

**CITY OF GROVEPORT
2025 TAX BUDGET
RES. 2024-005**

CITY OF GROVEPORT, FRANKLIN COUNTY - GENERAL FUNI								
							Current Year Estimate for 2024	Budget Year Estimate for 2025
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual		
Revenues								
Property and Other Local Taxes								
General Property Tax-Real Estate	\$ 396,396	\$ 393,061	\$ 418,221	\$ 503,841	\$ 516,806	\$ 575,075	\$ 611,779	\$ 630,132
Tangible Personal Property	0	0	0	0	0	0	0	0
Municipal Income Tax	13,806,860	14,034,155	12,444,276	15,351,770	18,655,521	19,590,649	19,195,769	19,906,792
Other Local Taxes	302	0	0	0	0	0	0	0
Total Local taxes	14,203,558	14,427,216	12,862,497	15,855,611	19,172,327	20,165,724	19,807,548	20,536,924
Intergovernmental Revenues								
Local Government	81,915	96,109	104,786	121,694	129,525	133,705	142,590	146,868
Estate Tax	0	0	0	0	0	0	0	0
Cigarette Tax	231	224	225	263	195	225	250	258
Liquor Permits	4,975	4,769	4,727	1,978	5,135	3,779	4,000	5,000
Property Tax Allocation	23,794	21,755	21,687	25,706	25,168	25,241	26,000	26,000
Other Shared Taxes	0	0	0	0	0	0	0	0
Total State Shared Taxes	110,915	122,857	131,425	149,641	160,023	162,950	172,840	178,125
Federal Grants or Aide	0	0	0	0	0	0	0	0
State Grants or Aide	1,963	1,204	1,232	3,690	14,837	11,223	225,807	7,375
Other Grants or Aide	0	0	0	0	0	0	0	0
Total Intergovernmental Rev.	1,963	1,204	1,232	3,690	14,837	11,223	225,807	7,375
Special Assessments	2,563	2,771	1,871	4,638	9,731	39,308	30,670	30,977
Charges for Services	156,447	193,329	172,964	187,156	211,091	305,139	347,465	357,889
Fines Licenses and Permits	344,780	337,721	295,291	445,975	307,678	332,362	297,839	306,774
Miscellaneous	435,404	380,771	1,033,834	419,349	523,070	1,135,908	1,643,676	1,535,170
Other Financing Sources:								
Sale of Debt	150,387	325,316	48,905	52,313	0	11,735	12,967	13,350
Advances	0	0	0	0	1,850,000	0	0	0
Other Sources	0	750	0	3,338	0	30,082	0	0
Total Other Financing Sources	150,387	326,066	48,905	55,651	1,850,000	41,817	12,967	13,350
Total Revenue	15,406,017	15,791,935	14,548,019	17,121,711	22,248,757	22,194,431	22,538,812	22,966,584

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Description							Current Year Estimate for 2024	Budget Year Estimate for 2025
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual		
Expenditures								
Security of Persons & Property								
Personal Services	\$ 3,366,480	\$ 3,418,911	\$ 3,896,597	\$ 3,892,868	\$ 4,618,924	\$ 4,672,471	\$ 4,906,095	\$ 5,151,399
Contractual Services	250,702	268,828	269,084	278,058	303,216	301,426	386,880	398,486
Supplies & Materials	110,685	136,291	86,069	112,213	190,088	224,115	272,113	280,276
Capital Outlay	274,285	205,621	207,074	118,984	91,522	442,944	248,990	274,620
Total Security	4,002,152	4,029,651	4,458,824	4,402,123	5,203,750	5,640,956	5,814,078	6,104,782
Public Health Services								
Contractual Services	46,683	49,878	52,040	53,537	54,632	57,415	59,152	62,110
Total Public Health	46,683	49,878	52,040	53,537	54,632	57,415	59,152	62,110
Leisure Time Activities								
Personal Services	1,187,791	1,284,569	1,046,707	1,284,538	1,475,340	1,619,145	1,683,911	1,734,428
Contractual Services	247,919	214,314	116,927	212,047	191,797	215,599	222,067	228,729
Supplies & Materials	147,339	270,799	114,058	162,418	277,529	382,644	394,123	405,947
Capital Outlay	58,461	31,686	48,905	73,901	171,084	28,154	97,853	148,748
Total Leisure	1,641,510	1,801,368	1,326,597	1,732,904	2,115,750	2,245,542	2,397,954	2,517,852
Community Environment								
Personal Services	454,803	464,719	692,081	548,962	591,790	590,112	607,815	632,128
Contractual Services	129,560	116,001	187,761	157,619	131,552	153,109	163,827	170,380
Supplies & Materials	5,743	6,395	13,913	5,992	8,832	7,704	8,243	8,573
Capital Outlay	0	0	8,058	0	0	23,309	88,598	100,826
Total Community Environment	590,106	587,115	901,813	712,573	732,174	774,234	868,483	911,907
Economic Development								
Personal Services	0	71,588	149,839	158,599	158,676	164,000	170,560	175,677
Contract Services	64,125	74,004	1,174,081	1,985,156	3,829,974	1,467,486	1,828,446	1,923,449
Supplies & Materials	3,940	4,393	52,641	4,668	4,810	4,226	8,500	8,755
Total Economic Development	68,065	149,985	1,376,561	2,148,423	3,993,460	1,635,712	2,007,506	2,107,881

