



City of Dublin

**Office of the City Manager**

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# Memo

**To:** Members of Dublin City Council

**From:** Megan O'Callaghan, City Manager

**Date:** November 8, 2022

**Initiated By:** Matthew L. Stiffler, Director of Finance  
Jaime Hoffman, Deputy Finance Director  
Melody Kennedy, Budget Manager  
Meghan Murray, Financial Analyst

**Re:** Ordinance 66-22 Establishing Appropriations Based on the 2023 Operating Budget of the City of Dublin, State of Ohio, for the Fiscal Year Ending December 31, 2023

## Summary

Ordinance 66-22 appropriates funds for the 2023 calendar year based on the approved 2023 Operating Budget, Ordinance No. 55-22, and first year of the 2023-2027 Capital Improvements Program Ordinance No. 30-22.

## Recommendation

Staff recommends that City Council approve Ordinance 66-22 at the second reading/public hearing on December 5, 2022. The appropriations will be effective on January 1, 2023.

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Ordinance No. \_\_\_\_\_ Passed \_\_\_\_\_, 20\_\_\_\_\_

AN ORDINANCE TO ESTABLISH APPROPRIATIONS BASED ON THE 2023 ANNUAL OPERATING BUDGET OF THE CITY OF DUBLIN, STATE OF OHIO, FOR THE FISCAL YEAR ENDING DECEMBER 31, 2023

WHEREAS, City Council has adopted the 2023 Annual Operating Budget; and

WHEREAS, prior to the expenditure of money, funds are required to be appropriated; and

WHEREAS, Section 5705.38 of the Ohio Revised Code requires that on or about the first day of each fiscal year, an annual appropriation measure is to be passed.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Dublin, State of Ohio, \_\_\_\_\_ of its elected members concurring, that:

Section 1. There be appropriated from the GENERAL FUND:

GENERAL FUND:

10110110	OFFICE OF THE CITY MANAGER		
	Personal Services	1,319,970	
	Other Expenses	664,230	
			1,984,200
10110120	HUMAN RESOURCES		
	Personal Services	1,312,905	
	Other Expenses	961,625	
			2,274,530
10110130	COMMUNICATIONS & PUBLIC INFORMATION		
	Personal Services	1,013,695	
	Other Expenses	1,030,720	
	Capital Outlay	2,500	
			2,046,915
10110140	LEGAL SERVICES		
	Other Expenses	1,950,000	
			1,950,000
10110150	COURT SERVICES		
	Personal Services	321,115	
	Other Expenses	128,860	
			449,975
10110160	RECORDS MANAGEMENT		
	Personal Services	135,690	
	Other Expenses	36,600	
			172,290
10110170	INNOVATION & PERFORMANCE ANALYTICS		
	Personal Services	587,580	
	Other Expenses	385,975	
			973,555
10110170	INFORMATION TECHNOLOGY		
	Personal Services	1,769,330	
	Other Expenses	3,559,035	
			5,328,365
10110190	OFFICE OF THE CITY MANAGER - MISCELLANEOUS		
	Personal Services	3,700,000	
	Other Expenses	988,730	
			4,688,730
10110210	FINANCE		
	Personal Services	1,522,965	
	Other Expenses	291,155	
			1,814,120
10110220	TAXATION		
	Personal Services	732,905	
	Other Expenses	4,542,750	
			5,275,655
10110290	FINANCE - MISCELLANEOUS		
	Other Expenses	212,500	
			212,500
10160290	FINANCE MISC - HEALTH SERVICES		
	Other Expenses	537,500	
			537,500

