



2022 Operating Budget & 5-Year Forecast



Purpose of the Budget

Worthington City Charter Section 4.02

“The City Manager, at least sixty days prior to the beginning of each budget year, shall submit to Council an operating budget estimate and an explanatory budget message after consultation with the head of each department...”



Purpose of the Budget

- The City's budget identifies funds and organizes how we pay for services, capital and personnel.
- The 2022 Operating Budget again prioritizes maintaining the robust and high level of services that our community expects.



2022 Proposed Budget

- Maintenance of existing services
- Controlled growth
- “Confidence Factor”: Very difficult environment to accurately project revenues.
 - Income Tax: Work-from-home
 - Parks and Recreation: Membership and programming



Maintenance of Existing Services

- Services Include:
 - Fire Prevention & Protection
 - Emergency Medical Services
 - Community Center Programming
 - Fitness programs, Summer Camps, Programming for a range of ages, Art Classes, Swim Lessons
 - Economic Development – Attracting & Retaining businesses
 - Grants for Non-Profit Organizations (McConnell Arts Center, Worthington Partnership, Historical Society, Resource Pantry, Counseling Services)



Maintenance of Existing Services (cont)

- Services Include:
 - Griswold Senior Center
 - Day and overnight trips, Fitness Programs, Programming for older adults
 - Refuse collection, leaf collection, recycling
 - Park and Playground Maintenance and Safety
 - Sport Field & Court maintenance
 - Community Gardening
 - Multi-use path
 - Police – patrol/response
 - Police – crime prevention and investigation
 - Mayor’s Court operation