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Description							Current Year Estimate for 2024	Budget Year Estimate for 2025
	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual		
General Government								
Personal Services	\$ 1,696,250	\$ 1,745,709	\$ 1,726,878	\$ 1,876,919	\$ 1,941,353	\$ 1,832,988	\$ 1,924,637	\$ 2,020,869
Contractual Services	2,599,613	2,478,359	983,866	947,646	789,365	969,003	1,217,453	1,278,326
Supplies & Materials	232,556	137,290	228,246	137,600	130,878	293,430	383,102	402,257
Capital Outlay	569,664	47,721	9,800	0	12,869	139,721	549,554	577,031
Other	13,727	0	0	0	0	0	0	0
Total General Govt.	5,111,810	4,409,079	2,948,790	2,962,165	2,874,465	3,235,142	4,074,746	4,278,483
Transportation								
Personal Services	112,778	114,869	221,123	94,168	55,902	55,230	57,992	60,891
Contractual Services	1,477	2,386	16,319	2,184	195	3,668	4,520	4,746
Supplies & Materials	1,433	2,869	15,057	2,542	2,263	414	2,750	2,888
Capital Outlay	0	61,549	0	0	0	0	295,359	310,127
Total General Govt.	115,688	181,673	252,499	98,894	58,360	59,312	360,621	378,652
Debt Service								
Redemption of Principal	115,236	179,814	176,357	235,870	315,367	277,489	205,480	197,932
Interest	11,925	15,890	18,257	81,384	120,363	112,492	102,053	96,073
Total Debt Service	127,161	195,704	194,614	317,254	435,730	389,981	307,533	294,005
Other Uses of Funds								
Transfer	3,767,809	3,452,552	2,815,425	2,732,900	2,824,000	3,275,000	4,015,000	4,500,000
Advances	0	0	0	0	0	153,335	128,478	128,115
Total Other Financing Uses	3,767,809	3,452,552	2,815,425	2,732,900	2,824,000	3,428,335	4,143,478	4,628,115
Total Expenditures	15,470,984	14,857,005	14,327,163	15,160,773	18,292,321	17,466,629	20,033,550	21,283,786
Revenues Over/(Under) Expend.	(64,967)	934,930	220,856	1,960,938	3,956,436	4,727,802	2,505,262	1,682,798
Beginning Unencumbered Balance	2,896,141	2,831,174	3,766,104	3,986,960	5,947,898	9,904,334	14,632,136	17,137,398
Ending Cash Fund Balance	2,831,174	3,766,104	3,986,960	5,947,898	9,904,334	14,632,136	17,137,398	18,820,196
Est. Encumbrance at YE	43,909	179,755	335,694	276,134	491,431	380,635	500,000	500,000
Est. End Unencumbered Balance	\$ 2,787,265	\$ 3,586,349	\$ 3,651,266	\$ 5,671,764	\$ 9,412,903	\$ 14,251,501	\$ 16,637,398	\$ 18,320,196

