

2020 Proposed Budget



Where Currents Connect



THIS PAGE INTENTIONALLY LEFT BLANK



2020 Proposed Budget

City of Gahanna, Ohio

Thomas R. Kneeland, Mayor

City Council

Brian D. Larick, President
Jamie Leeseberg, Vice President
Karen Angelou
Nancy McGregor
Brian Metzbower
Stephen A. Renner
Michael Schnetzer

April Beggerow, CMC, Clerk of Council

Shane Ewald, City Attorney

Executive Team

Joann Bury, Director of Finance	Mark Thomas, Director of Public Safety
Miranda Volmer, Director of Human Resources	Jeff Spence, Chief of Police
Craig Main, Director of Information Technology	Grant Crawford, Interim Director of Public Service
Michael Blackford, Interim Director of Planning & Development	Jeffery Barr, Director of Parks & Recreation

TABLE OF CONTENTS

Introduction	Budget Message	i
	How To Use This Document	1
	Gahanna At A Glance	3
	Gahanna City History And Government	5
	Guiding Principles	7
	City Organizational Structure	12
	Financial Management Policies	14
	Accounting And Fund Structure	17
	Budget Process	20
Appropriation Summary	All Funds Summary	23
General Fund	General Fund Overview	46
	Department Of Law	50
	Council Office	53
	Office Of The Mayor	56
	Mayor's Court	60
	Human Resources	64
	Finance	69
	Information Technology	74
	Parks & Recreation	78
	Planning & Development	85
	Public Safety	90
Public Service	99	
Capital Improvements	Capital Needs Improvements	110
	2018 Capital Improvement Plan	112
	Capital Improvement Fund Project Information	115
Proprietary Funds	Enterprise Funds	144
	Enterprise Funds Capital Improvements	146
	Internal Service Fund	150
Other Funds	Special Revenue Funds	151
	Tax Increment Financing Districts	169
	Debt Service Fund	181
	Agency Funds	183
Appropriations Ordinance	Annual Appropriations Ordinance	185
Appendices	Appendix A-Revenue & Expenditures Line Item Detail	194
	Appendix B-Debt Policy	214
	Appendix C-Investment Policy	217
	Appendix D-Emergency Reserve Policy	222
	Appendix E- Glossary Of Terms	225



October 14, 2019

Residents of Gahanna and Members of Council:

I am presenting my Proposed 2020 Budget request for the City of Gahanna. This budget request reflects the City's current move forward in meeting several of the strategic priorities set forth in the GoForward Gahanna strategic plan and my Commitment to Gahanna. This year's budget request is built upon the City's Sustainable Operating Model, which matches ongoing revenue with our ongoing operations.

After a number of years of operational and capital program reductions I am pleased to present what I believe is a step toward greater things to come. There are a number of key positions that will require recruitment and onboarding within the first quarter of 2020. These positions will be key to the strategic vision and planning for the City. There is also a planned change to staffing at the senior center to provide additional support for programming and operations. There are also a number of capital maintenance programs that were not fully funded causing delays in needed capital maintenance. I am pleased to announce that this budget fully funds the SOM, as well as, substantially increasing some programs such as the asphalt overlay and the playground element and resurfacing replacement program.

This budget message will outline the environment, issues and strategies that guided the development of the 2020 budget request. This introductory budget message will focus on the City's primary operating and capital budget, including the City's General Fund and Capital Improvement Fund. It will focus on the City's fiscal environment, financial forecast and strategic framework for developing the budget.

Factors Influencing 2020 Budget Development

Priorities and Issues

For the 2020 Budget, the City's departments have prioritized their work based upon the strategic priorities identified by the community and adopted by City Council in the GoForward Gahanna strategic plan. These priorities include:

- Business & Development
- Roads, Bridges & Infrastructure
- Parks, Trails & Recreation
- Character of the City
- Good Government

The 2020 budget also incorporates many initiatives related to my Commitment to Gahanna, the 10-Point Plan that I shared with the City upon taking office in January. It includes:

- Lead by example. The Mayor's office will be the leader in customer service for the city.
- Create and implement an aggressive road and infrastructure plan and a sustainable parks and recreation program.
- Implement and maintain a comprehensive economic development plan that will excel at business development, job creation and revenue growth.



- Review all city departments and reorganize where needed to serve the community's needs more effectively and develop ways to use resources more efficiently.
- Create and institute a plan where all departments will develop standard, proven processes to measure explicit, quantifiable and measurable results.
- Actively recruit and encourage Gahanna residents to apply for key city positions.
- Review our tax abated areas (CRA's) and tax increment financing districts (TIF's) to confirm they've met their commitment to job growth and tax revenue generation and adjust each agreement if commitments aren't met.
- Work with council to earmark and commit a percentage of the general fund for specific uses such as roads and infrastructure.
- Find new, non-tax revenue and implement tighter cost controls, cost containment and cost avoidance measures by encouraging collaboration with other municipalities.
- Establish neighborhood commissions to build better communication channels with the city and its residents that will help guide planning and reinvestment strategies for all four wards of the city.

Revenue & Expenditure Environments

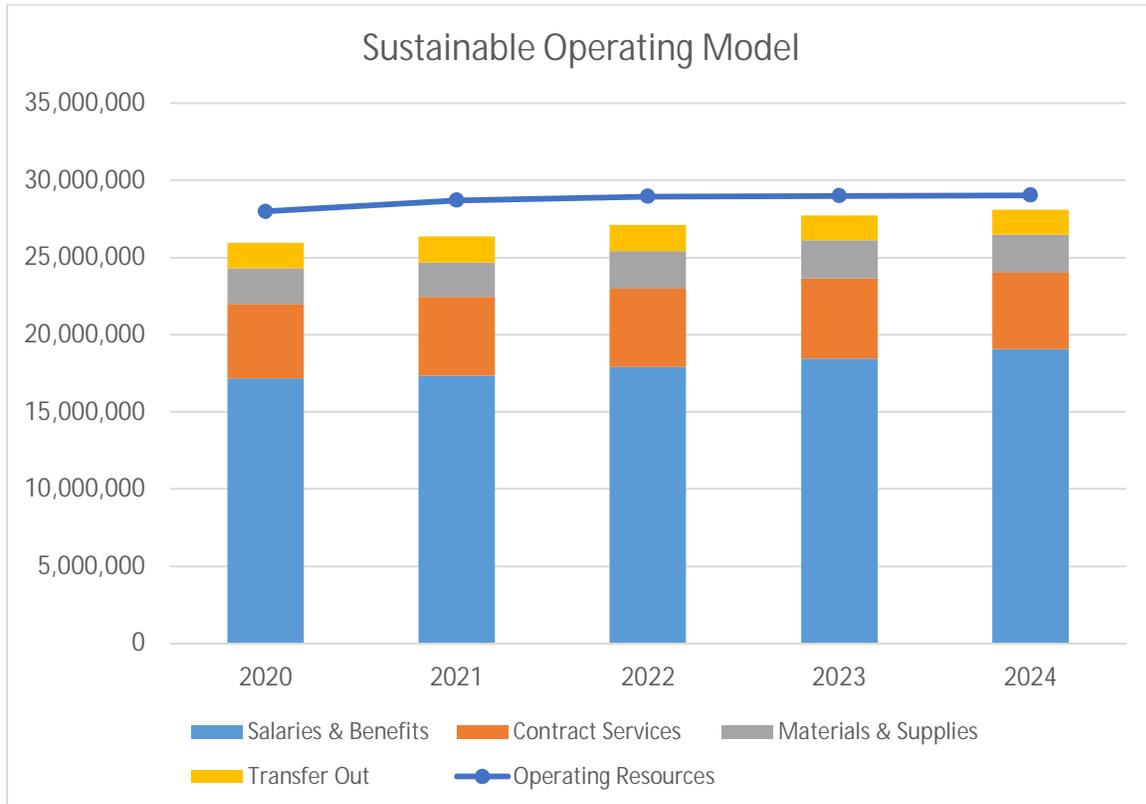
For 2020, we anticipate General Fund revenues of \$28 million, which is only a 5% decrease from 2019 estimates. The decrease is mainly from the movement of General Fund revenue to new funds established as part of the passage of Issue 12 increasing the income tax levy by 1%. The 1% increase approved by the voters included a credit change from a reduced credit of 83.33% to 100% credit for paying to another municipality with the credit applied to the lessor of the Gahanna tax or other municipality. The voters also approved 75% of the 1% to be used for capital maintenance and improvements and the remaining 25% for public safety, parks & recreation and public service operations.

Thanks to the voters' approval of this important tax initiative, General Fund resources can now be used as intended for operations and not to fund the capital needs of the City. In addition, the City is able to fund the operations of five activities that impact the quality of life for residents. These activities include the School Resource Officer (SRO) program, camps, Gahanna swim club and Hunters Ridge pool, and engineering activities of the City. Associated program revenues for these activities including charges for services, sales and fines and fees were also moved to the new special revenue funds along with the expenses to keep the programs fully funded.

The City's income tax revenue has seen steady growth through progressive economic development while other revenue streams such as the state Local Government Fund and grant resources continue to decline. Interest revenue is rebounding slowly but still remains low. However, looking forward to 2021 to 2024 revenue resources should be more than sufficient to fund General Fund operations with surplus going back into the General Fund unreserved fund balance as evidenced by the chart below. Although there is a surplus for 2020, we are making a one-time request to use this surplus and a portion of the unreserved General Fund balance to repay the judgement note issued in 2019 to pay the settlement agreement associated with the income tax lawsuit.



Expenditures for the General Fund are estimated to be \$31.1 million which is a 20% decrease compared to 2019 estimates. There a number of factors reducing expenses for 2020. The main reason for the decrease is in 2019 the City paid \$9.1 million to settle the income tax lawsuit. Other factors include the use of the new funding source for capital or 75% of the 1% increase in addition to moving the five activities discussed previously for the 25% of the 1% increase to special revenue funds.



To provide assurance that the City will continue on this path, the City will continue to implement the following programs to keep operational General Fund expenses within General Fund resources or maintaining the Sustainable Operating Model (SOM), these include:

- Lean Gahanna.
- Periodic compensation and staffing studies.
- Continued implementation of departmental strategic business plans.

Long-Term Financial Planning

Since 2010, the need for an increase to the City’s income tax levy has been identified. The GoForward Gahanna strategic plan adopted in April of 2016 set in motion a five year community driven strategic plan through 2021. While many of the strategic results have been met, many have not due to a lack of funding to accomplish them. Now that the community has approved the 1% income tax increase, the administration believes it is imperative to refresh the City’s strategic plan. This will provide assurance that



the strategic plan and associated results are still important to our residents and identify new areas that may have come to the forefront since 2016 that may not have been a consideration during that time.

Budget Overview

The 2020 Budget Request includes the City's General Fund as well as our Capital Projects, Special Revenue, Proprietary and Agency Funds. The total budget request for 2020, inclusive of all funds, is \$73.2 million. The following table provides a summary comparison, by major fund type, of the 2020 request and previous budget years.

Fund Type	2017 Actual	2018 Actual	2019 Appropriations	2020 Request
General Fund	27,608,872	32,594,229	38,919,471	31,112,392
Special Revenue Funds	6,271,715	7,778,371	6,862,259	10,541,117
Capital Projects Funds	4,724,455	5,929,748	4,142,115	6,448,410
Debt Service Fund	2,246,386	2,207,835	2,203,750	2,202,686
Enterprise Funds	17,090,618	17,434,329	20,176,382	20,579,004
Internal Service Fund	129,013	150,850	146,448	137,830
Agency Funds	2,248,946	1,844,152	1,988,000	2,179,866
Grand Total	60,320,005	67,939,514	74,438,425	73,201,305

Operations

The 2020 budget request for operating expenditures increased in all funds except the General Fund. The General Fund decrease is mainly related to the income tax lawsuit settlement payment made in 2019. For all funds, salaries and benefits increased based on union negotiated increases and anticipated increases for union contracts that expire as of the end of 2019. There is also a request to provide an increase for unclassified staff and bring full-time unclassified employees that have been employed for five-years or more up to the mid-point for that position. 2020 is also a 27 pay period year resulting in one additional pay for all staff except elected officials. In addition to salary increases there is also a request for additional staffing. With the ramp up of the asphalt overlay and other projects requested for 2020, results of a staffing study for parks & recreation and implementation of a transition plan for retiring police officers there was an identified need for additional staffing, movement from part-time to full-time status or overlap of incoming and outgoing employees. The salary and benefit increase also includes an increase for insurance coverage which is below the industry average increase for another year.

Capital Program

The 2020 budget request includes \$11.69 million in capital outlay across all funds. This includes the City's operating capital expenditures included in the Sustainable Operating Model as well as planned investment in priority one-time capital projects outlined in the City's capital needs assessment.

Debt Service

The 2020 budget request includes annual debt service payments of \$2.2 million for bonds and OPWC loans within the Bond Retirement Fund, as well as, \$5.1 million from the General Fund to repay judgement notes issued in 2019 to pay the income tax lawsuit settlement.



Conclusion

The creation of the annual budget request document is the culmination of a full year of hard work by City staff, Council and our community stakeholders. It is always our goal to do the very best that we can for the citizens of Gahanna with the valuable tax dollars that we have available to us. The 2020 budget request is a year to rebuild and refocus. Moving beyond 2020, the new administration will need to identify a path forward that continues the SOM and also identifies how the City can expand and improve services and amenities to the citizens and other stakeholders of the City. Refreshing the GoForward Gahanna strategic plan will be key to establishing a successful path forward.

This budget is the product of countless hours of hard work by City staff in every department. I want to specifically thank Joann Bury, Director of Finance, for condensing and consolidating all of that work into a readable and useful reference document for the entire City to use.

Respectfully,

A handwritten signature in blue ink, appearing to read "Thomas R. Kneeland". The signature is fluid and cursive, with a large initial "T" and "K".

Thomas R. Kneeland, Mayor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Gahanna

Ohio

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrill

Executive Director

HOW TO USE THIS BUDGET DOCUMENT

Gahanna's budget is an all-encompassing plan for the financial, human and capital resources available to the City. Through these resources, services are provided to meet the needs of Gahanna residents, businesses and stakeholders. It includes both estimates of resources available, including revenues and fund balances, and appropriations, which are the authority to spend money for specific purposes. The budget is prepared by the Administration and adopted by the City Council after extensive public input.

The document begins with the budget message from the Mayor. The message summarizes the contents of the budget and provides an explanation of the rationale used by the Administration during the budget development process. The Mayor also outlines the Administration's goals and challenges for the upcoming year.

The budget document is divided into ten major sections, which provide information about the city, both financial and operational, from a variety of perspectives and degrees of detail.

Introduction

The introductory section of the budget includes information that provides context and history about the City, its structure and policies. This section includes the following:

Gahanna Overview

This section of the document contains useful, quick reference information about the City and the organization "Gahanna at a Glance," the City's history and Government structure, the City's guiding principles which highlights the GoForward Gahanna strategic planning goals, and a City-wide organization chart with staffing details.

Financial Policies

This section details the City's financial management policies, accounting and fund structures, and the budget process and timelines.

Appropriations Summary

The Appropriations Summary provides a consolidated financial overview, including summary-level detail of planned fund balances, revenue and expenses for all of the City's funds, a functional summary of City departments and the funds used to support their operations, and a description of the City's major revenue sources, expenditure types and the estimation methodologies employed in developing the budget request.

General Fund and Department Summaries

General Fund Overview

The General Fund provides the majority of resources for most of the services that cities typically offer, including public safety, maintenance, and general government functions required to support direct services to the community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenses.

Department Summaries

This section includes detailed departmental descriptions and budget summaries for each of the City's departments. These detailed descriptions include departmental organizational charts, historical, current and planned spending and staffing data, descriptions of departmental activities and objectives, challenges and performance measurement data.

Beginning in 2017, City departments have begun a facilitated process to develop Strategic Business Plans based on the Managing for Results philosophy. Department summaries for departments with approved Strategic Business Plans in place (currently Human Resources and Mayor's Court) are formatted to support this change. In future budget years, budget, staffing and performance data will all be aligned with the Managing for Results framework.

Capital Improvements

The Capital Improvements section provides background on the City's annual Capital Needs Assessment process, a summary of planned projects for the upcoming year and detailed project information sheets which include in-depth information on each of the proposed projects.

Proprietary Funds

This section includes detailed descriptions of the activities, planned revenues and expenses of the City's two proprietary fund types: enterprise funds and internal service funds. Enterprise funds are used to account for operations that are financed and operated in a manner similar to the private business enterprise. In Gahanna, this includes the City's water, sanitary sewer and stormwater utilities. Internal service funds are used to account for the financing of goods or services provided by one department to other departments of a City on a cost-reimbursement basis. Gahanna operates one internal service fund, for its self-insured workers' compensation program.

Other Funds

This section includes detailed descriptions of the City's remaining funds, including:

Special Revenue Funds

The Special Revenue section lists the City's special revenue funds and provides a detailed explanation of the purpose, planned revenues and planned expenses for each of the special revenue funds with planned activity in 2020. This section includes detailed information on each of the City's Tax Increment Finance (TIF) districts and their associated funding as well.

Debt Service

This section provides detail of the City's outstanding debt, debt service and debt limitation levels and the anticipated revenues and expenses to the debt service fund.

Agency Funds

Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. This section provides a description of each of the City's agency funds and their planned revenue and expenses.

Appropriation Ordinance

This section contains the actual ordinance proposed to be passed by City Council, authorizing expenditures in the requested amounts for the City's departments and funds.

Appendices

This budget document includes multiple appendices:

- Appendix A- Line Item Detail**
- Appendix B- Debt Policy**
- Appendix C- Investment Policy**
- Appendix D- Emergency Reserve Policy**
- Appendix E- Glossary of Terms**

GAHANNA AT A GLANCE

Form of Government

Strong Mayor-Council

Popularly Elected Mayor serves as Chief Executive Officer of the City

Seven-member Council (four Council members elected by ward, and three Council members elected at-large)

Land and Infrastructure

Area in Square Miles: 12.6 square miles

Streets Maintained: 327.72 lane miles

Street Lights: 1899

Traffic Signals: 40

Pavement Condition Rating (2018): 86.8%

Water Main Miles: 148

Sanitary Sewer Miles: 152.24

Storm Sewer Miles: 114.70

City Owned Miles of Fiber: 20.25

Parks

- 770 acres
- 42 parks with amenities
- 200 acres preserved open space
- 2 aquatic facilities
- 20.3 miles of trails
- 5 outdoor and 3 indoor rentable shelters
- 16 playgrounds (skate park included)
- 3 athletic complexes with 30 fields
- 5 basketball and 4 tennis courts
- Gahanna Municipal Golf Course

Demographics

Population: 36,075 (2019 Est. MORPC)

Median Age: 39.6 years old

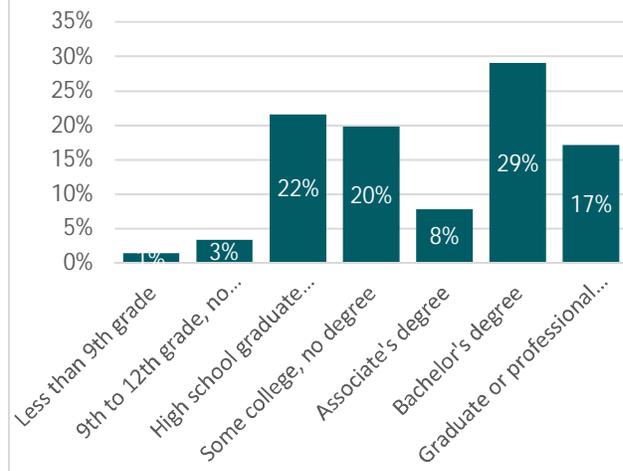
75.9% of population over 18 years

14.7% over 65 years

Diversity: Gahanna is one of the most diverse suburban cities in Central Ohio:

- 80.8% White
- 12.1% Black
- 2.5% Latino
- 3.4% Asian

Educational Attainment of 25 and Over



Unemployment Rate: 3.7%

Households: 13,509

- Average Size: 2.45 people
- 70.20% Households are families
- 78.8% Owner-occupied

Median Household Income: \$78,854

Median Home Value: \$202,700

Average Home Sales Price: \$210,000

Education

Public-Gahanna Jefferson School District

- 1 Preschool Program
- 7 Elementary Schools
- 3 Middle Schools
- 1 High School
- 1 Joint Vocational/Technical School

School Enrollment (2019): 8,258

Private

- Columbus Academy
- Gahanna Christian Academy
- St. Matthews School
- Shepherd Christian School

Economics

Sales & Use Tax: 7.50%

Real Estate Tax (2018)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 118.910
Gahanna City portion: 2.4 mills (2016 mill rate levied for taxes payable in 2018)

Real Value (2018)

The County Auditor assessed value of real property within the City of Gahanna \$1,047,815,550. The real estate tax rate would be applied to this value to generate property tax receipts for 2018.

Real Estate Taxes Paid on a \$180,000 House in Gahanna-Jefferson School District

\$5,600 total, City share is \$151 (Based on 2016 mill rate, excludes rollback & homestead exemptions)

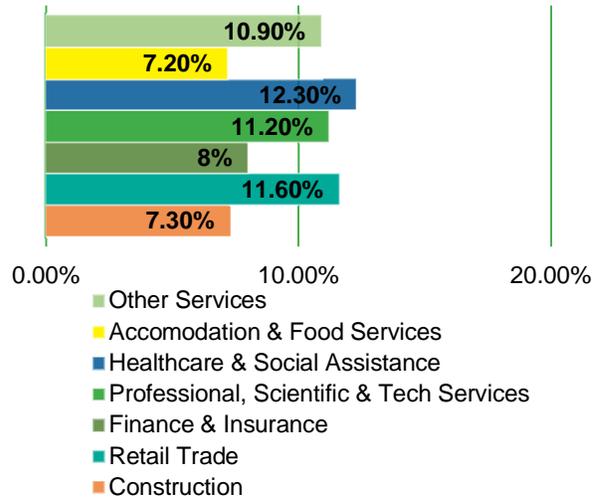
Your Real Estate Tax Dollar At Work



Top Ten Real Estate Taxpayers (2018)

- Ohio Power Company
- Stoneridge Plaza Shops LLC
- Vista at Rocky Fork LP
- Columbus Southern Power Co
- AERC Christopher Wren Inc.
- Cole of Phoenix AZ LLC
- McGraw Hill Education LLC
- Meritex Properties LLC
- Columbia Gas of Ohio Inc.
- RCS-COP II LLC

Gahanna's Major Industries



Income Tax Collections

Municipal Income Tax Rate: 2.5%

Income Tax Collections by Type (2018)

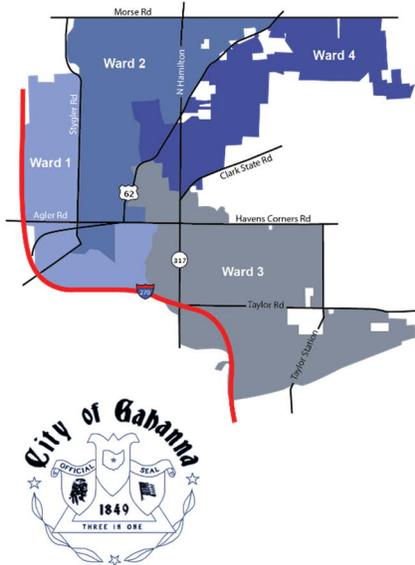
- Withholding \$13.55 M, 71.36%
- Individual \$3.61 M, 19.02%
- Net Profit \$1.83 M 11.24%

Top Ten Income Tax Withholders (2018)

Gahanna-Jefferson Schools	Public School District
American Electric Power	Public Utility
Zulily LLC	Online Retailer
Ohio Power Company	Public Utility
McGraw-Hill Education LLC	Education Materials Supplier
City of Gahanna	Municipality
Columbus Academy	Private School K-12
Ohio Health Physicians Group	Healthcare Provider
ADP Total Source III Inc.	Service Provider
The Ohio State University	Healthcare Provider

GAHANNA CITY HISTORY & GOVERNMENT

History



Gahanna was founded along the Big Walnut Creek in 1849 by John Clark. Clark named his property the Gahanna Plantation, from which the City of Gahanna derives its name. The name Gahanna is derived from a Native American word for three creeks joining into one and is the former name of the Big Walnut Creek. The City of Gahanna's Official Seal refers to this confluence of three creeks with the inscription "Three In One."

Gahanna maintained a considerable rivalry with the town of Bridgeport, which was located directly across Granville Street from Gahanna and also along the banks of the Big Walnut Creek. Bridgeport was founded in 1853 by Jesse Baughman, a former Franklin County Commissioner. The two towns eventually put aside their differences and merged into one. They adopted the name Gahanna and incorporated into a Village in 1881.

Today, Gahanna is a 12.6 square mile home-rule municipality located within Franklin County in central Ohio.

City Government

The City is governed by the laws of Ohio and the City Charter, its constitution, which can only be amended by a majority of the City's voters.

The City's elected officials are the Mayor, the City Attorney and the seven members of the City Council. The City Charter provides the constitutional framework within which city government operates. The City's codified ordinances contain the laws of the City.

City Council



Front Row (from left to right): Council President Brian D. Larick, Ward 3; Stephen A. Renner, Ward 1; Council Member Karen J. Angelou, At Large

Back Row (from left to right): Council Member Michael Schnetzer, Ward 2; Council Member Nancy McGregor, At Large; Vice President Jamie Leeseberg, Ward 4; Council Member Brian Metzbower, At Large

All legislative powers of the City are vested in the City Council. City Council members exercise their duties by adopting legislation in the form of ordinances or resolutions. Four Council members are elected from geographic wards and three are elected at-large, by all voters of the City. All members serve four-year terms. The City Council is responsible for passing an annual appropriations ordinance and authorizing the Mayor to sign contracts and agreements. City Council determines its own rules of procedure, and each year elects from its membership a President and Vice-President to preside over its meetings. Council meetings and their proceedings are open to the public.

Gahanna's Mayor

The City has a strong Mayor-Council form of government. The Mayor is popularly elected by the Citizens of Gahanna and serves a four-year term. The Mayor serves as the Chief Executive Officer of the City. As the City's chief administrator and official representative, the Mayor is responsible for the general management of the City and for seeing that all laws and ordinances are enforced. The Mayor appoints professional directors to the City's departments, which administer the day-to-day operations of the City.

Mayor Thomas R. Kneeland was sworn in as Mayor of Gahanna on January 2, 2016, and previously served as a member of City Council representing Ward 1 for five terms and At-Large for two terms.

A lifelong resident of Gahanna, his career in public service began in 1978 when he joined the Mifflin Township Fire Department as a volunteer firefighter and Emergency Medical Technician.

Kneeland was honorably discharged from the Ohio Army National Guard in 1977 upon completing six years of military service as a helicopter crew chief. In 1997, he was one of the founding members of the Gahanna Veterans Memorial Committee, who designed and built a memorial in Gahanna to honor all military veterans who have served our country.

In 2001, Kneeland retired from a 30-year career with SBC (formerly Ohio Bell), where as a Transport Technical Manager he was responsible for complex fiber optic communication systems and equipment vendors for a 13-state region. After retirement, he went on to work as a product and marketing manager and business development director with a local entrepreneurial company, Applied Innovation, eventually moving into local government employment in 2008 as the Technology Director for the City of Whitehall until he took office as the mayor of Gahanna in 2016.



Gahanna Mayor, Tom Kneeland

City Attorney



Gahanna City Attorney, Shane Ewald

The City Attorney is an elected position that provides advice and legal representation to the City and all elected and appointed officials and employees of the City in their official capacities. The City Attorney prosecutes or defends all suits for and in behalf of the City. The City Attorney serves as legal counsel for the City's various boards and commissions.

Gahanna's current City Attorney is Shane Ewald. He was re-elected in November 2015 to serve a four-year term that commenced on January 2, 2016. Prior to being elected City Attorney, Mr. Ewald served four terms on Gahanna City Council as a representative of Ward Two from 2004 to 2011.

GUIDING PRINCIPALS

In 2015, the City began a process to develop a community-driven strategic plan rooted in and focused on achieving measurable results for the community. The overall planning process was kicked off with a robust set of public engagement events, starting in January 2016. An Outreach Team comprised of several community leaders and volunteers was developed to spread the word about this opportunity, and personally invited their contacts in the community to get involved.

In January and February 2016, the City hosted eleven public workshops in a variety of locations around the City to listen and learn about what matters most to the Gahanna community. Between these meetings and an online forum, over 900 ideas were gathered from nearly 300 participants.

City leadership and consulting partners worked to sort and analyze community input and synthesize it with information gathered in one-on-one interviews with current and former elected officials and employee focus groups.

The product of this work is *GoForward Gahanna: Results that Matter*, a City-wide strategic plan that will guide the policy agenda, budgets and management for the next five years. The plan was adopted by City Council in March 2016 and spans the years 2016 through 2021. More detail on the GoForward Gahanna strategic plan can be found online at www.goforwardgahanna.org.

Go FORWARD
GAHANNA
results that matter



Strategic Plan Overview

The GoForward Gahanna strategic plan was built on the foundation of the City's existing Vision and Mission statements.

Vision

Gahanna's Vision is to be an innovative model community that values its rich heritage, pursues high standards, and promotes respect among its citizens.

Mission

Gahanna's Mission is to ensure an exceptional quality of life by providing comprehensive services, financial stability, and well-planned development which preserves the natural environment, in order that city government will continue to be responsive, accessible, and accountable to our diverse and growing community of citizens.

To accomplish Gahanna's Vision and Mission, Council and the Mayor have developed the following strategic priorities and associated strategic results to be completed in 2016-2021:

1. Business & Job Development



- 1.1) By 2021, the City will encourage and create a livable, walkable downtown district characterized by arts, culture, retail and entertainment.
- 1.2) By 2021, 2,750 well-paying jobs will be developed by businesses locating in southeast and southwest Gahanna, targeting finance and insurance, education and health, professional and business services and manufacturing sectors.
- 1.3) By 2019, in order to maximize economic impact for Gahanna, newly developed jobs will be at a wage level and density that is greater than or equal to the 2015 average.
- 1.4) By the end of 2017, the development and business community, city leaders and investors, residents and neighborhoods will have easy access to an updated, unified development plan for the City of Gahanna.

2. Roads, Bridges & Infrastructure



- 2.1) By 2019, Gahanna residents and visitors will be able to travel on major arterial roads that have been improved and maintained to a Pavement Condition Rating of 70 or better (28 centerline miles).
- 2.2) By 2021, Gahanna residents and visitors will be able to travel on local roads that have been improved and maintained to a Pavement Condition Rating of 65 or better (106 centerline miles).
- 2.3) By 2021, West Gahanna residents and visitors will be able to travel through improved and maintained intersections on Stygler, Agler and US 62, according to traffic flow and traffic safety standards so that development and redevelopment projects can proceed.
- 2.4) By 2019, roads and bridge infrastructure improvements, and ongoing maintenance will be supported by a dedicated funding mechanism.

3. Parks, Trails & Recreation



- 3.1) By 2020, residents and visitors will be able to walk and bike along a completed trail system that connects Gahanna trails, paths, and parks and that connects Gahanna to neighboring communities.
- 3.2) By the end of 2018, Gahanna residents will have an approved plan for a park in the Southwest Floodplain that addresses sports fields, a community pool and connected trails and paths, including ongoing maintenance.
- 3.3) By the end of 2021, Gahanna residents and visitors will be able to enjoy a completed park in the Southwest Floodplain that is well planned and maintained.
- 3.4) By 2018, Gahanna residents will have an approved plan in place for waterways development, use and promotion.

4. Character of the City

4.1) By 2021, 50% of targeted existing and new businesses in Gahanna will partner with the City to participate in and meaningfully contribute to community engagement initiatives, events and other activities that bring together business leaders, city leaders, employee volunteers and residents.



4.2) By 2019, City neighborhood, development and new commercial development plans will be consistent with established architectural standards and guidelines that supports, maintains and promotes the character of the City.

4.3) By 2019, entrances to the City and neighborhoods within city boundaries will have consistent and unified signage, including street signs, that is consistent with our brand.

4.4) By mid-year 2017, the City will launch a new brand that expresses the character of our community.

5. Good Government

5.1) By the end of 2016, residents will experience improved community engagement opportunities & participation through the creation of area commissions.

5.2) By 2017, Council, Mayor and residents will have on-line access to results performance information regarding the implementation of the City Strategic Plan.



5.3) By mid-2017, Council and the Mayor will be able to make decisions using regularly provided performance reports with results measures.

5.4) By mid-2017, residents, businesses and interested stakeholders will have on-line access to results performance information about City operations.

5.5) By 2017, Gahanna residents will experience a responsive government that measures citizen satisfaction and concerns in a statistically valid & actionable manner every 3 years.

5.6) By 2017, the business community, neighborhoods, and developers will have updated, enforced City codes.

Strategic Planning and the Budget

The strategic plan, in part, directs the City to align spending with community priorities. City departments and programs are working to align their operations with the priorities and strategic results identified in the plan. Since adoption of the strategic plan, the Administration developed detailed implementation plans for these strategic results and began working to achieve them.

One of the main strategic results the administration and Council have been working toward is a dedicated funding mechanism for infrastructure improvements for roads and bridges. A 20 year outlook was provided to Council, as well as, possible funding scenarios. The 20 year outlook identified not only a need for funding for roads and bridges but capital improvements in general and the associated maintenance of those items. An operational funding gap was also identified. Council ultimately determined that a 1% income tax increase with a change to the City's income tax credit from a reduced credit of 83.33% to 100% credit for income tax paid to another municipality would allow the City to meet the strategic result and allow funding for other capital improvement initiatives and basic operations of the City. To provide assurance that funding would be used for capital, Council restricted 75% of the 1% increase for capital improvements and maintenance of capital assets. The remaining 25% will be used to address the operational funding gap. This tax initiative failed in November of 2018.

With the assistance of a very well organized citizens group Council passed an Ordinance to place the 1% income tax on the ballot again in 2019 with the same change to the credit, from a reduced credit of 83.33% to 100% credit for paying to another municipality applied to the lower of Gahanna's tax rate or the other municipality. The main difference was allowing the voters to vote on the credit, as well as, how the 1% increase is to be used. 75% of the 1% increase was approved by the voters to be used for capital maintenance and improvements and the remaining 25% of the 1% increase toward the operational cost for public safety, parks & recreation and public service. The citizen group GRIT (Gahanna Residents Improving Tomorrow) lead the campaign and the initiative passed with their hard work in May of 2019. Some of the following capital maintenance items are being funded with the new revenue source provided by 75% of the 1% increase.

The passage of this initiative also meets strategic result 2.4) - By 2019, roads and bridge infrastructure improvements, and ongoing maintenance will be supported by a dedicated funding mechanism.

Project	Strategic Result(s)
Asphalt Overlay	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Bridge Replacement Program	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Detroit Street Rebuild	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Blatt Blvd & Research Road Rebuilds	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Laura Drive Rebuild	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Park & Trail Asphalt Resurfacing	3.1 Parks, Trails & Recreation: Trail System
Walnut & Carpenter Rebuilds	1.1 Livable Walkable Downtown
Aquatics Infrastructure Replacement & Maintenance Program	3.2 Parks, Trails & Recreation, SW Floodplain Park Development

Strategic Business Plans

Beginning in 2017, City departments have begun a facilitated process to develop Strategic Business Plans based on the Managing for Results philosophy. Managing for Results (MFR) is a comprehensive and integrated management system that focuses on achieving results for the customer which makes it possible for departments to demonstrate accountability to the taxpayers.

Each Strategic Business Plan includes:

- A clear and concise Mission Statement for the department focused on results for customers
- Issue statements defining the most important long-term issues and trends facing the department's customers
- Strategic goals that establish measurable, time specific, customer focused results written in terms of what customers will experience
- Services that identify the key deliverables a department's customers receive from the department
- Activities that are built on groups of Services organized around customers and results that enable the department to measure and manage operational performance
- Programs that are groups of Activities that define large sections of the organization

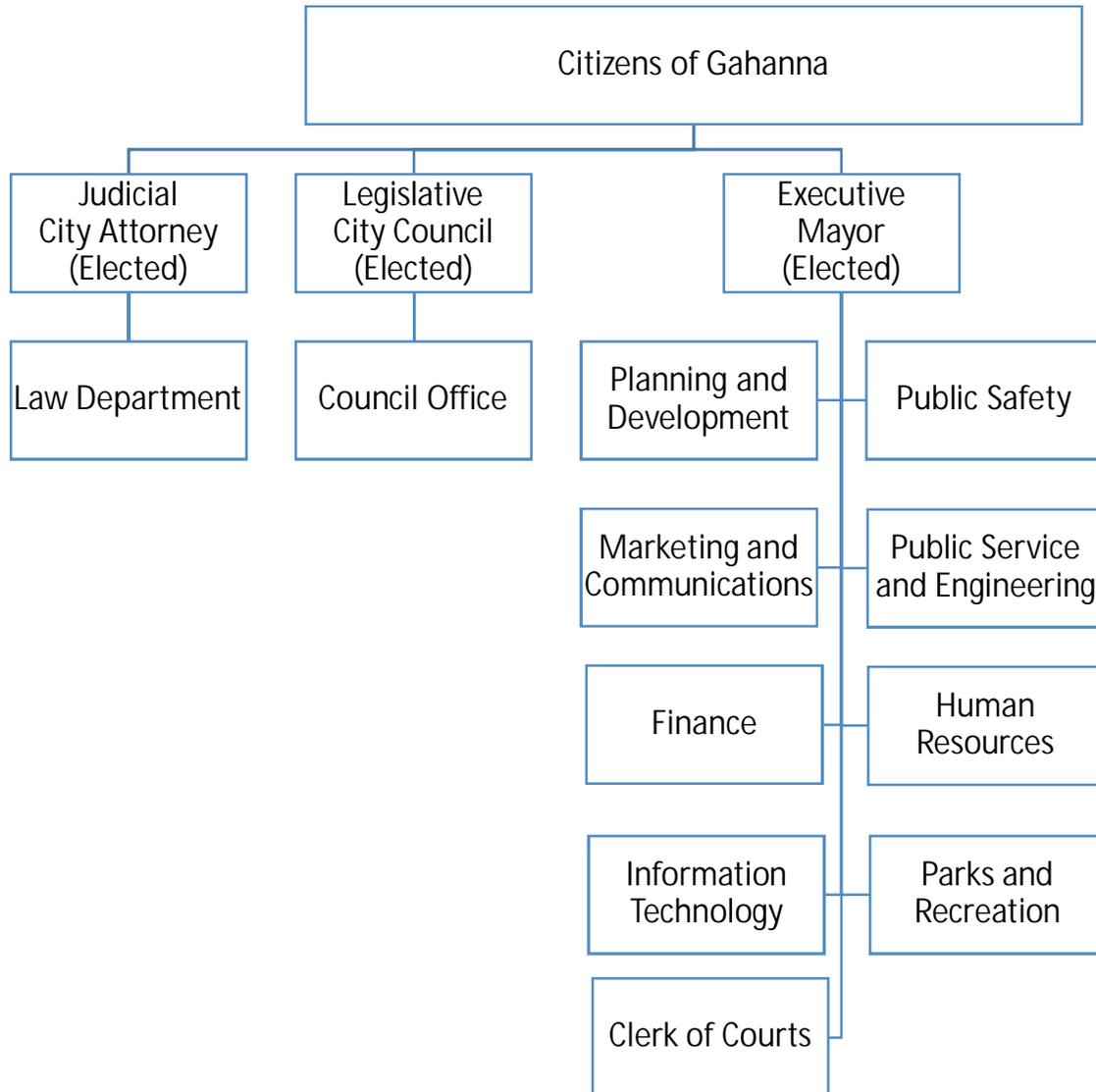
Day-to-day operational decision-making and performance reporting will be accomplished at the Activity level. In the budget document, department summaries for departments with approved Strategic Business Plans in place (currently Human Resources and Mayor's Court) are presented at the Program level of detail, which includes key results performance measures for each underlying Activity.

During 2019, strategic business plans for departments have been placed on a hold. There are a number of key positions vacant and one, the City Administrator, has been removed from the salary ordinance. This position was primarily responsible for the administration and reporting associated with these plan. The future of these plans is uncertain at this time.