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537,500

FINANCE TRANSFERS & ADVANCES

10196290 Transfers 25,900,000  
10197290 Advances 1,536,965

27,436,965

FACILITIES MANAGEMENT

10110350 Personal Services 1,488,190  
Other Expenses 1,277,400  
10180350 Capital Outlay 1,500  
Capital Outlay 30,000

2,797,590

FLEET

10113070 Personal Services 839,675  
Other Expenses 2,204,665  
10180370 Capital Outlay 18,100

3,062,440

OUTREACH & ENGAGEMENT

10110420 Personal Services 415,835  
Other Expenses 167,125

582,960

LEGISLATIVE AFFAIRS - CITY COUNCIL

1010510 Personal Services 729,870  
Other Expenses 84,300

814,170

LEGISLATIVE AFFAIRS - BOARDS & COMMISSIONS

10110520 Personal Services 45,170  
Other Expenses 750

45,920

DIRECTOR OF COMMUNITY DEVELOPMENT

10110710 Personal Services 357,310  
Other Expenses 49,410

406,720

ECONOMIC DEVELOPMENT

10110740 Personal Services 535,475  
Other Expenses 2,457,620

2,993,095

ASSET MANAGEMENT & QUALITY ASSURANCE

10120311 Personal Services 833,805  
Other Expenses 131,850

965,655

ENGINEERING

10120320 Personal Services 2,132,100  
Other Expenses 823,760

2,955,860

PLANNING

10120720 Personal Services 1,799,835  
Other Expenses 566,820

2,366,655

BUILDING STANDARDS

10120730 Personal Services 1,473,105  
Other Expenses 386,600

1,859,705

SOLID WASTE

10130340 Personal Services 819,815  
Other Expenses 4,469,685

5,289,500

OFFICE OF THE PARKS & RECREATION DIRECTOR

10140410 Personal Services 559,325  
Other Expenses 1,962,230

2,521,555

PARKS OPERATIONS

10140430 Personal Services 3,407,705  
Other Expenses 902,730  
10180430 Capital Outlay 7,000  
Capital Outlay 20,000

4,337,435

HORTICULTURE

10140433 Personal Services 1,016,525



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10180433	Other Expenses Capital Outlay Capital Outlay	447,560 7,500 <u>115,000</u>	1,586,585
10140434	FORESTRY Personal Services	822,215	
10180434	Other Expenses Capital Outlay Capital Outlay	264,330 5,000 <u>75,000</u>	1,166,545
10150390	TRANSPORTATION & MOBILITY - MISCELLANEOUS (SECURITY) Other Expenses	<u>378,500</u>	378,500
10170750	TRANSPORTATION & MOBILITY Personal Services Other Expenses	1,524,285 <u>1,222,400</u>	2,746,685
	General Fund Total		<u>92,022,875</u>

Section 2. There be appropriated from the following SPECIAL REVENUE FUNDS:

STREET MAINTENANCE AND REPAIR FUND:

	STREET OPERATIONS		
20170330	Personal Services	2,045,995	
	Other Expenses	663,905	
	Capital Outlay	<u>10,000</u>	2,719,900
	TRANSPORTATION & MOBILITY - STREET LIGHTS AND TRAFFIC SIGNALS		
20170750	Other Expenses	273,000	
20180750	Capital Outlay	<u>10,000</u>	283,000
	FINANCE MISCELLANEOUS- STREET MAINTENANCE		
20180750	Transfers	<u>1,000,000</u>	1,000,000

STATE HIGHWAY IMPROVEMENT FUND:

	TRANSPORTATION & MOBILITY		
20270750	Other Expenses	<u>25,000</u>	25,000
	FINANCE		
20296290	Transfers	25,000	
20297290	Advances	<u>200,000</u>	225,000

RECREATION FUND:

	COMMUNITY RECREATION CENTER - FACILITIES		
22540350	Personal Services	695,865	
	Other Expenses	573,455	
	Capital Outlay	<u>1,000</u>	1,270,320
	RECREATION SERVICES		
22540440	Personal Services	1,647,940	
	Other Expenses	<u>796,265</u>	2,444,205
	COMMUNITY RECREATION CENTER - OPERATION		
22540441	Personal Services	2,775,675	
	Other Expenses	1,064,530	
22580441	Capital Outlay	91,400	
	Capital Outlay	<u>53,750</u>	3,985,355
	COMMUNITY EVENTS		
22540450	Personal Services	136,915	



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22580450	Other Expenses	8,100	
	Capital Outlay	1,000	
			146,015
POOL FUND:			
	RECREATION		
22640440	Personal Services	650,400	
	Other Expenses	392,725	
22680440	Capital Outlay	141,150	
			1,184,275
PERMISSIVE TAX FUND:			
	FINANCE		
23197320	Transfers	150,000	
			150,000
HOTEL/MOTEL TAX FUND:			
	FINANCE		
23240210	Other Expenses	1,200,000	
			1,200,000
	STREETS OPERATIONS		
23240330	Other Expenses	20,000	
			20,000
	OFFICE OF THE PARKS & RECREATION DIRECTOR		
23240410	Personal Services	54,935	
	Other Expenses	95,400	
			150,335
	PARKS OPERATIONS		
23240430	Other Expenses	37,250	
			37,250
	COMMUNITY EVENTS		
23240450	Personal Services	895,635	
	Other Expenses	3,168,575	
			4,064,210
	POLICE		
23250820	Other Expenses	45,000	
			45,000
SAFETY FUND:			
	FINANCE - MISCELLANEOUS		
24110290	Other Expenses	10,000	
			10,000
	POLICE		
24150820	Personal Services	12,788,670	
	Other Expenses	428,070	
24180820	Capital Outlay	19,125	
			13,235,865
	COMMUNICATOINS		
24150841	Personal Services	4,531,885	
	Other Expenses	158,000	
24180841	Capital Outlay	2,000	
			4,691,885
LAW ENFORCEMENT TRUST FUND:			
	SAFETY		
24280820	Capital Outlay	5,000	
			5,000
WIRELESS 9-1-1 FUND:			
	SAFETY		
24480841	Capital Outlay	425,000	
			425,000
ENFORCEMENT & EDUCATION FUND:			
	SAFETY		
25150800	Personal Services	2,280	
			2,280
MAYOR'S COURT COMPUTER FUND			
	COURT SERVICES		
25210150	Other Expenses	30,545	
			30,545
CEMETERY FUND:			