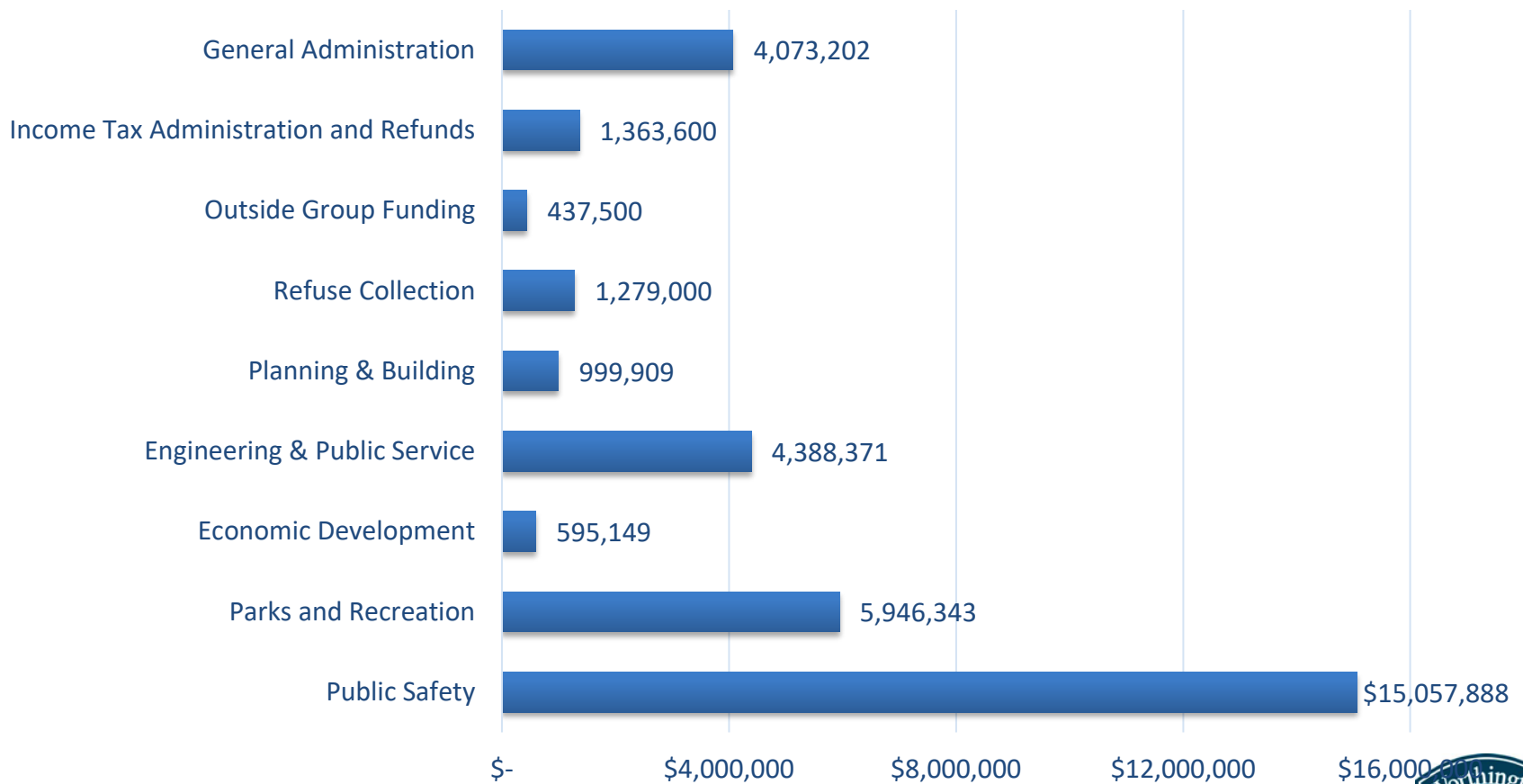


Maintenance of Existing Services (cont)

- Services Include:
 - Snow and Ice Removal
 - Special Events (parades, festivals, etc)