CITY ORGANIZATIONAL STRUCTURE

The City's organizational structure has been designed to support quality services to the citizens and taxpayers of the community. The day-to-day operations of the City are overseen by the Mayor and appointed department directors. The City is staffed by a mix of full-time, part-time and seasonal employees whose compensation and benefits are authorized through three bargaining-unit contracts and multiple separate annual salary ordinances.

City of Gahanna Organizational Chart



Given the nature of the services provided by the City, personnel costs are a primary driver of the City's budget each year. Staffing levels in each department are monitored closely for budgetary impacts throughout the year. Additionally, any time a position is vacated through retirement or attrition, a thorough analysis of the best and most cost-efficient way to provide that particular service or function is completed.

City of Gahanna Personnel Detail

Total Personnel by Department		2017 Actual	2018 Actual	2019 ** Appropriated	2020 Request	2019-2020 Difference
	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	3	3	2	3	1
	Council Office	3	3	3	2.5	-.5
	Office of the Mayor	8.66	6.4	3	4	1
	Clerk of Courts	3	3	3	4	1
	Finance	5.33	5.33	5	5	0
	Human Resources	3.34	3.34	3	3	0
	Information Technology	6.33	5.33	5	5.5	.5
	Parks & Recreation *	211.34	220.6	207	208	1
	Planning and Development	4	5	3	4	1
	Public Safety	78	75	76	81	5
	Public Service & Engineering	45	45	44	50	6
	Total	381	400	379	395	16

Employment Status		2017 Actual	2018 Actual	2019 ** Appropriated	2020 Request	2019-2020 Difference
	Elected/Appointed Officials	39	39	39	39	0
	Full-Time	151	147	146	165	18
	Part-Time/Seasonal *	206	214	194	192	-2
Total Positions	396	400	379	395	16	

Total Personnel by Classification		2017 Actual	2018 Actual	2019 ** Appropriated	2020 Request	2019-2020 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	30	30	30	30	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director	13	11	9	10	1
	Deputy Director	4	5	4	4	0
	Superintendents	5	5	5	5	0
	Supervisors	8	8	6	6	0
	Full-Time Admin Salary	11	13	12	16	4
	Full-Time Admin Hourly	14	12	14	19	5
	Full-Time Steelworkers	30	30	31	36	5
	Lieutenants/Sergeants	9	9	9	9	0
	Officers	47	45	45	49	4
	Dispatchers	11	10	11	11	0
	Part-Time/Seasonal *	205	213	194	191	-3
Total Positions	396	400	379	395	16	

* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work.

** - There were a number of employees who separated from the City during 2019 and funding was used for alternative positions or a determination was made to not fill until 2020. The alternate positions are included above the original and no fill positions are excluded as funding is no longer appropriated in 2019 for these positions.

FINANCIAL MANAGEMENT POLICIES

Financial Policies

As a part of the 2020 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management.

Budget Policies

- The City defines a balanced budget as one in which current year revenues are sufficient to pay for current year operations. The city's budget has two components, the sustainable operating budget, which is balanced with current year revenues, and one-time investments, which may be paid for with current revenues or fund balances.
- The City's annual budget will provide for the appropriate ongoing maintenance and repair of capital assets, and provide for their replacement when needed.
- The City will develop its annual budget in a manner that encourages early involvement with the public and City Council.
- Five-year and twenty-year revenue and expenditure forecasts will be prepared annually to spot developing trends and provide early warnings of future financial challenges.
- The City will compile an annual budget document which will be submitted to the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award Program. The budget document should satisfy the criteria established by the GFOA.
- The City maintains a system of budgetary control to ensure adherence with the approved budget. All funds except Agency Funds are legally required to be budgeted.
- The City establishes encumbrances by which purchase orders, contracts and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for future expenditures.
- All appropriations that have not been expended or encumbered shall lapse at the end of the fiscal year. Prior year encumbrances and associated budget authority will be rolled forward judiciously and upon approval of the Director of Finance and the Mayor.

Reserve Policy

- The City will maintain a mandatory Emergency Reserve in the General Fund, calculated as 25% of planned operating expenses. The Emergency Reserve Policy was adopted in 2014 by City Council by Ordinance ORD-0080-2014 (see Appendix D).
- Fund balance in excess of the mandatory General Fund reserve will be utilized strategically at the direction of the Mayor and Council to provide for current and future City needs. General Fund reserves will not be used to fund ongoing operations.
- Self-insurance reserves will be maintained at a level which, together with purchased insurance policies, will adequately indemnify the City's risks.

Capital Assets

- The City will maintain a schedule of individual capital assets with values in excess of \$5,000 and an estimated useful life in excess of five years. All items with an original value of less than \$5,000 or with an estimated useful life of less than five years will be recorded as operating expenditures.
- The condition and remaining useful life of capital assets will be assessed and tracked annually in order to facilitate life-cycle maintenance and replacement decision-making.

Capital Improvement Planning

- The City will develop a five-year Capital Needs Assessment on an annual basis, prioritizing capital projects across all City departments and classifying them by priority category.
- The capital expense budget for each year will be developed matching the priority projects identified in the Capital Needs Assessment with available resources.
- Capital improvement life cycle costs will be considered in the development of the budget. Future operating, maintenance and replacement costs associated with new capital improvements will be estimated for inclusion in the operating budget.
- The City will utilize an equipment replacement program for equipment-type assets which is based on the useful life of each equipment category, usage and damage, and set aside funds annually to fund priority equipment replacements.
- The City will use a street and bridge rating program to identify streets and bridges most in need of repair or replacement.

Debt Management Policies

- The City will utilize long-term debt judiciously, and mainly for long-term capital requirements. The long-term financing of capital improvements or equipment shall not exceed the improvement's useful life.
- The City will provide full disclosure on financial reports and official statements.
- Debt will be issued and managed in accordance with Ohio Revised Code and the City's official debt policy, adopted by Council Ordinance ORD-0228-2012 (Appendix B).

Revenue Policies

- The City will estimate annual revenues conservatively, objectively and in an analytical manner.
- The City will encourage diversification of its revenues; in order to minimize the impact of short-run fluctuations in any one revenue source.
- Charges for services shall reflect the full cost of providing a specific service unless designated otherwise by Council. The cost of providing specific services shall be recalculated periodically and the fees shall be adjusted accordingly.
- Potential grant revenue will be reviewed carefully for matching requirements. If local matching funds cannot be justified, some grants may not be accepted.

Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state and local requirements.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated and the funds are available.
- In the event that an expenditure occurs prior to the certification of a purchase order, and the expenditure is \$3,000 or less, the Finance Director is enabled by ORC to provide a certification that both at the time that the order was made and at the time that the invoice was processed, sufficient funds were appropriated and available for this purpose. In the event that such expenditure exceeds \$3,000, Council approval for payment is required before the invoice can be paid.
- The values of impartiality, economy, competitiveness and fairness will be applied consistently in all purchasing decisions. Purchases exceeding \$3,000 that are not sole-source or contract must have three vendor quotes and purchases exceeding \$50,000 generally require competitive bidding.
- ORC prohibits any state agency or political subdivision, including the City of Gahanna, from awarding a contract for goods, services, or construction to any person against whom a finding for recovery has been issued by the Auditor of State if that finding is unresolved.

Investment Policy

- The City will invest its public funds in a manner that provides maximum safety and preservation of principal, while meeting all liquidity and operating demands, at reasonable market interest rates available.
- Funds will be invested in accordance with Ohio Revised Code and the City's formal investment policy as adopted by Council Ordinance ORD-0098-2013 (Appendix C).

Accounting, Auditing and Financial Reporting

- The City's financial reporting systems shall be maintained in conformity with generally accepted accounting principles (GAAP), and the standards of the Governmental Accounting Standards Board (GASB).
- An annual audit will be performed by The Auditor of State or an authorized Independent Public Accountant with an audit opinion to be included in the City's Comprehensive Annual Financial Report (CAFR).
- The City will compile a Comprehensive Annual Financial Report (CAFR) which will be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The CAFR should satisfy the criteria established by the GFOA.
- Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an on-going basis.
- Real-time financial data, including actual performance compared to budget and prior periods, will be available on-line for review by departments. Department heads are responsible for managing their budgets within the total appropriations for their departments.
- Financial reporting to Council shall include the quarterly budget reports as well as special reports as deemed appropriate by Council, the Finance Director or the Mayor.

ACCOUNTING AND FUND STRUCTURE

Basis of Accounting

For budgetary purposes, the City of Gahanna operates on a cash basis. This means that revenues are recognized only when cash is received, and expenditures are recognized when paid.

On an annual basis, the City converts its cash-basis financial records in accordance with the guidance of the Government Accounting Standards Board (GASB) Statement number 34 and all other applicable standards, which requires that entities produce both government-wide full-accrual basis statements as well as governmental fund-level modified-accrual basis statements. Proprietary funds are accounted for on a full-accrual basis. These statements are included in the City's annual financial reports and are audited annually.

Fund Accounting

The City uses fund accounting to report on its financial position and the results of its operations. A fund is a separate, self-balancing set of accounts used to account for resources that are segregated for specific purpose in accordance with special regulations, restrictions or limitations.

The separation of the City's activities into funds allows the City to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens.

All funds are classified into one of three fund types. These fund types and the components of each are described below.

Governmental Funds

General Fund

The General Fund is the primary operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. Principal sources of revenue consists of income tax receipts, property taxes, licenses and permits, grants, charges for services, intergovernmental revenue, and interest earnings. Major expenditures are for personnel costs, materials and supplies, purchased services, capital outlay and transfers to other funds. The General Fund is used to finance the administrative, public safety, parks, recreation, community development, infrastructure and technology functions of the City.

Special Revenue Funds

Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City's special revenue funds include three new funds created to account for the 25% of the 1% income tax increase approved by the voters to be used for operational cost for public safety, parks & recreation and public service funds. These funds also include the Street Maintenance and Repair Fund and the State Highway Fund, into which the City's share of motor vehicle registration fees and gasoline taxes are deposited, to provide for the maintenance of streets and State highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund.

Capital Improvement Funds

The City's capital improvement funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund is also used to account for the 75% of the 1% increase approved by the voters to be used for capital maintenance and improvements. Capital outflows financed by proprietary funds and assets held in trust are excluded.

Debt Service Fund

The City's General Bond Retirement Fund is used to account for the accumulation of resources for payment of debt principal, interest and related financing costs.

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis will be recovered primarily through user charges. The City operates the following proprietary funds:

Water Fund

The Water Fund is a proprietary fund that accounts for activities associated with the City's water supply. The City of Gahanna utilizes the City of Columbus water system, which provides supply, purification and distribution services. Gahanna is responsible for the construction and maintenance of the water lines. Water Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system.

Sewer Fund

The Sewer Fund is a proprietary fund that accounts for the activities associated with the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Gahanna is responsible for the construction and maintenance of the sanitary sewer lines. Revenues are derived from user charges related to usage and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.

Water and Sewer Capital Improvement Funds

A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds in order to provide for the long-term capital improvements required to maintain and expand these two systems.

Stormwater Fund

The Stormwater Fund is a proprietary fund that accounts for the activities associated with managing runoff in a manner that is consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses.

Internal Service Funds

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement basis. The City maintains one internal service fund—a workers' compensation self-insurance fund. Citywide worker compensation claims are incurred by the internal service fund and the City's departments contribute to the internal service fund for these costs.

Agency Funds

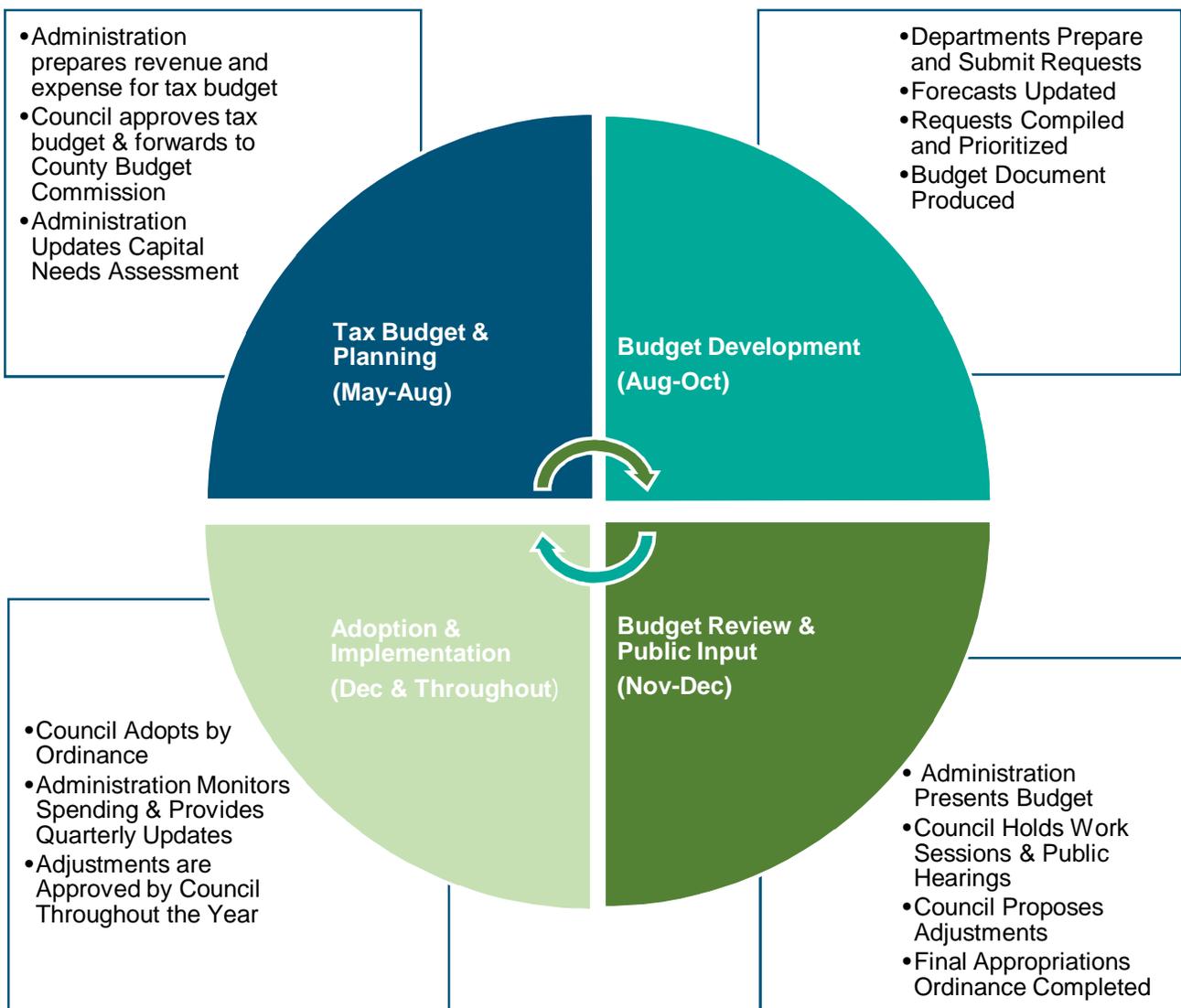
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

BUDGET PROCESS

Gahanna's annual budget is one of the most important and informative documents City officials, staff and citizens will use. It is the financial plan for the year, identifying the City's priorities and policy environment, and reporting department activities and performance.

Developing the City's budget is a year-round process that ends in December with the formal adoption of the appropriations ordinance by City Council. Key milestones of the process are the submission of the state mandated tax budget each July to the County, completion and presentation of the annual Capital Needs Assessment, and Council's formal adoption of the budget.

The adopted budget becomes effective on January 1. The entire budget is available on the City's website at www.gahanna.gov. This year's budget will be provided to the Government Finance Officers Association (GFOA) to be considered for the Distinguished Budget Presentation Award. Gahanna has received this award for the past five consecutive budget years.



Tax Budget

State statute requires the City to adopt an annual cash basis tax budget. By Motion Resolution, City Council approves submission of the state tax budget by July 15 of each year. This budget is submitted to the Franklin County Budget Commission in order to substantiate the need to levy the full amount of authorized property tax rates for the City and review the City's revenue estimates. The Budget Commission certifies the rates to the City and City Council is required to pass a resolution adopting the property tax rates prior to October 1.

As a part of its certification, the County issues an official certificate of estimated resources to the City, which reports the projected revenue of each fund for the upcoming year. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balance as of December 31, and updated revenue estimates. The purpose of the certificate of estimated resources is to identify a limit for the City's appropriations, so that total appropriations from any fund during the year do not exceed the amount stated in the certificate of estimated resources.

Capital Needs Assessment

The Capital Needs Assessment (CNA) is a critical component of the City's long-term financial management and forecasting process. By identifying needed capital investments and improvements over a five-year time horizon, City staff and officials can work to prioritize projects and initiatives, allocate available funding and identify potential partners and outside funding resources.

Each summer, the Administration updates the CNA with an expanded five-year horizon. The updated CNA is presented at City Council for their review. Once completed, City staff use the CNA to guide in the development of the capital portion of the annual budget request.

Appropriations

The City of Gahanna is required by Ohio Rev. Code 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31st of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department and object level (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries & benefits, operating expenditures, capital outlay and transfers. City Council, in the appropriations ordinance, gives the Finance Director the authority to make transfers up to \$3,000 between appropriation line items within any department and fund. Any requests for appropriation transfers between departments or in excess of \$3,000 must be approved by Council.

Unencumbered appropriations lapse at year-end and are returned to fund balance. Encumbrances outstanding at year-end are carefully reviewed and carried forward into the following year when deemed appropriate by the Mayor and Finance Director. The prior year appropriations corresponding to these encumbrances are also carried forward in order to provide budgetary authority for these expenses.

2020 Budget Calendar

The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

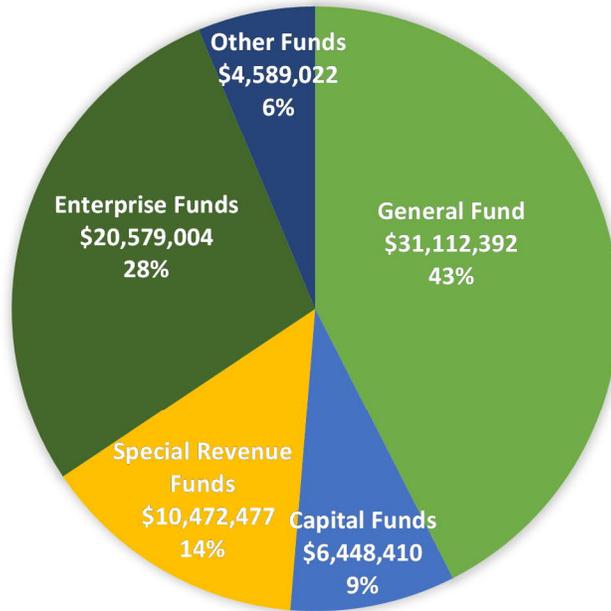
Date	Milestone/Meeting
June 7	Administration Capital Needs Assessment kickoff
June 28	Capital Needs Assessment project sheets due to Finance
July 8	<i>Council Committee Meeting</i> Tax Budget (based on Sustainable Operating Model) provided to Council for review and adoption
July 15	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
July 22	<i>Council Committee Meeting</i> 2020-2024 Capital Needs Assessment presented to Council
July 26	2020 Budget Projection loaded into train environment in accounting system to test before official kickoff
August 5	Administration Budget kickoff 2020 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 26	All 2020 operating budget requests to Directors in accounting system.
September 9	Directors final operating requests to Finance in accounting system.
September 9 – October 11	Finance uses the accounting system to compile all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book.
October 14	<i>Council Committee Meeting</i> Budget request provided to Council
October 21	<i>Formal City Council Meeting</i> Overview presentation from Administration
October 28	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
November 4	<i>Formal City Council Meeting</i> Public comment permitted
November 11	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
November 25	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 2	<i>Formal City Council Meeting</i> Public comment permitted
December 9	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 16	<i>Formal City Council Meeting</i> Council approves the 2020 Appropriation Ordinance

ALL FUNDS SUMMARY

Consolidated Financial Overview

This overview includes a financial summary of all of the City's funds in multiple presentations to provide context on the City's revenue sources, expenditure types and fund balances. Subsequent sections of the budget document include detailed narrative descriptions of the City's major funds and operating departments. Detailed revenue and expense line-item information is found within the department and fund narratives.

TOTAL EXPENDITURES - ALL FUNDS



Fund	Requested Appropriations	
General Fund		\$31,112,392
Capital Funds		\$6,448,410
Special Revenue Funds		\$10,472,477
Enterprise Funds		\$20,579,004
Stormwater	\$1,586,031	
Water	\$9,068,864	
Water Capital Improvement	\$1,100,617	
Sewer	\$8,062,785	
Sewer Capital Improvement	\$760,707	
Other Funds		\$4,589,022
All Funds Total		\$73,201,305

Fund Balance and Appropriation Summary

Fund	2019 Beginning Unencumbered Fund Balance	Revenue 2019 Budget	Expenditures 2019 Budget	Est. Funds Available to Appropriate 1 / 1 / 20	Revenue 2020 Budget	Expenditures 2020 Budget	Estimated 2020 Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	15,255,222	34,899,097	38,919,471	11,234,848	28,365,267	31,112,392	8,487,724
750-Reserve for Sick & Vacation Fund	241,369	156,000	368,380	28,989	40,000	68,640	349
SPECIAL REVENUE FUNDS							
220-Street Fund	314,378	1,651,000	1,725,101	240,277	2,408,060	1,991,311	657,026
222-State Highway Fund	352,957	108,000	91,220	369,737	157,330	94,110	432,957
224-Tax Increment Fund	1,118,110	3,074,608	2,055,128	2,137,590	3,266,150	4,610,020	793,720
225-State Law Enforcement Trust Fund	70,235	9,300	63,100	16,435	49,960	63,100	3,295
226 - Enforcement & Education	36,236	3,200	0	39,436	1,550	0	40,986
227 - Parks & Rec Donation	5,762	0	0	5,762	0	0	5,762
228-Permanent Improvement Fund	-130,078	130,078	0	0	0	0	0
229-Clerk of Court Computer Fund	164,979	27,000	43,500	148,479	31,190	24,500	155,169
231-County Permissive Tax Fund	65,991	350,000	415,000	991	0	0	991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
234-Court Computerization Fund	19,539	10,700	1,700	28,539	11,620	1,700	38,459
235-Federal Law Enforcement Seizure Fund	166,761	25,000	88,900	102,861	81,900	58,900	125,861
236-Treasury Law Enforcement Seizure	138,797	10,000	63,500	85,297	47,560	106,000	26,857
237-AG Peace Officer Training	124	0	0	124	0	0	124
238-Street Tree	5,415	0	0	5,415	5,420	0	10,835
240-Public Safety Fund	0	240,000	239,800	200	501,271	494,190	7,281
241-Right of Way	527,901	35,000	0	562,901	52,030	0	614,931
242-Parks & Recreation Fund	0	487,800	439,590	48,210	1,355,950	1,212,580	191,580
243-Public Service Fund	0	238,000	134,110	103,890	654,670	576,831	181,729
510-Police Pension Fund	792,856	1,013,293	1,123,230	682,919	1,111,040	1,231,035	562,924
515-Police Duty Weapon Fund	16,264	12,500	10,000	18,764	8,200	8,200	18,764
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
580-Vending Machine	1,610	0	0	1,610	0	0	1,610
CAPITAL FUNDS							
322-State Capital Grant	-156,627	156,627	0	0	0	0	0
324-Bond Capital Improvement	30,003	3,194	33,197	0	0	0	0
325-Capital Improvement	368,577	4,622,560	3,409,516	1,581,621	4,906,800	6,448,410	40,011
326-Park Improvement & Acquisition	246	0	0	246	0	0	246
327-Park Fund	46,291	0	0	46,291	0	0	46,291
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	278,861	23,000	0	301,861	19,980	0	321,841
330-Federal Highway Grant Fund	0	699,402	699,402	0	0	0	0
DEBT SERVICE							
431-General Bond Retirement Fund	1,285,052	2,204,017	2,203,750	1,285,319	2,203,781	2,202,686	1,286,414
435-Special Assessment Fund	22	0	0	22	0	0	22
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	1,684,994	1,183,269	1,342,330	1,525,933	1,174,500	1,586,031	1,114,402
651-Water Fund	1,995,597	8,155,912	9,323,161	828,348	8,240,516	9,068,864	0
652-Water System Capital Improvement Fund	2,803,104	1,198,463	331,000	3,670,567	940,260	1,100,617	3,510,210
661-Sewer Fund	4,067,970	7,930,581	8,067,241	3,931,310	7,967,677	8,062,785	3,836,202
662-Sewer System Capital Improvement Fund	3,194,942	904,866	1,112,650	2,987,158	894,660	760,707	3,121,111
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	580,790	300,000	146,448	734,342	161,610	137,830	758,122
AGENCY FUNDS							
800-Unclaimed Funds	31,255	0	0	31,255	0	0	31,255
834-GYFBL	-20	0	0	-20	0	0	-20
835-Senior Escrow Fund	9,603	0	0	9,603	7,650	7,650	9,603
836-Park Facility Deposit Fund	15,275	0	0	15,275	15,200	0	30,475
837-Veterans Memorial Fund	7,893	0	0	7,893	1,600	1,600	7,893
840-Insurance Demolition Fund	25,405	0	0	25,405	0	0	25,405
850-Refuse Escrow Fund	397,969	1,995,731	1,988,000	405,700	2,132,800	2,170,616	367,884
860-Developers Escrow Fund	72,931	50,100	0	123,031	193,240	0	316,271
870-TIZ Real Estate Escrow Fund	1	0	0	1	0	0	1
ALL FUNDS TOTAL	35,967,348	71,908,298	74,438,425	33,437,221	67,009,442	73,201,305	27,245,358

Use of Funds By Department

Fund Title	Department of Law	City Council Office	Office of the Mayor	Clerk of Courts	Marketing and Communications	Human Resources	Finance	Information Technology	Parks & Recreation	Planning & Development	Public Safety	Public Service
101-General Fund	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
220-Street Fund												◆
222-State Highway Fund												◆
224-Tax Increment Fund						◆			◆			◆
225-State Law Enforcement Trust Fund											◆	
226-Enforcement & Education Fund										◆		
227-Parks & Rec Donation Fund								◆				
229-Clerk Computer Fund			◆									
231-County Permissive Tax Fund												◆
232-Cul-de-sac Maintenance Fund												◆
234-Court Computer Fund			◆									
235-Federal Law Enforcement Seizure Fund											◆	
236-Treasury Law Enforcement Seizure Fund											◆	
237-AG Peace Officer Training Fund											◆	
238-Street Tree Fund												◆
239-OCJS Grant Fund											◆	
240-Public Safety Fund											◆	
241-Right of Way Fund												◆
242-Parks and Recreation Fund								◆				
243-Public Service Fund												◆
325-Capital Improvement Fund						◆	◆	◆	◆	◆		◆
326-Park Improvement and Acquisition Fund								◆				
327-Park Fund								◆				
328-Park-in-Lieu of Fees Fund								◆				
329-Court Building Fund			◆									
330-Federal Highway Grant Fund												◆
431-General Bond Retirement Fund						◆						
435-Special Assessment GBR						◆						
510-Police Pension Fund											◆	
515-Police Duty Weapon Fund											◆	
530-Public Landscape Trust Fund								◆				
580-Vending Machine Fund						◆						
631-Stormwater Fund												◆
651-Water Fund												◆
652-Water System Capital Improvement Fund												◆
661-Sewer Fund												◆
662-Sewer System Capital Improvement Fund												◆
750-Reserve for Sick & Vacation Fund						◆						
800-Unclaimed Funds						◆						
835-Senior Escrow Fund								◆				
836-Park Facilities Fund								◆				
840-Insurance Demo Fund						◆						
837-Veterans Memorial Fund								◆				
850-Refuse Escrow Fund												◆
860-Developers Escrow Fund												◆
900-Workers Compensation Self Insurance Fund				◆								

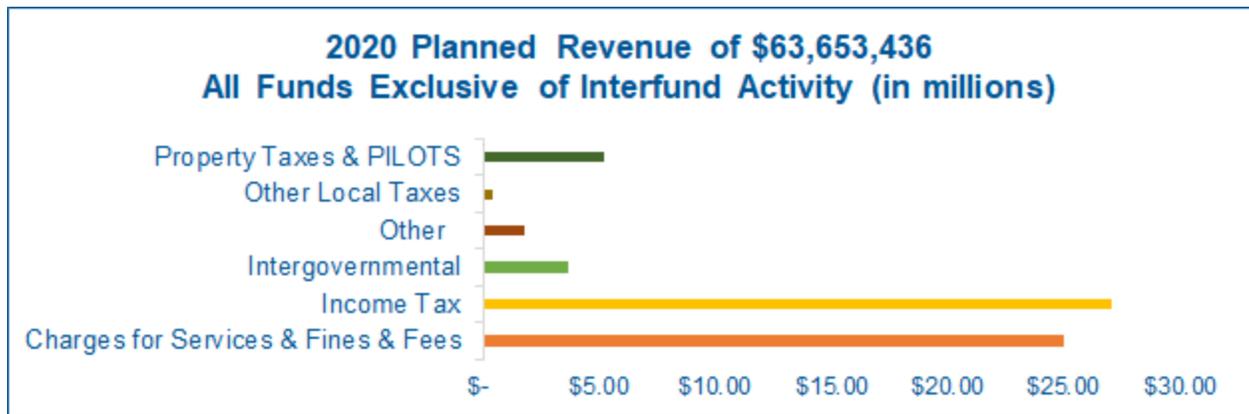
Revenue Sources

The City's revenue sources include limited taxes, charges for services, State revenue sharing, earnings on investments, and others. State and local laws, community demographics and economic factors all influence the City's revenue.

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2020-2024.

Gahanna uses a variety of methods to forecast revenue, including trend analysis, estimates from other government sources, and third-party analysis. As actual revenue data is received each year, forecasts are reviewed, validated and updated as needed in order to maintain as accurate a forecasting model as possible. Revenue growth is forecasted in a conservative manner in order to ensure that spending decisions are made that do not over-obligate the City.

The graph below identifies all City revenue sources planned for 2020 exclusive of inter-fund transfers and advances, which are anticipated to total \$3,356,006.



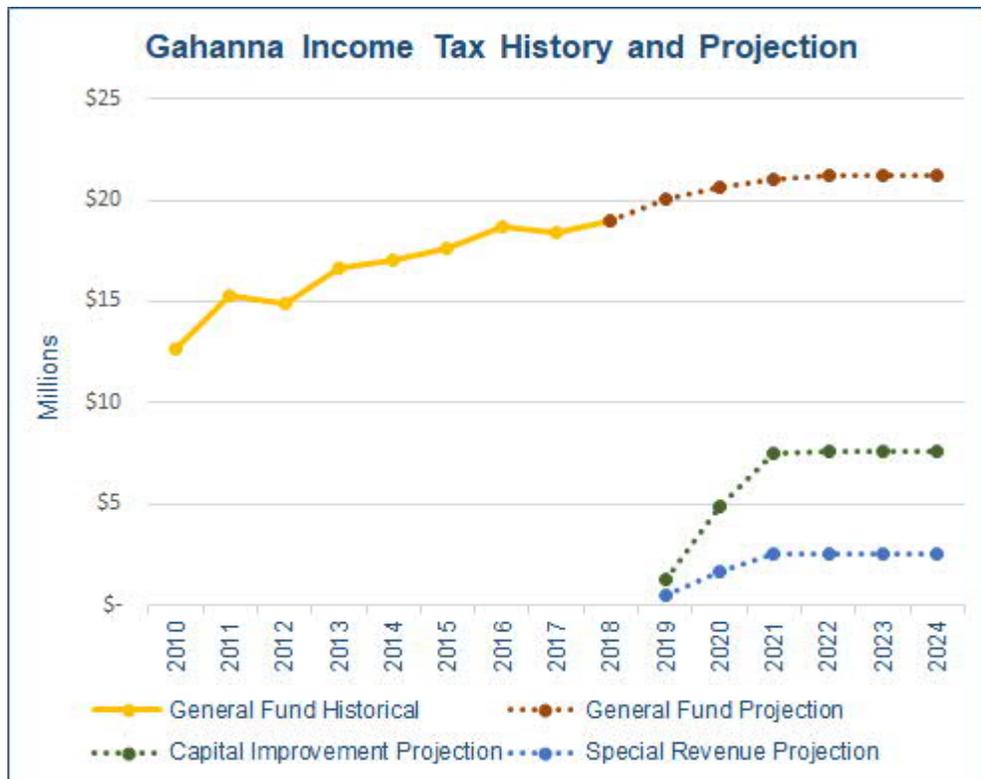
Income Tax

Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed 1.5% of the total amount assessed is for general operations of the City and is projected to be \$20.6 million for 2020. The remaining 1% of the total amount assessed is split between multiple funds. Voters approved 75% of the 1% increase to be used for capital improvements and this portion is posted to the capital improvement fund and is projected to be \$4.9 million for 2020. The remaining 25% of the 1% increase was approved by the votes for operational costs associated with public safety, public service and parks and recreation and is posted to one of three separate special revenue funds for each purpose the total projected for special revenue is \$1.6 million for 2020. The amount posted to each special revenue fund is based on the percentage of total net costs planned for each activity within the special revenue funds. This is the largest source of revenue for these funds.

Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in an offsetting Finance Department operational expense of approximately 1.6% of total collections each year.

Gahanna's income tax revenues are made up of three sources: business withholdings, net profits of businesses in Gahanna and resident returns. In 2018, 71% of Gahanna's local income tax came from business withholdings, 11% from the net profits of Gahanna businesses and 18% from resident returns.

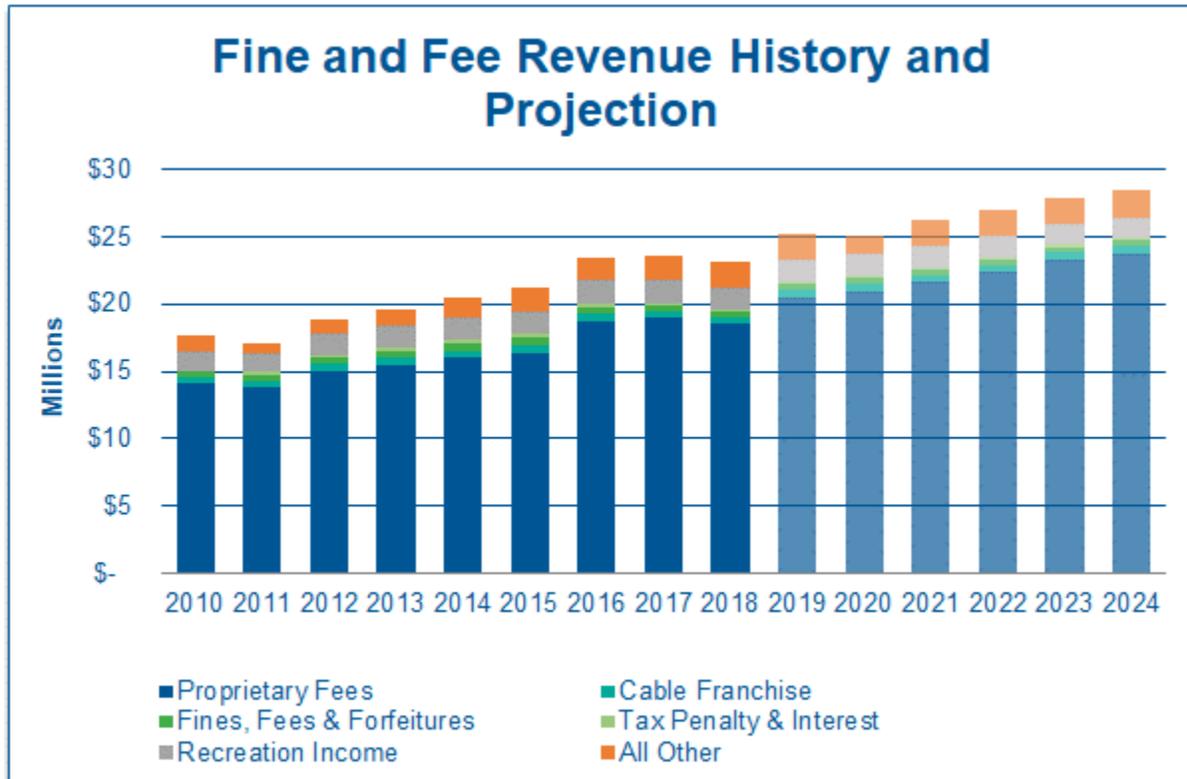
Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. Income tax collections have exceeded pre-recession collections for a number of years indicating a complete recovery and growth of the City's economic base. However, there are a number of indications that an economic slowdown is underway. The current budget estimates approximately 3% growth for 2020 based on an average increase of 2.7% over the past five years with a decline of 1% for each year dropping to a 0% increase in 2023 and 2024.



Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees with an estimated \$25.4M in revenue planned for 2020. Nearly 83% of this or \$21M is made up of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as, maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City's enterprise fund rates can be found in the Enterprise Funds section of this budget document.

Proprietary fee revenue continues to increase as water and sewer rates, passed along by the City of Columbus, continue to rise and needed infrastructure improvements necessitate rate increases.



Other primary sources of charges for services and fine and fee revenue collected in the General Fund include parks and recreation charges for services (\$1,568,280 planned for 2020), administrative charges for services (\$611,240 planned for 2020), cable franchise fees (\$512,280 planned for 2020), fines and fees collected by the City's Mayor's Court (\$427,940 planned for 2020), and income tax penalty and interest (\$200,000 planned for 2020). These revenue sources are estimated based on historical collection trends. There has been recent legislation passed by the Federal Communications Commission (FCC) regarding cable franchise fees and the inclusion of in-kind contributions toward the 5% of gross annual revenue cap. It is too early to tell what type of impact this will have on cable franchise fee revenue but many are anticipating a significant decrease to this revenue stream. No other significant changes are anticipated for 2020 and beyond.

Real Estate Taxes & Payments in-lieu-of Taxes (PILOTS)

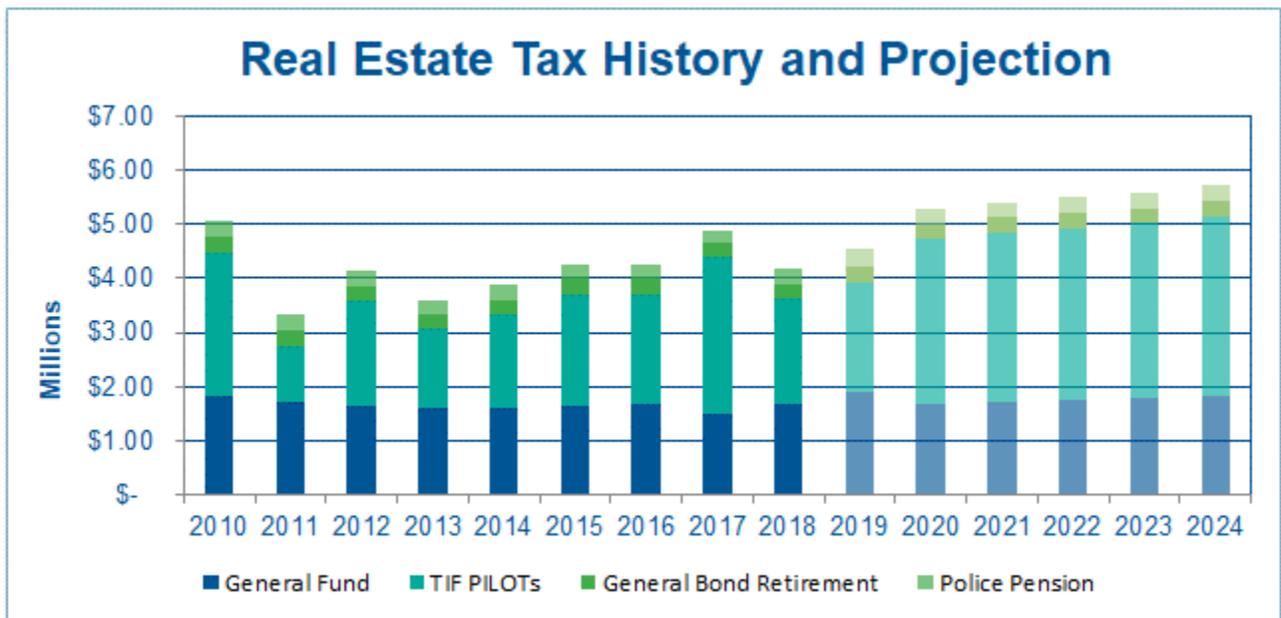
Real estate taxes and payments in-lieu-of taxes are the third largest source of revenue City-wide, and are estimated to total \$5.3M in 2020. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

The full tax rate for all City operations is \$2.40 per \$1,000 of assessed value, with \$1.81 going to the City's General Fund, \$0.29 allocated to the General Bond Retirement fund, and \$0.30 to the Police Pension fund. All of Gahanna's assessed millage is within the state's un-voted 10-mill limitation. The City has no voted millage.