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	<u>CEMETERY MAINTENANCE</u>		
26160432	Personal Services	152,255	
	Other Expenses	45,800	
26180432	Capital Outlay	<u>1,000</u>	
			199,055

<b>ACCRUED LEAVE RESERVE FUND:</b>			
	<u>FINANCE</u>		
26210210	Personal Services	<u>400,000</u>	
			400,000
		<b>Special Revenue Funds Total</b>	<u>37,949,495</u>

**Section 3.** There be appropriated from the following DEBT SERVICE FUNDS:

<b>GENERAL OBLIGATION DEBT SERVICE FUND:</b>			
	<u>FINANCE</u>		
310190290	Other Expenses	<u>13,632,525</u>	
			13,632,525
<b>SPECIAL ASSESSMENT DEBT SERVICE FUND:</b>			
	<u>FINANCE</u>		
32090290	Other Expenses	<u>1,000</u>	
			1,000
<b>MISCELLANEOUS DEBT SERVICE FUND:</b>			
	<u>FINANCE</u>		
32210290	Other Expenses	<u>500</u>	
			500
<b>ECONOMIC DEVELOPMENT BOND RETIREMENT FUND:</b>			
	<u>FINANCE</u>		
31190290	Other Expenses	<u>2,066,920</u>	
			2,066,920
		<b>Debt Service Funds Total</b>	<u>15,700,945</u>

**Section 4.** There be appropriated from the following CAPITAL PROJECTS FUNDS:

<b>CAPITAL IMPROVEMENTS TAX FUND:</b>		
40110290	Other Expenses - Finance Miscellaneous	65,000
40180170	Capital Outlay – Innovation & Performance Analytics	200,000
40180180	Capital Outlay - IT Operations	1,900,000
40180190	Capital Outlay - CIO	1,000,000
40180290	Capital Outlay - Finance	250,000
40180311	Capital Outlay - Asset Management & Quality Assurance	7,685,000
40180320	Capital Outlay - Engineering	7,339,900
40180350	Capital Outlay - Facilities Management	1,400,000
40180370	Capital Outlay - Fleet Management	1,950,000
40180430	Capital Outlay - Parks and Grounds Maint	3,880,000
40180750	Capital Outlay - Transportation and Mobility	12,205,000
40180890	Capital Outlay - Police	820,000
40197290	Transfers	7,134,445
40196290	Advances	2,600,000



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			48,429,345
PALRKLAND ACQUISITION FUND:			
FINANCE			
40210290	Other Expenses	18,500	
40280290	Capital Outlay	750,000	
			768,500
CAPITAL IMPROVEMENTS CONSTRUCTION FUND:			
FINANCE			
40410290	Other Expenses	7,500	
TRANSPORTATION & MOBILITY			
40480750	Capital Outlay	10,100,000	
			10,107,500
WOERNER TEMPLE TIF FUND:			
FINANCE			
41210290	Other Expenses	10,000	
41297290	Advances	300,000	
			310,000
RUSCILLI TIF FUND:			
FINANCE			
41510290	Other Expenses	10,000	
41596290	Transfers	624,460	
			634,460
PIZZUTI TIF FUND:			
FINANCE			
41610290	Other Expenses	7,500	
41696290	Transfers	835,000	
			842,500
THOMAS KOHLER TIF FUND:			
FINANCE			
41910290	Other Expenses	15,000	
41996290	Transfer	615,000	
ENGINEERING			
41980320	Other Expenses	235,000	
	Capital Outlay	3,000,000	
			3,865,000
MCKITRICK TIF FUND:			
FINANCE			
42110290	Other Expenses	12,000	
42196290	Transfers	1,145,225	
			1,157,225
PERIMETER CENTER TIF FUND:			
FINANCE			
42510290	Other Expenses	10,000	
42580320	Capital Outlay	3,334,000	
			3,344,000
RINGS ROAD TIF FUND:			
FINANCE			
42610290	Other Expenses	7,000	
42697290	Advance	98,800	
			105,800
PERIMETER WEST TIF FUND:			



