	Description
General	Community Affairs	\$10,000	Increase for wages and contributions to Ohio Public Employee Retirement System.
General	Finance	400,000	Increase for higher income tax collection fees levied by the Regional Income Tax Agency and refunds paid.
General	Economic Development	15,000	Increase in wages based on multiple employees paid end of calendar year.
General	Law Director	20,000	Higher contractual legal fees incurred.
General	Transportation	5,000	Increase for wages.
Street	Public Works	35,000	Higher fuel costs and costs for operating supplies.
Street	Public Works	35,000	Changes in maintenance contracts and also higher maintenance and repairs costs.
TIF	Finance	721,000	Higher tax increment financing revenues which are passed through to respective companies.
Drug Enforcement & Education	Police	5,000	Police seizure money used for equipment.
Recreation	Administration	(150,000)	Lower wages for full-time staff based on not hiring additional positions as well as lower health care costs.
Recreation	Outdoor Aquatic	(50,000)	Lower utility costs, primarily associated with filling of outdoor pool.
Recreation	Operating	242,500	Higher wages for lifeguards and other part-time positions attributed to more hours worked as well as higher starting hourly rates.
Recreation	Fitness	7,500	Increase in programs results in more independent contractors/hours as well as costs for replacement and repair of fitness equipment.
Sewer	Public Works	64,265	Allocation of lift station generators costs attributed to American Rescue Plan Act money.
Rarey's Port	Economic Development	10,000	Budget for interest revenue received which has been used toward interior buildout costs.

Transfers – Ordinance 2023-052

Below is a comparison of budget vs. actual transfers during 2023 specific to the General Fund:

Fund	Original Budget	Actual Transfers	Change
General	(\$5,100,000)	(\$3,375,000)	\$1,725,000
Local Fiscal Recovery	(114,406)	(114,406)	0
Street	(10,000)	(10,000)	0
Recreation	(20,000)	(20,000)	0
Golf Course	(5,000)	(5,000)	0
Street	950,000	600,000	(350,000)
Recreation	1,950,000	1,500,000	(450,000)
Golf Course	1,400,000	600,000	(800,000)
Transportation	325,000	250,000	(75,000)
Senior Center	200,000	150,000	(50,000)
Parks	75,000	75,000	0
Termination	135,000	135,000	0
Sewer	64,265	64,265	0
Storm Water	97,000	50,141	46,859

The City’s ability to manage expenses within the Street, Recreation & Aquatic, Golf Course and Transportation funds provided a cost savings to the General Fund of \$1,725,000.

Transfers from the General Fund to the Street Fund, Recreation Fund, Golf Course Fund, Transportation Fund and Senior Center Fund totaling \$3,100,000 were required to balance these funds respective budgets.