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The state reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included as part of intergovernmental revenue. The taxable assessed value for properties in Gahanna was most recently calculated in 2018 for taxes collected in 2019.

Property Classification	Amount	Percent
Real Estate	\$1,024,310,870	97%
Public Utility	\$34,883,980	3%
Total	\$1,059,194,850	100%

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent update took place in 2017, with property values increasing by 13% on average. The County Auditor has projected a 3.4% increase for 2020. Beyond 2020 it is forecasted to remain relatively stable with 2% growth each year. TIF PILOT revenue is anticipated to increase in 2020 as more parcels within the TIF districts have improvements that have been captured for PILOTS. Beyond 2020 TIF PILOT revenue is anticipated to grow as parcels within the TIF districts begin to produce incremental revenue through property improvements.



Intergovernmental

The City receives revenue from other governments through revenue sharing, reimbursements and grants. The most significant intergovernmental revenue sources are discussed in the following sections.

Gas and Motor Vehicle Taxes

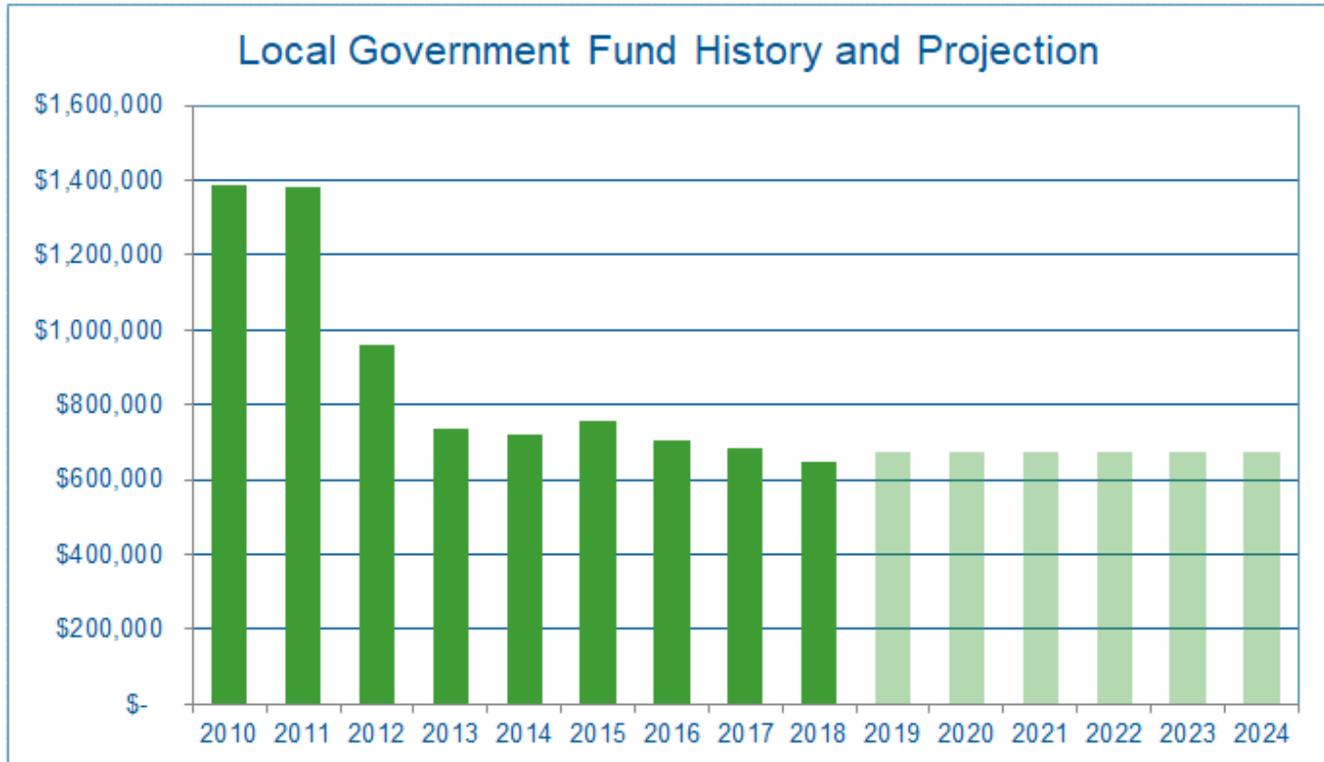
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The state levies an excise tax of \$.385 per gallon of gasoline which was increased July 1, 2019 from \$0.28 per gallon. The state also increased the excise tax on Diesel and all other fuel types from \$.28 to \$.47 per gallon and assessed a new excise tax of \$.10 for compressed natural gas. A portion of these taxes are allocated to Cities according to formulas laid out in ORC sections 5735.23, 5735.26 and 5735.291.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle. July of 2019, the state increased the permissive tax cap per taxing district from \$25 to a cap of \$30 which would allow the City to enact an additional \$5 of permissive license tax under ORC section 4504.173. Council would be required to pass an ordinance levying the new tax.

The number of vehicles registered in Gahanna fluctuates very little, however due to the changes discussed above a significant increase of 40% is expected. Total receipts in 2020 are estimated to be \$2.5M split between the City's Street and State Highway funds. Beyond 2020 revenue is estimated to remain relatively flat. As noted previously the distribution is based on number of vehicles registered which does not fluctuate significantly from year to year.

Local Government Fund

Gahanna receives Local Government Funds from the State of Ohio to support general governmental activities. The amount the City receives is based on the health of the State's General Revenue Fund. Declines in state tax revenues during the recession led to a declining State General Revenue Fund and consequently to new legislation that has resulted in significant reductions in Local Government Fund distributions.



With its 2012-2013 Budget, the State legislature changed the calculations for distribution of these funds to help balance the State budget and further changes to the allocation methodology were made in the State's most recent budget. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding starting in 2011. In 2020, the City is anticipated to receive less than half of its pre-2011 share of the Local Government Fund, an annual reduction of over \$0.9M from historic levels. During the most recent biennial state budget, a slight change was made to the amount of State General Revenue allocated to the Local Government Fund increasing the percentage from 1.66% of state tax revenue credited to the General Fund each month to 1.68% which equates to approximately \$5M more going into the fund. While this will increase the amount to be distributed to local governments the formula for distributing these payments has also changed. Based on these changes the City is no longer anticipating continued decreases to this funding but is also not anticipating a significant increase. As a result the projection for 2020 and beyond is flat at \$676K anticipated for each year.

Other Intergovernmental

Other intergovernmental revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing and grants. For 2020 the City is projecting \$524K in revenue from these resources.

All Other Sources

The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2020 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue) and cigarette tax.	\$489,240
Interest & Investment Income	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$888,470
Miscellaneous Income	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$174,470
Licenses & Permits	City code requires obtaining a license or permit for various activities to be conducted within City limits such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$566,580

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service. In 2020, operating expenditures include funding for all departments and divisions and the cost of providing daily services to the City. Total operating expenditures are estimated at \$50.8M or 73% of current expenditures. Total capital outlay is estimated at \$11.7M or 17% of total expenditures. Expenditures toward debt service are estimated to be \$7.3M or 10% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2020 total operating expenditures of \$50.8M are 12% less than 2019 appropriations as amended. The main reason for the reduction is the payment of \$9.1M for the income tax lawsuit that occurred in 2019. Excluding this large one-time payment reflects an increase of 4.6% which is consistent with the growth in the cost of services over the past few years.

As a service organization, the City provides services that protect and enhance the quality of life for its residents. The consolidated financial overview classifies these services as follows:

- **General Government:** Overarching management and general administration of City government and operations, includes City Council, Mayor's Office, City Attorney, Mayor's Court, Civil Service, Records Administration, Human Resources, Finance and Public Information.
- **Security of Persons & Property:** Provides for public safety of the City, includes Police, Dispatch/911, Animal Control, and Emergency Management.
- **Transportation:** Provides for the safe and effective transport within the City, including fleet, street maintenance and engineering.
- **Community Environment:** Planning & Economic Development, Zoning and Information Technology
- **Leisure Time Activities:** Operation & maintenance of City-owned parks, recreation programming, pools, golf course and senior center.

In the Department narratives that follow, actual operating expenditures are summarized for 2017 and 2018 along with appropriations for 2019 as amended and the 2020 budget request. Line item revenue and expenditure details are provided in Appendix A of this document.

The City uses three main categories to budget for ongoing operations. These are salaries and benefits, contract service and materials & supplies.

Salaries and Benefits

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits such as health insurance, and legally mandated fringe expenses such as pension contributions and Medicare. In general, Salaries and Benefits make up 33% of total operating expenditures City-wide. The voters recently approved a 1% income tax increase with 25% of the 1% increase to be used for the operations of public safety, parks & recreation and public service. Three new special revenue funds were created to account for this activity. The following programs have been established within the special revenue funds:

- Public Safety Fund – accounts for the school resource officer program.
- Parks & Recreation Fund – accounts for camps, Gahanna swim club and Hunter’s Ridge Pool.
- Public Service Fund – accounts for engineering activities of the City.

The 2020 budget includes funding for 165 full-time and 192 part-time and seasonal positions. The full-time requests for 2020 includes:

- The addition of 1 full-time police officer.
- The addition of 3 full-time police officers to begin the academy in 2020 for officers retiring in 2021. This allows for a successful transition plan.
- Public service is requesting the addition of 2 project inspectors to assist with the management of road projects as the program has been doubled per the request of Council.
- There is also a request to increase the code enforcement staff by 2 as planned for the creation, application and enforcement of the rental property code.
- The public service department is also requesting funding for an electrician and 2 part-time/seasonal staff for various maintenance activities that require more attention.
- The addition of an electrician will also reduce the cost and reliance on third party resources.
- The parks & recreation department is requesting 2 new facilities maintenance coordinators.
 - 1 will be supervised by the facilities foreman to maintain and upkeep the pools.
 - The other will be supervised by the forestry foreman to maintain City trees, landscaping and parklands.
- The Parks & Recreation department is also requesting three part-time position be moved to full-time.
 - Two recreation coordinators are being requested to move to full-time coordinators, one to support the senior center and the other to support recreational programs.
 - The third request is to move a part-time office support worker to a full-time administrative position to support the parks department with financial and administrative functions.
- This request by the parks & recreation department reduces the request for part-time positions by 22 as compared to 2018, which was the last full year of staffing, to provide for the full-time positions.

There are three organized labor unions within the City. Their membership and budgeted wage increases are summarized in the table below:

Union	Staff Participation	Members	2020 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants and lieutenants	58	3.33% Jan 1	January 1, 2019 – December 31, 2021
Fraternal Order of Police-Ohio Labor Council (FOP-OLC)	Radio dispatchers	11	2.75% Jan 1	January 1, 2019 – December 31, 2021
United Steelworkers (USW)	Streets, utilities, parks and administrative technicians and foremen	36	3% Jan 2 (pending negotiations)	January 2, 2020 – January 1, 2022

For all other employees, which includes the City's unclassified, supervisory, command officers and part-time staff, 3% pay adjustments are included for all staff who are not at the maximum wage rate for their pay grade, are not currently in a planned pay-progression, and are meeting or exceeding annual performance expectations.

In addition, per the unclassified pay plan administration policy Section 4, B., 4. - In the event an employee is hired below the midpoint of their applicable range, the goal of the City will be to move the employee to the midpoint of their range within five (5) years or less of employment with the City, full-time employees who have been employed by the City for five years or more that were not earning the mid-point for their position, were moved to the mid-point for that position.

City employees belong to one of two public retirement systems. Full-time police officers belong to the Ohio Police and Fire Pension Fund (OP&F). The City contributes the legally mandated minimum of 19.5% of officers' annual salary to the retirement system. All other employees belong to the Ohio Public Employee Retirement System (OPERS). The City contributes the legally mandated minimum of 14% of employees' annual salary.

Other fringe benefits include health, vision, dental and life insurance, workers' compensation and Medicare. The City provides health insurance to eligible employees through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 12 local governments in central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes in healthcare costs. In 2020, health insurance premiums are increasing by 4%, compared to an industry average over 9-12% due to continued prescription and healthcare cost increases. Premium increases are able to stay low due to the COHCC's pooled buying power and the City's commitment to employee wellness and prevention and positive claims history. In 2018, City employees covered under the COHCC plan have access to a low-cost near-site wellness center. This public-private partnership allows the City to lower the cost of providing health care benefits over time, while providing new healthcare options and services to employees.

Operating Expense

The remainder of the City's overall operating budget, 40%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing City operations. As noted above 25% of the 1% increase is to be used for the operation of public safety, parks & recreation and public service. The following was included in the new special revenue funds established to account for the 25% of the 1% increase:

- Public Safety – non-personnel related expenditures for the school resource officer program and for 2020, replacement of dispatcher workstations.
- Parks & Recreation – non personnel related expenditure for camps, Gahanna swim club and Hunters Ridge Pool.
- Public Service – non personnel related expenditures for engineering services of the City and for 2020, the city-wide ADA evaluation and sidewalk program analysis.

More than half of the City’s operating expense spending occurs in the operation of the City’s water and sewer utilities and refuse collections. The remaining types of operating expenses include contract services, economic development incentives, operational and maintenance supplies and equipment, professional services, utility costs and street salt.

In the proposed budget, most line items were maintained at or below current funding levels and, where possible, operating accounts were consolidated to create operating flexibility and reduce the overall funding request. No across-the-board increases were included. Rather, increases were applied on a case-by-case basis when known contractual or operational requirements are anticipated to increase costs. The City budgets these operating expenditures by department except for those items that cannot be easily allocated to a particular department.

Capital Outlay

This budget request includes \$11.69M in capital outlay. This includes the City’s operating capital equipment/vehicle replacement programs as well as planned investment in priority one-time capital projects outlined in the City’s five-year Capital Needs Assessment within available funds. The voters recently approved a 1% increase to the income tax rate with 75% of the 1% increase to be used for capital maintenance and improvements.

For 2020 this increase is projected to fund 89% of capital maintenance or \$6.62M in capital maintenance for governmental funds with, 65% (\$4.30 million) for streets and bridges, followed by 9% (\$600K) for parks and recreation and the remainder 26% (\$1.72M) for vehicles, equipment and other capital outlay. The Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2020.

This 2020 budget includes \$2.1M in capital maintenance and projects for the proprietary funds or water, stormwater and sewer. This includes equipment and the maintenance and repair of infrastructure, such as, waterlines, sewage lines and stormwater maintenance.

There are also a number of projects planned from the TIF funds for a total of \$2.97M as follows:

- Central Park TIF – Research and Blatt Blvd have both failed and require a re-build for the type and amount of traffic traveling through the area for a total of \$2.3M.
- Manor Homes – Design of Headley Park improvements \$70K.
- West Gahanna – Walnut Re-build \$400K.
- North Triangle – East Johnstown Trail Improvements - \$75K.
- Johnstown – East Johnstown Trail Improvements - \$75K.
- Johnstown – Laura Drive design - \$50K.

Debt Service

Debt service in the amount of \$7.3M is included in the 2020 budget. The bulk of the City's outstanding debt or \$5.1M is associated with judgement notes issued by the City in 2019 to pay for a settlement agreement entered into between the City and Allen, Stovall, Neumann, Fisher & Ashton related to a class action lawsuit against the City regarding the application of the reduced income tax credit. The remaining \$2.2M is for refunding bonds issued in 2013 and 2015 to repay projects bonded in 2005 & 2007. In addition, there was \$5.1M of new money issued in 2015 to re-build 1/3rd of the remaining Detroit Streets that require replacement. A detailed description of the City's outstanding debt and planned debt service revenue and expenditures is provided in the Debt Service section of the budget document.

Fund Summary - Governmental Funds

	General Fund			Tax Increment Fund		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Income Taxes	\$ 18,989,356	\$ 20,088,700	\$ 20,636,900	\$ -	\$ -	\$ -
Property Taxes	1,695,370	1,888,705	1,682,254	-	-	-
Other Local Taxes	517,860	573,900	489,270	-	-	-
Revenue in Lieu of Taxes	-	-	-	1,916,198	2,843,948	3,058,000
Charges for Services	1,758,728	2,896,545	1,487,160	173,157	177,060	153,400
Licenses, Permits & Fees	563,562	866,170	563,580	-	-	-
Fines & Forfeitures	1,070,214	1,313,400	1,157,300	-	-	-
Intergovernmental	861,193	886,100	898,273	54,940	53,600	54,750
Investment Income	899,036	740,830	885,000	-	-	-
Contributions & Donations	25,835	-	-	-	-	-
Other	279,311	135,000	194,840	-	-	-
Total Revenues	\$ 26,660,465	\$ 29,389,350	\$ 27,994,577	\$ 2,144,295	\$ 3,074,608	\$ 3,266,150
Expenditures						
Current						
General Government	5,495,819	14,971,384	6,145,940	-	-	-
Security of Persons & Property	9,454,128	9,951,635	10,423,415	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Transportation	1,103,144	1,198,931	1,174,930	-	-	-
Community Environment	2,537,087	3,493,536	2,954,370	590,250	490,331	845,020
Leisure Time Activity	3,686,329	3,768,165	3,603,380	-	-	-
Capital Outlay	1,401,442	817,630	-	13,000	450,000	2,970,000
Debt Service	-	-	5,149,167	-	-	-
Total Expenditures	\$ 23,677,949	\$ 34,201,281	\$ 29,451,202	\$ 603,250	\$ 940,331	\$ 3,815,020
		-14%	(4,750,079)			
Excess (Deficiency) of Revenue Over Expenditures	2,982,516	(4,811,931)	(1,456,625)	1,541,045	2,134,277	(548,870)
Other Financing Sources (Uses)						
Transfers In	330,891	129,797	-	-	-	-
Transfers Out	(8,286,280)	(4,718,190)	(1,661,190)	(1,267,981)	(1,114,797)	(795,000)
Advances In	138,600	252,000	272,160	-	-	-
Advances Out	(630,000)	-	-	-	-	-
Proceeds from sale of capital assets	98,529	50,000	98,530	-	-	-
Note Proceeds	-	5,077,950	-	-	750,000	-
Total Other Financing Sources (Uses)	\$ (8,348,260)	\$ 791,557	\$ (1,290,500)	\$ (1,267,981)	\$ (364,797)	\$ (795,000)
Net Change in Fund Balances	(5,365,744)	(4,020,374)	(2,747,125)	273,064	1,769,480	(1,343,870)
Fund Balances, January 1	23,886,119	18,520,375	14,500,001	1,260,969	1,534,033	3,303,513
Fund Balances, December 31	\$ 18,520,375	\$ 14,500,001	\$ 11,752,876	\$ 1,534,033	\$ 3,303,513	\$ 1,959,643

Fund Summary - Governmental Funds

	Capital Improvement Fund			Other Governmental Funds		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Income Taxes	\$ -	\$ 1,300,000	\$ 4,906,800	\$ -	\$ 500,000	\$ 1,635,590
Property Taxes	-	-	-	550,755	616,890	549,607
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	1,038,769	440,800	843,161
Licenses, Permits & Fees	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	154,898	123,900	154,930
Intergovernmental	-	-	-	4,120,584	3,081,834	2,783,598
Investment Income	-	-	-	16,154	3,194	3,470
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	73,663	23,500	30,130
Total Revenues	\$ -	\$ 1,300,000	\$ 4,906,800	\$ 5,954,823	\$ 4,790,118	\$ 6,000,486
Expenditures						
Current						
General Government	-	-	-	233,784	552,440	675,946
Security of Persons & Property	-	-	-	1,227,077	1,456,415	1,961,425
Public Health & Welfare	-	-	-	-	-	-
Transportation	-	-	-	1,213,852	1,261,521	1,506,160
Community Environment	-	-	-	-	-	-
Leisure Time Activity	-	-	-	813,023	439,590	1,212,580
Capital Outlay	4,042,841	3,361,829	6,448,410	3,905,523	1,397,711	175,000
Debt Service	-	-	-	2,205,122	2,199,000	2,198,411
Total Expenditures	\$ 4,042,841	\$ 3,361,829	\$ 6,448,410	\$ 9,598,381	\$ 7,306,677	\$ 7,729,522
Excess (Deficiency) of Revenue Over Expenditures	(4,042,841)	(2,061,829)	(1,541,610)	(3,643,558)	(2,516,559)	(1,729,036)
Other Financing Sources (Uses)						
Transfers In	6,951,750	3,322,560	-	2,553,230	2,782,993	2,733,846
Transfers Out	(269,600)	(47,687)	-	(403,500)	(436,803)	(404,261)
Advances In	-	-	-	-	-	-
Advances Out	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	7,173	20,000	7,180
Note Proceeds	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 6,682,150	\$ 3,274,873	\$ -	\$ 2,156,903	\$ 2,366,190	\$ 2,336,765
Net Change in Fund Balances	2,639,309	1,213,044	(1,541,610)	(1,486,655)	(150,369)	607,729
Fund Balances, January 1	4,949,766	7,589,075	8,802,119	7,531,943	6,045,288	5,894,919
Fund Balances, December 31	\$ 7,589,075	\$ 8,802,119	\$ 7,260,509	\$ 6,045,288	\$ 5,894,919	\$ 6,502,648

Fund Summary - Governmental Funds

Total Governmental Funds			
	2018 Actual	2019 Budget	2020 Budget
Revenues			
Income Taxes	\$ 18,989,356	\$ 21,888,700	\$ 27,179,290
Property Taxes	\$ 2,246,125	\$ 2,505,595	\$ 2,231,861
Other Local Taxes	\$ 517,860	\$ 573,900	\$ 489,270
Revenue in Lieu of Taxes	\$ 1,916,198	\$ 2,843,948	\$ 3,058,000
Charges for Services	\$ 2,970,654	\$ 3,514,405	\$ 2,483,721
Licenses, Permits & Fees	\$ 563,562	\$ 866,170	\$ 563,580
Fines & Forfeitures	\$ 1,225,112	\$ 1,437,300	\$ 1,312,230
Intergovernmental	\$ 5,036,717	\$ 4,021,534	\$ 3,731,621
Investment Income	\$ 915,190	\$ 744,024	\$ 888,470
Contributions & Donations	\$ 25,835	\$ -	\$ -
Other	\$ 352,974	\$ 158,500	\$ 224,970
Total Revenues	\$ 34,759,583	\$ 38,554,076	\$ 42,163,013
Expenditures			
Current			
General Government	5,729,603	15,523,824	6,821,886
Security of Persons & Property	10,681,205	11,408,050	12,384,840
Public Health & Welfare	-	-	-
Transportation	2,316,996	2,460,452	2,681,090
Community Environment	3,127,337	3,983,867	3,799,390
Leisure Time Activity	4,499,352	4,207,755	4,815,960
Capital Outlay	9,362,806	6,027,170	9,593,410
Debt Service	2,205,122	2,199,000	7,347,578
Total Expenditures	\$ 37,922,421	\$ 45,810,118	\$ 47,444,154
Excess (Deficiency) of Revenue Over Expenditures	(3,162,838)	(7,256,042)	(5,281,141)
Other Financing Sources (Uses)			
Transfers In	9,835,871	6,235,350	2,733,846
Transfers Out	(10,227,361)	(6,317,477)	(2,860,451)
Advances In	138,600	252,000	272,160
Advances Out	(630,000)	-	-
Proceeds from sale of capital assets	105,702	70,000	105,710
Note Proceeds	-	5,827,950	-
Total Other Financing Sources (Uses)	\$ (777,188)	\$ 6,067,823	\$ 251,265
Net Change in Fund Balances	(3,940,026)	(1,188,219)	(5,029,876)
Fund Balances, January 1	37,628,797	33,688,771	32,500,552
Fund Balances, December 31	\$ 33,688,771	\$ 32,500,552	\$ 27,470,676

Fund Summary - Proprietary & Agency Funds

	Water Funds			Sewer Funds		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Charges for Services	\$ 7,881,805	\$ 8,955,512	\$ 8,734,350	\$ 7,164,441	\$ 7,423,219	\$ 7,980,253
License Permits & Fees	1,125	1,200	1,200	1,125	1,200	1,800
Fines & Forfeitures	63,260	69,663	67,226	788,947	819,478	874,924
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	45,605	25,000	25,000	-	-	-
Total Revenues	7,991,795	9,051,375	8,827,776	\$ 7,954,513	\$ 8,243,897	\$ 8,856,977
Expenditures						
Personal Services	590,476	629,110	687,620	590,465	629,230	686,780
Contract Services	7,115,515	7,873,860	7,784,184	6,582,100	7,488,540	7,602,595
Materials & Supplies	360,471	415,440	359,900	60,228	82,650	58,500
Claims Expense	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	242,229	331,921	1,040,000	530,460	461,921	450,000
Total Expenditures	8,308,691	9,250,331	9,871,704	\$ 7,763,253	\$ 8,662,341	\$ 8,797,875
Excess (Deficiency) of Revenue Over Expenditures	(316,896)	(198,956)	(1,043,928)	191,260	(418,444)	59,102
Other Financing Sources (Uses)						
Transfers In	302,280	300,000	350,000	224,610	591,550	-
Transfers Out	(26,200)	(126,000)	(25,617)	(226,200)	(517,550)	(25,617)
Advance In	630,000	-	-	-	-	-
Advance Out	(138,600)	(277,830)	(272,160)	-	-	-
Proceeds from Sale of Capital Assets	5,353	3,000	3,000	5,353	-	5,360
Total Other Financing Sources (Uses)	772,833	(100,830)	55,223	\$ 3,763	\$ 74,000	\$ (20,257)
Net Change in Fund Balance	455,937	(299,786)	(988,705)	195,023	(344,444)	38,845
Fund Balance, January 1	7,427,474	7,883,411	7,583,625	9,569,390	9,764,413	9,419,969
Fund Balance, December 31	7,883,411	7,583,625	6,594,920	\$ 9,764,413	\$ 9,419,969	\$ 9,458,814

Fund Summary - Proprietary & Agency Fur

	Stormwater Fund			Internal Service		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Charges for Services	\$ 1,134,478	\$ 1,154,269	\$ 1,165,000	\$ 210,816	\$ 300,000	\$ 161,610
License Permits & Fees	-	-	-	-	-	-
Fines & Forfeitures	9,496	9,000	9,500	-	-	-
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 1,143,974	\$ 1,163,269	\$ 1,174,500	\$ 210,816	\$ 300,000	\$ 161,610
Expenditures						
Personal Services	376,199	402,860	429,670	-	-	-
Contract Services	201,195	373,970	300,700	90,898	94,844	83,000
Materials & Supplies	50,099	57,800	74,500	-	-	-
Claims Expense	-	-	-	59,952	51,604	54,830
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	171,291	286,314	609,000	-	-	-
Total Expenditures	\$ 798,784	\$ 1,120,944	\$ 1,413,870	\$ 150,850	\$ 146,448	\$ 137,830
Excess (Deficiency) of Revenue Over Expenditures	345,190	42,325	(239,370)	59,966	153,552	23,780
Other Financing Sources (Uses)						
Transfers In	20,000	20,000	-	-	-	-
Transfers Out	(172,600)	(221,386)	(172,161)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (152,600)	\$ (201,386)	\$ (172,161)	\$ -	\$ -	\$ -
Net Change in Fund Balance	192,590	(159,061)	(411,531)	59,966	153,552	23,780
Fund Balance, January 1	2,717,773	2,910,363	2,751,302	386,634	446,600	600,152
Fund Balance, December 31	<u>\$ 2,910,363</u>	<u>\$ 2,751,302</u>	<u>\$ 2,339,771</u>	<u>\$ 446,600</u>	<u>\$ 600,152</u>	<u>\$ 623,932</u>

Fund Summary - Proprietary & Agency Fur

	Total Proprietary Funds			Agency Funds		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Charges for Services	\$ 16,391,540	\$ 17,833,000	\$ 18,041,213	\$ 1,445,028	\$ 1,968,831	\$ 2,123,790
License Permits & Fees	\$ 2,250	\$ 2,400	\$ 3,000	-	-	-
Fines & Forfeitures	\$ 861,703	\$ 898,141	\$ 951,650	213,170	77,000	218,670
Intergovernmental	\$ -	\$ -	\$ -	-	-	-
Contributions & Donations	\$ -	\$ -	\$ -	1,595	-	1,600
Other	\$ 45,605	\$ 25,000	\$ 25,000	31,827	-	6,430
Total Revenues	\$ 17,301,098	\$ 18,758,541	\$ 19,020,863	\$ 1,691,620	\$ 2,045,831	\$ 2,350,490
Expenditures						
Personal Services	1,557,140	1,661,200	1,804,070	-	-	-
Contract Services	13,989,708	15,831,214	15,770,479	-	-	-
Materials & Supplies	470,798	555,890	492,900	-	-	-
Claims Expense	59,952	51,604	54,830	-	-	-
Community Environment	-	-	-	1,839,473	1,988,000	2,170,616
Leisure Time Activities	-	-	-	4,678	-	9,250
Other	-	-	-	-	-	-
Capital Outlay	943,980	1,080,156	2,099,000	-	-	-
Total Expenditures	\$ 17,021,578	\$ 19,180,064	\$ 20,221,279	\$ 1,844,151	\$ 1,988,000	\$ 2,179,866
Excess (Deficiency) of Revenue Over Expenditures	279,520	(421,523)	(1,200,416)	(152,531)	57,831	170,624
Other Financing Sources (Uses)						
Transfers In	546,890	911,550	350,000	2,422	-	-
Transfers Out	(425,000)	(864,936)	(223,395)	(360,000)	-	-
Advance In	630,000	-	-	-	-	-
Advance Out	(138,600)	(277,830)	(272,160)	-	-	-
Proceeds from Sale of Capital Assets	10,706	3,000	8,360	-	-	-
Total Other Financing Sources (Uses)	\$ 623,996	\$ (228,216)	\$ (137,195)	\$ (357,578)	\$ -	\$ -
Net Change in Fund Balance	903,516	(649,739)	(1,337,611)	(510,109)	57,831	170,624
Fund Balance, January 1	20,101,271	21,004,787	20,355,048	1,319,451	809,342	867,173
Fund Balance, December 31	\$ 21,004,787	\$ 20,355,048	\$ 19,017,437	\$ 809,342	\$ 867,173	\$ 1,037,797

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Income Taxes	\$ 18,989,356	\$ 21,888,700	\$ 27,179,290	\$ -	\$ -	\$ -
Property Taxes	2,246,125	2,505,595	2,231,861	-	-	-
Other Local Taxes	517,860	573,900	489,270	-	-	-
Revenue in Lieu of Taxes	1,916,198	2,843,948	3,058,000	-	-	-
Charges for Services	2,970,654	3,514,405	2,483,721	16,391,540	17,833,000	18,041,213
Licenses, Permits & Fees	563,562	866,170	563,580	2,250	2,400	3,000
Fines & Forfeitures	1,225,112	1,437,300	1,312,230	861,703	898,141	951,650
Intergovernmental	5,036,717	4,021,534	3,731,621	-	-	-
Investment Income	915,190	744,024	888,470	-	-	-
Contributions & Donations	25,835	-	-	-	-	-
Other	352,974	158,500	224,970	45,605	25,000	25,000
Total Revenues	\$ 34,759,583	\$ 38,554,076	\$ 42,163,013	\$ 17,301,098	\$ 18,758,541	\$ 19,020,863
Expenditures						
Current						
General Government	5,729,603	15,523,824	6,821,886	-	-	-
Security of Persons & Property	10,681,205	11,408,050	12,384,840	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Transportation	2,316,996	2,460,452	2,681,090	-	-	-
Community Environment	3,127,337	3,983,867	3,799,390	-	-	-
Leisure Time Activity	4,499,352	4,207,755	4,815,960	-	-	-
Personal Services	-	-	-	1,557,140	1,661,200	1,804,070
Contract Services	-	-	-	13,989,708	15,831,214	15,770,479
Materials & Supplies	-	-	-	470,798	555,890	492,900
Claims Expense	-	-	-	59,952.00	51,604	54,830
Other	-	-	-	-	-	-
Capital Outlay	9,362,806	6,027,170	9,593,410	943,980	1,080,156	2,099,000
Debt Service	2,205,122	2,199,000	7,347,578	0	-	-
Total Expenditures	\$ 37,922,421	\$ 45,810,118	\$ 47,444,154	\$ 17,021,578	\$ 19,180,064	\$ 20,221,279
Excess (Deficiency) of Revenue Over Expenditures	(3,162,838)	(7,256,042)	(5,281,141)	279,520	(421,523)	(1,200,416)
Other Financing Sources (Uses)						
Transfers In	9,835,871	6,235,350	2,733,846	546,890	911,550	350,000
Transfers Out	(10,227,361)	(6,317,477)	(2,860,451)	(425,000)	(864,936)	(223,395)
Advance In	138,600	252,000	272,160	630,000	-	-
Advance Out	(630,000)	-	-	(138,600)	(277,830)	(272,160)
Proceeds from sale of capital assets	105,702	70,000	105,710	10,706	3,000	8,360
Refunding Bonds Issued	-	5,827,950	-	-	-	-
Total Other Financing Sources (Uses)	\$ (777,188)	\$ 6,067,823	\$ 251,265	\$ 623,996	\$ (228,216)	\$ (137,195)
Net Change in Fund Balances	(3,940,026)	(1,188,219)	(5,029,876)	903,516	(649,739)	(1,337,611)
Fund Balances, January 1	37,628,797	33,688,771	32,500,552	20,101,271	21,004,787	20,355,048
Fund Balances, December 31	\$ 33,688,771	\$ 32,500,552	\$ 27,470,676	\$ 21,004,787	\$ 20,355,048	\$ 19,017,437

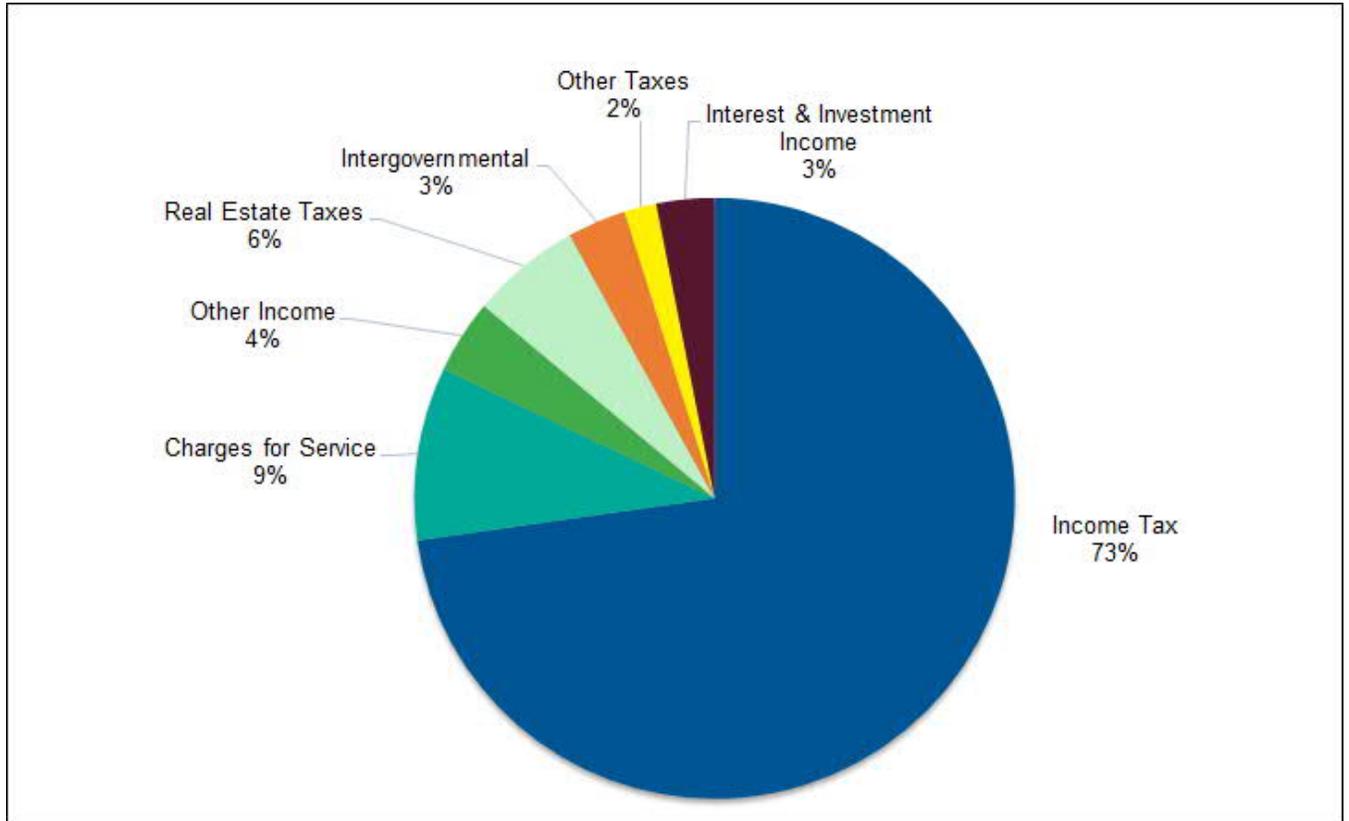
Fund Summary - Entity-Wide

	Agency Funds			Total Entity-Wide		
	2018 Actual	2019 Budget	2020 Budget	2018 Actual	2019 Budget	2020 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 18,989,356	\$ 21,888,700	\$ 27,179,290
Property Taxes	-	-	-	2,246,125	2,505,595	2,231,861
Other Local Taxes	-	-	-	517,860	573,900	489,270
Revenue in Lieu of Taxes	-	-	-	1,916,198	2,843,948	3,058,000
Charges for Services	1,445,028	1,968,831	2,123,790	20,807,222	23,316,236	22,648,724
Licenses, Permits & Fees	-	-	-	565,812	868,570	566,580
Fines & Forfeitures	213,170	77,000	218,670	2,299,985	2,412,441	2,482,550
Intergovernmental	-	-	-	5,036,717	4,021,534	3,731,621
Investment Income	-	-	-	915,190	744,024	888,470
Contributions & Donations	1,595	-	1,600	27,430	-	1,600
Other	31,827	-	6,430	430,406	183,500	256,400
Total Revenues	\$ 1,691,620	\$ 2,045,831	\$ 2,350,490	\$ 53,752,301	\$ 59,358,448	\$ 63,534,366
Expenditures						
Current						
General Government	-	-	-	5,729,603	15,523,824	6,821,886
Security of Persons & Property	-	-	-	10,681,205	11,408,050	12,384,840
Public Health & Welfare	-	-	-	-	-	-
Transportation	-	-	-	2,316,996	2,460,452	2,681,090
Community Environment	1,839,473	1,988,000	2,170,616	4,966,810	5,971,867	5,970,006
Leisure Time Activity	4,678	-	9,250	4,504,030	4,207,755	4,825,210
Personal Services	-	-	-	1,557,140	1,661,200	1,804,070
Contract Services	-	-	-	13,989,708	15,831,214	15,770,479
Materials & Supplies	-	-	-	470,798	555,890	492,900
Claims Expense	-	-	-	59,952.00	51,604	54,830
Other	-	-	-	-	-	-
Capital Outlay	0	-	-	10,306,786	7,107,326	11,692,410
Debt Service	0	-	-	2,205,122	2,199,000	7,347,578
Total Expenditures	\$ 1,844,151	\$ 1,988,000	\$ 2,179,866	\$ 56,788,150	\$ 66,978,182	\$ 69,845,299
Excess (Deficiency) of Revenue Over Expenditures	(152,531)	57,831	170,624	(3,035,849)	(7,619,734)	(6,310,933)
Other Financing Sources (Uses)						
Transfers In	2,422	-	-	10,385,183	7,146,900	3,083,846
Transfers Out	(360,000)	-	-	(11,012,361)	(7,182,413)	(3,083,846)
Advance In	-	-	-	768,600	252,000	272,160
Advance Out	-	-	-	(768,600)	(277,830)	(272,160)
Proceeds from sale of capital assets	-	-	-	116,408	73,000	114,070
Refunding Bonds Issued	-	-	-	-	5,827,950	-
Total Other Financing Sources (Uses)	\$ (357,578)	\$ -	\$ -	\$ (510,770)	\$ 5,839,607	\$ 114,070
Net Change in Fund Balances	(510,109)	57,831	170,624	(3,546,619)	(1,780,127)	(6,196,863)
Fund Balances, January 1	1,319,451	809,342	867,173	59,049,519	55,502,900	53,722,773
Fund Balances, December 31	\$ 809,342	\$ 867,173	\$ 1,037,797	\$ 55,502,900	\$ 53,722,773	\$ 47,525,910

GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$28,365,267

General Fund resources in 2020 are estimated to total \$28,365,267 which is a decrease of \$6,533,830 over 2019 planned revenue.