 - Street Maintenance
 - Street Tree Programs
 - Winter Holiday Decorating

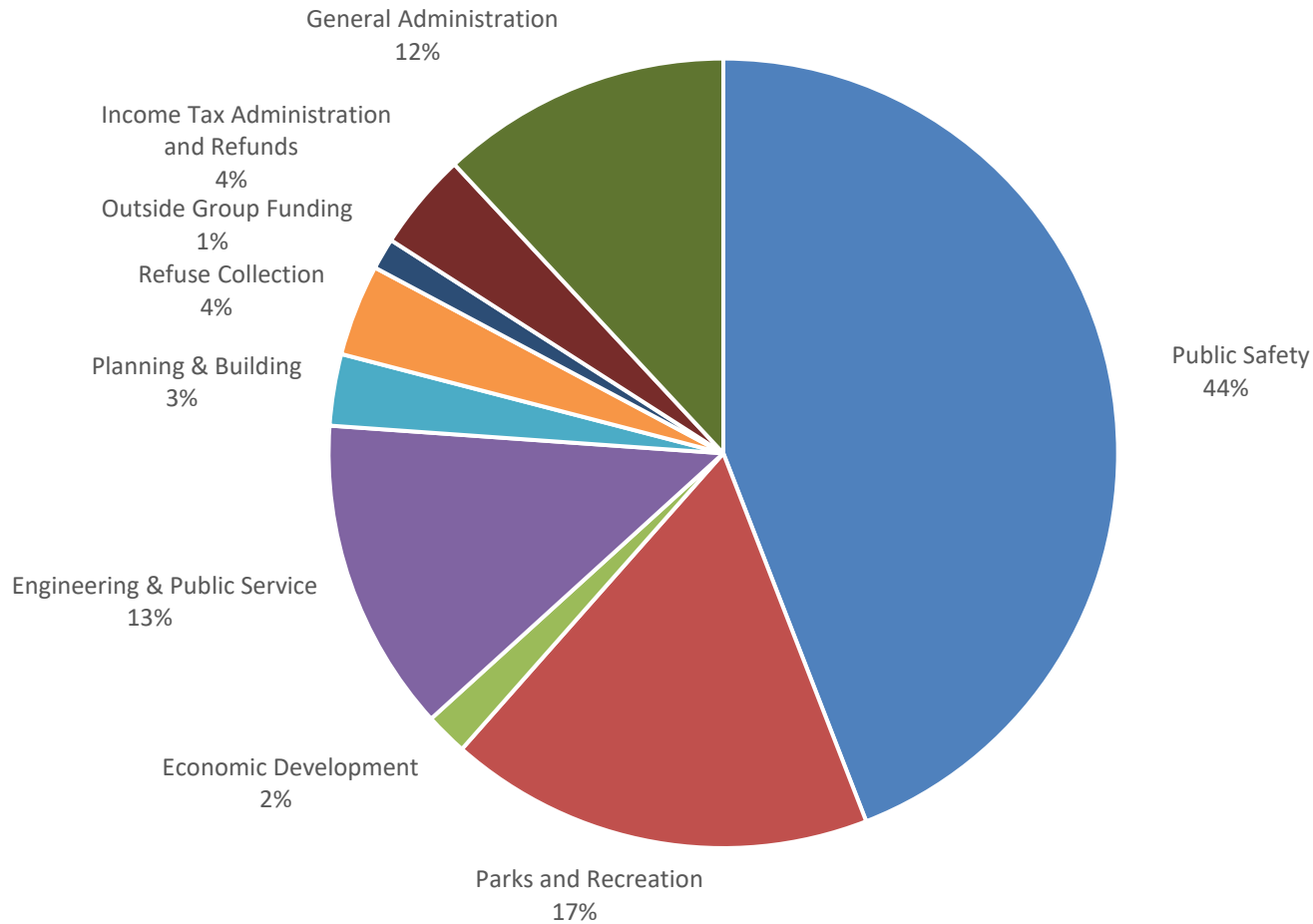
What services are provided?