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FUND	Unencumbered Fund Balance 1/01/2024	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personal Services	Other	Total	
Governmental Special Revenue Fund							
Street Maintenance	\$ 92,266	\$ 2,193,000	\$ 2,285,266	\$ 1,125,270	\$ 896,618	\$ 2,021,888	\$ 263,378
State Highway	206,490	81,500	287,990	0	270,306	270,306	17,684
Cemetery Fund	74,459	25,500	99,959	14,643	73,786	88,429	11,530
Parks Fund	509,414	85,000	594,414	0	213,100	213,100	381,314
TIF Fund	0	1,540,000	1,540,000	0	1,540,000	1,540,000	0
Senior Transportation	0	13,176	13,176	13,176	0	13,176	0
Drug Education	32,128	5,000	37,128	0	37,128	37,128	0
Motor Veh. Permissive	315,693	50,000	365,693	0	0	0	365,693
DUI/OMVI	4,905	1,500	6,405	0	6,221	6,221	185
Court Computer Fund	10,358	3,500	13,858	0	11,779	11,779	2,079
Rainy Day Fund	2,291,667	150,000	2,441,667	0	0	0	2,441,667
Termination Fund	75,881	101,700	177,581	0	133,186	133,186	44,395
Rec. & Aquatic Center Fund	43,407	3,280,253	3,323,660	1,500,213	1,749,005	3,249,218	74,442
Golf Fund	62,891	3,207,150	3,270,041	1,560,300	1,569,190	3,129,490	140,551
Transportation Services Fund	66,343	275,000	341,343	0	275,000	275,000	66,343
Local Coronavirus Fund	0	0	0	0	0	0	0
Senior Center Fund	51,488	230,000	281,488	149,024	\$ 60,176	209,200	72,288
Local Fiscal Recovery Fund	57,939	0	57,939	0	57,939	57,939	0
OneOhio Opioid Fund	319	0	319	0	0	0	319
Cemetery Perpetual Fund	85,935	5,500	91,435	0	19,872	19,872	71,563
Tree Fund	109,898	5,000	114,898	0	105,675	105,675	9,223
Total Special Revenue	\$ 4,091,481	\$ 11,252,779	\$ 15,344,260	\$ 4,362,626	\$ 7,018,980	\$ 11,381,606	\$ 3,962,654
Debt Service Fund							
Debt Service Fund	\$ 939,221	\$ 1,174,605	\$ 2,113,826	\$ -	\$ 1,252,042	\$ 1,252,042	\$ 861,784
Total Debt Service Fund	\$ 939,221	\$ 1,174,605	\$ 2,113,826	\$ -	\$ 1,252,042	\$ 1,252,042	\$ 861,784
Capital Projects Fund							
Capital Improvement Fund	\$ 4,202,095	\$ 3,782,525	\$ 7,984,620	\$ -	\$ 6,963,555	\$ 6,963,555	\$ 1,021,065
Golf Recovery Fund	126,670	110,000	236,670	0	74,535	74,535	162,135
Rarey's Port Bldg. Const. Fund	0	0	0	0	0	0	0
Wert's Grove Bldg. Const. Fund	12,046	0	12,046	0	0	0	12,046
Recreation Center Fund	241,081	142,747	383,828	0	141,219	141,219	242,609
Total Capital Projects	\$ 4,581,892	\$ 4,035,272	\$ 8,617,164	\$ -	\$ 7,179,309	\$ 7,179,309	\$ 1,437,855

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FUND	Unencumbered Fund Balance 01/01/2024	Budget Year Estimated Receipts	Total Available for Expenditures	Budget Year Expenditures & Encumbrances			Estimated Unencumbered Balance 12/31/2024
				Personal Services	Other	Total	
Proprietary Enterprise Funds							
Water	\$ 513,408	\$ 757,850	\$ 1,271,258	\$ 306,392	\$ 542,130	\$ 848,522	\$ 422,736
Sewer	52,054	657,500	709,554	78,128	590,653	668,781	40,773
Water Capital	736,277	90,000	826,277	0	64,072	64,072	762,205
Sewer Capital	1,074,654	100,000	1,174,654	0	442,680	442,680	731,974
Storm Water	474,140	677,500	1,151,640	525,429	129,729	655,158	496,482
Columbus Water Maint.	968,858	100,000	1,068,858	0	135,000	135,000	933,858
Total Enterprise Funds	3,819,391	2,382,850	6,202,241	909,949	1,904,264	2,814,213	3,388,028
Agency Funds							
Escrow Engineering	\$ 91,962	\$ 100,000	\$ 191,962	\$ -	\$ 175,000	\$ 175,000	\$ 16,962
Surety Bond Fund	60,346	50,000	110,346	0	110,346	110,346	0
Township Inspections	3,996	25,000	28,996	0	28,137	28,137	859
Employee Withholding	1,666	82,000	83,666	0	83,661	83,661	5
Flexible Spending	29,759	50,000	79,759	0	79,759	79,759	0
Total Agency Funds	\$ 187,729	\$ 307,000	\$ 494,729	\$ -	\$ 476,903	\$ 476,903	\$ 17,826

**CITY OF GROVEPORT
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CITY OF GROVEPORT, FRANKLIN COUNTY, SCHEDULE OF OUTSTANDING DEBT									
								2025 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 (2025)	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%	\$ 1,055,000	\$ 150,250	\$ 150,250
General Obligation Bonds		2014	2044	Ord. 14-08	Both	2%-5%	2,430,000	180,238	180,238
General Obligation Refunding Bonds (Gov.)		2020	2029	Ord. 2020-028	Both	1.44%	1,381,400	288,092	288,092
General Obligation Refunding Bonds (Prop.)		2020	2029	Ord. 2020-028	Both	1.44%	317,600	66,373	66,373
General Obligation Bonds (Tax-Exempt)		2021	2038	Ord. 2021-014	Both	2.42%	3,140,000	266,239	266,239
General Obligation Bond Anticipation Notes		2024	2025	Ord. 2023-012	NA	4.375%	2,500,000	109,071	2,609,071
Outside 10 Mill Limitation									
None.									