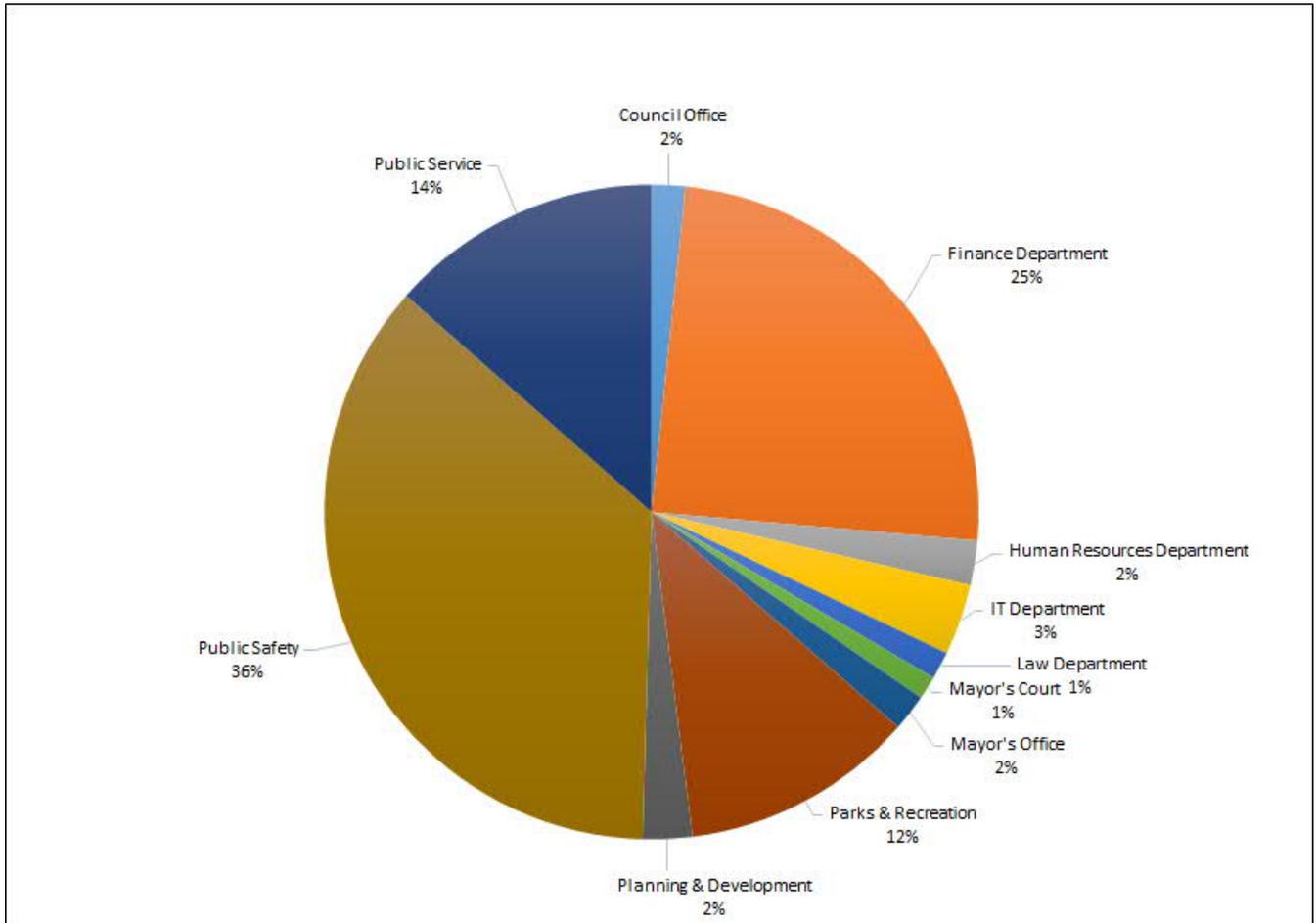


*Other Income includes Miscellaneous Income, Grants and Advances
Other Taxes includes Hotel/Motel Tax, and Cigarette Tax.*

The main difference is related to note proceeds and related premium of \$5,077,095 received in 2019 for judgment notes issued to settle the income tax lawsuit.

General Fund Expenditure Appropriation.....\$31,112,392

2020 planned General Fund expenditures total \$31,112,392 which is a decrease of \$7,807,079 over amended 2019 appropriations.



Category	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	Sum of Difference 2019 vs 2020
Salaries & Benefits	15,264,660	15,631,744	15,913,600	17,187,132	1,273,532
Contract Services	4,567,740	4,467,386	14,846,434	4,783,473	-10,062,961
Materials & Supplies	1,886,359	2,177,378	2,623,617	2,331,430	-292,187
Capital Outlay	1,332,846	1,401,442	817,630	0	-817,630
Debt Service	0	0	0	5,149,167	5,149,167
Advance Out	630,000	630,000	0	0	0
Transfer Out	3,927,268	8,286,280	4,718,190	1,661,190	-3,057,000
Grand Total	27,608,872	32,594,229	38,919,471	31,112,392	-7,807,079

General Fund Appropriations Request

Sustainable Operating Model

Since 2010 the need for an income tax increase was identified by the Citizens Financial Advisory Committee as necessary for the success of the City. The City tried multiple times since 2010 to increase the income tax rate and with the assistance of a citizens group was able to achieve a 1% income tax increase in May of 2019 which is imperative to maintaining the SOM. The voters approved the 1% increase with 75% of the 1% increase to be used for capital maintenance and improvements and 25% to be used for the operations of public safety, parks & recreation and public service. Before the passage of the 1% increase these activities were fully funded by the General Fund and as expected, did not have the capacity to fund all operations and capital maintenance and improvements.

2020 Sustainable Operating Model	
Planned Revenue *	\$ 28,365,267
Sustainable Operating Model Expenses	\$ (25,963,225)
Balance	\$ 2,402,042

The above was possible with the passage of the 1% income tax increase allowing for capital maintenance and projects to be funded by a dedicated source of revenue as well as providing additional operational resources for three very important functions of the City.

One-time capital expenditures and other non-recurring operational expenses deemed not to fit within the SOM are proposed to be funded from one-time resources. One-time resources are those that, by definition, have no planned replenishment. The General Fund excess reserves are the largest source of one-time resources available for this purpose. The 2020 budget request includes \$5,149,167 of one-time expenses in the General Fund to repay the judgement note issued in 2019 to settle the income tax lawsuit.

Impact to Fund Balance

For 2020, total General Fund expenses, including one-time expenses and transfers, are expected to exceed revenue by \$2.7 million. This difference will be offset by excess reserves in the fund balance of the General Fund. At the beginning of 2020, the fund balance of the General Fund is expected to be \$11.2 million. Once the 25% mandatory reserve of \$6.5 million is held aside, there will be an estimated \$2 million of excess reserves available in fund balance. While the use of \$2.7 will leave the unreserved fund balance at less than 10% of operating expenses the five year projection is reflecting additions to General Fund balances of \$7.4 million over the next four years from 2021 to 2024. The emergency reserve will remain in-tact and repaying the full note in 2020 will reduce interest costs incurred by the City by over \$70,000.

2020 Impact to Fund Balance	
Anticipated Beginning Fund Balance	\$ 11,234,848
Planned Revenue	\$ 28,365,267
Sustainable Operating Model Expenses	\$ (25,963,225)
Requested One-Time Expenses	\$ (5,149,167)
Balance	\$ 8,487,723

Compliance with Income Tax Code

In 2019, Gahanna residents approved a 1% income tax increase and a change to the income tax credit for paying taxes to another municipality from a reduced credit of 83.33% to 100% credit applied to the lesser of the City's income rate or the other municipality. In addition to the rate and credit change the voters also designated 75% of the 1% increase to be used for capital maintenance and improvements and the remaining 25% to be used for the operations of public safety, parks & recreation and public service. In order to show compliance with the changes to the Gahanna tax code approved by the voters, four separate funds will be used to receipt the income tax revenue and disburse the funds as approved. The following funds have been authorized by Council to account for the additional 1%:

- Capital Improvement Fund – A capital projects fund used to account for 75% of the 1% increase for capital maintenance and improvement. The 2020 budget request includes an increase to a number of capital maintenance items including the street program. See the capital improvement section for a listing of projects.
- Public Safety Fund – A special revenue fund used to account for a proportion of the 25% of the 1% increase for public safety operations. The 2020 budget request includes funding for the School Resource Officer Program which is also partially funded by the schools. The amount allocated is based on the percentage of net costs for the program and additional funding for 2020 will be used to replace dispatcher workstations. See the special revenue section for details.
- Parks & Recreation Fund – A special revenue fund used to account for a proportion of the 25% of the 1% increase for parks & recreation operations. The 2020 budget requests includes funding for camps, Gahanna swim club and Hunters Ridge Pool which are also offset by charges for services. The amount allocated is based on the percentage of net costs for the programs. See the special revenue section for details.
- Public Service Fund – A special revenue fund used to account for a proportion of the 25% of the 1% increase for public service operations. The 2020 budget requests includes funding for engineering activities of the City which is also offset by fines and fees. The amount allocated is based on the percentage of net costs for the programs and additional funding for 2020 is being used for the City-wide ADA evaluation and analysis for the sidewalk program. See the special revenue section for details.

LAW

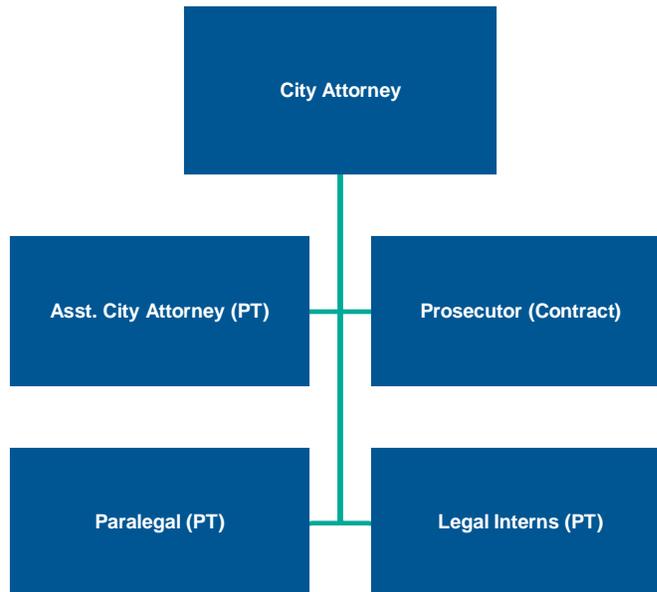
Department Description

The Department of Law is headed by the City Attorney, who is elected to serve a four-year term as the Law Director, advisor and legal counsel for the City of Gahanna. The City Attorney provides advice and legal representation to the City, including all elected and appointed officials, boards and commissions, and employees of the City in their official capacities.

Additionally, the City Attorney prosecutes or defends all lawsuits for and on behalf of the City, and may appoint assistants as Council may authorize. The City Attorney is the manager of all legal services for the City and hires and manages any specialized outside legal counsel required by the City.

The Department of Law prepares and/or reviews all contracts, bonds and other instruments concerning the business of the City. It also provides legal opinions to City officials pertaining to City business, assistance in preparation of ordinances, resolutions and other legal documents pertaining to the business of the City; and working with City Council and the Administration to proactively address and/or mediate any potential legal issues facing the City.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

	<p>5.6 Code Review, Update and Enforcement The City Attorney is the team lead for the strategic result for code review and update that spans all city departments. Planned results in 2019 include continuation of a thorough review and update of all City codes and development of a schedule for ensuring this takes place every three years.</p>
---	---

The Department of Law has identified the following specific strategic goals for 2020 and beyond. Accomplishing these goals will contribute to the City’s continued success:

- Reviewing and/or updating all City Ordinances as part of the GoForward Gahanna strategic plan.
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making.
- Working closely with the Mayor and Council leadership in 2019 to expedite requests for items needing review by the Department.

Challenges

The challenge for the Department of Law is maintaining fiscal responsibility while proactively limiting the City’s exposure to costly litigation and balancing the requirements of each department for the use of legal counsel in a dynamic environment.

Non-Routine and New Items

Changes to Operating

The 2020 operating budget request will include the replacement of the part-time paralegal position which has been vacant since 2018.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Department Performance

Accomplishments and Innovation

The Department of Law is continually working to be more efficient and fiscally responsible, and contributed to the City’s overall success in 2019 by:

- Working with City Departments to optimize proposed needed cell tower sites and maximize the potential future revenue from those towers.
- Continuing to review City Code for accuracy and compliance as part of the GoForward Gahanna strategic plan.
- Collaborating with other City Departments to review and update bidding procedures and documents, assist in conducting an RFP process for City towing services, sell excess City property, and ensure agreements with third parties appropriately protected City assets.
- Performing mediation services to residents as an alternative to administrative action by City boards, commissions and departments.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Law Department Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
			\$ -	\$ -	\$ -	\$ -
	Law Department Total	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 111,228	\$ 95,818	\$ 91,940	\$ 145,840	\$ 53,900
	Materials & Supplies	\$ 11,079	\$ 11,296	\$ 16,075	\$ 12,250	\$ (3,825)
	Contract Services	\$ 257,364	\$ 256,579	\$ 392,637	\$ 265,910	\$ (126,727)
	Departmental Total	\$ 379,671	\$ 363,693	\$ 500,652	\$ 424,000	\$ (76,652)
	Elected/Appointed Officials	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	City Attorney	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Assistant City Attorney	0	1	1	1	0
Paralegal	1	1	0	1	1	
Total Part-Time/ Seasonal	1	2	1	2	1	

COUNCIL OFFICE

Department Description

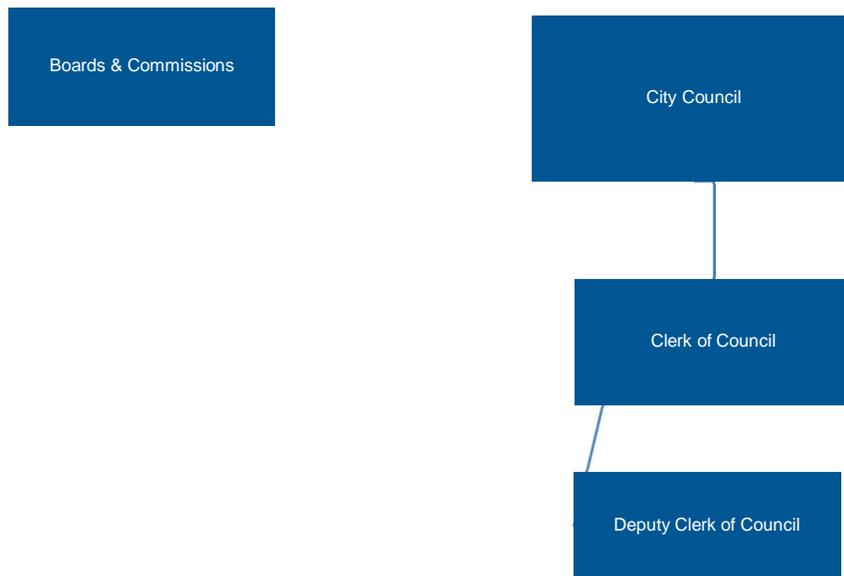
The City Council Office is led by the Clerk of Council. The office supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Records Commission and Charter Review Commission Members in various capacities. The office also works closely with the City Attorney.

The Clerk of Council manages the day to day functions of the office and is responsible for the preparation of agendas, minutes and legislation. The Clerk also oversees the department's budgeting and strategic planning. Further, the Clerk works alongside the Council Office staff to provide administrative services for the various boards and commissions, as well as residents.

The City Council Office also manages the City Records Program. The office creates records policies and procedures, coordinates with departments to fulfill public record requests, and supervises the retention and disposal of records.

Every Council Office member is cross-trained on all office functions. This allows for greater productivity, cost savings and efficient and timely response to resident requests. The department interacts with residents, reporters, city employees, and elected officials on an on-going basis.

Organizational Chart



Non-Routine and New Items

In 2019, the Council Office had some staffing changes. Staff has been reviewing the process for updating the City Code, including the future addition of ORC reviews by the codification company. The staff also investigated the purchase of a cloud based records management system. Such system will increase efficiency, enable a more transparent process, all while providing the same level of excellent customer service. This program will take the place of the current server based process which is located on a server that has reached end of life.

Department Performance

Accomplishments and Innovation

During 2019, the Council Office has:

- Updated the ORC Portions of City Code that have been neglected
- Sought out a new cloud based Records Management Program to increase efficiency and transparency- including the addition of a public portal for public records instant access

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Council Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Fines & Fees	\$ 4,185	\$ 3,825	\$ 3,000	\$ 3,830	\$ 830
	Licenses & Permits	\$ 54,829	\$ 49,028	\$ 54,200	\$ 49,030	\$ (5,170)
	Council Total	\$ 59,014	\$ 52,853	\$ 57,200	\$ 52,860	\$ (4,340)

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 354,983	\$ 322,425	\$ 325,650	\$ 349,220	\$ 23,570
	Materials & Supplies	\$ 11,959	\$ 14,296	\$ 24,500	\$ 27,000	\$ 2,500
	Contract Services	\$ 125,926	\$ 46,293	\$ 104,200	\$ 139,500	\$ 35,300
	Capital Outlay	\$ -	\$ 23,383	\$ -	\$ -	\$ -
	Departmental total	\$ 492,868	\$ 406,398	\$ 454,350	\$ 515,720	\$ 61,370
	Elected/Appointed Officials	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Council Members	7	7	7	7	0
	Board of Zoning & Appeals	5	5	5	5	0
	Civil Service Commission	5	5	5	5	0
	Planning Commission	7	7	7	7	0
	Records Commission	1	1	1	1	0
	Total Officials	25	25	25	25	0
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Clerk of Council	1	1	1	1	0
	Deputy Clerk of Council	1	1	1	1	0
Records Coordinator	1	1	0	0	0	
Total Full-Time	3	3	2	2	-1	
Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference	
Office Support Worker III	0	0	1	0.5	-0.5	
Total Part-Time/ Seasonal	0	0	1	0.5	-0.5	

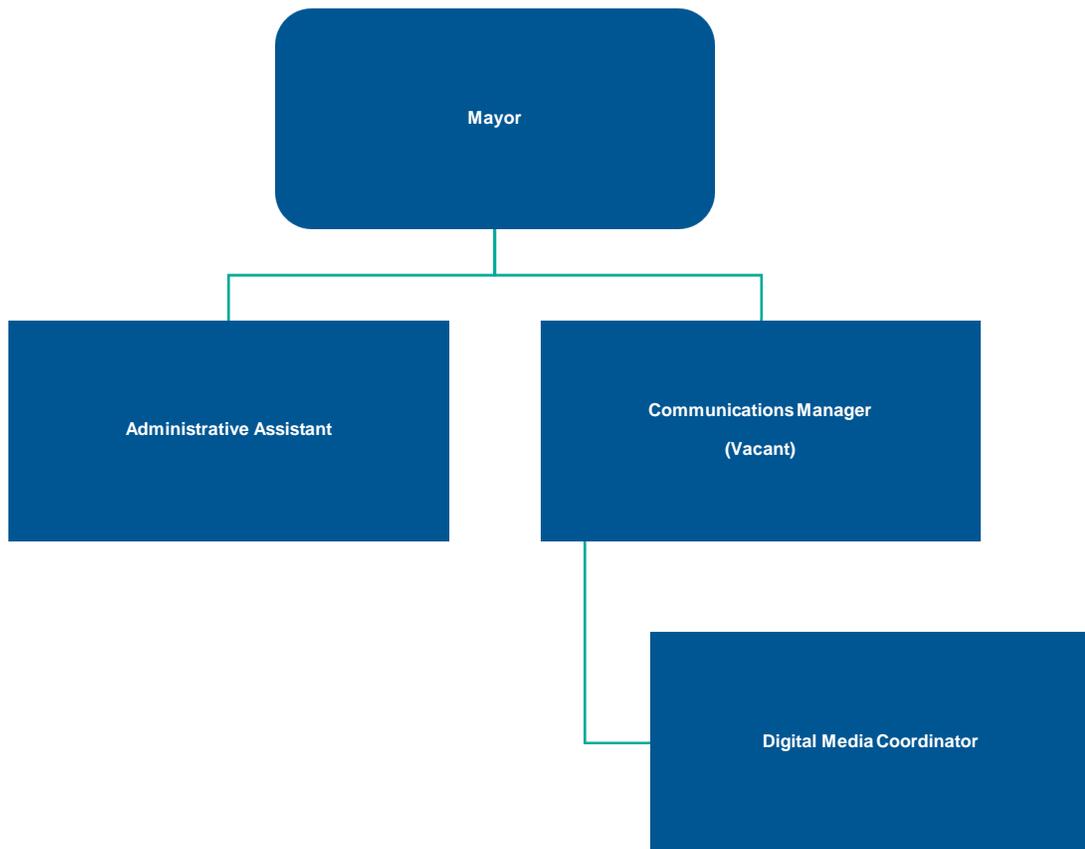
MAYOR'S OFFICE

Department Description

The Mayor's Office is the central hub for all City business and affairs. The Mayor serves as the Chief Executive Officer of the City, and has ultimate responsibility for all aspects of City administration, including ensuring that all Departments operate in accordance with the City's Mission, Vision and strategic plan. All Directors for the departments of Public Safety, Human Resources, Planning & Development, Mayor's Court, Finance, Information Technology, Public Service & Engineering and Parks & Recreation report directly to the Mayor.

The Mayor's Office includes the Marketing & Communications Division. The mission of the Marketing & Communications Division is to provide public information, strategic communications planning, crisis communication management, brand oversight and compliance, and marketing support services to Gahanna City departments and external partners so they can successfully inform the community about city news, initiatives and events and promote meaningful engagement. Additionally, this division oversees all digital communication platforms including the city website, intranet and social media platforms.

Organizational Chart



Priorities and Strategic Results

Upon taking office in 2016, Mayor Kneeland released his “Commitment to Gahanna.” These ten priorities guide the actions and activities of the mayor’s office and all City Operations.

Commitment to Gahanna:

- Lead by example. The Mayor’s office will be the leader in customer service for the city
- Create and implement an aggressive road and infrastructure plan and a sustainable parks and recreation program
- Implement and maintain a comprehensive economic development plan that will excel at business development, job creation and revenue growth
- Review all city departments and reorganize where needed to serve the community’s needs more effectively and develop ways to use resources more efficiently
- Create and institute a plan where all departments will develop standard, proven processes to measure explicit, quantifiable and measurable results
- Actively recruit and encourage Gahanna residents to apply for key city positions
- Review our tax abated areas (CRA’s) and tax increment financing districts (TIF’s) to confirm they’ve met their commitment to job growth and tax revenue generation and adjust each agreement if commitments aren’t met
- Work with council to earmark and commit a percentage of the general fund for specific uses such as roads and infrastructure
- Find new, non-tax revenue and implement tighter cost controls, cost containment and cost avoidance measures by encouraging collaboration with other municipalities
- Establish neighborhood commissions to build better communication channels with the city and its residents that will help guide planning and reinvestment strategies for all four wards of the city

The Mayor’s Office oversees the implementation of the GoForward Gahanna strategic plan in its entirety. In addition, the Mayor’s Office is engaged with the following strategic results:

	<p>1.1 Walkable Downtown District By 2021, the City will encourage and create a livable, walkable downtown district characterized by arts, culture, retail, and entertainment.</p>
	<p>4.4 Brand Launch The Public Information Manager was the project lead for this strategic result, which was accomplished in 2018. The Communications Manager will be responsible for implementing and maintaining brand design standards citywide.</p>
	<p>5.2 Online Access to Strategic Plan Performance Planned results for 2020 include regular updates of strategic plan performance and other pertinent information regarding the GoForward Gahanna strategic plan at www.GoForwardGahanna.org.</p>
	<p>5.3 Results Performance Measurement In 2019, Managing For Results facilitated the development of a Department Strategic Business Plan with the Gahanna Police Department including results performance measures.</p>

	<p>5.4 Online Access to Results Performance Information In 2020 results performance measurement data related to the GoForward Gahanna strategic plan and Strategic Business Plans will be reported online.</p>
	<p>5.5 Recurring Citizen Survey In 2021, the third biennial citizen survey will be administered, and its results will be reviewed, analyzed and made available to the public.</p>

The Mayor's Office plans to continue the Lean Gahanna program to improve City programs and processes and continue the culture of continuous improvement.

The Marketing & Communications Division will continue to proactively seek opportunities to provide enhanced communications to residents and stakeholders, and responsive marketing support to City departments.

The Marketing & Communications Division will lead the citywide implementation efforts of Gahanna's new brand, providing brand standards manuals and training to City staff and stakeholder organizations.

Department Performance

Accomplishments and Innovation

	<p>1.1 Walkable Downtown District</p> <ul style="list-style-type: none"> In order to encourage retail activity, the City has worked to solicit private investment for new mixed-use projects in the downtown area. The City has supported statewide legislation that improves the economic development toolkit to uplift the downtown district. Walkability gaps in the district have been identified. The downtown parking garage has an effective system in place to notify drivers of available parking spaces. Gahanna City Code has been modified to support, control and promote food truck and other mobile retail service industries. The Creekside District Alliance has been created by downtown businesses who have a shared desire and vision to create events and activities that encourage pedestrian activity in the district. The Gahanna Area Arts Council (GAAC) has been formed by community volunteers with the following mission statement: <i>The Gahanna area arts council connects and enriches our community through participation in and engagement with the arts.</i>
	<p>5.2 Online Access to Strategic Plan Performance</p> <ul style="list-style-type: none"> Periodic updates have been provided to Council and the public on the implementation of the GoForward Gahanna strategic plan. Periodic updates have been placed online.
	<p>5.3 Results Performance Measurement</p> <ul style="list-style-type: none"> Strategic Business Plans have been developed for the following departments: Human Resources, Mayor's Court, Information Technology, Planning & Development, Finance, Marketing & Communications, Division of Police and Public Service & Engineering.
	<p>5.4 Online Access to Results Performance Information</p> <ul style="list-style-type: none"> Results performance measurement data related to the GoForward Gahanna strategic plan and Strategic Business Plans will be updated online.



5.6 Code Review, Update and Enforcement

- An enhanced interface for code enforcement reporting was implemented in the Department of Public Service & Engineering.

o

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Mayor's Office Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	Mayor's Office Total	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 535,211	\$ 479,532	\$ 350,850	\$ 395,180	\$ 44,330
Materials & Supplies	\$ 32,301	\$ 23,268	\$ 9,500	\$ 10,000	\$ 500	
Contract Services	\$ 136,122	\$ 230,833	\$ 172,000	\$ 160,000	\$ (12,000)	
	Departmental total	\$ 703,634	\$ 733,633	\$ 532,350	\$ 565,180	\$ 32,830
General Fund	Elected/Appointed Officials	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
General Fund	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	City Administrator	1	1	0	0	0
	Administrative Assistant	1	1	1	1	0
	Public Information Manager	1	1	0	0	0
	Communications Manager	1	1	0	1	1
	Total Full-Time	4	4	1	2	1
General Fund	Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Mayor's Office Intern	1	0	0	0	0
	Marketing & Communications Intern	2.66	1.4	0	0	0
	Office Support Worker III	0	0	1	1	0
	Total Part-Time/ Seasonal	3.66	1.4	1	1	0

MAYOR'S COURT

Mission

The mission of the Mayor's Court Department is to provide court hearings and case adjudication services to defendants so they can receive the efficient and convenient administration of justice in a local setting.

Organization



Strategic Issues

Opiate Epidemic

The increasing incidence of opiate addiction and drug-related crimes, coupled with a reactive judicial system that is limited to using tickets, warrants and jail as compliance measures, if left unaddressed will lead to a vicious cycle of drug-related crimes, unpaid fines, warrants and subsequent arrests and increased risk of overdose and death.

Electronic Communication

The increasing trend of defendants and attorneys relying on electronic means of communication (including web transactions, emails and text messaging) coupled with the police departments increased usage of electronic ticketing and documentation, if left unaddressed will lead to:

- Missed courts dates, and associated increases in warrants and invalid driver's licenses
- Delayed responses to discovery requests
- Longer wait times for defendants during their scheduled court date for case processing

Strategic Goals

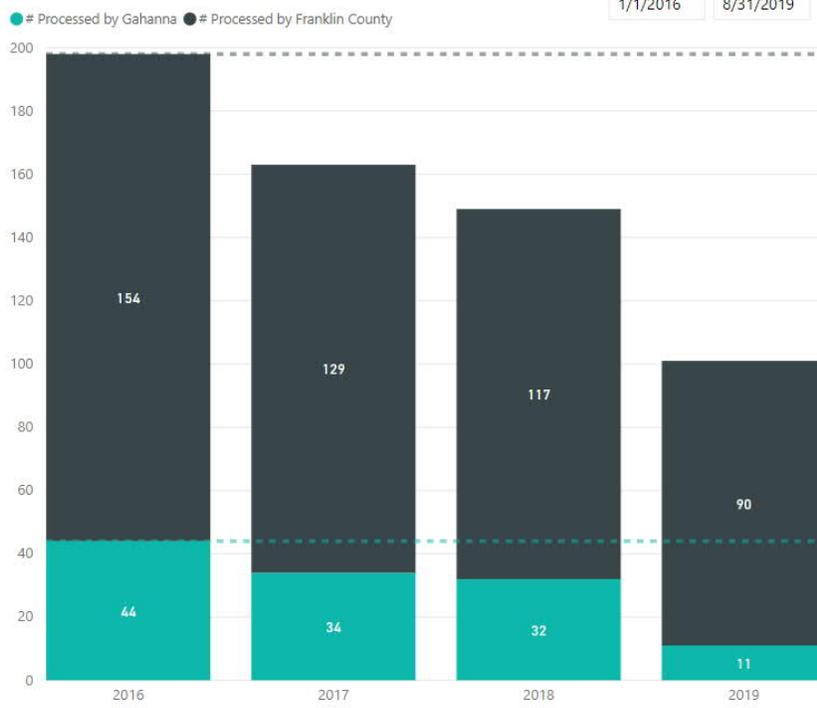
Opiate Epidemic

Defendants charged with addiction-related crimes in Gahanna will have access to enhanced diversion and treatment options that will disrupt the cycle of repeat and/or escalating offenses, as evidenced by:

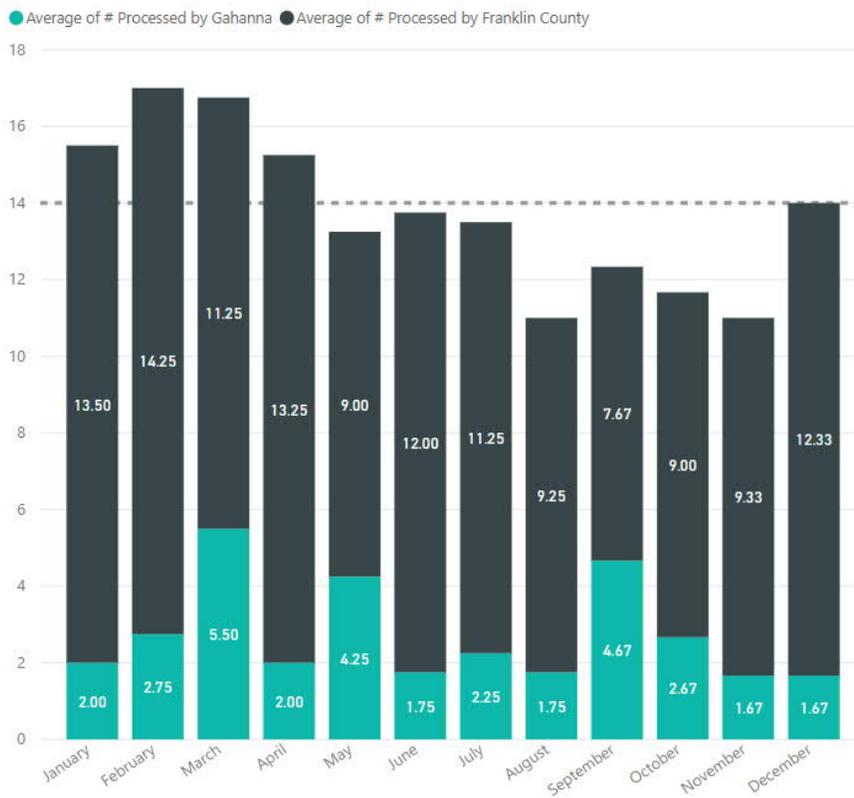
- By 1-1-2019, begin tracking number of drug citations written by the Gahanna Police Department on a quarterly basis
- By 1-1-2019, begin tracking number of drug citations filed into Franklin County Municipal Court on a quarterly basis
- By 1-1-2019, begin tracking number of drug citations filed into Gahanna's Mayor's Court on a quarterly basis

Goal completed – See graphs below.

Drug Cases in Gahanna by Year



Average of Drug Cases Processed by Month



Electronic Communications

The Police Department, attorneys and defendants will have enhanced communication with the City of Gahanna Mayor's Court and the likelihood of missed court dates and resulting consequences will be reduced as evidenced by:

- By 12-31-2019, 70% of citations issued will be entered court software within one (1) day giving defendants electronic access to online case information within two (2) days of citation issued
- By 12-31-2019, defendants will be able to receive payments due and court date reminders via text and/or email
- By 12-31-2020, 20% reduction from 2019 in missed court dates that result in warrants being issued

Court Service Program

The purpose of the Court Services Program is to provide court hearings and case adjudication services to defendants so they can receive the efficient and convenient administration of justice in a local setting.

The Court Service Program includes the following Activities:

- Judicial Services
- Court Administration

Key Measures					
Measure	2015	2016	2017	2018	2019 est.
% Defendants with cases reviewed and/or decided upon promptly	100%	100%	100%	100%	100%
% Cases accessible and up-to-date within 2 business days of citation issuance	N/A	N/A	52%	56%	55%

Non-Routine or New Items

Changes to Operating

The Clerk of Court is in the process of identifying a viable replacement for the current court system. Ticket import is a key piece of functionality for the new system.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Clerk of Court Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Fines & Fees	\$ 305,422	\$ 365,144	\$ 407,000	\$ 365,150	\$ (41,850)
	Clerk of Court Total	\$ 305,422	\$ 365,144	\$ 407,000	\$ 365,150	\$ (41,850)

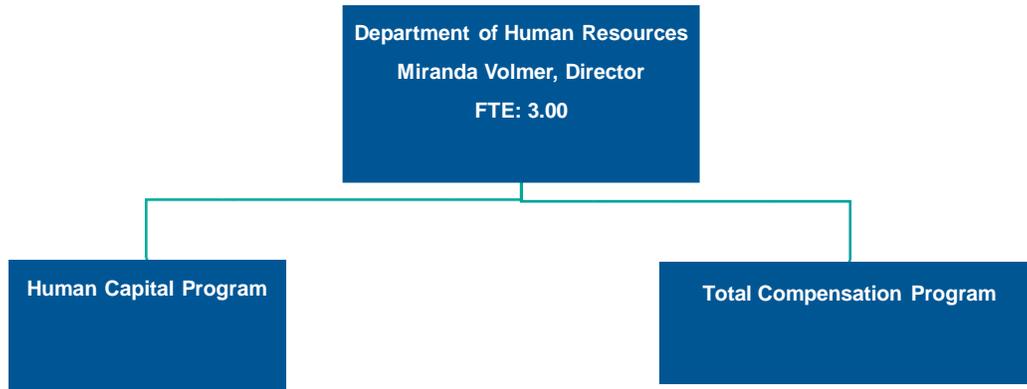
General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 237,839	\$ 240,475	\$ 250,390	\$ 266,750	\$ 16,360
Materials & Supplies	\$ 481	\$ 399	\$ 415	\$ 1,450	\$ 1,035	
Contract Services	\$ 64,133	\$ 55,648	\$ 61,885	\$ 86,900	\$ 25,015	
	Departmental total	\$ 302,453	\$ 296,522	\$ 312,690	\$ 355,100	\$ 42,410
General Fund	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Court Services	1	1	1	1	0
Deputy Clerk	2	2	2	2	0	
	Total Full-Time	3	3	3	3	0

HUMAN RESOURCES

Mission

The Mission of the Human Resources Department is to provide employment and benefit-related solutions, tools, programs and services to City departments and their employees so they can effectively provide services to Gahanna residents, businesses and stakeholders.

Organization



Strategic Issues

Departmental Service Delivery

The high level of variation and complexity among employee groups, coupled with the HR Department's current service delivery model, which includes a continuing trend of high levels of manual transactions and lack of adequately documented standards and procedures, if not addressed will lead to:

- Continued lack of clarity for departments about roles and responsibilities related to HR tasks
- Delayed response to candidate and department inquiries
- Inability of departments to meet their customers' needs

Recruitment

The increasing trends of unplanned employee turnover, competition for qualified candidates and highly complex city staffing needs, coupled with the continued challenge of effectively engaging potential candidates, if left unaddressed will result in:

- Difficulty in sourcing qualified & committed employees for departments
- Difficulty for departments in filling positions in a timely manner
- Challenges in recruiting a diverse workforce that represents our community

Healthcare

The continuing trend of high annual increases in the cost of providing healthcare to employees combined with the increased incidence of covered individuals utilizing urgent care and retail pharmacies, if left unaddressed will lead to:

- Difficulty providing affordable benefit premiums for employees and the City
- Plan design changes that would increase employee out-of-pocket expenses
- Reluctance of employees to seek timely and appropriate medical care

Strategic Goals

Department Service Delivery

City departments will experience a responsive service delivery model that is effective and customer-focused and has a high level of standardization & quality. This will be evidenced by:

- By 12-31-2019, perform customer service survey to create a customer satisfaction baseline
- By 12-31-2019, 25% of city policies and procedures will be reviewed, updated and accessible in real time to City employees (desire is for each policy and procedure to be reviewed and updated at least every four years)
- By 12-31-2020, 25% of city policies and procedures will be reviewed, updated and accessible in real time to City employees (desire is for each policy and procedure to be reviewed and updated at least every four years)
- By 12-31-2021, 25% of city policies and procedures will be reviewed, updated and accessible in real time to City employees (desire is for each policy and procedure to be reviewed and updated at least every four years)
- By 12-31-2021, 25% of departmental standard operating procedures will be reviewed, updated and accessible to HR employees (desire is for each procedure to be reviewed and updated at least every four years)
- By 12-31-2022, 25% of city policies and procedures will be reviewed, updated and accessible in real time to City employees (desire is for each policy and procedure to be reviewed and updated at least every four years)
- By 12-31-2022, 25% of departmental standard operating procedures will be reviewed, updated and accessible to HR employees (desire is for each procedure to be reviewed and updated at least every four years)
- By 12-31-2023, 25% of departmental standard operating procedures will be reviewed, updated and accessible to HR employees (desire is for each procedure to be reviewed and updated at least every four years)
- By 12-31-2024, 25% of departmental standard operating procedures will be reviewed, updated and accessible to HR employees (desire is for each procedure to be reviewed and updated at least every four years)

Recruitment

The City's employee sourcing process will be efficient and effective, with successful development of future talent and well qualified candidates drawn from diverse backgrounds, as evidenced by:

- By 12-31-2019, 95% of all non-safety service recruitments (excluding seasonals) will have a Recruiting Cycle Time of 60 or fewer days
- By 12-31-2020, Human Resources will work with 90% of departments to facilitate an up-to-date succession and professional development plan

Healthcare

The City will have a healthy workforce and affordable healthcare benefits and options that are responsive to the needs to the workforce and the organization at large, as evidence by:

- The City's total healthcare expenditures, including healthcare benefit premiums and health and wellness initiatives will increase at an annual rate at or below industry trend
- By 12-31-2021, employee utilization of higher-cost healthcare options such as ER visits for non-emergency reasons, urgent care and retail pharmacies will be reduced by 15%, 40%, and 15% respectively as compared with 2017 utilization

Human Capital Program

The purpose of the Human Capital Program is to provide Recruitment, Employee Relations and Development, Employee Safety, Policy and Compliance, and Labor Relations Services to City department managers so they can effectively and efficiently provide services to City residents, business and Stakeholders.