Operating Expenditures by Major Category 2022 Proposed Budget (Consolidated - Operations)



What services are provided?

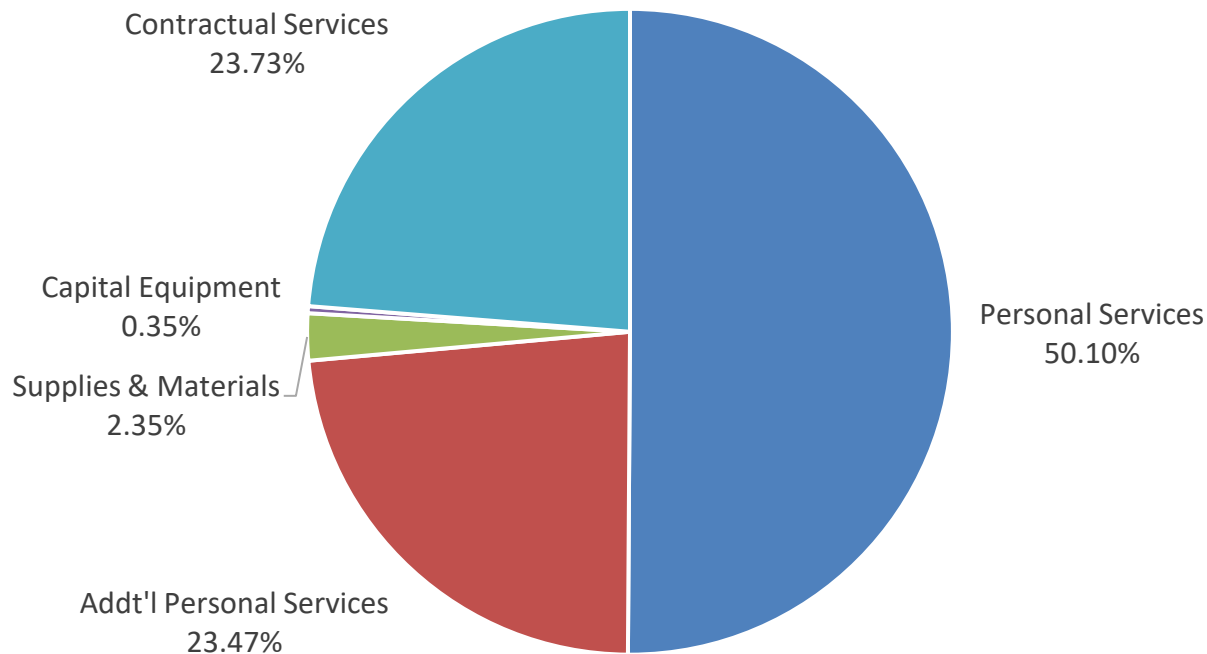
2022 Operating Expenditures by Major Category