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<u>FINANCE</u>			
43110290	Other Expenses	22,000	
<u>ENGINEERING</u>			
43180320	Capital Outlay	1,000,100	
43196290	Transfers	637,845	
			1,659,945

UPPER METRO PLACE TIF FUND:

<u>FINANCE</u>			
43210290	Other Expenses	6,500	
43297290	Advances	150,000	
43296290	Transfers	495,500	
			652,000

RINGS/FRANTZ TIF FUND:

<u>FINANCE</u>			
43310290	Other Expenses	6,500	
43396290	Transfers	250,000	
43397290	Advances	500,000	
<u>TRANSPORTATION &amp; MOBILITY</u>			
43380750	Capital Outlay	295,000	
			1,051,500

HISTORIC DUBLIN PARKING TIF FUND:

<u>FINANCE</u>			
43610290	Other Expenses	4,000	
43696290	Transfers	75,000	
			79,000

EMERALD PARKWAY PHASE 8 TIF FUND:

<u>FINANCE</u>			
44196290	Transfers	54,500	
			54,500

PERIMETER LOOP TIF FUND:

<u>FINANCE</u>			
44210290	Other Expenses	1,000	
44297290	Transfers	45,000	
			46,000

TARTAN WEST TIF FUND:

<u>FINANCE</u>			
44310290	Other Expenses	1,143,000	
44397290	Advances	800,000	
			1,943,000

SHAMROCK BLVD. TIF FUND:

<u>FINANCE</u>			
44410290	Other Expenses	1,500	
44497290	Transfers	100,000	
			101,500

RIVER RIDGE TIF FUND:

<u>FINANCE</u>			
44610290	Other Expenses	1,750	
44697290	Advances	100,000	
44696290	Transfers	86,100	

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			187,850
LIFETIME FITNESS TIF FUND:			
	FINANCE		
44710290	Other Expenses	2,500	
44796290	Transfers	365,135	
			367,635
COIC FUND:			
	FINANCE		
44880290	Capital Outlay	115,490	
			115,490
IRELAN TIF FUND:			
	FINANCE		
44910290	Other Expenses	300	
44997290	Transfers	3,000	
			3,300
SHIER RINGS TIF FUND:			
	FINANCE		
45010290	Other Expenses	1,250	
			1,250
SHAMROCK CROSSING			
	FINANCE		
45110290	Other Expenses	4,500	
45196290	Transfers	275,000	
	ENGINEERING		
45180320	Capital Outlay	45,000	
			324,500
BRIDGE & HIGH TIF FUND:			
	FINANCE		
45210290	Other Expenses	1,750	
45296290	Transfers	150,000	
			151,750
DUBLIN METHODIST HOSPITAL TIF FUND:			
	FINANCE		
45310290	Other Expenses	22,000	
			22,000
KROGER TIF FUND:			
	FINANCE		
45410290	Other Expenses	5,500	
	PARKS OPERATIONS		
45480430	Capital Outlay	20,000	
			25,500
BRIDGE STREET TIF FUND:			
	FINANCE		
45710210	Other Expenses	1,536,965	
			1,536,965
VRABLE TIF FUND:			
	FINANCE		
45810290	Other Expenses	7,000	



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45896290	Transfers	496,000	
	<u>PARKS OPERATIONS</u>		
45880430	Other Expenses	150,000	653,000
<b>WEST INNOVATION TIF FUND:</b>			
	<u>FINANCE</u>		
45910290	Other Expenses	18,000	
	<u>TRANSPORTATION &amp; MOBILITY</u>		
45980750	Capital Outlay	2,625,000	2,643,000
<b>TULLER TIF FUND:</b>			
	<u>FINANCE</u>		
46110290	Other Expenses	15,500	
46196290	Transfers	906,900	
	<u>PARKS OPERATIONS</u>		
46180430	Capital Outlay	600,000	1,522,400
<b>NESTLE TIF FUND:</b>			
	<u>FINANCE</u>		
46210290	Other Expenses	1,000	1,000
<b>BRIDGE PARK BLOCK C TIF FUND:</b>			
	<u>FINANCE</u>		
46310290	Other Expenses	32,000	
46396290	Transfers	2,416,920	2,448,920
<b>INNOVATION TIF FUND:</b>			
	<u>FINANCE</u>		
46410290	Other Expenses	1,500	1,500
<b>RIVIERA TIF FUND:</b>			
	<u>FINANCE</u>		
46510290	Other Expenses	45,000	
46597290	Advances	700,000	745,000
<b>PENZONE TIF FUND:</b>			
	<u>FINANCE</u>		
46610290	Other Expenses	1,750	
46696290	Transfers	80,875	
	<u>PARKS OPERATIONS</u>		
46680430	Capital Outlay	150,000	232,625
<b>H2 HOTEL TIF FUND:</b>			
	<u>FINANCE</u>		
46796290	Transfers	325,000	
46710290	Other Expenses	5,000	
	<u>PARKS OPERATIONS</u>		
46780430	Capital Outlay	150,000	480,000
<b>BRIDGE PARK BLOCK Z:</b>			
	<u>FINANCE</u>		