The Human Capital program includes the following activities:

- Recruitment
- Employee Relations and Development
- Employee Safety
- Policy and Compliance
- Labor Relations

Key Measures					
Measure	2015	2016	2017	2018	2019 Est
% Reduction of productive work time lost due to workplace injuries	N/A	N/A	-143%	56%	-70%
% Vacant positions filled within 60 day timeframe	N/A	N/A	65%	100%	100%
% City employees with a current performance appraisal, including goals in place	N/A	N/A	92%	96%	100%
% Employees who have acknowledged receipts of understanding of the policies required for their positions with the City	N/A	N/A	15%	75%	100%
% Bargaining unit employee grievances resolved without escalation to neutral third-parties	N/A	N/A	100%	100%	N/A

Total Compensation Program

The purpose of the Total Compensation Program is to provide Employee Compensation and Benefit Services to City Employees so they can be fairly and appropriately compensated.

The Total Compensation Program includes the following activities:

- Compensation and Classification
- Employee Benefits

Key Measures

Measure	2015	2016	2017	2018	2019
% Positions with compensation and classification analyzed within the past three years (result)	N/A	N/A	100%	4%	17%
% Employees enrolled in City health insurance and participating in the wellness program testing in the high risk zone	N/A	N/A	N/A	7.07%	5.22%

Non-Routine or New Items

Changes to Operating

The City opened the near-site employee health center located within a nearby urgent care center in January 2018. The City pays a flat fee per participant and claims are then deferred from the health plan. Employees experience a positive, convenient healthcare experience with reduced time missed from work. Services available are urgent care, primary care, workers compensation and health and wellness coaching. The near-site center and enhancements in the wellness program contributed to a 0% increase in health insurance costs in 2019.

The Department streamlined seasonal, police officer, police sergeant and police lieutenant hiring. This included a review and revision of civil service rules. The new hiring process resulted in a more efficient operation and enhanced the candidate experience.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Human Resources Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Fines & Fees	\$ -	\$ -	\$ 500	\$ -	\$ (500)
	Human Resources Total	\$ -	\$ -	\$ 500	\$ -	\$ (500)

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 292,208	\$ 299,743	\$ 328,970	\$ 323,880	\$ (5,090)
	Materials & Supplies	\$ 20,069	\$ 172,238	\$ 217,000	\$ 240,900	\$ 23,900
	Contract Services	\$ 39,242	\$ 66,161	\$ 62,400	\$ 119,000	\$ 56,600
	Departmental total	\$ 351,518	\$ 538,142	\$ 608,370	\$ 683,780	\$ 75,410
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Human Resources	1	1	1	1	0
	Human Resources Administrator	1	1	1	1	0
	Human Resources Assistant	1	1	1	1	0
	Total Full-Time	3	3	3	3	0
	Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Administrative Assistant	0.34	0.34	0	0	0
	Total Part-Time/ Seasonal	0.34	0.34	0	0	0

FINANCE DEPARTMENT

Department Description

The Finance Department supports the City's operations and financial stability by delivering sound fiscal management, revenue forecasting, budgeting, accounting and compliance, accounts payable and payroll services for the City.

The Finance Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City.

The Finance Department provides meaningful reporting of financial data to internal and external stakeholders on a regular basis. These include the City's Comprehensive Annual Financial Report (CAFR), quarterly and annual financial reports to Council, and the annual Budget and Appropriations documents. The Department is committed to presenting financial information in an understandable and accessible manner in order to promote transparency and accountability to Gahanna's citizens and taxpayers.

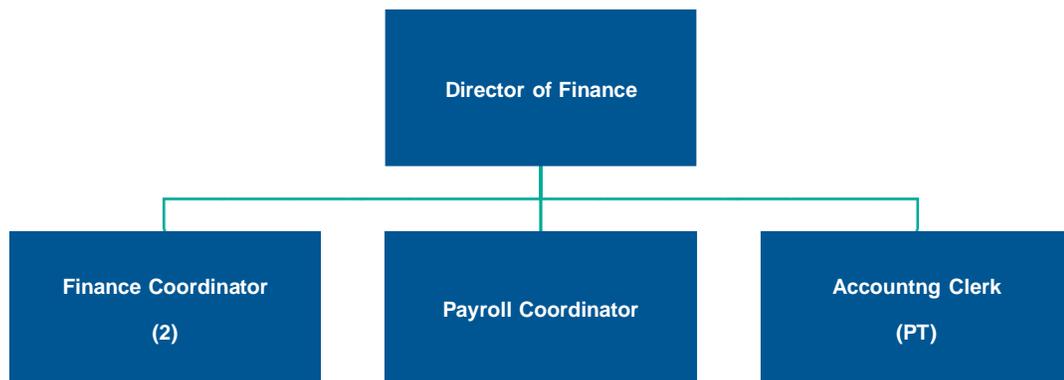
The Department's day-to-day responsibilities include payroll processing, accounts payable processing and batch deposits.

2018 activity included:

- Payroll Processing
 - 7,335 paychecks issued
 - 465 individual employees
 - 250 to 400 active full-time, part-time and seasonal employees (depends on the time of year) paid on a biweekly basis
- Accounts Payable Processing
 - 9,000 plus invoices paid
 - 6,454 vendor payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
- Batch Deposits
 - Over 1,700 per year

The Finance Department also provides general accounting services including debt management and investing and banking activity of over \$60 million in pooled cash from all City funds. The Department is also responsible for administering city-wide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue sharing agreements and managing Tax Increment Financing transactions.

Organizational Chart



Priorities and Strategic Results

	<p>2.4 Dedicated Funding for Roads and Bridges The Director of Finance is the lead for this strategic result. As of May 2019 this result has been met with a 1% income tax increase with 75% approved by the voters to be used for capital maintenance and improvements.</p>
---	---

In 2018, the Finance Department began the implementation process for new accounting and timekeeping systems. The implementation will take two years with all systems live by July of 2020. The new systems will provide enhanced reporting and processing capabilities that cannot be achieved with the current systems. This will also give the Department the opportunity to evaluate current standard operating procedures to identify operational efficiencies that can be gained with the new systems.

The Finance Department will continue to review and update the departmental strategic business plan. This plan provides a clear direction for the Department and aligns with the City-wide strategic plan and/or the Mayor's commitment to Gahanna. The plan resulted in the identification and creation of the following:

- Departmental Mission Statement
- Departmental Strategic Goals
- Departmental Programs, Activities and Services
- The Purpose of each Program and Activity
- Alignment of those Programs and Activities with the Departmental Strategic Goals
- Performance Measures for each Program and Activity

During 2020 the Department will identify processes to capture data for performance measurements related to the departmental strategic business plan.

In addition, the Department will continue to investigate the issuance of a Popular Annual Financial Report (PAFR). This is an easily understandable report to the general public highlighting important financial information and accomplishments.

Challenges

The primary challenge for the Finance Department will be managing the implementation of the new accounting and timekeeping systems and the magnitude of change that will impact all departments. With the new systems, there will also be changes in processes and a new accounting structure. If not managed properly this will have a negative impact on employee morale and "buy-in" for the new systems and processes.

Non-Routine or New Items

Changes to Operating

The third phase of the accounting system will go live in July of 2020 and will significantly improve the payroll process.

- Eliminate paper timesheets
- Streamline approvals, processing and reporting through electronic workflow
- Provide for an employee self-service portal to make requests electronically eliminating paper forms and the need to print EFT vouchers.

- Provide an advance scheduler to assist with employee management.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Department Performance

Accomplishments and Innovation

2019 successes for The Department of Finance include:

- Successful launch of the new accounting system and completion of 2 of 3 phases.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fifth consecutive year.
- Received the Excellence in Financial Reporting Award for the Comprehensive Annual Financial Report (CAFR) for the fifth consecutive year.
- Reviewed and updated the strategic business plan for the department.
- Provided Council with requested information and data to allow Council to make a determination regarding a tax initiative to take to the voters.
- Provided the Mayor’s Office and Council with valuable information to provide factual information regarding the City’s finances along with comparative information to surrounding municipalities to inform tax payers of the importance of the tax initiative.

Performance Measures

Financial Reporting

In 2013, the City began working towards reporting its annual financial statements in accordance with best practices by producing a Comprehensive Annual Financial Report (CAFR) in house in lieu of contracting out compilation of Basic Financial Statements (BFS) as had been done in the past. Additionally, the Department strives to receive an unmodified (clean) audit opinion each year to demonstrate the City’s prudent financial management. *Note: Audit opinion is provided by the Auditor of State or its designee.*

Financial Reporting Outcomes

Year	2015	2016	2017	2018	2019
CAFR/BFS	CAFR	CAFR	CAFR	CAFR	TBD
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

Financial Communication

The Finance Department strives to produce meaningful budget and financial information to decision-makers, community stakeholders and internal city staff. The Department's goal is to be awarded the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and CAFR Certificate of Excellence in Financial Reporting, both of which require adherence with high standards aligned with industry best practices.

GFOA Financial Communications Awards

Year	2015	2016	2017	2018	2019
Budget Award	Awarded	Awarded	Awarded	Awarded	Awarded
CAFR Award	Awarded	Awarded	Awarded	Awarded	TBD

Cost of Income Tax Collections

Prior to outsourcing income tax collections to the Regional Income Tax Agency (RITA), the average cost of collection was \$30.00 per \$1,000 collected. As the City's tax base increases and RITA offers additional efficiencies of scale, we aim to increase the City's overall efficiency of collection. *Note: The annual cost of collection is calculated by RITA and reported to the City each year. It is measured in dollars spent per \$1,000 collected.*

Year	2015	2016	2017	2018	2019
Target	<\$25.00	<\$20.00	<\$18.00	<\$18.00	
Actual	\$17.30	\$17.60	\$18.40	\$15.70	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Finance Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Income Tax	\$ 18,400,885	\$ 18,989,356	\$ 20,088,700	\$ 20,636,900	\$ 548,200
Property Taxes	\$ 1,498,069	\$ 1,695,370	\$ 1,888,705	\$ 1,682,254	\$ (206,451)	
Other Local Taxes	\$ 516,968	\$ 474,797	\$ 526,100	\$ 489,240	\$ (36,860)	
Intergovernmental	\$ 872,370	\$ 857,454	\$ 875,900	\$ 894,533	\$ 18,633	
Charges for Services	\$ 1,001,071	\$ 1,018,518	\$ 1,102,020	\$ 611,240	\$ (490,780)	
Fines & Fees	\$ 201,967	\$ 112,122	\$ 181,000	\$ 200,000	\$ 19,000	
Investment Income	\$ 624,950	\$ 899,036	\$ 740,830	\$ 885,000	\$ 144,170	
Other	\$ 160,182	\$ 209,114	\$ 115,000	\$ 125,000	\$ 10,000	
Transfer In	\$ 660,000	\$ 330,891	\$ 129,797	\$ -	\$ (129,797)	
Advance In	\$ -	\$ 138,600	\$ 252,000	\$ 272,160	\$ 20,160	
Finance Total	\$ 23,936,462	\$ 24,725,259	\$ 25,900,052	\$ 25,796,327	\$ (103,725)	

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 367,462	\$ 384,843	\$ 412,120	\$ 457,970	\$ 45,850
	Materials & Supplies	\$ 10,702	\$ 3,210	\$ 5,000	\$ 5,000	\$ -
	Contract Services	\$ 1,352,969	\$ 1,244,202	\$ 10,494,450	\$ 1,218,585	\$ (9,275,865)
	Capital Outlay	\$ -	\$ 182,616	\$ -	\$ -	\$ -
	Advances	\$ 630,000	\$ 630,000	\$ -	\$ -	\$ -
	Transfers	\$ 3,256,288	\$ 7,616,750	\$ 4,053,370	\$ 865,900	\$ (3,187,470)
	Debt Service	\$ -	\$ -	\$ -	\$ 5,149,167	\$ 5,149,167
	Departmental total	\$ 5,617,422	\$ 10,061,621	\$ 14,964,940	\$ 7,696,622	\$ (7,268,318)
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
Director of Finance	1	1	1	1	0	
Finance Coordinator	2	2	2	2	0	
Payroll Coordinator	1	1	1	1	0	
Total Full-Time	4	4	4	4	0	
Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference	
Office Support Worker III	1	1	1	1	0	
Administrative Assistant	0.33	0.33	0	0	0	
Total Part-Time/ Seasonal	1.33	1.33	1	1	0	

INFORMATION TECHNOLOGY

Department Description

The Information Technology Department is comprised of a diverse team of technology professionals focusing on Information Technology (IT) Operations and Geographic Information Systems (GIS). The Director of Information Technology leads this team, oversees budgeting, strategic planning, project management, policy management, departmental standards, project prioritization, and workload balancing. Additionally, the Director provides analytical and technical assistance to the staff when workloads are high and when staffing falls below normal levels.

The Information Technology Department is responsible for all IT infrastructure, security, systems, core information systems, GIS, telephone, and technology related systems and services used by City staff. The IT Department also co-manages the City's fiber network (GNET) with the Public Service and Planning and Development departments and works with other municipalities to share resources and develop shared services.

Information Technology Operations

The IT Operations function focuses on providing guidance, security, support, and maintenance for all IT functions throughout the City. It includes:

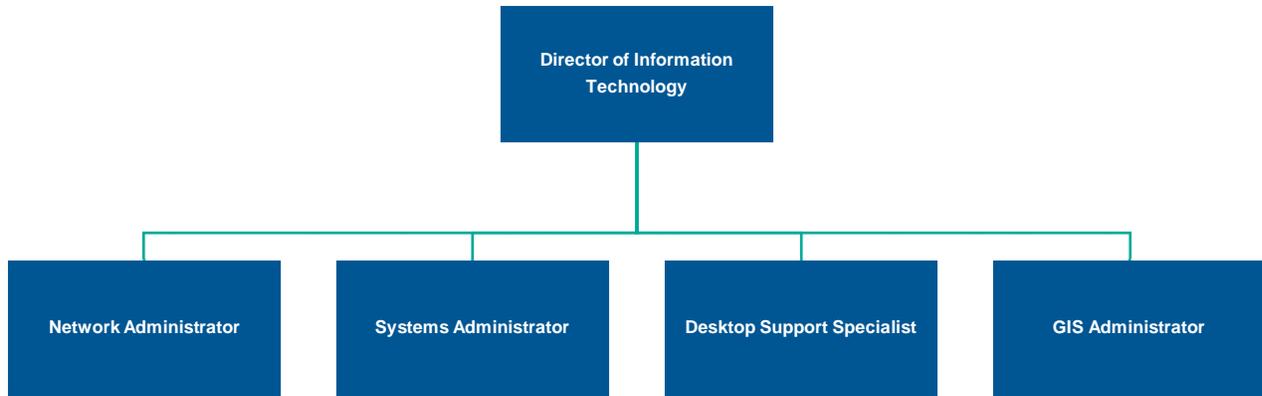
- Maintaining network infrastructure and physical end points (275 desktops, laptops, and tablets) dispersed across 9 locations
- Business application configuration, support, maintenance for numerous program-specific platforms
- Network monitoring, security, and penetration testing
- Wireless infrastructure for city hall, police department, and numerous satellite facilities as well as traffic signals and other specialized equipment
- Maintaining enterprise storage, over 100 virtually hosted terminals and servers
- Providing IT-related training and support for City staff for areas including telecommunications, computer software and hardware, as well as mobile unit support for public safety operations
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance
- Managing fiber interconnectivity and vendor management for GNET

Geographic Information Systems (GIS)

The GIS function provides geo-enriched data that is used to better understand the City's built infrastructure, natural environment and public safety needs. This information is shared through GIS viewers that allow users to view, query, analyze and print maps. It includes:

- Managing and updating 240 spatial datasets, including City boundaries, assets and infrastructure, AEP distribution, parcels, water bodies, flood plains, parks, government parcels, ward boundaries, townships and transportation layers
- Processing internal map requests and printing
- Providing custom GIS viewers (websites) for internal and external stakeholders
- Updating and supporting mapping applications used by the Police Department, Fire Departments and other outside entities.
- Supporting and maintaining income generating hosted services for neighboring municipalities

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities and Strategic Results

The Information Technology Department has finalized their departmental strategic business plan. This plan provides a clear direction for the Department and aligns with the City-wide strategic plan and/or the Mayor's commitment to Gahanna. The plan resulted in the identification and creation of the following:

- Departmental Mission Statement
- Departmental Strategic Goals
- Departmental Programs, Activities and Services
- The Purpose of each Program and Activity
- Alignment of those Programs and Activities with the Departmental Strategic Goals
- Performance Measures for each Program and Activity

In 2020 the department will continue to review and identify processes for gathering data for performance measurement reporting for the department's strategic business plan.

In 2020, the GIS Division will continue with a shared services agreement with the City of Whitehall to leverage Gahanna's GIS capabilities and provide an overall savings to the taxpayers of both municipalities. Through this agreement, Gahanna will receive \$18,000 annually in exchange for providing GIS hosting services to the City of Whitehall.

The focus of 2020 planned projects for IT Operations is to continue to upgrade and/or replace older systems. As legacy systems are upgraded, the department will continue to research options to make each of the systems more reliable and leverage cloud solutions. 2019 projects that will continue into 2020 are the upgrade of the Finance system, upgrade of the court software, potentially fleet management software and document management software.

In Q3 and Q4 of 2020 IT will be focused on updating our Business Continuity Planning and running tests.

In 2020 GIS will continue to move forward on existing projects of data collection of GIS related items and providing information to both departments within the City and external groups with GIS information needs like Whitehall and Mifflin Township Fire Department.

Challenges

IT Operations support all departments and divisions with a high level of complexity across our City. The department cross-trains, though developing depth of knowledge is challenging due to the deep expertise

many of the City's systems require. The wide ranging spectrum of IT systems and urgency for immediate response for many of the City's systems (e.g. police dispatching, 9-1-1 call center support, payroll systems support, phone systems, and police in-car equipment) mean that project timelines are impacted when resources must be shifted in the event of an incident or issue.

A majority of the GIS team's time is spent maintaining datasets and maps to ensure accuracy and validity of our Geographic Information Systems. On occasion we have worked with MORPC and posted on job boards separately to fill an Intern position to help successfully complete projects.

Non-Routine and New Items

Changes to Operating

With a few more services moving to the Cloud this year it has increased expenses in some areas such as bandwidth but the team has also focused on reducing costs where possible with a reduction in hardware purchases this year and focusing on reducing costs for some of our larger software titles as well.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Department Performance

Accomplishments and Innovation

In 2019, the department continued working with Finance on the new Finance software migration and completed the phone system deployment to the Police Department and in Dispatch. A new firewall was deployed in Q2 and we are currently working on plans for upgrades of server software that will soon be end-of-life. Some of these applications will be hosted as a SaaS model.

In 2019 the IT department completed a move from tape backups to a cloud backup provider. This minimizes the exposure of "last line of defense" from week old data to day old data. We have also upgraded the core server software VMware, to the next major release. We are also currently investigating two server replacements before year end to take advantage of end of year pricing and we are completing the strategic fiber growth plan with the assistance of the Fiber Committee.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Information Technology Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Charges for Services	\$ 31,919	\$ 33,153	\$ 29,300	\$ 33,160	\$ 3,860
	Fines & Fees	\$ 1,264	\$ -	\$ 2,700	\$ -	\$ (2,700)
	Information Technology Total	\$ 33,183	\$ 33,153	\$ 32,000	\$ 33,160	\$ 1,160

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 456,214	\$ 563,608	\$ 579,630	\$ 622,760	\$ 43,130
	Materials & Supplies	\$ 174,269	\$ 219,152	\$ 250,900	\$ 232,600	\$ (18,300)
	Contract Services	\$ 194,167	\$ 180,022	\$ 394,000	\$ 234,500	\$ (159,500)
	Capital Outlay	\$ 199,913	\$ 26,245	\$ 72,175	\$ -	\$ (72,175)
	Departmental total	\$ 1,024,563	\$ 989,028	\$ 1,296,705	\$ 1,089,860	\$ (206,845)
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Information Technology	1	1	1	1	0
	GIS Administrator	1	1	1	1	0
	Network Administrator	1	1	1	1	0
	Systems Administrator	1	1	1	1	0
	IT Support Specialist	1	1	1	1	0
	Total Full-Time	5	5	5	5	0
Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference	
GIS Intern	1	1	0	0	0	
Office Support Worker III	0.33	0.33	0	0.5	0.5	
Total Part-Time/ Seasonal	1.33	1.33	0	0.5	0.5	

PARKS & RECREATION

Department Description

The Department of Parks & Recreation provides park access and recreation opportunities that contribute to Gahanna's quality of life offerings through operational planning and industry best practices. The investments in quality of life for Gahanna are guided by strategies developed with citizen input. The Department's message, information, and services contribute to citizen engagement of both current and future residents, corporate citizens, and visitors.

The Department is responsible for managing, maintaining and programming more than 770 diverse acres of open space, parkland and parks and recreation facilities. The Department is responsible for one of the largest amount of acreage owned by a municipality in suburban Franklin County which includes:

- Gahanna Woods State Nature Preserve
- 42 City Parks
- 2 Aquatic Facilities
- Gahanna Senior Center
- Dog Park at Pizzurro Park
- 5 Outdoor and 3 Indoor Rentable Facilities
- 17 Playgrounds
- 200 acres of preserved open space
- Creekside Park and Plaza
- Gahanna Municipal Golf Course
- BASE Skate Park
- 3 Athletic Complexes with 30 Fields
- 5 Basketball and 4 Tennis Courts

Parks & Recreation also supports active recreation programming for all ages including youth sports, golf, youth camps, leagues, adult and youth classes and community events.

Many opportunities are provided to the community because The Department of Parks & Recreation provides facilities, staff, and program support in partnership with civic and community organizations including the Gahanna Convention and Visitors Bureau's Holiday Lights and Creekside Blues & Jazz Festivals, Gahanna Jefferson Public Schools, Gahanna Lions Club's Independence Day Parade, Gahanna youth sports leagues, Gahanna Historical Society, Olde Gahanna Community Partnership, Make Gahanna Yours, Gahanna Kiwanis, Gahanna Veterans of Foreign Wars, Gahanna Parks and Recreation Foundation and more.

The Department is made up of three separate divisions: Administrative, Parks and Facilities and Recreation.

Division Descriptions

Administrative Division

The purpose of Administrative Division is to provide leadership, administrative, financial, communications and strategic planning services to Department Employees so they can achieve their operational customer results and contribute to the achievement of the goals of the Department of Parks & Recreation.

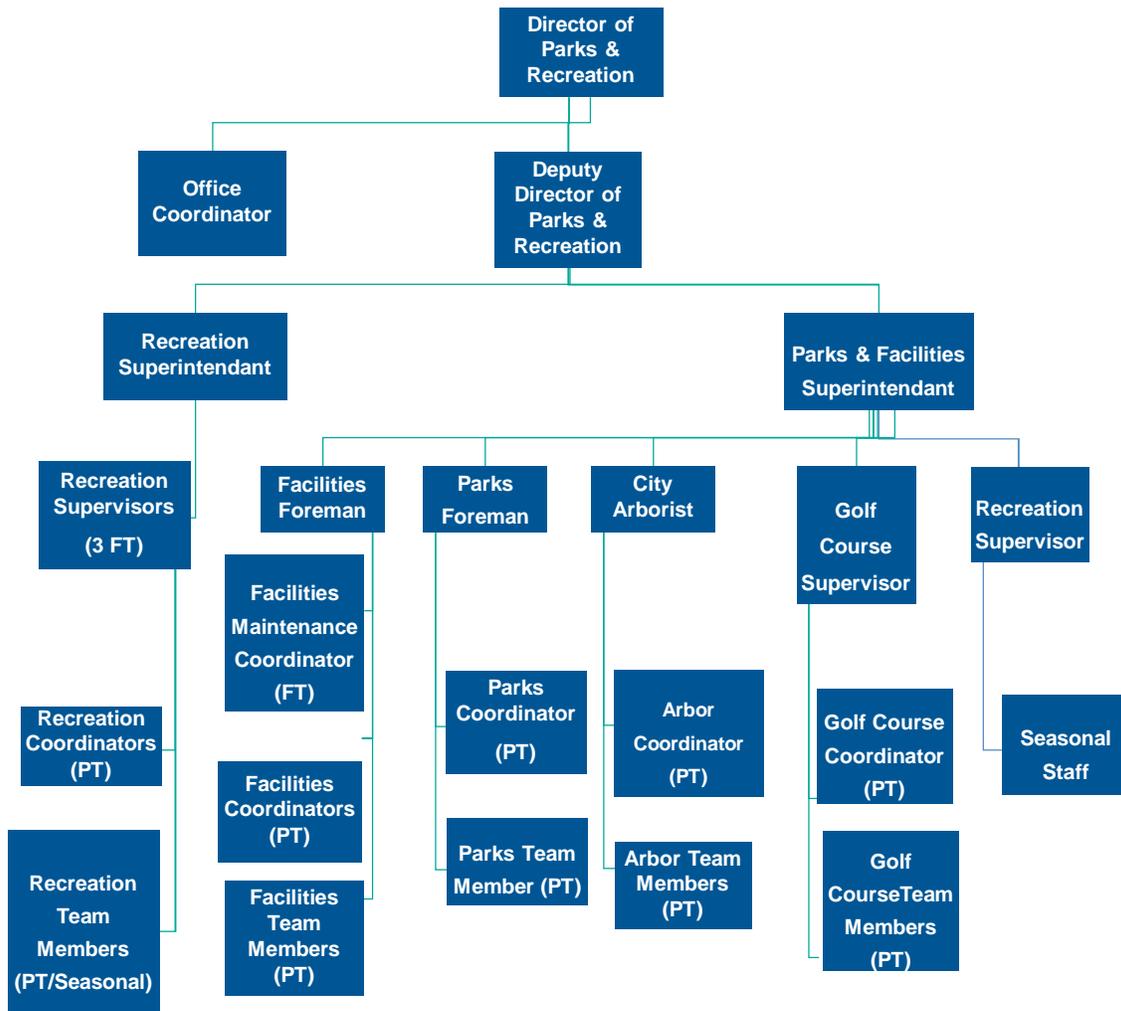
Parks and Facilities Maintenance Division

The purpose of the Parks and Facilities Maintenance Division is to provide parks and facilities maintenance and operational support services to the Gahanna Community and Visitors so they can enjoy a safe, appealing and well-maintained parks system.

Community Recreation Division

The purpose of the Community Recreation Division is to provide a variety of recreation, wellness and education services to the Gahanna Community so they can participate in programs, activities and events that enrich their lives.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

The Department's 2020 efforts will focus on priorities defined in the City's GoForward Gahanna Strategic Plan, Mayor Kneeland's Commitment to Gahanna, and Gahanna Parks & Recreation Strategic Business Plan.

Priorities and Strategic Results

	<p>3.1 Completed Trail System Residents and visitors will be able to walk and bike along a completed trail system that connects Gahanna trails, paths and parks and that connects Gahanna to neighboring communities via the Big Walnut Trail (BWT). BWT section 4 was completed in spring 2019. BWT section 8 is the final leg of the BWT. Design and engineering is scheduled to take place in 2020 and construction in 2021.</p>
	<p>3.1 Completed Trail System Another component of a completed trail system is one that connects neighborhoods, parks schools, points of interest, and our business community. This component is not specifically mentioned in the City's GoForward Gahanna Strategic Plan, however, it is important to mention for current and future planning.</p>
	<p>3.2 Southwest Floodplain Park Plan Gahanna residents will have an approved plan in place for the Southwest Floodplain that addresses sports fields, a community pool and connected trails and paths, including ongoing maintenance.</p> <ul style="list-style-type: none"> • There will be conceptual plans of active or passive options for park development. • Parks & Recreation, Council and the Mayor will have a workshop to determine what components the park plan will include. • The community will also be engaged in the planning process. • This GoForward Gahanna Strategic Plan project milestone dates will need to be refreshed.

Challenges

The City's GoForward Gahanna Strategic Plan focuses on the Department's efforts in designing and engineering the Big Walnut Trail Section 8 and planning the Southwest Flood Plain. Challenges achieving strategic plan objectives related to these initiatives revolve around securing dedicated funding.

The Department of Parks & Recreation focuses on providing recreation opportunities and well maintained parks and facilities. Capital improvements and repairs of existing parks and facilities across the city are necessary to maintain assets. The funding to achieve maintenance standards and provide subsidized education programs and special events for the Gahanna community has been insufficient to meet the identified needs.

The Department of Parks & Recreation was faced with the potential for significant cuts to staffing and overall services. This situation has challenged the department with high turnover and the inability to backfill necessary positions.

Non-Routine or New Items

Changes to Operating

The Department of Parks & Recreation consulted with a third party to evaluate the staffing structure and organizational chart. The results identified the benefits of reducing the number of part time parks employees and restructuring to 3 full time positions. The full time positions allow the department to employ individuals with adequate skills and experience.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Department Performance

Accomplishments and Innovation

	<p>3.1 Completed Trail System</p> <p>Section 4 of the BWT was completed and opened in April of 2019.</p>
	<p>3.2 Southwest Floodplain Park Plan</p> <p>A draft only of a conceptual plan for active and passive options has been created.</p> <p>Due to budget limitations, progress has been paused on this initiative and the GoForward Gahanna Strategic Plan project milestone dates will need to be refreshed.</p>

In addition to these strategic results, the Department also accomplished the following in 2019:

- Opened Sunpoint Park complete with an accessible playground, restroom building and walking path.
- Accepted a grant from NRPA and Niagra Bottling for the construction of basketball and pickleball courts at Sunpoint Park.
- Improved public communication through rebranding the Gahanna Parks & Recreation guide renamed from The Gateway to The Current.
- Received 2 Ohio Parks and Recreation Association (OPRA) Awards for Historical & Cultural Arts for the Gahanna Senior Center and Gahanna Lincoln High School's All of Us project and Marketing Innovation for Shine with Parks and Rec Seasonal Recruitment initiative.
- Hosted 14 regional sporting events at field and aquatic sites resulting in thousands of visits to park sites.
- Partnered with the Parks and Recreation Foundation to offer multiple new outdoor programs to encourage residents to explore local parks.
- Improved and rebuilt 1,100 ft. of boardwalk throughout Creekside Park.
- Coordinated over 500 volunteer hours of work for park projects at the golf course, Big Walnut Trail, Price Road, Creekside, Woodside Green Park, Hannah Park and aquatic facilities.
- Provided support for and/or hosted 60+ events in the Creekside area.
- Sold 1,433 camper spaces this summer.

Performance Measures

Parks and Facilities Division

Parks Acreage (Developed & Undeveloped)

Providing access to parks is a core function of the Department. The Department tracks acreage to assess levels of accessibility and service levels to areas of the community. Acreage is also used to calculate a cost per developed and undeveloped acre of land. These are tracked annually.

Park Lands Statistics

Year	2015	2016	2017	2018	2019
Total Acreage	769	769	769	769	770
Acres Per 1,000 Residents	22.6	22.6	22.6	22.6	21.7

Miles of Bike, Walking and Hiking Trails

Supporting the city goal of connectivity through recreational trail development is a core function of the Department. The Department tracks progress towards increasing connectivity in the community through off street recreational use trails. The Department also benchmarks this data to other similar communities.

Total Miles of Trails

	2015	2016	2017	2018	2019
	17.1	17.9	19.0	19.0	20.3

Department Expenses

Total Annual Expenses

	2015	2016	2017	2018	2019
	\$3,440,968	\$3,860,406	\$3,873,596	\$4,636,449	TBD

Department Cost Recovery Ratio

Annual Cost Recovery Rate

	2015	2016	2017	2018	2019
	39%	38%	39%	31%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Parks & Recreation Revenue	2017 Actuals	2018 Actuals	2019 Estimate	2020 Estimate	2019-2020 Difference
	Charges for Services	\$ 724,755	\$ 650,027	\$ 1,583,025	\$ 785,710	\$ (797,315)
	Miscellaneous Income	\$ 8,465	\$ 31,752	\$ -	\$ 4,730	\$ 4,730
	Other Local Taxes	\$ 46,930	\$ 43,062	\$ 47,800	\$ 30	\$ (47,770)
	Parks & Recreation Total	\$ 780,150	\$ 724,841	\$ 1,630,825	\$ 790,470	\$ (840,355)

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 2,407,040	\$ 2,662,190	\$ 2,539,400	\$ 2,522,550	\$ (16,850)
	Materials & Supplies	\$ 486,711	\$ 568,478	\$ 547,140	\$ 419,240	\$ (127,900)
	Contract Services	\$ 455,593	\$ 455,661	\$ 681,625	\$ 661,590	\$ (20,035)
	Capital Outlay	\$ 177,936	\$ 137,260	\$ 92,500	\$ -	\$ (92,500)
	Departmental total	\$ 3,527,280	\$ 3,823,589	\$ 3,860,665	\$ 3,603,380	\$ (257,285)
	Elected/Appointed Officials	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	Total Officials	12	12	12	12	0
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Parks & Recreation	1	1	1	1	0
	Deputy Director of Parks & Recreation	1	1	1	1	0
	Facilities Maintenance Coordinator	1	1	1	3	2
	Facilities Foreman	1	1	1	1	0
	Forestry Foreman	0	1	1	1	0
	Forestry Technician	1	0	0	0	0
	Golf Course Supervisor	1	1	1	1	0
	Office Coordinator	1	1	1	1	0
	Parks & Facilities Superintendent	1	1	1	1	0
Parks Foreman	1	1	1	1	0	
Recreation Superintendent	1	1	1	1	0	
Recreation Supervisor	4	4	1	1	0	
Recreation Coordinator	0	0	0	1	1	
Administrative Assistant	0	0	0	1	1	
Total Full-Time	14	14	11	15	4	
Part-Time/Seasonal (1)	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference	
Guest Services-Aquatics	6	8	0	0	0	
Lifeguard	31	32	0	0	0	
Office Support Worker I	4	4	4	3	-1	
Office Support Worker II	1	1	0	0	0	
Office Support Worker III	0	0	1	0	-1	
Parks Intern	1	5.6	0	0	0	
Parks Service Coordinator I	7	4	4	3	-1	
Parks Service Coordinator II	3	3	1	3	2	
Parks Skilled Tech I & 2	10	8	6	6	0	
Pool Concession Team Member	12	11	0	0	0	
Recreation Coordinator 1 & 2	7.34	7	3	2	-1	
Recreation Crew Member	37	43	25	23	-2	
Recreation Programmer	36	29	13	11.5	-1.5	
Recreation Team Member	11	13	9	7.5	-1.5	
Seasonal Parks/Service	0	1	5	0	-5	
Team Member-Parks/Service	19	25	16	25	9	
Total Part-Time/ Seasonal	185.34	194.6	87	84	-3	

(1) - Seasonal staff fluctuates from year to year based on employees availability to work and hours of coverage required. In other words there is not a set number of positions it is based instead on hours of operation.

PLANNING AND DEVELOPMENT

Department Description

The mission of the Department of Planning & Development is to reaffirm and strengthen the quality of life through community and economic development initiatives. The Planning & Development Department is responsible for the growth and maintenance of Gahanna's built environment and the enhancement of Gahanna's quality of life through economic and community development activities.

Division Descriptions

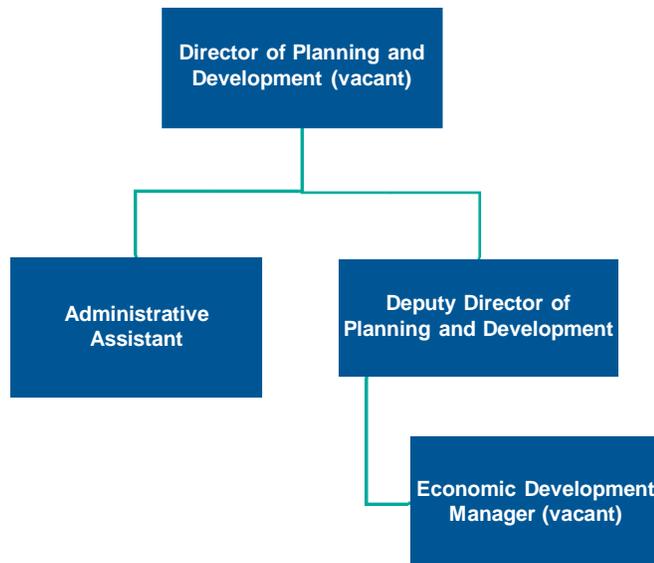
Economic Development Division

The Economic Development (ED) division supports the growth of the City's income tax base by attracting private investment and job creation opportunities and by proactively working to retain and grow the approximate 1,700 existing businesses in Gahanna. The ED Division provides location services, conducts business visitations, and facilitates business development resource events. The ED division also manages the City's incentive portfolio which includes businesses and properties in the City's numerous Community Reinvestment Areas, Tax Increment Financing Districts and recipients of Office & Industrial Incentives. The ED division proactively identifies capital improvements needed to support future economic growth. The ED division also assists the Gahanna Community Improvement Corporation, Gahanna Chamber of Commerce and Gahanna Convention and Visitors Bureau in accomplishing their annual goals.

Planning Division

The Planning Division influences Gahanna's growth and redevelopment in both the short and long term. Planning efforts help reinforce our community's vision and ensures the successful and orderly development of the City. The Planning Division supports the City's Planning Commission and Area Commissions by assisting in the review, processing, and coordination of applications. The Planning Division is charged with ensuring development proposals align with the City's various land use plans, zoning code, and Economic Development Strategy. The Planning Division is also responsible for the review, implementation, and updates to Gahanna's land use and area plans, zoning code and communicating the plans with various stakeholders.