How are these services provided?

2022 General Fund Expenses
By Program Category





Controlled Growth

- 2022 Proposed General Fund Budget is:
 - +2.34% over 2021 Original Appropriations
 - -1.74% under 2021 Amended Appropriations (as of 06/30/21)
 - Due to a significant number of additional General Fund appropriations made in 2021, including:
 - Huntley Bowl Transfer
 - SwimInc Contribution
 - IAFF Ratification
 - High North Site Improvements



Highlights

- Preliminary 2022 Staffing Chart increases the number of full-time positions from 144 to 147
 1. Division of Fire – Assistant Chief – Emergency Medical Services (1)
 2. Maintenance Technician (1)
 3. Human Resources Manager (.5)
 4. Finance Specialist (.5)
- Utilization of consulting dollars in Engineering, Planning and for Digital Communication support.

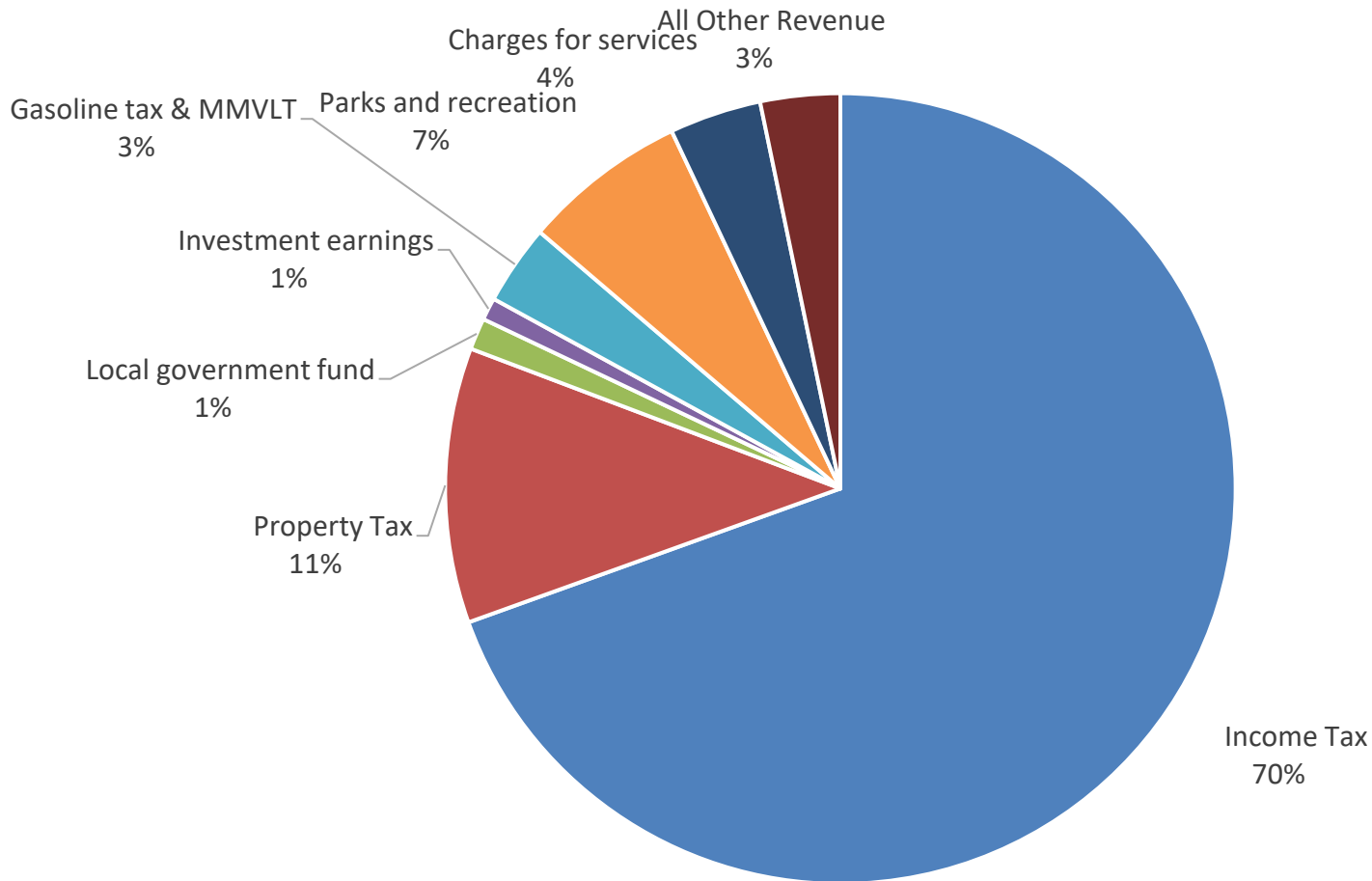



Highlights

- \$225,000 increase in refuse collection
- 2.5% wage increase for non-union personnel
- 2.5% wage increase for Fire
- 0% increase in health insurance costs
- Increased funding for income tax refunds – all in the General Fund
 - From \$510,000 to \$670,000 in the General Fund

How do we pay for services?


Operating Funds - 2022 Estimated Revenue






How do we pay for services – Income Tax

- August 2021 YTD Collections above estimates by \$2,785,469 or 15%
- If we stay 15% above estimates for the remainder of 2021, total 2021 collections would be \$30,452,575
- 2022 Estimate set at \$28,501,030
 - 7.63% increase from the 2021 estimate (\$26,480,500)
 - 7.56% increase from 2020 actual collections
- 2023 – 2026 uses 2.5% growth (5 –year average 2.52%)



How do we pay for services – Income Tax

1. 2021 increase is a result of the success of current businesses, not the addition of a new employer. Will those same businesses maintain their current level of success in 2022?
2. Work From Home
 1. Are Worthington employers moving their employees to a hybrid or full work from home schedule?
 2. Refunds of taxes paid in 2021 (and 2020)
 1. Doesn't impact estimate – refunds create an impact on expenditures
 2. Refunds normally split 80/20 between General Fund and CIP. For 2022 added \$160,000 to the General Fund.



How do we pay for services – Charges for services

- 2022 Parks and Recreation Fees: \$2,200,000
 - 7% decrease from 2021 Estimate
 - 2021 Currently tracking down 57%
- 2022 EMS Transport Fees: \$650,000
- 2022 Fire Protection Service: \$500,000
- 2022 Riverlea Police Protection: \$83,234



How do we pay for services – Property Taxes

- 2022 Property Tax: \$3,823,968
 - General Fund: \$3,457,468
 - Police Pension Fund: \$234,000
 - General Bond Retirement Fund: \$132,500
- 2.0% increase from 2021
 - No update or reappraisal