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46810290 Other Expenses 150,000 150,000

BRIDGE PARK BLOCK A: FINANCE

46910290 Other Expenses 1,070,000 1,070,000

BRIDGE PARK BLOCK INCENTIVE DISTRICT: FINANCE

47410290 Other Expenses 2,005,000 2,005,000

THE CORNERS TIF: FINANCE

47580290 Other Expenses 235,000 235,000

Capital Project Funds Total 90,075,460

Section 5. There be appropriated from the following ENTERPRISE FUNDS:

WATER FUND:

61090290 Other Expenses - Debt 600,625  
61030320 Personal Services 288,880  
Other Expenses 551,650  
61080320 Capital Outlay 80,500  
1,521,655

WATER CONSTRUCTION FUND:

61280320 Capital Outlay 452,000  
452,000

SEWER FUND:

62090290 Other Expenses - Debt 1,648,615  
62030320 Personal Services 982,070  
Other Expenses 760,850  
62080180 Capital Outlay 524,570  
3,916,105

SEWER CONSTRUCTION FUND:

62310210 Other Expenses 5,000  
62390290 Other Expenses - Debt 10,000  
62380320 Capital Outlay 3,365,200

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3,380,200

Enterprise Funds  
Total 9,269,960

Section 6. There be appropriated from the following INTERNAL SERVICE FUNDS:

EMPLOYEE BENEFITS SELF-INSURANCE FUND:

	HUMAN RESOURCES		
70110120	Personal Services	103,960	
	Other Expenses	11,207,745	
			11,311,705

WORKERS' COMPENSATION SELF-INSURANCE FUND:

	HUMAN RESOURCES		
70310120	Other Expenses	439,140	
			439,140
		Internal Service Funds Total	11,750,845

Section 7. There be appropriated from the following FIDUCIARY FUNDS:

80310210	Unclaimed Monies	20,250	
80410220	Visit Dublin Ohio (VDO) Fund	1,100,000	
80510210	Agency Fund	3,451,650	
80710210	Central Ohio Interoperable Radio System	1,368,535	
81720740	Property Assessed Clean Energy (PACE)	796,790	
		Fiduciary Funds Total	6,737,225
		All Funds Total	263,506,805

Section 8. The Director of Finance is hereby authorized to issue payments from the City Treasury against any of the foregoing appropriations upon receiving proper documentation, approved by the officer(s) authorized by law to approve the same; provided that no payment shall be paid for salaries or wages except to persons employed by authority of and in accordance with law or ordinance; and provided that appropriations within a work unit which is exceeded, can be offset by savings within another appropriations for the same work unit. Any internal amendments made within a work unit will be approved by the City Manager or his/her designee. Appropriations are based on the 2023 Operating Budget, which has been reviewed and adopted by separate Ordinance by City Council and which documents shall serve as the basis for determining the legality of an expenditure.

Section 9. The Director of Finance is hereby authorized to certify to the City Manager that additional amounts are necessary in order to provide for employee salary and benefit expenditures, generally in accounts numbered 701101 and 701201, previously approved as part of the annual operating budget, non-union compensation plan ordinance or union contract. As part of this certification, the Director of Finance is required to validate that employee salaries and benefits for the impacted division are in compliance with all applicable rules and regulations included in those ordinances and agreements. The amount certified to the City Manager is hereby appropriated. This amount is in addition to any amounts previously appropriated for that purpose. The Director of Finance will report any amount certified as part of this section to City Council within 60 days



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**Section 10.** This ordinance shall take effect and be in force on January 1, 2023.

Passed this \_\_\_\_\_ day of \_\_\_\_\_, 2022.

Mayor - Presiding Officer

ATTEST:

Clerk of Council