Organizational Chart



Priorities and Strategic Results

	<p>Strategic Result 1.2: Create 2,750 New Jobs by 2021 The Planning & Development Department is the lead for this strategic result. Milestones the Department is working on in 2020 include the development of 916 new well-paying jobs within the southeast and southwest Gahanna. Long term strategies that may require funding include infrastructure improvements in targeted areas and land acquisition for development.</p>
	<p>Strategic Result 1.3: Job Wages and Density The Planning & Development Department is the lead for this strategic result. There are no milestones for 2020. The baselines for average wages and density have been determined. The average annual wage level in the City of Gahanna is \$37,456. Job density equals 10.92 jobs per acre of commercial property.</p>
	<p>Strategic Result 1.4: Updated and Accessible Development Plans The Planning & Development Department is lead for this strategic result. A milestone that was completed in 2019 includes the creation of a new comprehensive land use plan. The new plan has been made available on the City’s website. The status and progress of the plan was made available on GahannaLandUsePlan.com. The next phase of this project will be to update the zoning code to be in line with the recommendations of the plan.</p>
	<p>Strategic Result 4.1: Business Involvement The Planning & Development Department is the lead for this strategic result. Both Planning & Development and Parks & Recreation have worked closely to develop a shared database to track, share, and communicate the efforts made by each department. While there are no milestones for 2020, the departments continue to work closely together to partner with Gahanna businesses regarding engagement opportunities.</p>
	<p>Strategic Result 4.2: Updated Architectural Standards The Planning and Development Department is the lead for this strategic result. In 2019 the land use plan was adopted. A key component of the plan was to capture key components of a desirable built environment. The next phase of this project is to update the zoning code to further refine the desired architectural standards. This phase is anticipated to begin in 2020.</p>
	<p>Strategic Result 4.3: Gateways and Signage The Planning & Development Department is the lead for this strategic result but works closely with many other City departments. There are no interim results identified for 2020. However, the capital needs assessment allocates funds for the design and planning for signage and beautification of gateways.</p>
	<p>Description of Strategic Result 5.1: Area Commissions The Planning & Development Department is the lead for this strategic result. This strategic result has been successfully completed. Commission meeting are being held on as needed basis to review special projects such as the land use plan update and to review rezoning, conditional use, and annexation requests.</p>

Challenges

Economic Development Division

Challenges facing the Economic Development division include:

- The need for strategic infrastructure investments to make land accessible for development.
- The need for additional commercial space to accommodate business attraction and expansion.
- Current territorial boundaries limit future commercial and residential development opportunities.
- The need for shovel ready commercial properties.
- There is a shortage of available workforce to fill open employment positions for Gahanna businesses

Planning Division

Challenges facing the Planning Division include:

- Current territorial boundaries limit future commercial and residential development opportunities.
- The need for updated code that is consistent with the new land use plan.
- The need for updated code that clearly articulates development standards and processes.
- Updated processes that encourage desired development types in desired locations.

Non-Routine or New Items

In 2019 the department has experienced staffing changes, as a result, some long term initiatives and objectives have been not completed. It is anticipated that these positions will be filled in 2020 and staff's ability to handle workflow will return to normal.

Department Performance

Accomplishments and Innovation

	<p>1.2: Create 2,750 New Jobs</p> <p>As of September 1st, 317 new jobs have been developed or committed to be developed in the Southeast and southwest Gahanna in target industries for 2019. This brings the total for 2016 through 2019 to 1,572.</p>
	<p>1.4: Updated and Accessible Development Plans</p> <p>The adoption of a new land use plan was successfully completed in 2019.</p>
	<p>4.2 Updated Architectural Standards</p> <p>There are two phases to updating architectural standards. The first was the adoption of the land use plan. The second phase is the adoption of an updated zoning code. The zoning code update will transform recommendations from the land use plan to standards that must be adhered to.</p>
	<p>5.1: Area Commissions</p> <p>Creation of the area commission was successfully accomplished and meetings are occurring on as needed basis.</p>
	<p>5.6: Code Review</p> <p>In 2019, the Planning & Development Department successfully completed a code change to the General Commercial districts portion of the zoning code. This change modified the allowable and conditional uses of various zone districts. These changes are part of the department's, and Planning Commission's, efforts to ensure our rules and processes are in line with the needs of the community.</p>

In 2019, the Planning & Development Department made significant progress addressing items raised in the Economic Development strategy and the Mayor's commitment to Gahanna. These accomplishments include:

Mayor’s Commitment to Gahanna

- Implement and maintain a comprehensive economic development plan

In 2019, the Mayor and the Planning & Development Department continue to implement the economic development strategy. Examples of implementation include our business visitation program; expanding financial incentive portfolio to include site preparation and annexation assistance; reviewing permit processes to streamline approvals; expanding Tax Increment Financing Districts to capture additional revenue for public infrastructure improvements; and work with regional development partners to attract foreign direct investment.

- Review tax abated areas and tax increment financing districts

In 2019, the Mayor and the Planning & Development Department successfully reviewed all incentive agreements to confirm contractual compliance. When considering all tax abated properties across the City, there were more jobs created than were contractually required by Gahanna businesses.

- Establish area commissions to improve communication

Creation of the area commission was successfully accomplished and meetings are occurring on as needed basis.

- GahannaNet Program

In 2019, the Planning & Development Department successfully partnered with the Gahanna Community Improvement Corporation to increase the number of GahannaNet users to 25. This effort will directly help to retain the businesses within the city and create an alternative revenue stream for the Gahanna Community Improvement Corporation.

Performance Measures

Business Visitation

The Department works with the Mayor to proactively meet with existing Gahanna businesses on an annual basis. Face to face meetings provide the Department with insight into the business’s experience with the City, needs, opportunities, challenges, and potential partnerships. These connections enhance the economic success of the business and the City and helps to create and reinforce relationships. Business visits allow the Department to assist companies in retaining and expanding their operations within the City.

Business Visits

Year	2016	2017	2018	2019
Business Connections	102	146	34	3

Job Development and Capital Investment

In line with Strategic Result 1.2, the Department works with businesses, site selectors, and regional organizations to develop well-paying jobs within southeast and southwest Gahanna. The target is to create 2,750 well-paying jobs within the corridor, targeting finance and insurance, education and health, professional and business services and manufacturing sectors by 2021. Capital Investment from businesses is a direct indicator of their confidence to grow their operations in Gahanna. The Department works in a number of ways to achieve this goal including incentives, retention visits, business attraction, site preparation, land banking and permit assistance. The Department does not limit these efforts to just the southern portion of the City nor to just the aforementioned industries. Development throughout the City and in diverse industries is critical to the success of the City.

Development Response to Leads

Year	2017	2018	2019	2020
Target Jobs (Strategic Result 1.2)	458	458	458	458
Target Job Development	116	200	317 YTD	
City-Wide Job Development (All New and Retained)	558	468	412 YTD	
Capital Investment	\$29.8 million	\$38.9 million	\$42.5 million YTD	

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Planning & Development Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Fines & Fees	\$ 4,169	\$ 3,819	\$ 8,000	\$ 3,820	\$ (4,180)
	Planning & Development Total	\$ 4,169	\$ 3,819	\$ 8,000	\$ 3,820	\$ (4,180)

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries & Benefits	\$ 421,129	\$ 433,692	\$ 437,890	\$ 478,530	\$ 40,640
	Materials & Supplies	\$ 48,728	\$ 38,448	\$ 45,700	\$ 42,000	\$ (3,700)
	Contract Services	\$ 386,528	\$ 390,949	\$ 571,600	\$ 238,000	\$ (333,600)
	Departmental total	\$ 856,385	\$ 863,090	\$ 1,055,190	\$ 758,530	\$ (296,660)
General Fund	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Planning & Development	1	1	1	1	0
	Deputy Director of Planning & Development	1	1	1	1	0
	Economic Development Manager	1	1	0	1	1
	Administrative Assistant	1	1	1	1	0
	Total Full-Time	4	4	3	4	1
General Fund	Part-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Intern	0	1	0	0	0
	Total Full-Time	0	1	0	0	0

PUBLIC SAFETY

Department Description

The Division of Police serves as the primary law enforcement agency for the City of Gahanna by providing police services to a community of over 35,000 residents, in a city spanning 12.6 square miles- including 325.84 lane miles of roadway. The Public Safety Department is led by the Director of Public Safety, who is appointed by the Mayor. The Chief of Police establishes and directs the mission, focus, operations and fiscal administration of the Division. The members of the Division are charged with:

- Impartially and effectively protecting individual rights
- Preservation of the public peace
- Prevention and deterrence of crime
- Enforcement of State and local laws
- Detection, investigation, and apprehension of criminal offenders
- Promoting public and roadway safety through enforcement of motor vehicle statutes and regulations
- Protection of property
- Collaborating with law enforcement and criminal justice partners and stakeholders in order to enhance public safety

By embracing the Community Oriented Policing philosophy, the Division strives to promote and maintain ongoing community partnerships in an effort to identify problems related to public safety as well as quality of life concerns, develop and implement solutions to those problems and concerns, and assess the effectiveness of those efforts. Through these partnerships, and by emphasizing accountability and professionalism among its members, the Division engages in transparent and proportional policing that preserves the respect and dignity of all, without regard for ones' race, ethnicity, national origin, gender, socio-economic status, or other class or affiliation.

Additionally, the Division is dedicated to adopting recognized best practices and standards in law enforcement administration and policing, such as those identified by the Ohio Collaborative Community-Police Advisory Board, the Ohio Association of Chiefs of Police, and other professional organizations.

To fulfill its mandates, the Division is divided into three subdivisions, each under the command of a Lieutenant. Together, these subdivisions execute the agency's mission:

"The Mission of the Gahanna Division of Police is to serve and protect our diverse community by building partnerships in order to provide professional law enforcement services that safeguard the lives, rights, and property of all"

Division Descriptions

Field Services Subdivision

The Field Services Subdivision is comprised of the Division's uniformed patrol personnel, School Resource Officers (SRO's) deployed within Gahanna-Jefferson Public Schools, Reserve Officers, and the Chaplain Corps. The Bureau's uniformed patrol officers, divided among three primary shifts, provide continuous policing services and the Division's fist-response capability. Patrol officers focus on problem-solving policing, community engagement, and proactive enforcement in order to reduce crime, the fear of crime, and address public safety concerns. Through the collection and analysis various data points related to criminal activity, traffic crashes, and other public safety metrics, the Field Services Subdivision had adopted the DDACTS methodology for purposes of deploying its personnel and resources, or a Data Driven Approach to Crime and Traffic Safety. Briefly, this involves the collection of timely and accurate intelligence, the implementation

of effective strategies and tactics, the rapid deployment of police personnel and resources, and ongoing follow up and assessment.

Investigative Services Subdivision

The Investigative Services Subdivision conducts and oversees the Division's criminal investigative functions. This subdivision is staffed by Detectives who are responsible for the investigation of crimes against persons and property, as well as financial crimes, and then charging criminal offenders identified in the course of such investigations. Detectives work in collaboration with other law enforcement agencies, criminal justice partners, social service organizations, and other stakeholders to ensure that efficient and robust criminal investigations are completed. Among its critical partners, the subdivision works closely with the Franklin County Prosecutor's Office to ensure the integrity of cases brought before the courts, to promote the successful prosecution of criminal offenders, and provide justice to victims of crime.

To support data-drive initiatives, track crime patterns, and enhance investigations, the Investigative Services Subdivision leverages a variety of technological platforms and resources. Working in coordination with the Division's Public Information Officer, they are able to utilize the Division's social media and online community forums to distribute crime alerts and public safety notifications, disseminate information related to wanted persons, and collect crime tips.

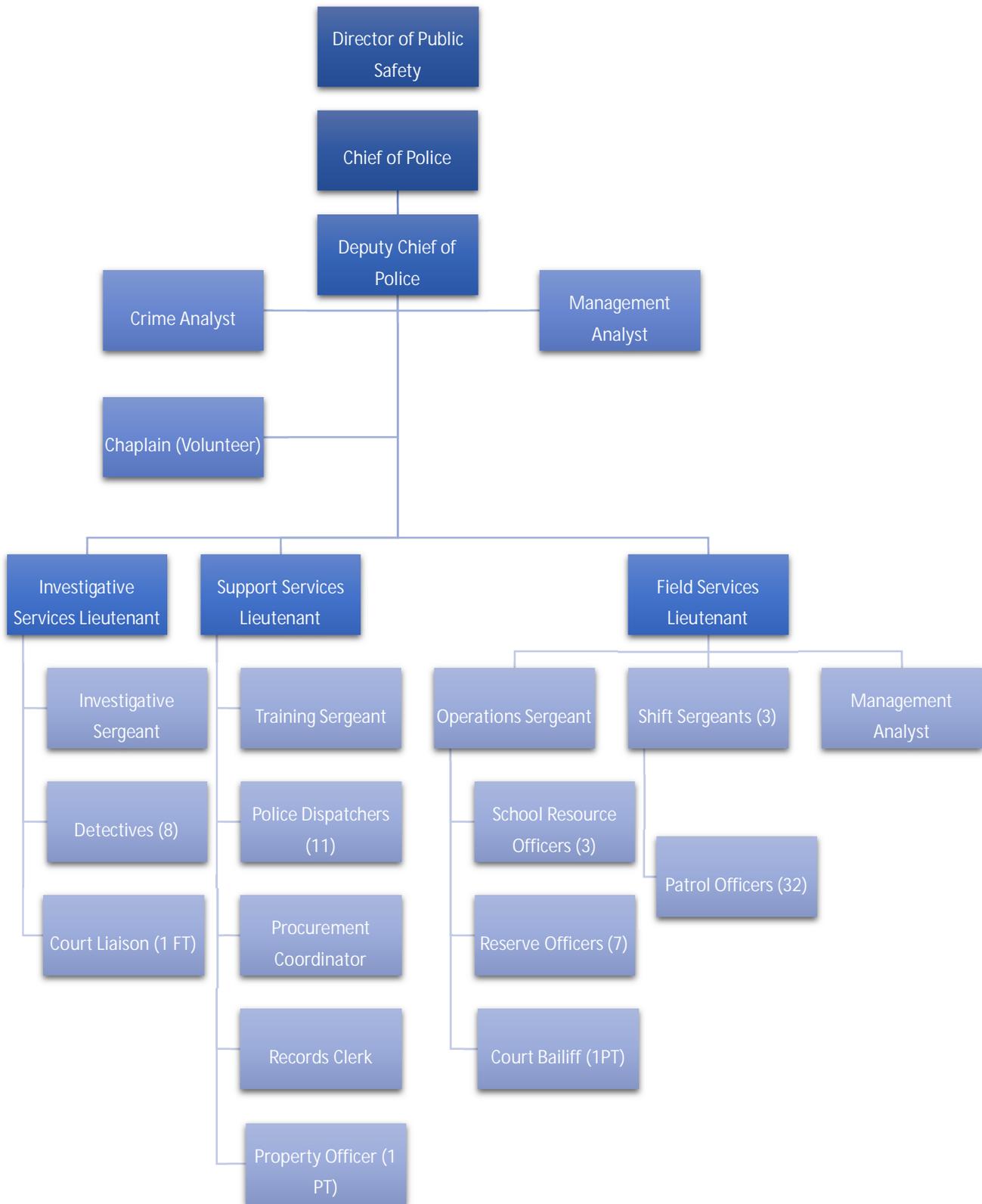
Support Services Subdivision

The Support Services Subdivision is responsible for support functions, including the acquisition and sustainment of the Division's equipment, logistical, IT, and communications infrastructure needs. This includes oversight of the Emergency Communications Center, designated as the primary public safety answering point for 9-1-1 emergency calls throughout the City. The Support Services Subdivision also includes the Division's training section, responsible for producing the annual comprehensive training plan which prescribes mandated quarterly training for all sworn Division personnel.

Additionally, this subdivision is responsible for multiple administrative functions, including:

- Compliance with professional standard
- Contingency and disaster recovery planning
- Records management and processing
- Fleet administration,
- Property/evidence handling,
- Facility maintenance,
- Emergency management documentation, coordination, response and recovery.
- Budgeting, resource prioritization, and the projection of operational needs.

Organizational Chart



Division Priorities (2020)

Strategic Planning

In mid-2019, the Division of Police conducted comprehensive planning sessions involving key stakeholders from every level of the agency. From these sessions, a full-scale strategic plan (as part of the City-wide initiative) was developed. The Division has now entered into active implementation of the strategic plan for 2020. To guide operations, assess performance, and maintain alignment with the strategic plan, it includes 144 combined metrics (performance benchmarks), with a portion thereof prescribed for each subdivision.

The Division's newly expanded non-sworn staff will be an integral part of data management and analysis related to those metrics. The strategic plan's customer-oriented and performance-focused philosophy has already initiated operational changes within each subdivision. As additional measures of the strategic plan come "on line" in 2020, the Division will continue to orient operations and outcomes in support of the strategic plan.

CALEA Accreditation

Given the current state of police-community relations, Division leadership strongly believes that a commitment to provide outstanding police service must be more than mere words. Rather, it must be followed by action in order to deliver on promises made and maintain legitimacy. To that end, in 2020 the Division of Police will continue its pursuit of CALEA accreditation.

CALEA, or the Commission on the Accreditation for Law Enforcement Agencies is the recognized standard bearer in public safety. The benefits of accreditation are several fold, including reduced risk and liability exposure, enhanced defense against civil action, increased community engagement and advocacy, and the expansion of accountability within the agency. The program achieves these benefits by providing the framework for addressing high risk issues and by ensuring offices are prepared to manage critical events.

Accreditation involves a comprehensive five step process, spanning 36 months. The process includes web-based file review(s) and site-based assessment as a means of compliance verification. The Division has already begun an "exploratory" phase that involves a review of CALEA mandates in order to gauge the Division's current level of compliance. This has enabled the Division to identify operational priorities, align personnel and intra-agency processes appropriately, and identify those areas where the Division may require deferments, such as CALEA provisions related to public safety facilities.

The Division will transition into the formal five-step accreditation process in 2020. The Division considers the costs, which are based on agency size (personnel), to be a critical investment not just in the future of the agency itself, but in the Gahanna community as well. CALEA accreditation will require intensive internal processes, including policy review and formulation, auditing, evaluation, reporting, and data-tracking. The Deputy Chief of Police and newly acquired non-sworn staff will work in collaboration with a CALEA Regional Program Manager to help navigate the agency throughout the journey to achieve this high standard of recognition.

Facilities

Having reached broad consensus that the Division's headquarters is ill-suited to meet expanding community expectations and the agency's future needs, the Division will advance ongoing facility planning and evaluation in 2020. Working with City partners and other stakeholders, this will include prioritization of facility needs, the finalization of square footage requirements, the evaluation of potential sites, and identification of potential funding streams.

Just as other City departments have, The Division of Police has worked in collaboration with Pizzuti construction services to develop an initial facility concept. While construction of a new police facility remains dependent on

many factors in 2020 and beyond, the Division will seek to complete the underlying planning necessary to move forward in an expedient and cost-effective manner.

The Division will also continue steps toward the collocation of its Communications Center, currently located within police headquarters, with the Metropolitan Emergency Communications Center (MECC). MECC supports the Mifflin Township Fire Department (MTFD) and other Central Ohio fire/EMS agencies. Having been recently purchased by Mifflin Township, 101 South Stygler Road and current site of the Columbus Metropolitan Library Operations Center, will serve as the future MECC and Township facility.

Collocation will mitigate strain on the Division's current headquarters, provide a degree of consolidation, promote public safety, and enhance the already strong partnership between the Division of Police and MTFD. With precursor legislative action by Council compete, Division and Township command staffs will continue engagement in 2020 as project planning and logistics management begins. Among other areas of focus, a crucial planning component will be ensuring the continuity of services during the actual facilities transition (when the current Communication Center is taken "off-line").

Non-Routine or New Items

Changes to Operating and New Items

Communications Center

The Division of Police made modest operating increases over the three year trend in order to fund contractual increases, changes to operations and lifecycle management needs.

In 2020, the Division of Police will move forward with operational planning for the collocation of emergency communications operations with the Metropolitan Emergency Communications Center (MECC) and Mifflin Township. The collocation of emergency communications services (police/fire dispatching and 9-1-1 center operations) will ultimately create quicker response times for emergency services (Police, Fire & EMS) to the caller in need regardless of the manner in which the call is placed (landline, cellular or Text-to-911) on the first call – eliminating unnecessary and costly transfers among call centers within Franklin County.

The costs associated with the collocation are not finalized; however, \$500,000 in equipment costs for the project was included in the Division's Capital Needs Assessment. Ongoing discussions with the Mifflin Township Fire Department's leadership team and township officials will continue throughout the remainder of 2019 and into 2020 to determine costs, operational needs and changes that must occur to existing practices in order to facilitate the collocation project.

Staffing

As part of the Division's strategic planning process the long-term staffing needs of the agency for sworn and non-sworn positions was at the forefront of many of the planning discussions. Currently, the agency is budgeted for 55 sworn positions (a decrease from the agency's highest number of 61 sworn positions in 2008), but due to retirements, injuries, military deployments and other factors including the long lead time necessary to adequately hire, train and deploy diverse candidates to serve as police officers, the Division rarely operates at its budgeted strength. Emphasis within the budget will be placed on funding a sufficient "readiness rate" of sworn positions in order for the Division to operate at its intended strength. A more in-depth analysis of staffing, deployment and maintaining an ideal readiness rate will be necessary in 2020 as well as discussions with the incoming administration on its public safety priorities.

Accomplishments and Innovation

Labor Agreements

In 2019, negotiations between the City and the Division's two labor unions concluded with three year agreements reached with both the Fraternal Order of Police (representing the sworn staff) and the Fraternal Order of Police – Ohio Labor Council (representing the dispatchers). The agreements span the years 2019-2021. Both labor agreements were nearly unanimously approved by each of the respective bargaining units and subsequently adopted by Council. The City's overall fiscal status, particularly prior to the passage of Issue 12 in May, had significant impact on the pace, progress and scope of negotiations process

Annual Training

In 2019, the Division reintroduced a published annual training plan with internal in-service training for all personnel. Public Safety is a complex and ever-evolving area of government services. Credentials of first responders, dispatchers and support staff include annual, biannual, and multi-year certifications as well as continuous professional training requirements. Some trainings reflect the baseline requirements to maintain the ability to lawfully operate essential certified equipment such as speed measuring devices breath testing apparatus, and polygraphs. Other baseline training allows agency personnel to continue to access software applications that access State and Federal criminal justice information systems and provide pre-arrival instructions to those with medical events. The Ohio Attorney General's Office (AGO) has mandated training on selected continuous professional training topics, and in the years when no mandates exist, the AGO will make suggestions that are incorporated into the Division's annual training plan to insure as an agency that we are prepared and have a professionally trained staff to deliver excellent public safety services. Additional training requirements include providing advanced training to those in specialized roles such as investigators, bike patrol, school resource officers and others. All training is planned to the extent possible in the annual training plan to help coordinate training and ensure the success of the agency's personnel.

Hiring and Promotional Process Improvements

Beginning in 2018 with completion in 2019, the Division made significant process improvements to its new-hire processes for sworn officers and dispatchers. In the third quarter of 2019, the first candidates for sworn positions completed the new process which was designed to diversify the applicant pool, speed up the overall hiring timeline and deliver applicants to the appointing authority with the best opportunity for long-term success as a member of the Division.

In addition to changes in the new-hire process, through contract negotiations with the Fraternal Order of Police changes were made to the promotional steps included in the collective bargaining agreement for the position of sergeant and lieutenant. The inclusion of an assessment center conducted by the Ohio Association of Chiefs of Police was introduced in 2019 for both promotional processes (sergeant and lieutenant). The assessment center involves law enforcement professionals from outside agencies assessing the performance of promotional candidates through a series of job-related exercises designed to highlight dimensions deemed critical for success in each of the promotional ranks. The first candidates to undergo the new processes will be promoted by the end of the third quarter in 2019.

Community Engagement

The Division is committed to engaging with community members in the broadest possible manner. Social Media platforms provide the Division unique opportunities to interact with community members in larger numbers and with more impact in real time. The traditional source of public information relied solely on selected media

markets via press releases related to critical incidents and relayed to the public via third party news outlets. Today, public information and news flows through our social media platforms almost in real time making the information more relevant and more likely to positively impact the public's activities. Traditional media outlets still garner and re-broadcast this information taken directly from our social media platforms which reaches the public who may or may not be engaged in our social media platforms. The Gahanna Division of police monitors and communicates directly with the public through Facebook, Twitter, and Nextdoor. The agency also recognizes the value of traditional community engagement that can only come with face-to-face communications. These are opportunities to meet and discuss with community members issues impacting our residents and other stakeholders, and to that end, the Division hosts monthly community civic association/HOA meetings, quarterly "Coffee with a Cop" events, National Night Out, topical community meetings, community training, and many other public engagements.

Bicycle Patrols

In mid-2018, the Division reintroduced bicycle officers (B-units) to conduct routine patrol operations which continued into 2019. While enhancing community engagement opportunities remains a crucial component of the Division's current bicycle patrol initiative, the primary focus of B-unit patrols has been traffic and criminal enforcement along with active crime suppression. Bicycle officers were deployed throughout 2019 in an expanded capacity encompassing afternoon and evening hours during times of peak crime as a countermeasure to certain trends (e.g. evening deployment in neighborhoods experiencing a rise in overnight thefts from motor vehicles). This effort has already yielded results through the apprehension of criminal offenders. In the spring, the Division replaced many of its agency bicycle fleet with new, police-specific bicycles purchased using federal asset forfeiture funds.

Performance Measures

Average Cost Per Call for Service

The Division maintains a relatively low cost-per-call for police service in comparison to other law enforcement agencies as indicated by the International City and County Management Association's (ICMA) Center for Performance Measurement.

Average Cost Per Call for Service (CFS)

2013	2014	2015	2016	2017	2018	2019
\$207.39	\$228.16	\$230.81	\$272.02	\$313.76	\$320.47	TBD

Staffing

In 2019 the Division of Police had a budgeted strength of 55 full-time sworn, 11 dispatchers and six civilian support positions. Throughout all of the 2019 the Division will not operate at its budgeted staffing strength due to retirements, long-term job related injuries, military deployments, non-duty related medical leave and other factors. For example, the agency operated the majority of the year with 47 sworn positions and as low as three civilian support staff members. The chart below indicates actual employees at the time of budget publication.

Division of Police Staffing Allocation

	2013	2014	2015	2016	2017	2018	2019
Sworn Positions	52	55	56	55	56	56	54
Civilian Support Staff	5	5	5	5	5	5	6
Dispatchers	10	10	11	10	10	10	11
Total Positions	67	70	72	70	71	71	71

Uniform Crime Reporting Data

The Division of Police submits local crime data to the State of Ohio's computerized National Incident Based Reporting System (NIBRS) for inclusion in the Federal Bureau of Investigation's (FBI) Uniform Crime Report (UCR). Gahanna has few occurrences of violent crime (murder, rape, assault, robbery, etc.), reflecting the safety of the community and the Division's use of effective policing strategies.

FBI UCR Data 2013-Present

	2013	2014	2015	2016	2017	2018	2019
Part 1 Violent Crimes	210	227	248	249	274	492	TBD
Part 2 Property Crimes	732	680	707	820	836	1045	TBD

Traffic Data

By collecting and analyzing data where traffic and criminal events occur, the Division deploys a highly-visible traffic enforcement presence in targeted areas to ensure motorist and pedestrian safety while also serving as a crime deterrent.

Traffic Enforcement Statistics

	2013	2014	2015	2016	2017	2018	2019
Traffic Citations (citation issuance and arrests by citation combined)	4285	4702	5135	3167	2580	3914	TBD
Crashes (Property Damage Only)	724	633	665	772	583	600	TBD
Crashes (With Injuries)	134	133	148	132	142	138	TBD
Crashes (With Fatalities)	1	1	0	0	0	1	TBD

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Public Safety Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Charges for Services	\$ 13,351	\$ 12,225	\$ 144,200	\$ 12,230	\$ (131,970)
	Fines & Fees	\$ 42,235	\$ 37,514	\$ 34,000	\$ 37,520	\$ 3,520
	Intergovernmental	\$ 3,711	\$ 3,740	\$ 10,200	\$ 3,740	\$ (6,460)
	Licenses & Permits	\$ 72,925	\$ 60,655	\$ 63,120	\$ 60,660	\$ (2,460)
	Public Safety Total	\$ 132,222	\$ 114,134	\$ 251,520	\$ 114,150	\$ (137,370)

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Salaries and Benefits	\$ 8,529,177	\$ 8,632,990	\$ 9,046,370	\$ 9,808,212	\$ 761,842
	Contract Services	\$ 710,703	\$ 748,940	\$ 809,965	\$ 519,653	\$ (290,312)
	Materials & Supplies	\$ 112,110	\$ 72,198	\$ 95,300	\$ 95,550	\$ 250
	Operating Capital	\$ 529,021	\$ 558,761	\$ 293,419	\$ -	\$ (293,419)
	Transfer Out	\$ 670,980	\$ 669,530	\$ 664,820	\$ 795,290	\$ 130,470
	Departmental total	\$ 10,551,991	\$ 10,682,419	\$ 10,909,874	\$ 11,218,705	\$ 308,831
	Elected/Appointed Officials	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Director of Public Safety	1	1	1	1	0
	Total Elected/Appointed Officials	1	1	1	1	0
	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Administrative Operations Manager	1	1	0	0	0
	Lieutenant	3	3	3	3	0
Sergeant	6	6	6	6	0	
Crime Analyst	1	1	1	1	0	
Management Analyst	0	0	2	2	0	
Technical Services Analyst	0	0	2	1	0	
Police Officers	46	45	42	46	4	
Dispatchers	11	11	11	11	0	
Procurement Coordinator	1	1	1	1	0	
Records Clerk	1	1	1	1	0	
Administrative Assistant	1	1	0	0	0	
Secretary	0	0	1	1	0	
Total Full-Time	73	72	72	75	4	
Part-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2019-2020 Difference	
Police Officers	4	4	2	2	0	
Dispatchers	0	0	0	0	0	
Total Part-Time	4	4	2	2	0	

PUBLIC SERVICE & ENGINEERING

Department Description

The Department of Public Service and Engineering is responsible for construction, improvement, and maintenance of all public works, buildings, roads and streets. Additionally, the Department maintains Gahanna's water distribution system, sanitary collection system, stormwater conveyance system, and the enforcement of building and zoning regulations.

The Department of Public Service and Engineering is made up of 11 divisions which are funded by a blend of general funds, special revenue funds and proprietary funds. Each division is described in this section; however, the line-item financial details in this section represent the general fund, non-general funds are located in their corresponding sections of the budget document.

Division Descriptions

Administrative Division

The purpose of the Administrative Division is to monitor public works trends and Innovations, evaluate and implement effective technology, continually improve processes, and provide exceptional customer service to the Gahanna taxpayers and unwavering administrative support to all divisions of the Public Service and Engineering Department.

Engineering Division

The purpose of the Engineering Division is to manage smart growth within the City of Gahanna. This is achieved by performing engineering design functions for construction and maintenance undertaken by other divisions of the Department of Public Service and Engineering. It is also responsible for the review of private development projects and carries out such duties as may be assigned by the Mayor and extends assistance to other departments as needed. This division also reviews and approves various items as set forth in sections of Gahanna's Codified Ordinances and the Ohio Revised Code.

Building Division

The purpose of the Building Division is to ensure the safety and security of Gahanna's citizens and visitors by administering and enforcing local, state, and national building codes and construction standards. This is accomplished by issuing permits and performing inspections on new residential and commercial construction and alteration projects.

Zoning Division

The purpose of the Zoning Division is to ensure the value of the community by maintaining, administering, and enforcing City adopted standards for land use and property maintenance. The Zoning Division administratively supports the City's Planning Commission by processing applications for Planning Commission's review. This division is responsible for Gahanna's Code Enforcement, which is practiced proactively and reactively with complaints received from the community and identified by regular neighborhood patrols by the Code Enforcement Officers.

Facilities Maintenance Division

The purpose of the Facilities Maintenance Division is to properly care for City-owned facilities. This includes maintaining the municipal complex (City Hall, Police Station, and Senior Center), the Streets and Utilities Operations Complex, Creekside Parking Garage, 79 South Hamilton Road (the Lustron House), and the storage area of the Water Tower.

Fleet Maintenance Division

The purpose of the Fleet Maintenance Division is to procure, manage, and maintain safe, effective, and reliable equipment for user groups at the lowest cost possible. This division primarily provides maintenance and support to Gahanna (over 400 pieces of equipment). In addition, the division provides fleet management services for Minerva Park Police Department (3 police cruisers and 1 medic), Bureau of Alcohol Tobacco and Firearms (3 vehicles) and the Valleyview Police Department (3 cruisers). The Fleet Superintendent also provides fuel management, purchasing and technical assistance for all of its user groups as required.

Streets Division

The purpose of the Streets Division is to maintain safe and aesthetically pleasing roadway corridors. The Division maintains 327.72 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 95 street light banners, 40 flags, 1899 streetlights, and thousands of street signs. Additionally, the Division oversees refuse pick-up, street cleaning, and street light repair.

Water Division

The purpose of the Water Division is to properly distribute quality water in a manner that is consistent with the Environmental Protection Agency's (EPA) standards. The Division provides field customer service for 10,673 accounts and maintains 148.00 miles of water lines, 13,172 water meters, 1,747 fire hydrants, 12 master meter pits, a one-million gallon water tank, 6 pressure reducing valves and 2 water booster pump stations.

Sanitary Sewer Division

The purpose of the Sanitary Sewer Division is to properly remove sewage from structures in a manner consistent with the EPA's standards. The Division provides field customer service for 10,673 accounts and maintains 152.60 miles of sanitary sewer lines, 3,803 manholes, 4 sanitary sewer lift stations, and performs biannual inspections on 146 private grease traps.

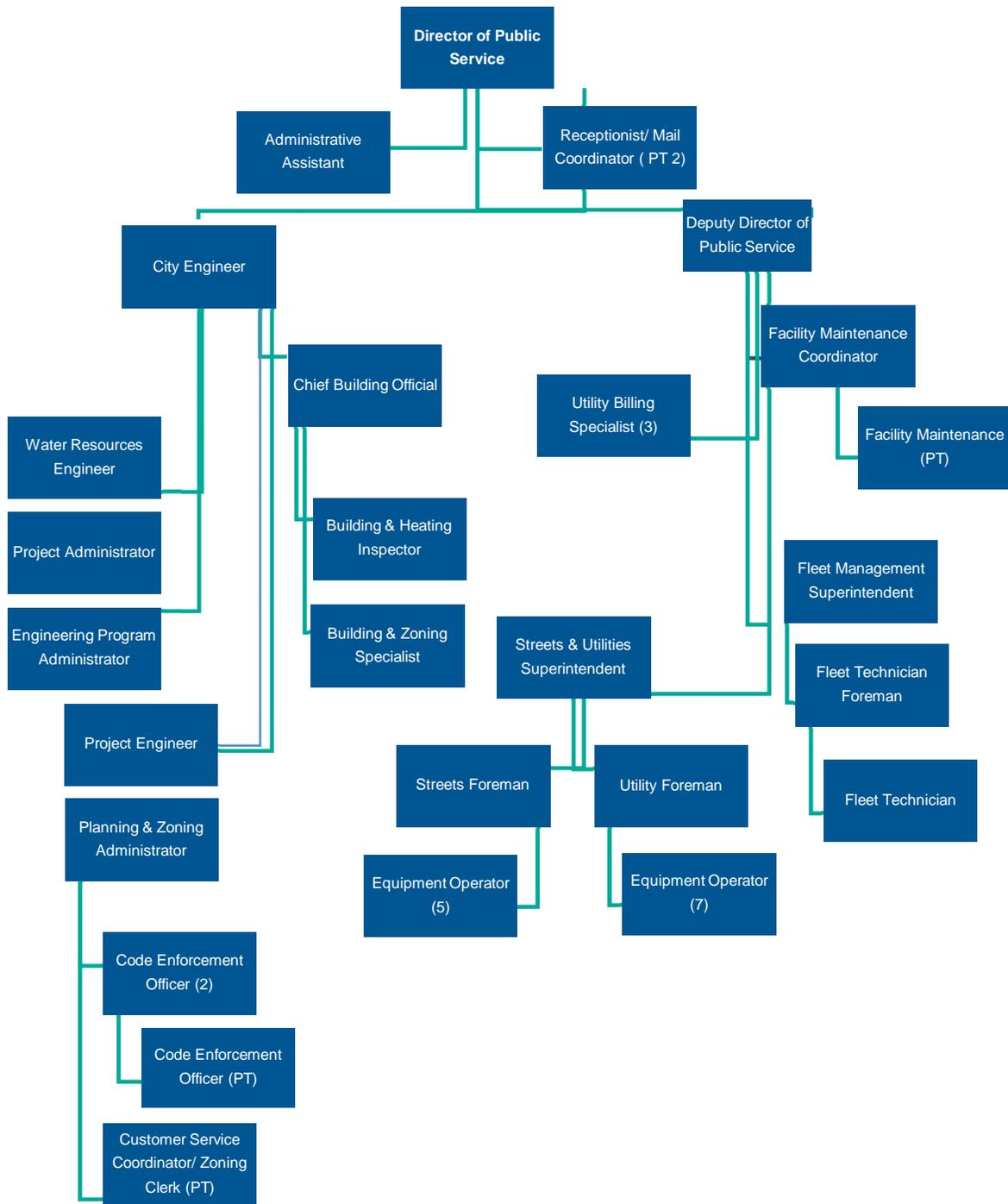
Stormwater Division

The purpose of the Stormwater Division is to properly convey stormwater from structures in a manner consistent with the EPA's National Pollutant Discharge Elimination System (NPDES) standards. The division manages Gahanna's four major watersheds and a number of drainage ditches, provides field customer service for 10,673 accounts and maintains 114.90 miles of storm sewer lines, 66 detention/retention ponds, 4,190 catch basins, 2067 manholes, and 23 trash racks.

Utility Billing Division

The purpose of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are provided by the City of Columbus, with billing to the residents of Gahanna performed by the City of Gahanna's Utility Billing Division. Through innovation and secure technology, this division processes approximately 50,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,673 accounts for issues related to utilities and refuse collection.

Organizational Chart



Priorities and Strategic Results

	<p>2.1 Arterial Roads 70 PCR The City Engineer is the lead for this strategic result. The planned result for 2019 is that drivers will experience a smooth comfortable ride (70 PCR) on 100% of Gahanna's arterial roads.</p>
	<p>2.2 Local Road 65 PCR The City Engineer is the lead for this strategic result. The planned result for 2019 is that drivers will experience a smooth comfortable ride (65 PCR) on 98.5% of Gahanna's local roads</p>
	<p>4.3 Gateways and Signage The Director of Planning & Development is the lead for this strategic result; however, the Streets Division of the Service Department is the lead for the portion that relates to the installation of new street signs. By the end of 2019, 100% of Gahanna's streets will have the new street signs.</p>

Additional Priorities for the Public Service and Engineering Department Include:

- The Department of Public Service & Engineering will also be finalizing and implementing their departmental strategic business plan. This plan will provide a clear direction for the Department and aligns with the City-wide strategic plan and/or the Mayor's commitment to Gahanna. The plan results in the identification and creation of the following:
 - Departmental Mission Statement
 - Departmental Strategic Goals
 - Departmental Programs, Activities and Services
 - The Purpose of each Program and Activity
 - Alignment of those Programs and Activities with the Departmental Strategic Goals
 - Performance Measures for each Program and Activity
- Aid in the implementation of GoForward Gahanna strategic result 3.1 Westside Intersection by relieving congestion in the Stygler Rd./Agler Rd./US62 area so that Gahanna residents and visitors will be able to travel through improved and maintained intersections and development and redevelopment projects can proceed.
- Install GPS units on City snowplows to improve efficiency and service to the public.
- Reduce congestion at the intersection of Taylor Station and Claycraft Rd. by installing a modern roundabout. Relieve congestion for northbound Hamilton Road at Morse Road and along Morse Road between Hamilton and Trellis Lane through a joint project with the City of Columbus.
- Reduce congestion near US-62 and W. Johnstown Rd. by widening S. Stygler Rd.
- Reduce congestion, improve road conditions and improve drainage by widening W. Johnstown Rd. between Stygler Rd. and Olde Ridenour Rd.
- Create access to Friendship Park and the Oklahoma City Facility from a signalized intersection at Granville St. by extending Shull Ave. south from Granville St.
- Improve the Olde Gahanna area and expand walkability by rebuilding Carpenter Rd. and Walnut St.
- Techcenter Dr. Extension (Science Blvd. to Taylor Station Rd.).
- Research Rd. and Blatt Rd. Improvement to accommodate heavy truck and industrial traffic (from Eastgate Rd. to Taylor Station Rd.) by replacing roadway with more substantial pavement and pedestrian facilities.
- Design and add bridge enhancements when ODOT reconstructs the S. Hamilton and Claycraft Rd. bridges over I-270.
- Replace failing bridge structures on Heil Drive.
- Replace failing bridge structures on Wynne Ridge Ct.
- Replace decades old municipal compound HVAC equipment with energy efficient models.

- Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Ave.
- Replace existing street lights with energy efficient LED lighting.
- Evaluate the benefits of transitioning to monthly utility billing from quarterly and implement if the benefits outweigh the negatives.

Challenges

Facilities Maintenance Division

Many of Gahanna's facilities are more than 20 years old, with the Streets and Utilities complex possibly dating back to the late 1950's. Maintenance of these facilities becomes more costly as equipment ages and requires costly repairs or replacement. The Department has estimated that the total cost to bring the existing streets & utilities facility up to current standards would exceed \$1 million, and the cost to design and build a completely new operations complex would exceed \$4 million.

Streets Division

The Public Service and Engineering Department has multiple funding sources and each presents its own challenges. Street maintenance is funded through Gahanna's General Fund, Streets Fund, and State Highway Fund. Each one of these funding sources has limitations. Streets require major maintenance on an approximately 25-year cycle. Gahanna experienced significant growth beginning in the late 1980's. These additional streets have increased the maintenance pool exponentially in recent years. Gahanna is committed to funding street maintenance at the necessary level. However, in order to appropriately maintain Gahanna's aging street inventory, the City's ability to fund other services, programs and capital improvements are severely limited.

The Street Fund receives a portion of its revenue from a proportionate share of the State's Motor Vehicle Fuel Tax. While gas prices fluctuate, this revenue source does not as the tax is a fixed amount per gallon. Additionally, with a continued focus on increasing fuel efficiency and the growing adoption of hybrid and alternative fuel vehicles, revenue is not anticipated to keep the pace of expenditure growth in the Street Fund. Because of this, the General Fund will have to supplement the resources available for Streets programs to an even greater level moving forward.

Water, Sanitary Sewer, Stormwater, and Utility Billing

The Water, Sanitary, and Stormwater divisions are supported through user rates. Consideration is always given towards maintaining affordable rates while still funding sustainable infrastructure maintenance and new capital projects necessary for Gahanna's growth. As expenses increase, maintaining this balance becomes more difficult.

Non-Routine or New Items

Changes to Operating

Building Division

In an effort to improve the customer experience, the building division software was expanded to allow customers to complete their permitting process on-line, from applying for permits, paying the permit fees, to scheduling their inspections. Contractors now are also able to complete their registration on-line. These new features have reduced the turn-around time for permitting and contractor registration.

Plan storage has been re-organized for faster retrieval of current building plans. The file of the stored plans is also constantly updated to separate the documents for current project from completed projects.

Utility Billing Division

In an effort to improve customer service, online bill pay and e-bill options has been offered to Gahanna's water, sewer and refuse customers. Additionally, a customer portal is now available that provides the customer improved access to their utility data including both financial and consumption information.

One Time Investments

Items Funded from One Time Resources	2020	2021-2024	TOTAL
N/A			

Department Performance

Accomplishments and Innovation

	<p>2.1 Arterial Roads 70 PCR and 2.2 Local Roads 65 PCR</p> <p>The 2018 Street Program was fully funded and supported a contract amount of \$3,469,561. This program consists of asphalt resurfacing, crack sealing, and Detroit Street rebuilds. This program directly supports Strategic Results 2.1 Arterial Roads 70 PCR and 2.2 Local Roads 65 PCR. In 2017, 100% of arterial roads rated at 70 PCR or better.</p>
	<p>2.3 West Side Intersection Completed</p> <p>The 2018 interim operational result for this strategy is that Council and the Mayor will gain consensus based on public input and staff recommendations for the final design, which will identify development and redevelopment opportunities. Carpenter Marty completed an alternative analysis for intersection designs including costs and impacts. Meetings to allow public review and comment on the designs were held at City Hall on 1-26-17 and at Middle School West on 4-6-17, 11/16/17. A final recommendation is currently being developed based upon stakeholder input.</p>
	<p>3.1 Trail Completed</p> <p>The 2018 goal of this strategic result was to begin construction of the Big Walnut Trail Section 4. Significant grants have been secured toward this project, design has been completed and a public meeting was held at the Stonybrook United Methodist Church on 5-30-17. The project went out for bid in January, 2018, and construction began in Spring of 2018. The project was completed in 2019.</p>

Administrative Division

- Paper Shredding and Electronic Recycling Event - Gahanna held its annual shredding event in April. 27,500 pounds of paper was shredded. This is an event that also creates a venue for the public to donate to Gahanna Residents in Need (GRIN) who received \$2,112 in cash donations and 40 boxfuls of food donations. This was a very successful event for all involved!
- Service Expo/Touch-A-Truck Event – After several years of not hosting this popular event, the Department of Public Service and Engineering brought back the Service Expo so that the community could have an opportunity to interact with City Staff to ask questions, explore equipment (including a helicopter) and have a great family outing.

Engineering Division

- In an effort to improve customer service and staff efficiency, a new on-line bidding portal has been implemented that is user-friendly and allows contractors to submit electronic bids for capital and non-capital projects online.
- Vehicular Safety is a top priority for the City of Gahanna. In an effort to maintain roadway safety, and a reliable thoroughfare system, the City will substantially complete the replacement of the Heil Drive Bridge that carries Heil Drive over Sycamore Run.
- In 2019, the Engineering Division completed another successful street program. The program consisted of more than 0.85 centerline miles of street reconstruction, 3.57 miles of asphalt overlay, and 6.08 centerline miles of crack seal with a total investment of more than \$3.6 million dollars.
- In a continued effort to provide sanitary sewer to unsewered areas, the Engineering Division was able to substantially complete the Price Road Phase II Sanitary Sewer project which provided sanitary sewer to 19 unsewered parcels and removed an aging lift station from service.
- GoForward Gahanna Strategic Result 3.1 Completed Trail System focuses on the completion of the Big Walnut Trail System. In 2019, the Engineering Division completed construction of the Big Walnut Trail Section 4 and McKenna Creek Stream Restoration months ahead of schedule. This project connected a critical link for the overall Big Walnut Trail system, ultimately creating a completed trail system from Morse Road south to Rocky Fork Drive South, and result in more than 400' of stream restoration and a dam removal for McKenna Creek.
- Ohio Department of Transportation Municipal Bridge Program Funding Application - In an effort to secure funding for Capital Improvements, the Engineering Division submitted an application for grant funds to the ODOT Municipal Bridge Program. An application has been submitted for Wynne Ridge Bridge in an effort to secure grant funds that may cover up to 95% of the construction of this project that will maintain roadway safety, and a reliable thoroughfare system.
- GoForward Gahanna: 2.3 West Side Intersection Completed - Carpenter Marty completed an alternative analysis for intersection designs including costs and impacts. Meetings to allow public review and comment on the designs were held at City Hall in January and at Middle School West on several occasions to allow for citizen input and comment. A final recommendation is currently being developed based upon stakeholder input, with design expected to begin in early 2020.

Building Division

- The Building Division has been able to expand its process modifications that were implemented in the summer of 2017, in an effort to help stream line their process and reduce the time for issuing and reviewing building permits.

Utility Billing Division

- In an effort to improve customer service, online bill pay and e-bill options has been offered to Gahanna's water, sewer and refuse customers. Additionally, a customer portal is now available that provides the customer improved access to their utility data including both financial and consumption information.

Zoning Division

- In an effort to improve customer service and staff efficiency, a new code enforcement on-line portal has been implemented that is user-friendly and allows the public to report concerns electronically at all times of the day.
- The Zoning Division has reviewed and purged all of its files in storage to be current with their records retention schedule.
- The Zoning Division implemented a rental registration code that requires all rental properties to register with the City of Gahanna. The registration includes a zoning code inspection for compliance. Registration and inspection started in 2019 with an estimated completion of late 2020.

Stormwater Division

- The public was invited to attend a free Backyard Conservation Workshop on July 23, 2019 at the Golf Course Club House. Franklin Soil and Water Conservation District discussed urban stormwater, rainwater harvesting and infiltration and rebate options for backyard conservation practices.

Facilities Maintenance Division

- In 2019, the Facilities Division completed the demolition of 181 Granville St.

Performance Measures

Administration Division

Risk Management – Property Losses

This measure represents the number of incidents involving damage or loss in value to the City's real or personal property that resulted in an expenditure by the City or its insurance provider. Property loss includes damage, complete destruction or theft of real or personal property.

Number of Property Losses (By Year)

2013	2014	2015	2016	2017	2018	2019
9	13	9	6	4	2	TBD

Engineering Division

Lane Miles of Bike Paths Within Road Right-of-way

The Engineering Division strives to develop additional bike paths within the road right-of-way on any capital street project that corresponds with the City's Bikeway Master Plan. The Division's goal is to maintain or increase the total number of lane miles each year.

Lane Miles of Bike Paths (By Year)

2013	2014	2015	2016	2017	2018	2019
24	24	24	24.15	25.26	25.26	TBD

Fleet Division

Gallons of Fuel Purchased

In order to further the economic success of the City and contribute to overall environmental sustainability, the Fleet Division aims to reduce annual fuel consumption.

Gallons of Fuel Purchased (By Year)

2013	2014	2015	2016	2017	2018	2019
82,805	80,842	85,322	79,305	65,421	80,242	TBD

Facility Division

Total Electricity Usage: kWh

In order to be a good steward of the environment by reducing the City's carbon footprint, the Facilities Division aims to reduce annual electricity usage.

Total Electricity Usage (KWH Per Year)

2013	2014	2015	2016	2017	2018	2019
2,028,038	1,895,130	1,678,365	1,637,449	1,693,159	1,607,871	TBD

Streets Division

Street Condition

This rating system is based on a scale of 0 – 100 (100 being excellent). Criteria to determine a street's PCR: extent of cracking, concrete condition, crack seal condition, and pavement defects (i.e.: potholes, ride quality, etc.). Pavement defects are weighted the heaviest because it relates to ride quality and maintenance costs. The industry standard is above 75 PCR.

Street Condition and Pavement Rating Comparison

	2013	2014	2015	2016	2017	2018	2019
Assessed Paved Lane Miles	325.09	325.09	325.84	325.84	327.72	327.72	TBD
Average Pavement Condition Rating	87.4	87.6	84.7	86.3	86.8	86.8	TBD
Mileage Rated Satisfactory (75) or Better	91.5%	92.2%	81.1%	86.8%	86.9%	84.9%	TBD

Sanitary Sewer Backups

Sanitary sewer backups cannot be entirely prevented, but targeted preventive maintenance on the sanitary sewer system can reduce the risk of occurrence. The Division's goal is to have 2 or fewer backups per quarter (8 annually).

Sanitary Sewer Backups Comparison

	2013	2014	2015	2016	2017	2018	2019
Target	≤8	≤8	≤8	≤8	≤8	≤8	≤8
Actual	9	4	7	5	3	6	TBD

Stormwater Catch Basin Maintenance

Catch basins are used to collect pavement runoff throughout the City. This measure represents the number of catch basin repairs and replacements that the Division completes annually. Proactive catch basin maintenance helps remove contaminants from stormwater and allows water to flow freely. The Division's goal is to repair or replace at least 30 catch basins annually.

Stormwater Catch Basin Maintenance Comparison

	2013	2014	2015	2016	2017	2018	2019
Target	≥30	≥30	≥30	≥30	≥30	≥30	≥30
Actual	40	57	59	87	54	54	TBD

Residential Refuse

The Utility Billing Division tracks residential refuse and recycling statistics through the City's relationship with its contract refuse provider.

Residential Refuse and Recycling Collection

	2013	2014	2015	2016	2017	2018	2019
Recycling Accounts	9,842	9,837	9,904	9,967	10,043	10,016	TBD
Recycling Collected (Tons)	2,602	2,568	2,714	2,835	2,552	2,496	TBD
Refuse Accounts	9,842	9,837	9,904	9,967	10,043	10,016	TBD
Refuse Collected (Tons)	9,234	9,278	9,351	9,547	9,985	10,256	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Public Service Revenue	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2018-2019 Difference
	Charges for Services	\$ 41,472	\$ 44,805	\$ 38,000	\$ 44,820	\$ 6,820
Fines & Fees	\$ 552,672	\$ 546,959	\$ 677,200	\$ 546,980	\$ (130,220)	
Licenses & Permits	\$ 404,722	\$ 453,879	\$ 748,850	\$ 453,890	\$ (294,960)	
Miscellaneous Income	\$ 37,088	\$ 163,639	\$ 70,000	\$ 163,640	\$ 93,640	
Public Service Total	\$ 1,035,954	\$ 1,209,282	\$ 1,534,050	\$ 1,209,330	\$ (324,720)	

General Fund	Use of Funds	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2018-2019 Difference
	Salaries & Benefits	\$ 1,552,167	\$ 1,516,427	\$ 1,550,390	\$ 1,816,240	\$ 265,850
Materials & Supplies	\$ 977,949	\$ 1,054,394	\$ 1,412,087	\$ 1,245,440	\$ (166,647)	
Contract Services	\$ 844,993	\$ 792,097	\$ 1,101,672	\$ 1,139,835	\$ 38,163	
Capital Outlay	\$ 425,976	\$ 473,176	\$ 359,536	\$ -	\$ (359,536)	
Departmental total	\$ 3,801,086	\$ 3,836,094	\$ 4,423,685	\$ 4,201,515	\$ (222,170)	

General Fund	Full-Time	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2018-2019 Difference
	Director of Public Service	1	1	0	1	1
Deputy Director of Public Service	0.25	0.25	0.25	0.25	0	
Planning and Zoning Administrator	1	1	1	1	0	
Chief Building Official	1	1	1	1	0	
Building and Heating Inspector	1	1	1	1	0	
Code Enforcement Officer	1	1	2	4	2	
Building and Zoning Specialist	1	1	1	1	0	
Fleet Superintendent	1	1	1	1	0	
Fleet Foreman	1	1	1	1	0	
Fleet Technician	3	3	3	3	0	
Facility Maintenance Coordinator	1	1	1	1	0	
Administrative Coordinator	0.5	0.5	0.5	0.5	0	
Administrative Technician	0.7	0.7	0.7	0.7	0	
Engineering Program Technician	1	1	0	0	0	
Project Administrator	0	0	0	0.25	0.25	
Total Full-Time	14.45	14.45	13.45	16.7	3.25	

General Fund	Part-Time/Seasonal	2017 Actual	2018 Actual	2019 Appropriated	2020 Request	2018-2019 Difference
	Office Support Worker I	2	2	2	2	0
Office Support Worker III	4	2	2	2	0	
Team Member-Parks/Service	0	0	0	2	2	
Engineering Intern	1	0	0	0	0	
Total Part-Time	7	4	4	6	2	

CAPITAL IMPROVEMENTS

Capital Needs Assessment

The Capital Needs Assessment is a critical component of the City's long-term financial management and forecasting process. By identifying needed capital investment and improvements over a five-year time horizon, City staff and officials can work to prioritize projects and initiatives, allocate available funding and identify potential partners and outside funding resources. Compiling the Capital Needs Assessment is a first step toward developing a long-term Capital Improvement Plan for the City.

The five-year needs assessment is based on best practices, previous plans and surveys as well as the experience and research of the departmental professionals. The current assessment represents the capital investments and improvements needed over the next five years (2020 – 2024) to execute the Mayor's Commitment to Gahanna, the GoForward Gahanna Strategic Plan, and address other high priority needs.

In order to effectively catalog the City's capital needs, the Administration developed a set of common definitions and a prioritization system to identify and categorize capital projects. These terms and definitions allow City Council and the public to better understand the true needs and associated costs of maintaining the City at its current level of service and operations (Sustainable Operating Capital) versus creating new projects or services (One-Time Capital Improvements).

May of 2019, the voters approved a 1% income tax increase with 75% dedicated to capital maintenance and improvements. This will allow the City to maintain the SOM for 2020 which included an acceleration of the asphalt overlay program nearly doubling what has been requested in the past and fully funds many other programs such as the playground elements and surfacing replacement which has only been partially funded in the past. Beyond 2020, the full amount of the income tax increase should be realized and additional surplus funds will begin to build with an expected total of \$2.6 million in surplus funds from 2021 to 2024.

Terms and Definitions

Sustainable Operating Capital

Single items that meet the City's capitalization threshold (cost at least \$5,000 and have a useful life of at least five years) are classified as capital. However, there are capital items that the City purchases which are needed to sustain current operations and are not true improvements to the City's infrastructure or assets. Examples include vehicle and equipment replacements, annual paving programs and lifecycle replacement costs for network hardware. This categorization allows Council and the public to understand the true capital costs of sustaining the City's current level of service.

One-Time Capital Improvements

Projects or improvements that meet the City's capitalization threshold and enhance the City's infrastructure or assets are considered capital improvements. Examples include new facilities and trails. This definition allows Council and the public to analyze and prioritize what new projects, services or initiatives the City should undertake. One-time capital improvements are assigned a priority level to further assess and prioritize capital needs across the organization.

Priority 1
 Imperative (must do): Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences:

- Corrects a condition dangerous to public health or safety
- Satisfies a legal obligation (law, regulation, court order, contract)
- Alleviates an emergency service disruption or deficiency
- Prevents irreparable damage to a valuable public facility

Priority 2
 Essential (should do): Projects that address clearly demonstrated needs or objectives:

- Rehabilitates or replaces an obsolete public facility or attachment thereto
- Stimulates economic growth and private capital investment
- Reduces future operation and maintenance costs
- Leverages available state or federal funding

Priority 3
 Important (could do): Projects that benefit the community but may be delayed without detrimental effects to basic services:

- Provides a new or expanded level of service
- Promotes intergovernmental cooperation
- Reduces energy consumption
- Enhances cultural or natural resources

Alignment to Strategic Results

The projects and initiatives included in the Capital Needs Assessment were developed by City staff based upon best practices, the City’s Sustainable Operating Model (SOM) the GoForward Gahanna citywide strategic plan, department-specific plans such as the Economic Development Strategy and Parks Master Plan and surveys and the experience and research of the departmental professionals.

Linkages with specific sections in the GoForward Gahanna strategic plan, the Sustainable Operating Model, the Economic Development Strategy and the Parks Master Plan are identified in the individual project sheets.

2020 Capital Improvement Plan

Sustainable Ongoing Operating Capital

The Sustainable Ongoing Operating Capital projects in the 2020 budget include:

Fund	Department	SOM Capital Maintenance	2020 Request
Capital Improvement			
	Information Technology	GNET Fiber Network Redundancy	\$ 400,000
	Information Technology	IT Plotter Replacement Plan	\$ 1,500
	Information Technology	Physical Server Lifecycle Replacement	\$ 25,000
	Information Technology	SAN Equipment Replacement	\$ 30,000
	Parks & Recreation	Park & Trail Asphalt Resurfacing	\$ 200,000
	Parks & Recreation	Park Renovations	\$ 100,000
	Parks & Recreation	Pool Infrastructure & Maintenance	\$ 50,000
	Parks & Recreation	Play Elements and Surface Replacement	\$ 250,000
	Public Safety	Police Equipment Replacement	\$ 225,000
	Public Safety	Police Radio Replacement Program	\$ 75,000
	Public Service	Asphalt Overlay	\$ 2,090,000
	Public Service	Bridge Replacement Program	\$ 229,000
	Public Service	Detroit Street Rebuilds	\$ 1,785,910
	Public Service	General Equipment Replacement Program	\$ 275,000
	Public Service	Fleet Garage Equipment Replacement Program	\$ 15,000
	Public Service	Street Lights at Intersections LED	\$ 40,000
	Public Service	Traffic Signal Upgrade and Maintenance	\$ 157,000
Capital Improvement Fund Total			\$ 5,948,410
Street			
	Public Service	Street Equipment Replacement	\$ 175,000
Capital Improvement Fund Total			\$ 175,000
Total Governmental Funds			\$ 6,123,410
Fund	Department	SOM Capital Maintenance	2020 Request
Sewer Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 300,000
Sewer Capital Improvement Fund Total			\$ 450,000
Storm Water			
	Public Service	Bridge Replacement Program	\$ 229,000
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
Storm Water Fund Total			\$ 349,000
Water Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 125,000
Water Capital Improvement Fund Total			\$ 275,000
Total Enterprise Funds			\$ 1,074,000

One-Time Capital Projects

The following table summarizes the requested one-time capital projects by funding source. This table is followed by detailed project information sheets which provide in-depth information on each of the proposed projects. In the case of most multi-year projects, it is important to note that only the 2020 requirements are included in the 2020 budget request. Future years' requirements will be included in their future budget requests.

Fund	Department	One-Time Capital Improvement Requests	2020 Request
Capital Improvement			
	Public Safety	Co-locating Dispatch	\$ 500,000
		Capital Improvement Fund Total	\$ 500,000
Tax Increment Fund (TIF)			
	Parks & Recreation	E Johnstown Multi-Use Trail Improvement	\$ 150,000
	Parks & Recreation	Headley Park Improvement Design	\$ 70,000
	Public Service	Blatt Blvd Rebuild	\$ 1,000,000
	Public Service	Reasearch Rd Rebuild	\$ 1,300,000
	Public Service	Laura Drive Rebuild	\$ 50,000
	Public Service	Walnut Rebuild	\$ 400,000
		Tax Increment Fund Total	\$ 2,970,000
Total Governmental Funds			\$ 3,470,000

Fund	Department	One-Time Capital Improvement Requests	2020 Request
Storm Water			
	Public Service	Havens Corners Storm Improvements	\$ 250,000
	Public Service	Laura Drive Rebuild	\$ 10,000
		Storm Water Fund Total	\$ 260,000
Water Capital Improvement			
	Public Service	Havens Corners Waterline Improvements	\$ 700,000
	Public Service	Walnut Rebuild	\$ 55,000
	Public Service	Laura Drive Rebuild	\$ 10,000
		Water Capital Improvement Fund Total	\$ 765,000
Total Enterprise Funds			\$ 1,025,000

Capital Improvement Fund

The City's Capital Improvement Fund was created by City Ordinance ORD-77-84 and was amended by ORD-0054-2019 due to the passage of Issue 12 or the 1% income tax increase. Voters approved 75% of the 1% increase to be used for capital improvements and equipment including without limitation streets, buildings, park facilities, trails and playground elements and maintenance and repair of the same for, infrastructure; public safety; municipal facilities; parks and recreation and paying debt service for any such purpose. This provides for a dedicated funding stream for capital purposes. Prior to the passage of the income tax increase the only funding available for the capital improvement fund was transfers of unreserved fund balance from the General Fund which was approaching very low levels. Without the income tax increase, SOM capital maintenance would have been reduced significantly in order to keep the basic operations of the City funded. A new division, 75% capital projects, was created in the Capital Improvement Fund to keep the new funding and projects separate.

Capital Improvement Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Capital Improvement Fund	Finance Department	75% Capital Projects	Income Tax	325065504000	CAPITAL IMPROVE INCOME TAX	0	0	1,300,000	4,906,800	3,606,800
			Income Tax Total			0	0	1,300,000	4,906,800	3,606,800
			Transfer In	325065504900	CAPITAL IMPROVE TRANSFER IN	0	0	0	0	0
			Transfer In Total			0	0	0	0	0
		75% Capital Projects Total				0	0	1,300,000	4,906,800	3,606,800
		Capital Improvement	Other	325060004600	CAPITAL IMPROVE MISCELLANEOUS	111,200	0	0	0	0
			Other Total			111,200	0	0	0	0
			Transfer In	325060004900	CAPITAL IMPROVE TRANSFER IN	2,478,710	6,951,750	3,322,560	0	-3,322,560
			Transfer In Total			2,478,710	6,951,750	3,322,560	0	-3,322,560
		Capital Improvement Total				2,589,910	6,951,750	4,622,560	4,906,800	284,240
Capital Improvement Fund Total						2,589,910	6,951,750	4,622,560	4,906,800	284,240
Grand Total						2,589,910	6,951,750	4,622,560	4,906,800	284,240

Capital Improvement Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Capital Improvement Fund	Finance Department	75% Capital Projects	Capital Outlay	325060005500	CAPITAL IMPROVE CAPITAL MAINT	0	0	0	5,051,910	5,051,910
				325060005505	CAPITAL IMPROVE CAPITAL IMPROV	0	0	0	500,000	500,000
				325065505510	CAPITAL IMPROVE CAPITAL EQUIP	0	0	0	896,500	896,500
			Capital Outlay Total			0	0	0	6,448,410	6,448,410
		75% Capital Projects Total				0	0	0	6,448,410	6,448,410
		Capital Improvement	Capital Outlay	325060005500	CAPITAL IMPROVE CAPITAL MAINT	1,399,244	3,003,690	3,004,873	0	-3,004,873
				325060005505	CAPITAL IMPROVE CAPITAL PROJ	826,104	1,009,151	356,956	0	-356,956
				325060005515	CAPITAL IMPROVE LAND ACQUISITION	354,621	30,000	0	0	0
			Capital Outlay Total			2,579,969	4,042,841	3,361,829	0	-3,361,829
			Transfer Out	325060005900	CAPITAL IMPROVE TRANSFER OUT	269,600	0	47,687	0	-47,687
			Transfer Out Total			269,600	0	47,687	0	-47,687
		Capital Improvement Total				2,849,569	4,042,841	3,409,516	6,448,410	-3,409,516
Capital Improvement Fund Total						2,849,569	4,042,841	3,409,516	6,448,410	-3,409,516
Grand Total						2,849,569	4,042,841	3,409,516	6,448,410	-3,409,516

There are also a number of other capital funds established for capital grant purposes or for other revenue resources that are restricted or dedicated for capital purposes. The tables below provide detail for these funds.

Capital Funds Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Bond Capital Improvement Fund	Finance Department	Investment Income	324060004400	BOND INVESTMENT INCOME	17,652	12,688	3,194	0	-3,194
Bond Capital Improvement Fund Total					17,652	12,688	3,194	0	-3,194
Court Building Fund	Mayor's Court	Fines & Fees	329040004205	COURT BLDG FINES & FEES	14,881	19,974	23,000	19,980	-3,020
Court Building Fund Total					14,881	19,974	23,000	19,980	-3,020
Federal Highway Grant Fund	Public Service	Intergovernmental	330110004100	FED HGHWY GRANTS	0	0	604,029	0	-604,029
		Transfer In	330110004900	FED HGHWY TRANSFER IN	0	0	95,373	0	-95,373
Federal Highway Grant Fund Total					0	0	699,402	0	-699,402
OPWC Fund	Public Service	Intergovernmental	323110004100	OPWC GRANTS	780,120	785,867	0	0	0
OPWC Fund Total					780,120	785,867	0	0	0
Park Capital fund	Parks & Recreation	Other	327080004205	PARK CAPITAL DONATIONS	14,500	6,500	0	0	0
Park Capital fund Total					14,500	6,500	0	0	0
State Capital Grant Fund	Parks & Recreation	Intergovernmental	322080004100	STATE CAPITAL GRANT GRANTS	100,000	213,373	156,627	0	-156,627
State Capital Grant Fund Total					100,000	213,373	156,627	0	-156,627
Grand Total					927,153	1,038,402	882,223	19,980	-862,243

Capital Funds Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Bond Capital Improvement Fund	Finance Department	Capital Outlay	324060005505	BOND CAPITAL PROJ	1,034,225	537,884	32,309	0	-32,309
		Transfer Out	324060005900	BOND TRANSFER OUT	0	0	888	0	-888
Bond Capital Improvement Fund Total					1,034,225	537,884	33,197	0	-33,197
Court Building Fund	Mayor's Court	Capital Outlay	329040005510	COURT BLDG CAPITAL EQUIP	0	5,846	0	0	0
Court Building Fund Total					0	5,846	0	0	0
Federal Highway Grant Fund	Public Service	Capital Outlay	330110005505	FED HGHWY CAPITAL PROJ	0	0	699,402	0	-699,402
Federal Highway Grant Fund Total					0	0	699,402	0	-699,402
OPWC Fund	Public Service	Capital Outlay	323110005505	OPWC GRANTS	780,120	785,867	0	0	0
OPWC Fund Total					780,120	785,867	0	0	0
Park Capital fund	Parks & Recreation	Capital Outlay	327080005505	PARK CAPITAL CAPITAL PROJ	0	197,452	0	0	0
Park Capital fund Total					0	197,452	0	0	0
Park In-Lieu of Fees fund	Parks & Recreation	Capital Outlay	328080005505	PARK IN LIEU CAPITAL PROJ	60,541	39,459	0	0	0
Park In-Lieu of Fees fund Total					60,541	39,459	0	0	0
State Capital Grant Fund	Parks & Recreation	Capital Outlay	322080005505	STATE CAPITAL GRANT GRANTS	0	320,399	0	0	0
State Capital Grant Fund Total					0	320,399	0	0	0
Grand Total					1,874,886	1,886,906	732,599	0	-732,599

|| GNET FIBER NETWORK REDUNDANCY PROGRAM

Project Lead: Craig Main
Department: Information Technology
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this ongoing program is to holistically and continually evaluate and improve our City's fiber network. Within the 12.6 square miles of the City, there are currently 115,759 feet or 21.9 miles of optical fiber. Our current fiber-optic infrastructure has grown for economic development, business needs, and in response to available grants and funding. By strategically evaluating our current entire fiber-optic network for integrity and redundancy, we will identify and begin to eliminate our single points of failure thereby strengthening our network. For the 2020 budget we are combining the budget for the Redundancy Program and the Fiber Optic Expansion as well as increasing the budget by \$100,000 to cover the cost of several identified expansion projects. There are multiple Tax Increment Financing Districts that could be used to offset the expense of this project.

Estimate and describe ongoing operating and maintenance costs and/or savings:

\$5,000 annual maintenance is required for the Morse Rd. GNET extension.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 400,000	\$ 2,000,000				

PROJECT IMAGES



IT PLOTTER REPLACEMENT PLAN

Project Lead: Craig Main
Department: Information Technology
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Strategic Plan: Not Applicable

Project Description and Importance:

A key tool in GIS for not only production but for providing service to other City departments is the large format plotter. Primarily GIS uses this plotter to print maps on paper or vellum for other departments but at times the department is asked to print posters or banners a few times a year on vinyl for city sponsored events around town. The Plotter was last replaced in 2018 and should last 7 years. The 2020-2024 is to cover the replacement cost in 7 years.

Estimate and describe ongoing operating and maintenance costs and/or savings:

When properly maintained, a plotter, from a quality manufacture like HP, should last about 7 year.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
						\$ -
Total	\$ 1,500	\$ 7,500				

PROJECT IMAGES



|| PHYSICAL SERVER LIFECYCLE REPLACEMENT

Project Lead: Craig Main
Department: Information Technology
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to create a sustainable physical server equipment replacement program. The City currently has 12 physical servers which support a variety of system wide technology services throughout the City; 8 of these servers are addressed through the Capital Needs Assessment. Servers provide critical services to key networking components. As technology advances and software becomes more complex, servers in our infrastructure must continue to remain reliable, responsive, and usable. To meet these needs our lifecycle replacement policy is congruent with the hardware warranty of 5 years for our physical servers. As we have the opportunity to purchase programs on a SaaS basis, these costs may be reduced. Over the past two years we have moved e-mail, Police cruiser video, several service applications, backups and are in process of implementing the new Finance system on a SAAS platform. Potential cost savings will be evaluated as these programs are implemented.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Operation and maintenance costs will not be an issue as these servers will come with five year warranties. Longer lifecycles may appear to save costs up front but actually cost more as maintenance costs increase due to failing hardware, employee downtime, increased support time, and potentially lost files/work due to a failing server.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
						\$ -
						\$ -
						\$ -
Total	\$ 25,000	\$ 125,000				

PROJECT IMAGES



|| SAN EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Craig Main
Department: Information Technology
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to create a sustainable Information Technology Storage Area Network (SAN) equipment replacement program. Currently we have two SAN's, one at our primary data center and one at our disaster recovery site. The SANs provide digital storage and act as a platform for many critical information systems and technology related services we provide to internal and external stakeholders. As technology advances and software become more complex, our storage demands increase and must continue to remain reliable, responsive, and usable. To meet these needs, our replacement cycle for our SAN's is 5 years. As we have the opportunity to purchase programs on a SaaS basis, these costs may be reduced. Over the past two years we have moved e-mail, Police cruiser video, several service applications, backups and are in process of implementing the new Finance system on a SAAS platform. Potential cost savings will be evaluated as we move forward with other future application upgrades.

Estimate and describe ongoing operating and maintenance costs and/or savings:

SAN will be replaced with the latest technologies, leveraging the most cost effective strategies and designs possible. SAN lifecycle is estimated to be 5 years and includes maintenance as well as support. The off network data storage is currently using a Cloud Service provider.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
						\$ -
						\$ -
						\$ -
Total	\$ 30,000	\$ 150,000				

PROJECT IMAGES



|| PARK AND TRAIL ASPHALT RESURFACING

Project Lead: Jeff Barr
Department: Recreation and Parks
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: 3.1 Parks, Trails & Recreation: Trail System

Project Description and Importance:

The purpose of this project is to create a sustainable ongoing program for the maintenance of asphalt surfaces in our park system. Currently we have approximately 20 miles of paved trails and nearly 150,000 sq. feet of asphalt parking lot(s). These funds would be utilized to resurface asphalt parking lots throughout City parks, park trails, and golf course cart path. We have many parking lots, walkways and trails that will require resurfacing in the future. Some of the parks that are most in need of parking lot resurfacing include Woodside Green, Academy, Shull, Trapp Park walkway, and golf course cart path. These funds requested would allow us to prioritize and resurface park areas year by year. The Recreation and Parks department will collaborate with the Service department to ensure that the work is bid alongside their asphalt projects to ensure competitive pricing and will use the Public Service rating system, ensuring City wide consistency.

Estimate and describe ongoing operating and maintenance costs and/or savings:

A fully funded asphalt overlay program would reduce our current maintenance costs and reduce major costs related to complete trail rebuilds.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000
						\$ -
						\$ -
						\$ -
Total	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,200,000

PROJECT IMAGES



|| PARK RENOVATIONS

Project Lead: Jeff Barr
Department: Recreation and Parks
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

Maintenance of park amenities, such as, roof replacement for park structures, new fencing at Academy Park (and others), upgrading parking lot lamps to LED, installing shade structures, complete renovation of bathrooms, installing lightning prediction system at sport fields, replacing thousands of linear feet of split rail fence in parks, adding a new basketball court to an existing park, etc. Budgeting yearly for small to medium size one time expenditures would assist with a steady budget rather than one with peaks and valleys for capital expense.

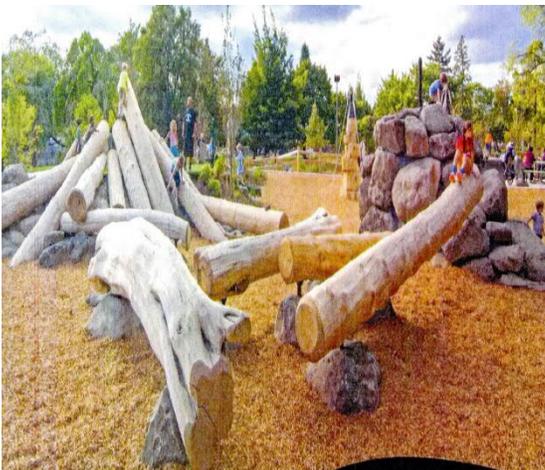
Estimate and describe ongoing operating and maintenance costs and/or savings:

Updating and maintaining existing amenities should reduce ongoing operating and maintenance cost.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 100,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 780,000
						\$ -
						\$ -
						\$ -
Total	\$ 100,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 780,000

PROJECT IMAGES



POOLS INFRASTRUCTURE REPLACEMENT & MAINTENANCE PROGRAM

Project Lead: Stephania Bernard-Ferrell
Department: Recreation and Parks
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

Ongoing repairs, replacements, and improvements to Gahanna swimming pools so citizens can enjoy safe & modern swimming pools. This would include but is not limited to, boiler replacement, replacement of features such as slides; diving boards; climbing walls, deck and pool bottom repair and/or replacement.

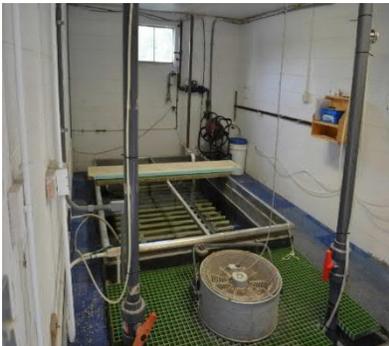
Estimate and describe ongoing operating and maintenance costs and/or savings:

By repairing, replacing, and improving City pools when needed instead of deferring maintenance should keep costs steady instead of peaks and valleys year to year.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 50,000	\$ 150,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 455,000
						\$ -
						\$ -
						\$ -
Total	\$ 50,000	\$ 150,000	\$ 85,000	\$ 85,000	\$ 85,000	\$ 455,000

PROJECT IMAGES



PLAY ELEMENTS AND SURFACE REPLACEMENT

Project Lead: Jeff Barr
Department: Recreation and Parks
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

Currently the City has 17 playgrounds and the purpose of this project is to ensure the City's play elements are safe and up-to-date. These funds will be used to replace surfacing and playground elements that are at the end of their life cycle. Play elements have life cycles that can last up to 20 years and safety surfaces approximately 10 years. Preventative and ongoing maintenance are necessary to ensure National Playground Safety Standards are met and maximize equipment lifespan. This project includes surface replacement and repairs, playground mulch installation, play element and skate element upkeep, replacement or improvement, as well as vandalism mitigation. Maintaining and replacing existing park assets is necessary for safety, citizen satisfaction and managing resources.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Routine replacement of worn out parts and equipment assists in avoiding complete playground rebuilds.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
						\$ -
						\$ -
						\$ -
Total	\$ 250,000	\$ 1,250,000				

PROJECT IMAGES



|| POLICE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this is to continue a sustainable Police equipment replacement program. Performing the core duties of the Division requires many pieces of equipment. The City has developed a rating system for equipment so that we can hone in on the exact pieces of the Division's equipment that need to be replaced. The equipment replacement program offers a pool of money to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the equipment that is sold at auction goes into this program for use by the department that sold the equipment. In 2018 \$25,000 was eliminated due to budget reductions and again another \$25,000 in 2019. The request for 2020 restores the program to the 2018 amount of \$225,000 per year.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Equipment is being replaced with like equipment which will have similar O&M costs throughout the life of the item.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000
						\$ -
						\$ -
						\$ -
Total	\$ 225,000	\$ 1,125,000				

PROJECT IMAGES



|| POLICE RADIO REPLACEMENT PROGRAM

Project Lead: Chief Spence
Department: Public Safety
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to create a sustainable radio replacement program for the Division of Police. In 2009, the Division received over \$650,000 in federal grants to upgrade its radio communications technology and infrastructure. As part of the initial grant project, 120 mobile, portable and fixed-based radios were purchased to service the City's radio equipment needs. This equipment has a finite life expectancy and planned replacement must occur every 6-8 years. In 2016, the Division utilized funds within this account to purchase and deploy new portable radios and upgrade the entire radio infrastructure to the MARCS P25 system. Through savings and incentives in migrating to the new system, the Division realized an overall cost savings of approximately \$90,000. In 2017, the Division began the process of replacing its mobile and fixed-base radio assets as the platforms originally purchased in 2009 reached end-of-life and were no longer supported by the manufacturer. By continuing to fund this project as part of the City's Sustainable Operating Model (SOM), the Division will maintain an ongoing lifecycle management system of all of the City's radio assets as part of its interoperable radio communications platform. In 2018 funds for this program were eliminated as part of budget reductions. In 2022 an additional \$75,000 will be required for platform replacement.