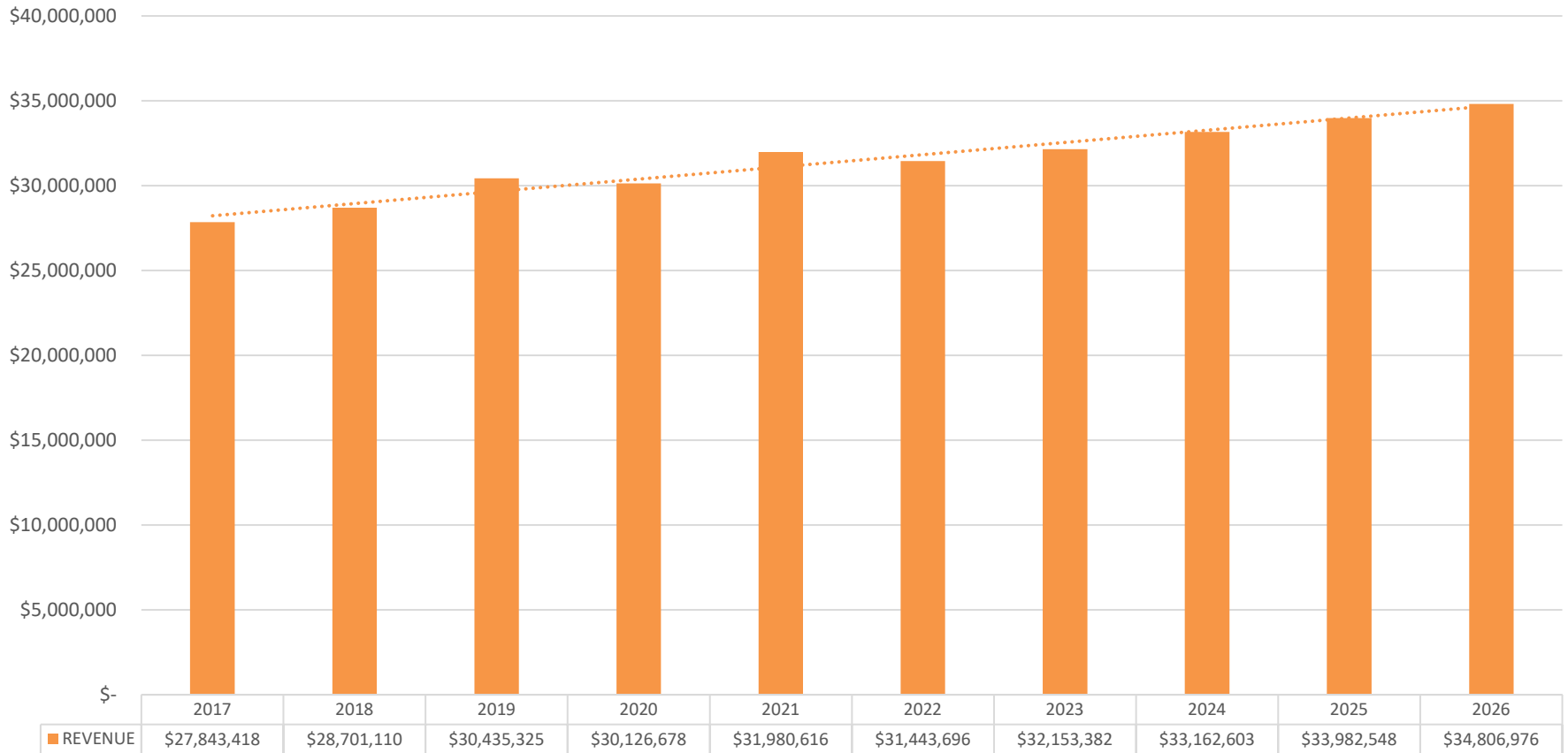
How do we pay for services – Gas Tax & MMVLT

- 2022 Estimate: \$1,195,000
 - Gas Tax: \$925,000
 - MMVLT: \$270,000
- No change from the 2021 Estimate



5-Year Forecast – General Fund Revenue

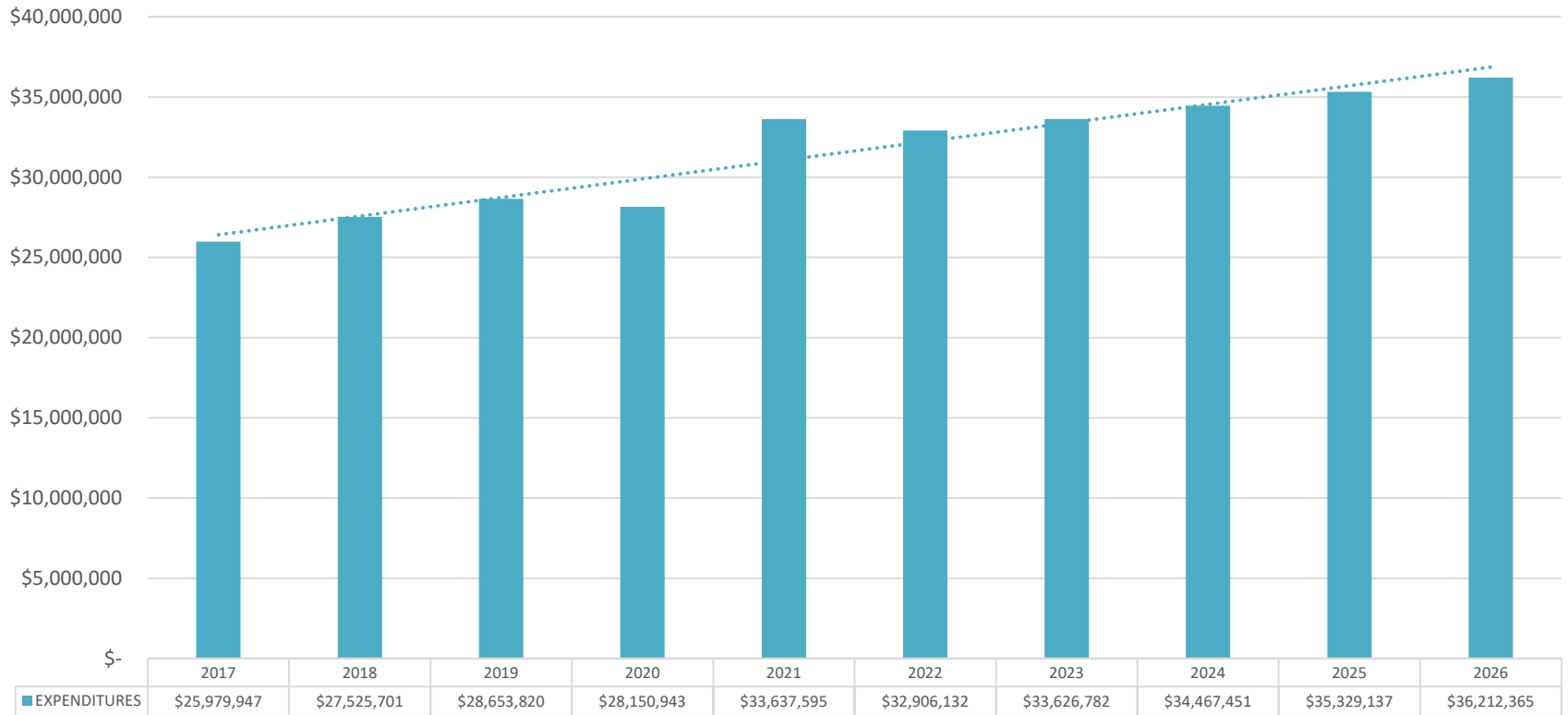
General Fund Revenue
2017 - 2026 (2021-2026 Estimate)





5-Year Forecast – General Fund Expenses

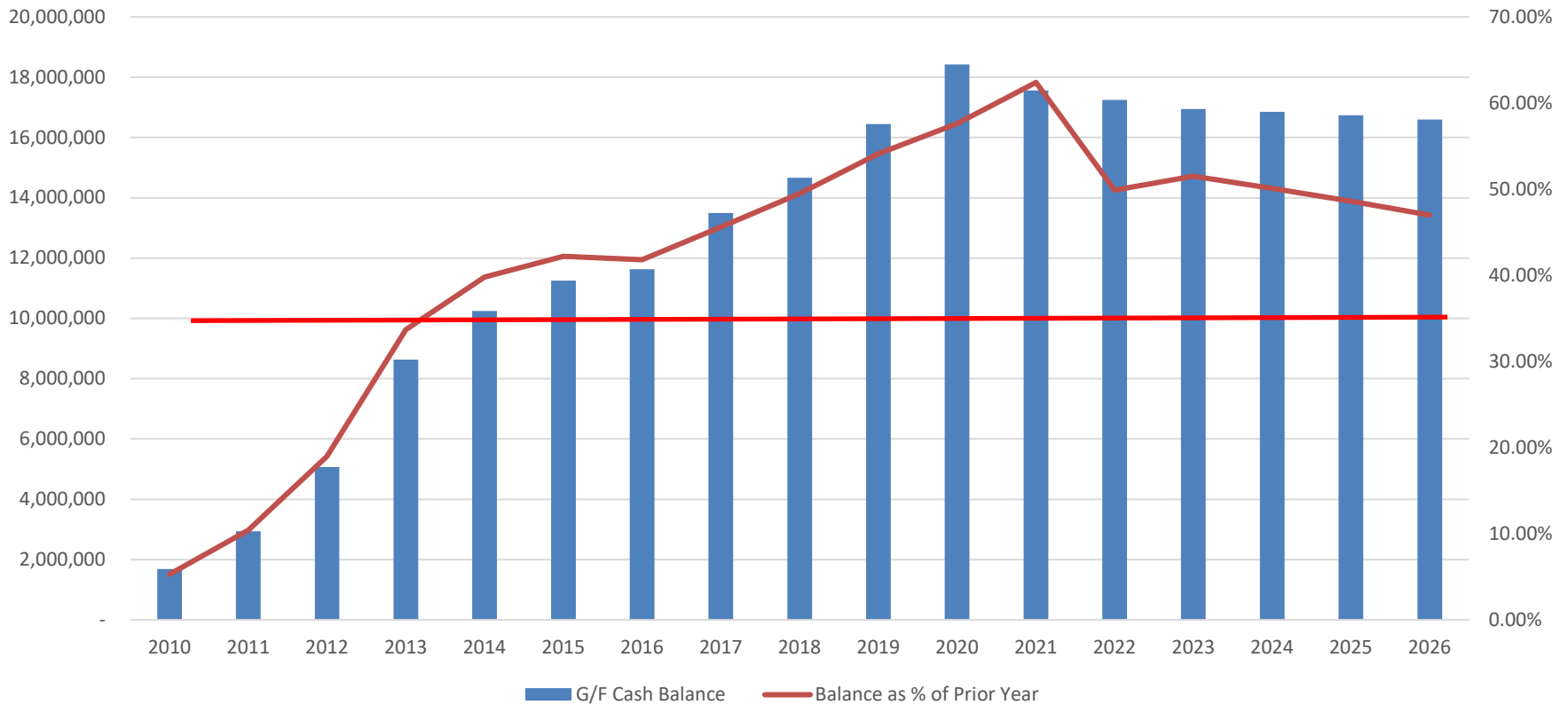
General Fund Expenditures
2017-2026 (2021-2026 Estimate)





5-Year Forecast – General Fund Fund Balance

General Fund
Fund Balance Cash Balance
2010-2026 (2021- 2026 Estimate)





Potential modifications

- Northwest Regional Emergency Communications Contract (NRECC) (16% decrease)
- Columbus Board of Health Contract (5% increase)
- FOP contract not yet negotiated for 2022



Public Input & Information

- This Week News Article – Scheduled for October 14th edition
- Balancing Act – Updated for 2022
- Budget Education Videos





Public Input & Education

- City Council Meetings
 - October 11th – Operating Overview
 - October 18th – Capital Improvement Overview
 - November 1st – Departmental Discussion
 - November 8th – Additional Departmental Discussion & Outside Groups
 - November 15th – Budget Follow Up