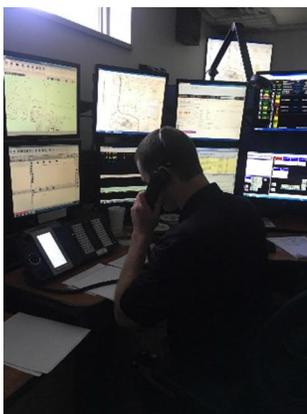
Estimate and describe ongoing operating and maintenance costs and/or savings:

Each radio within the Division's inventory is covered under a maintenance plan at a cost of \$12.00 per unit per month.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 75,000	\$ 75,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 450,000
						\$ -
Total	\$ 75,000	\$ 75,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 450,000

PROJECT IMAGES



|| ASPHALT OVERLAY

Project Lead: Grant Crawford
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: 2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

The purpose of this project is to prolong the life of our streets by doing an overlay of asphalt when certain criteria are met. The City uses a street rating system that is based upon a scale of 1-100 (100 represents a perfect rating). The system rates the streets in four categories: Extent Cracking, Concrete Condition, Crack Seal Condition and Pavement Defects (e.g. potholes). All four categories contribute to the overall rating, but the "Pavement Defects" category is weighted the heaviest because it relates to the ride quality and current maintenance costs. Road paving projects for streets are determined when the pavement is rated below 75 to meet our goal of a rating of 75 or above for 96% of our roadways. Additionally, our GoForward Gahanna strategic plan identifies that by 2021 Local roads will be maintained to a PCR rating of 65 or better, and that by 2019 Arterial Roads will be maintained to a PCR rating of 70 or better. The funding levels accelerate the program to meet our goal of a rating of 75 or above for 96% of our roadways in 4-5 years which more than doubles the cost of the program.

Estimate and describe ongoing operating and maintenance costs and/or savings:

This program is the actual costs of maintaining our City streets.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 2,090,000	\$ 3,090,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 12,950,000
						\$ -
						\$ -
						\$ -
Total	\$ 2,090,000	\$ 3,090,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 12,950,000

PROJECT IMAGES



|| BRIDGE REPLACEMENT PROGRAM

Project Lead: Grant Crawford
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: 2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

The purpose of this project is to create a sustainable bridge program that will annually allocate funds towards the future replacement of bridges. Annually we inspect twenty (20) structures that meet the state definition of a bridge. These structures are assigned a general rating of 1-10 with 10 being perfect. Our goal will be to target bridges that rate a 4 (poor) or less for replacement as part of this program.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Ongoing maintenance costs would be minimal.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 229,000	\$ 229,000	\$ 229,000	\$ 183,000	\$ 183,000	\$ 1,053,000
Storm Water	\$ 229,000	\$ 229,000	\$ 229,000	\$ 183,000	\$ 183,000	\$ 1,053,000
						\$ -
						\$ -
Total	\$ 458,000	\$ 458,000	\$ 458,000	\$ 366,000	\$ 366,000	\$ 2,106,000

PROJECT IMAGES



|| DETROIT STREET REBUILD

Project Lead: Grant Crawford
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
GoForward Gahanna: 2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

The Detroit style street was originally all concrete pavement and was not designed for the addition of an asphalt surface. These streets were a common street standard throughout the City of Gahanna in the 1950' and 1960's. Over the decades, as funds became too limited to properly repair the concrete street, the Detroit style streets began receiving a thin asphalt overlay which created problems with drainage at drives and downspout drain holes. Since the late 1980's we have been reconstructing these streets as annual funds would allow. For the last ten years (approximately), this has translated to one street rebuild per year. Detroit style streets are rebuilt to today's street standards and include an asphalt surface, a concrete base and separate curb and gutter. We currently have approximately 7.52 centerline miles of Detroit style streets remaining in the City which equates to about 5.64 % of the entire roadway network. In 2015 a bond was acquired to fund \$4,500,000 in street rebuilds, which carried our program though the end of 2017.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Once the remaining streets have been rebuilt, operation and maintenance costs drop since we are not filling potholes, etc. The new asphalt streets will be maintained as part of our asphalt overlay program. The general obligation bonds will have an annual debt service of about \$355,000 annually from 2015-2035.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 1,785,910	\$ 2,142,410	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 9,820,800
						\$ -
						\$ -
						\$ -
Total	\$ 1,785,910	\$ 2,142,410	\$ 1,964,160	\$ 1,964,160	\$ 1,964,160	\$ 9,820,800

PROJECT IMAGES



EQUIPMENT REPLACEMENT PROGRAM (EXCLUDING POLICE)

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this request is to continue a sustainable general fund equipment replacement program. Performing the core duties of the City requires many pieces of equipment. The City has developed a rating system for its equipment so that we can hone in the exact pieces of government equipment (e.g. Streets, Parks, Fleet and Administration's vehicles) that need replaced throughout the City. The equipment replacement program offers a pool of money to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the equipment that is sold at auction goes into this program for use by the department that sold the equipment. In 2017 and 2018 \$25,000 was eliminated from the general fund due to budget reductions and an additional \$25,000 in 2019. The request for 2020 restores the general fund program to the 2016 amount of \$250,000 per year with an additional \$25,000 for 2020 and 2021 due to the past budget reductions. An additional \$25,000 per year in the street fund is requested due to the increase cost of equipment replacements and additional equipment that has been added to maintain city streets. It should also be noted that with the addition of code enforcement officers and the acceleration of the street program there will be a need for additional equipment.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Equipment is being replaced with like equipment which will have similar O&M costs throughout the life of the item. By replacing equipment at appropriate intervals we can reduce long term maintenance expenses required to sustain excessively aging equipment.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 275,000	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,300,000
Street	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000
						\$ -
						\$ -
Total	\$ 450,000	\$ 450,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 2,175,000

PROJECT IMAGES



FLEET GARAGE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this is to request a sustainable general fund equipment replacement program for Fleet service equipment (Shop Equipment). Performing the core duties of fleet maintenance requires many pieces of equipment. This includes items such as vehicle lifts, computer diagnostic equipment and tire maintenance equipment. The proposed equipment replacement program requests a regular fixed funding amount to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Equipment is being replaced with like equipment which will have similar O&M costs throughout the life of the item. By replacing equipment at appropriate intervals we can reduce long term maintenance expenses required to sustain excessively aging equipment.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
						\$ -
						\$ -
						\$ -
Total	\$ 15,000	\$ 75,000				

PROJECT IMAGES



STREET LIGHTS AT INTERSECTIONS/LED REPLACEMENT PROGRAM

Project Lead: Grant Crawford
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to provide street lights at public intersections that are currently not lit. Historically, we have appropriated \$20,000 each year to be spent on street lighting at intersections as requests are received. Historical funding would allow for 1 project to be constructed every 2-3 years. Increasing funding to \$40,000 will allow a project to be completed every 1-2 years. In addition, it is our desire to change our existing street lights to LED technology in an effort to reduced our energy costs and improve safety through more effective lighting.

Estimate and describe ongoing operating and maintenance costs and/or savings:

A newly added street light would cost the city approximately \$72 annually to operate. A streetlight retrofit to LED has approximately a 2.5 year payback with energy savings.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000
						\$ -
						\$ -
						\$ -
Total	\$ 40,000	\$ 200,000				

PROJECT IMAGES



CITYWIDE TRAFFIC SIGNAL UPGRADES AND MAINTENANCE

Project Lead: Grant Crawford
Department: Public Service
Priority Category: SOM
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this plan is to create a sustainable Traffic Signal Replacement program, these funds will be used to replace traffic signal equipment at the end of their life cycle. This includes equipment such as detection cameras, controllers, conflict monitors, traffic and pedestrian signal heads, wiring, cabinets and school zone flashers. Traffic signal equipment has a life cycle of 15-20 years, and requires some ongoing maintenance to ensure that these systems remain functional. Maintaining and replacing traffic signal equipment is essential to the health and safety of our citizens. The request has been updated due to updated actual costs of maintenance.

Estimate and describe ongoing operating and maintenance costs and/or savings:

This program will help to reduce ongoing maintenance costs by replacing old signal heads with new energy efficient LED heads.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2020	2020	2020	2020	Total
Capital Improvement	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 157,000	\$ 785,000
						\$ -
						\$ -
						\$ -
Total	\$ 157,000	\$ 785,000				

PROJECT IMAGES



ENTERPRISE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: SOM
Fund Type: Proprietary
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to create a sustainable equipment replacement program for the City's proprietary funds. Performing the core duties of the Water, Sanitary Sewer and Stormwater Divisions requires many pieces of equipment. The City has developed a rating system for its equipment so that we can hone in the exact pieces of equipment that need replaced thereby utilizing our funds as effectively as possible. The proprietary equipment replacement program will be funded by the Sewer, Water, and Stormwater funds as detailed below.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Equipment is being replaced with like equipment which will have similar operating and maintenance costs throughout the life of the item. Without an effective replacement program operating and maintenance costs would increase due to the additional upkeep required for obsolete equipment.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Storm Water	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Water Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Sewer Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
						\$ -
Total	\$ 350,000	\$ 1,750,000				

PROJECT IMAGES



|| STORMWATER SYSTEM MAINTENANCE

Project Lead: Jeff Feltz
Department: Public Service
Priority Category: SOM
Fund Type: Proprietary
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

The purpose of this project is to create a sustainable program for maintaining the stormwater collection system. The project includes items like dredging stormwater ponds, performing stabilization projects to creek banks, minor storm rehab projects, and storm sewer extensions. Retention and detention ponds require periodic maintenance through draining and dredging processes to maintain the stormwater management capability of the ponds along with aesthetics as many are located in public parks and subdivisions. Stream bank stabilization of creek banks meandering through public properties is necessary to maintain safety of residents should the creek be in a park or walking/bike path trail. Inadequate storm sewer in residential areas, particularly in rear yards is becoming more and more relevant. Older subdivisions rely on swales to drain the storm runoff away. Over the years, sheds, gardens, landscaping, fences, private utilities disturb these swales often resulting in ponding water on numerous properties. This presents a concern of stagnant water and mosquito breeding grounds. Often adding additional storm catch basins and pipe can help alleviate the ponding water and also create an outlet for individual lot drainage improvements. The request to increase the funding is due to a number of outstanding projects. The increased funding will allow us to complete the stormwater needs of the community without creating any further backlogs.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Pond dredging usually required every 10 to 20 years. Bank stabilization projects have minimal to no operations and maintenance costs and storm extensions are minimal, inspection and periodic cleaning.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Storm Water	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 350,000
						\$ -
						\$ -
						\$ -
Total	\$ 70,000	\$ 350,000				

PROJECT IMAGES



REPLACE OLDER EXISTING WATERLINES

Project Lead: Jeff Feltz
Department: Public Service
Priority Category: SOM
Fund Type: Proprietary
Offsetting Revenue: No
Project Ward: City Wide
GoForward Gahanna: Not Applicable

Project Description and Importance:

Every year \$100,000 will be needed to replace older, deteriorating waterline infrastructure around the City. Specific projects will be identified each year as the need for replacement arises. Areas of targeted replacement include Olde Gahanna (existing 4 inch lines), Claycraft Road (high pressure tower feed line), and many old asbestos concrete lines and cul-de-sacs with 2 inch galvanized steel lines. The request for increased funding will allow the city to have adequate funding to replace the deteriorated water lines during street rebuilds. Typically the new waterlines are placed in the street requiring costly street repairs if completed after a street rebuild.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Minimal operation and maintenance costs once installed. Line and hydrant flushing, valve exercising, which are currently being performed.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Water Capital Improvement	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 625,000
						\$ -
						\$ -
						\$ -
Total	\$ 125,000	\$ 625,000				

PROJECT IMAGES



COMMUNICATIONS CENTER CO-LOCATION PROJECT

Project Lead: Chief Spence
Department: Public Safety
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Strategic Plan: Not Applicable

Project Description and Importance:

In 2018, the Division of Police along with Mifflin Township and the Metropolitan Emergency Communications Center (MECC) continue to pursue co-locating emergency communications (public safety dispatch and 9-1-1) services in a joint facility to be constructed within the city of Gahanna. In 2017, City Council modified an existing Tax Increment Financing (TIF) revenue sharing agreement with Mifflin Township to allow funding received by the Township, per the revenue sharing agreement, for the facility. In order for co-location of dispatching operations to occur, funding is needed for equipment dedicated to police dispatching operations within the potential center. This project would fund workstations, technology and other infrastructure dedicated to the needs of emergency dispatching of safety and public service resources. In 2019, Mifflin Township purchased the Columbus Metropolitan Library System's operations complex at 101 S. Stygler Road in order to facilitate the relocation of the MECC from Creekside's C Building.

Estimate and describe ongoing operating and maintenance costs and/or savings:

The project would fund the initial equipment needs for the co-location of public safety dispatching services. Approximately \$50,000 per year will be needed to replace/maintain equipment. While there will be initial costs involved, savings will occur over time due to efficiencies in staffing, equipment and maintenance sharing. In addition, there is the potential for revenue to be generated by contracting emergency communications services to other public safety entities.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 500,000					\$ 500,000
						\$ -
						\$ -
						\$ -
Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000

PROJECT IMAGES



EAST JOHNSTOWN ROAD MULIT-USE TRAIL IMPROVEMENTS

Project Lead: Grant Crawford and Jeff Barr
Department: Public Service
Priority Category: Priority 3
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
GoForward Gahanna: 3.1 Parks, Trails & Recreation: Trail System

Project Description and Importance:

The purpose of this project is to install 1300' of multi-use trail that will create a completed pedestrian connection between the adjacent subdivisions, YMCA, and skilled nursing facilities along East Johnstown Road between Riva Ridge Boulevard and YMCA Place. Grant funding for trail construction will be pursued. In addition, the North Triangle and Johnstown Rd TIFS may be used for this project.

Estimate and describe ongoing operating and maintenance costs and/or savings:

There would be routine maintenance costs for trail resurfacing approximately every 25 years.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
North Triangle TIF	\$ 75,000					\$ 75,000
Johnstown Road TIF	\$ 75,000					\$ 75,000
						\$ -
						\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

PROJECT IMAGES



|| HEADLEY PARK RENOVATION

Project Lead: Jeff Barr
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Four
Go Forward Gahanna: Not Applicable

Project Description and Importance:

Once the Southwest Floodplain is developed the purpose of this project is to facilitate a successful, top-grade turf care program for the soccer fields at Headley Park. Once completed, the use of these fields could be escalated to meet the community demand which is anticipated to grow in the future and provide for additional tournaments, camps and programming. The carrying capacity of the fields would be increased and the field condition would be optimized. This project would also provide for safer fields once better turf is established. This improvement includes re-grading, topsoil amendments, drainage and irrigation of all soccer fields. Total project cost is estimated at \$770,000 that includes design/engineering fees up to \$70,000 in 2020 and construction beginning in 2023. The Manor Homes TIF will be used to repay the cost of these improvements.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Operating and maintenance cost of approximately \$40,000 per year for water and electricity for the irrigation system along with dedicated maintenance staff.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Manor Homes TIF	\$ 70,000	\$ -	\$ -	\$ 700,000	\$ -	\$ 770,000
Total	\$ 70,000	\$ -	\$ -	\$ 700,000	\$ -	\$ 770,000

PROJECT IMAGES



BLATT BOULEVARD ROADWAY IMPROVEMENT

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
GoForward Gahanna: 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

This project plans to improve Blatt Boulevard from Research Road to Eastgate Parkway. The current roadway is under designed for heavy truck and industrial traffic and has failed. This area is our key industrial area where many of our key businesses are located and conduct business. To ensure that we maintain a quality roadway for these corporations to conduct business, the roadway needs to be replaced with a more substantial pavement section. In addition to the roadway improvements, pedestrian facilities would be installed as part of the project. The Eastgate Pizzutti TIF funds may be used offset any project costs. This will be accomplished by establishing a repayment plan to the Capital Improvement Fund from the TIF fund as the improvements cannot be delayed.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Once constructed, any additional pavement will have to be accounted for in future paving programs.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Capital Improvement	\$ 1,000,000					\$ 1,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000

PROJECT IMAGES



RESEARCH ROAD ROADWAY IMPROVEMENT

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
GoForward Gahanna: 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

This project plans to improve Research Road from Blatt Boulevard to Taylor Station Road. The current roadway is under designed for heavy truck and industrial traffic and has failed. This area is our key industrial area where many of our key businesses are located and conduct business. To ensure that we maintain a quality roadway for these corporations to conduct business, the roadway needs to be replaced with a more substantial pavement section. In addition to the roadway improvements, pedestrian facilities would be installed as part of the project. The Central Park TIF and Eastgate TIF funds may be used offset any project costs.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Once constructed, any additional pavement will have to be accounted for in future paving programs.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Central Park TIF	\$ 1,300,000					\$ 1,300,000
						\$ -
						\$ -
						\$ -
Total	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000

PROJECT IMAGES



|| STREET REBUILD- LAURA DRIVE

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward One
GoForward Gahanna: 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

This project rebuilds a substandard section of Laura Drive from Heil Drive to Jennie Drive including the installation of curb and sidewalks, storm sewer, and replacement of the existing waterline. The Johnstown Road TIF will be used for this project.

Estimate and describe ongoing operating and maintenance costs and/or savings:

This project will reduce the current cost to maintain the existing street.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Johnstown Rd TIF	\$ 50,000	\$ 400,000				\$ 450,000
Water Capital Improvement	\$ 10,000	\$ 80,000				\$ 90,000
Storm Water	\$ 10,000	\$ 80,000				\$ 90,000
						\$ -
Total	\$ 70,000	\$ 560,000	\$ -	\$ -	\$ -	\$ 630,000

PROJECT IMAGES



|| OLD GAHANNA STREET REBUILD-WALNUT STREET

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward One
GoForward Gahanna: 1.1 Business & Job Development: Walkable Downtown
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR

Project Description and Importance:

This project rebuilds a section of Walnut Street from Mill Street to High Street including the installation of curb and sidewalks. This project is part of an overall effort to improve the Olde Gahanna area and encourage redevelopment by addressing aging infrastructure and providing adequate pedestrian access. This section is one of the few streets without defined pedestrian access and it feeds directly into the Creekside area. In addition, a new waterline connecting the existing 6 inch dead end at Short Street to the existing 8 inch line on Mill Street will be constructed. Hydrants and valves will be added and this creates another loop in Olde Gahanna which improves both water quality and fire protection. This project contains both Governmental and Proprietary Funds. In 2018, \$60,000 was appropriated for design. The Olde Gahanna TIF District could be utilized to pay for this improvement.

Estimate and describe ongoing operating and maintenance costs and/or savings:

Once the project is complete minimal ongoing maintenance will be required.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Olde & West Gahanna TIF	\$ 400,000					\$ 400,000
Water Capital Improvement	\$ 55,000					\$ 55,000
						\$ -
						\$ -
Total	\$ 455,000	\$ -	\$ -	\$ -	\$ -	\$ 455,000

PROJECT IMAGES



HAVENS CORNERS STORM & WATERLINE IMPROVEMENTS

Project Lead: Jeff Feltz
Department: Public Service
Priority Category: Priority 1
Fund Type: Proprietary
Offsetting Revenue: No
Project Ward: Ward Three
GoForward Gahanna: Not Applicable

Project Description and Importance:

Installation of approximately 1500 feet of storm sewer along the north side of Havens Corners Road from Savern Place to Jonsol Court. Storm pipe will be constructed in the roadside ditch line, which will therefore be eliminated. The ditch has a relatively steep drop-off from the edge of the roadway creating a safety hazard to road traffic and to the base stabilization of the road itself. Replace approximately 2800 feet of existing 12 inch waterline from Oak Creek Place to Helmbright Road. This line was installed in the early 1960's and continues to experience multiple breaks every year causing loss of service and roadway damage. Project will also include replacing waterlines on St. Stephens and St. Martin Courts which also have a history of multiple breaks.

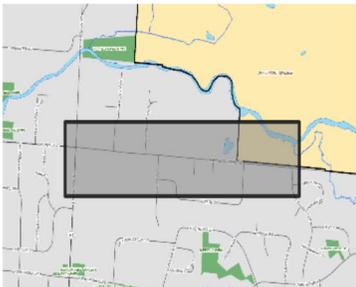
Estimate and describe ongoing operating and maintenance costs and/or savings:

Minimal operation and maintenance costs such as structure and pipe cleaning on an as needed basis.

PROJECT FINANCIAL ESTIMATE

Fund	2020	2021	2022	2023	2024	Total
Storm Water	\$ 250,000					\$ 250,000
Water Capital Improvement	\$ 700,000					\$ 700,000
						\$ -
						\$ -
Total	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000

PROJECT IMAGES



PROPRIETARY FUNDS

In government accounting, proprietary funds are used to account for the activities of those operations that run like a business. There are two types of proprietary funds—enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Gahanna's water, sewer and storm water utilities are run from enterprise funds. Internal service funds account for goods and services provided by one department to another department within the City. The City's Workers Compensation Self-Insurance program is run from an internal service fund.

Enterprise Funds

Overview

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the cost of providing goods or services to the general public on a continuing basis will be recovered primarily through user charges.

The City of Gahanna manages five enterprise funds related to the operations and capital infrastructure of its water, sanitary sewer and stormwater utilities. The responsibility for managing these utilities and funds lies with the Department of Public Service. Detailed staffing and operational information on those divisions are provided in the Public Service Department chapter.

The City provides water and sewer utility service to over 10,600 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants and maintains the sanitary and storm sewer systems. The City now maintains over 150 miles of both sanitary sewer and water lines and over 114 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus, with billing to the residents' of Gahanna processed through Gahanna's Utility Billing office.

Stormwater Fund

The Stormwater Fund accounts for the activities associated with managing stormwater runoff in a manner that is consistent with the United States Environmental Protection Agency (EPA) National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses. All single-family residential properties are charged a flat, quarterly rate and commercial properties are charged based upon the amount of impervious surface on the property.

Water Fund

The Water Fund accounts for activities associated with managing the City's water supply. The City of Gahanna utilizes the City of Columbus' water treatment system, which provides supply and purification services. Gahanna is responsible for the construction and maintenance of Gahanna's water lines. Water Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system.

Sewer Fund

The Sewer Fund accounts for the activities associated with managing the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Revenues are derived from user charges related to usage and tap-in fees. Expenses are largely driven by the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.

Water and Sewer Capital Improvement Funds

A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds in order to provide for the long-term capital improvements required to maintain and expand these two systems.

User Fees

These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services are recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted by City Council annually.

Revenue for the City's enterprise funds is driven by user charges, as detailed below.

Quarterly Fees	Fee Type	2017	2018	2019	2020*
	Columbus Consent Order Surcharge	\$ 7.98	\$ 8.12	\$ 8.62	\$ 8.92
	Storm Water	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00
	Quarterly Refuse Pickup	\$ 50.19	\$ 50.19	\$ 53.25	\$ 56.76
	Total	\$ 71.17	\$ 71.31	\$ 74.87	\$ 78.68

The City also collects fees to connect properties to the City's Water and Sewer systems. These connection charges are variable depending on a property's front line footage, tapping requirements, system capacity, and meter service and inspection requirements.

Per 1,000 Gallons	Rate Type	2017	2018	2019	2020*
	Water	\$ 7.01	\$ 7.36	\$ 7.85	\$ 8.27
	Sewer	\$ 7.01	\$ 7.15	\$ 7.61	\$ 7.84
	Water Capital Improvement	\$ 0.38	\$ 0.27	\$ 0.31	\$ 0.31
	Sewer Capital Improvement	\$ 1.02	\$ 1.08	\$ 0.65	\$ 0.65
	Total Per Thousand Gallons	\$ 15.42	\$ 15.86	\$ 16.42	\$ 17.07

***2020 Rates are tentative pending approval by City Council.**

The City of Columbus is in a Consent Order with the Environmental Protection Agency (EPA) that requires Columbus to separate its combined sanitary and storm sewers. Columbus processes sanitary sewer effluent for a number of suburban communities – including Gahanna. Columbus has determined that the communities that it serves (outside of Columbus) utilize approximately 10% of Columbus' sewer lines; therefore, those combined communities should bear 10% of the project costs required under the Consent Order. The revenue generated from this fee is passed through to the City of Columbus.

Stormwater runs off of hard (impervious) surfaces like roofs, driveways, etc. and travels through Gahanna's storm sewers. The Storm Water Utility is a dedicated funding source used to maintain Gahanna's storm sewer system. One Equivalent Residential Unit (ERU) represents the impervious area of a typical home in Gahanna; therefore, single family homes are charged one ERU per quarter. Commercial buildings, schools, etc. are charged for the number of ERUs that represent their impervious area.

The City provides curbside collection through a contract hauler including weekly recycling, yard waste and refuse collections. Residents are billed for refuse pickup on their quarterly water/sewer bill. The revenue is held in escrow by the City and paid to the contractor monthly.

2020 Enterprise Capital Improvement Plan

The 2020 budget for the Enterprise Funds will provide for the ongoing operations and maintenance of the City's Water, Sewer and Stormwater systems. Additionally, in accordance with the City's recent Capital Needs Assessment and development of a Sustainable Operating Model, these appropriations will support capital expenditures and infrastructure improvements detailed in the following charts. Project information sheets for each of these capital projects are included in the Capital section of the budget document.

Sustainable Ongoing Operating Capital

Fund	Department	SOM Capital Maintenance	2020 Request
Sewer Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 300,000
Sewer Capital Improvement Fund Total			\$ 450,000
Storm Water			
	Public Service	Bridge Replacement Program	\$ 229,000
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
Storm Water Fund Total			\$ 349,000
Water Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 125,000
Water Capital Improvement Fund Total			\$ 275,000
Total Enterprise Funds			\$ 1,074,000

One-Time Capital Projects

Fund	Department	One-Time Capital Improvement Requests	2019 Request
Storm Water			
	Public Service	Havens Corners Storm Improvements	\$ 250,000
	Public Service	Laura Drive Rebuild	\$ 10,000
Storm Water Fund Total			\$ 260,000
Water Capital Improvement			
	Public Service	Havens Corners Waterline Improvements	\$ 700,000
	Public Service	Walnut Rebuild	\$ 55,000
	Public Service	Laura Drive Rebuild	\$ 10,000
Water Capital Improvement Fund Total			\$ 765,000
Total Enterprise Funds			\$ 1,025,000

Enterprise Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Sewer Capital Fund	Public Service	Charges for Services	662110004300	SEWER CAP CHARGES FOR SERVICES	1,044,965	1,090,037	776,466	842,000	65,534
			662110004315	SEWER CAP SPECIAL ASSESSMENTS	26,715	47,951	28,400	47,960	19,560
		Fines & Fees	662110004210	SEWER CAP PENALTY & INTEREST	0	4,696	0	4,700	4,700
		Transfer In	662110004900	SEWER CAP TRANSFER IN	46,500	24,610	100,000	0	-100,000
Sewer Capital Fund Total					1,118,180	1,167,294	904,866	894,660	-10,206
Sewer Fund	Public Service	Charges for Services	661110004300	SEWER CHARGES FOR SERVICES	6,100,338	6,026,453	6,618,353	7,090,293	471,940
		Fines & Fees	661110004205	SEWER FINES & FEES	722,635	721,611	751,254	802,000	50,746
			661110004210	SEWER PENALTY & INTEREST	63,751	62,640	68,224	68,224	0
		Licenses & Permits	661110004200	SEWER LICENSES & PERMITS	1,463	1,125	1,200	1,800	600
		Sale of Assets	661110004510	SEWER SALE OF ASSETS	0	5,353	0	5,360	5,360
		Transfer In	661110004900	SEWER TRANSFER IN	200,000	200,000	491,550	0	-491,550
Sewer Fund Total					7,088,186	7,017,181	7,930,581	7,967,677	37,096
Stormwater Fund	Public Service	Charges for Services	631110004300	STORM CHARGES FOR SERVICES	1,150,112	1,134,478	1,154,269	1,165,000	10,731
		Fines & Fees	631110004210	STORM PENALTY & INTEREST	9,782	9,496	9,000	9,500	500
		Intergovernmental	631110004100	STORM GRANTS	166,700	0	0	0	0
		Transfer In	631110004900	STORM TRANSFER IN	20,000	20,000	20,000	0	-20,000
Stormwater Fund Total					1,346,594	1,163,974	1,183,269	1,174,500	-8,769
Water Capital Fund	Public Service	Charges for Services	652110004300	WATER CAP CHARGES FOR SERVICES	656,743	550,821	898,463	589,000	-309,463
		Fines & Fees	652110004210	WATER CAP PENALTY & INTEREST	2	1,253	0	1,260	1,260
		Transfer In	652110004900	WATER CAP TRANSFER IN	354,100	302,280	300,000	350,000	50,000
Water Capital Fund Total					1,010,845	854,354	1,198,463	940,260	-258,203
Water Fund	Public Service	Advance In	651110004905	WATER ADVANCE IN	630,000	630,000	0	0	0
		Charges for Services	651110004300	WATER CHARGES FOR SERVICES	7,205,690	7,330,984	8,057,049	8,145,350	88,301
		Fines & Fees	651110004205	WATER FINES & FEES	1,880	1,000	2,966	2,966	0
			651110004210	WATER PENALTY & INTEREST	59,588	61,007	66,697	63,000	-3,697
		Insurance Proceeds	651110004515	WATER INS PROCEEDS	25,241	8,457	5,000	5,000	0
		Licenses & Permits	651110004200	WATER LICENSES & PERMITS	1,463	1,125	1,200	1,200	0
		Other	651110004600	WATER MISCELLANEOUS	34,720	37,148	20,000	20,000	0
		Sale of Assets	651110004510	WATER SALE OF ASSETS	0	5,353	3,000	3,000	0
Water Fund Total					7,958,581	8,075,074	8,155,912	8,240,516	84,604
Grand Total					18,522,386	18,277,877	19,373,091	19,217,613	-155,478

Enterprise Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020		
Sewer Capital Fund	Public Service	Contract Services	662110005205	CONTRACT SERVICES	20,833	0	44,666	35,000	-9,666		
			662110005210	SEWER CAPPROF SERVICES	63	175	434	90	-344		
			662110005211	SEWER CAPREGULATORY SERVICES	112,633	144,092	250,000	250,000	0		
			Contract Services Total			133,529	144,267	295,100	285,090	-10,010	
		Capital Outlay	662110005500	CAPITAL MAINTENANCE	0	0	0	300,000	300,000	0	
			662110005505	CAPITAL IMPROV	240,681	446,524	300,000	0	-300,000		
			662110005510	SEWER CAPCAPITAL EQUIP	0	0	0	150,000	150,000		
			Capital Outlay Total			240,681	446,524	300,000	450,000	150,000	
		Transfer Out	662110005900	SEWER CAPTRANSFER OUT	226,000	226,200	517,550	25,617	-491,933		
			Transfer Out Total			226,000	226,200	517,550	25,617	-491,933	
			Sewer Capital Fund Total			600,210	816,991	1,112,650	760,707	-351,943	
Sewer Fund	Public Service	Salaries & Benefits	661110005105	SEWER FULLTIME WAGES	364,592	389,905	411,380	453,370	41,990		
			661110005110	SEWER PART-TIME WAGES	1,048	5,464	5,600	5,600	0		
			661110005115	SEWER OVERTIME	14,732	20,662	20,400	20,400	0		
			661110005130	SEWER RETIREMENT	52,712	57,171	61,230	67,110	5,880		
			661110005135	SEWER INSURANCE	97,562	103,353	115,510	125,670	10,160		
			661110005140	SEWER WORKERS COMP	7,603	6,308	6,570	4,790	-1,780		
			661110005145	SEWER MEDICARE	5,318	5,854	6,350	6,950	600		
			661110005150	SEWER UNIFORM ALLOW	2,133	1,559	2,000	2,700	700		
			661110005160	SEWER OTHERBENEFITS	181	187	190	190	0		
				Salaries & Benefits Total			545,882	590,465	629,230	686,780	57,550
			Contract Services	661110005205	SEWER CONTRACT SERVICES	5,113,418	5,206,365	5,727,000	6,081,790	354,790	
				661110005210	SEWER PROF SERVICES	407,567	401,588	553,850	338,250	-215,600	
				661110005211	SEWER REGULATORY SERVICES	741,410	768,535	841,000	811,200	-29,800	
				661110005215	SEWER TECHSERVICES	27,627	35,555	45,500	51,965	6,465	
				661110005220	SEWER MAINTSERVICES	25,790	25,790	25,790	34,000	8,210	
				661110005225	SEWER PROFDEVELOPMENT	52	0	300	300	0	
				Contract Services Total			6,315,864	6,437,833	7,193,440	7,317,505	124,065
		Materials & Supplies		661110005300	SEWER MATERIALS&SUPPLIES	57,707	39,488	55,800	22,000	-33,800	
			661110005310	SEWER OFFICE EXPENSE	11,217	9,726	13,000	22,000	9,000		
			661110005315	SEWER EE RELATIONS&SAFTY	1,010	507	900	1,500	600		
			661110005320	SEWER OPERATING EQUIP	1,530	782	3,600	3,600	0		
			661110005325	SEWER UTILITIES	8,617	9,725	9,350	9,400	50		
				Materials & Supplies Total			80,082	60,228	82,650	58,500	-24,150
			Capital Outlay	661110005505	SEWER CAPITAL OUTLAY	129,974	58,962	0	0	0	
		661110005510		SEWER CAPITAL EQUIP	69,364	24,974	161,921	0	-161,921		
			Capital Outlay Total			199,339	83,936	161,921	0	-161,921	
			Sewer Fund Total			7,141,166	7,172,463	8,067,241	8,062,785	-4,456	
		Stormwater Fund	Public Service	Salaries & Benefits	631110005105	STORM FULL TIME WAGES	223,687	244,584	259,060	277,700	18,640
					631110005110	STORM PART-TIME WAGES	1,048	5,464	5,600	5,600	0
					631110005115	STORM OVERTIME	9,108	13,031	14,400	14,400	0
					631110005130	STORM RETIREMENT	32,392	36,196	39,070	41,680	2,610
					631110005135	STORM INSURANCE	64,009	67,553	74,370	80,180	5,810
					631110005140	STORM WORKERS COMP	4,673	3,991	4,190	2,980	-1,210
631110005145	STORM MEDICARE				3,272	3,709	4,050	4,320	270		
631110005150	STORM UNIFORM ALLOW				2,133	1,560	2,000	2,700	700		
631110005160	STORM OTHER BENEFITS				106	113	120	110	-10		
	Salaries & Benefits Total						340,429	376,199	402,860	429,670	26,810
Contract Services	631110005205				STORM CONTRACT SERVICES	35,012	23,764	31,500	38,900	7,400	
	631110005210				STORM PROF SERVICES	99,234	84,748	212,520	155,860	-56,660	
	631110005211				STORM REGULATORY SERVICES	24,354	37,447	42,000	45,000	3,000	
	631110005215				STORM TECH SERVICES	7,071	12,614	15,860	15,640	-220	
	631110005220				STORM MAINT SERVICES	52,147	42,522	71,790	45,000	-26,790	
	631110005225				STORM PROF DEVELOPMENT	0	100	300	300	0	
				Contract Services Total			217,818	201,195	373,970	300,700	-73,270
	Materials & Supplies			631110005300	STORM MATERIALS&SUPPLIES	46,155	47,539	54,700	50,000	-4,700	
631110005310				OFFICE EXPENSE	0	0	0	21,400	21,400		
631110005315				STORM EE RELATIONS&SAFTY	634	507	700	1,200	500		
631110005320				STORM OPERATING EQUIP	295	795	400	400	0		
631110005325				STORM UTILITIES	0	1,258	2,000	1,500	-500		
	Materials & Supplies Total			47,085	50,099	57,800	74,500	16,700			
Capital Outlay	631110005500	STORM CAPITAL MAINT	0	4,725	20,000	299,000	279,000				
	631110005505	STORM CAPITAL IMPROV	116,835	155,271	216,314	260,000	43,686				
	631110005510	STORM CAPITAL EQUIP	64,807	11,295	50,000	50,000	0				
	Capital Outlay Total			181,642	171,291	286,314	609,000	322,686			
Transfer Out	631110005900	STORM TRANSFER OUT	179,150	172,600	221,386	172,161	-49,225				
	Transfer Out Total			179,150	172,600	221,386	172,161	-49,225			
	Stormwater Fund Total			966,124	971,384	1,342,330	1,586,031	243,701			
Water Capital Fund	Public Service	Contract Services	652110005205	WATER CAPCONTRACT SERVICES	33,909	0	35,000	35,000	0		
				Contract Services Total			33,909	35,000	0		
		Capital Outlay	652110005500	CAPITAL MAINTENANCE	0	0	0	125,000	125,000		
			652110005505	WATER CAPCAPITAL IMPROV	263,361	200,525	170,000	765,000	595,000		
			652110005510	WATER CAPCAPITAL EQUIP	0	0	0	150,000	150,000		
			Capital Outlay Total			263,361	200,525	170,000	1,040,000	870,000	
		Transfer Out	652110005900	WATER CAPTRANSFER OUT	26,000	26,200	126,000	25,617	-100,383		
	Transfer Out Total			26,000	26,200	126,000	25,617	-100,383			
	Water Capital Fund Total			323,270	226,725	331,000	1,100,617	769,617			
Water Fund	Public Service	Salaries & Benefits	651110005105	WATER FULLTIME WAGES	364,593	389,906	411,280	454,090	42,810		
			651110005110	WATER PART-TIME WAGES	1,048	5,464	5,600	5,600	0		
			651110005115	WATER OVERTIME	14,733	20,663	20,400	20,400	0		
			651110005130	WATER RETIREMENT	52,712	57,172	61,220	67,210	5,990		
			651110005135	WATER INSURANCE	97,562	103,359	115,510	125,670	10,160		
			651110005140	WATER WORKERS COMP	7,604	6,310	6,560	4,800	-1,760		
			651110005145	WATER MEDICARE	5,318	5,853	6,350	6,960	610		
			651110005150	WATER UNIFORM ALLOW	2,133	1,560	2,000	2,700	700		
			651110005160	WATER OTHERBENEFITS	183	189	190	190	0		
				Salaries & Benefits Total			545,885	590,476	629,110	687,620	58,510
			Contract Services	651110005205	WATER CONTRACT SERVICES	6,619,163	6,498,830	7,089,100	7,247,669	158,569	
				651110005210	WATER PROF SERVICES	495,567	515,305	629,970	375,170	-254,800	
				651110005211	WATER REGULATORY SERVICES	33,040	39,154	47,000	47,000	0	
				651110005215	WATER TECHSERVICES	29,511	35,286	45,500	47,645	2,145	
				651110005220	WATER MAINTSERVICES	25,790	25,790	25,790	30,000	4,210	
				651110005225	WATER PROFDEVELOPMENT	988	1,150	1,500	1,700	200	
	Contract Services Total				7,225,045	7,156,415	7,803,260	7,750,575	45,685		
	Water Fund Total				7,771,130	7,748,931	8,432,370	8,438,200	55,269		

Proprietary Funds

Enterprise Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
		Contract Services Total			7,204,059	7,115,515	7,838,860	7,749,184	-89,676
		Materials & Supplies	651110005300	WATER MATERIALS&SUPPLIES	211,130	312,061	361,240	295,900	-65,340
			651110005310	WATER OFFICE EXPENSE	11,479	10,039	13,400	22,400	9,000
			651110005315	WATER EE RELATIONS&SAFTY	1,021	507	1,000	1,500	500
			651110005320	WATER OPERATING EQUIP	1,483	2,149	3,800	3,800	0
			651110005325	WATER UTILITIES	34,208	35,716	36,000	36,300	300
		Materials & Supplies Total			259,320	360,471	415,440	359,900	-55,540
		Capital Outlay	651110005505	WATER CAPITAL PROJ	4,000	0	0	0	0
			651110005510	WATER CAPITAL EQUIP	46,583	41,704	161,921	0	-161,921
		Capital Outlay Total			50,583	41,704	161,921	0	-161,921
		Advance Out	651110005905	WATER ADVANCE OUT	0	138,600	277,830	272,160	-5,670
		Advance Out Total			0	138,600	277,830	272,160	-5,670
Water Fund Total					8,059,847	8,246,766	9,323,161	9,068,864	-254,297
Grand Total					17,090,618	17,434,329	20,176,382	20,579,004	402,622

Internal Service Fund

Overview

Internal service funds are used to account for the financing of goods or services provided by one department to other departments of a City on a cost-reimbursement basis. The City maintains one internal service fund—a workers' compensation self-insurance fund.

Workers Compensation Self-Insurance Fund

In March 2011, the City transitioned from traditional workers' compensation coverage through the state Bureau of Workers Compensation (BWC) to being self-insured. Self-insurance is an alternative rating plan offered by the BWC for large employers who want to take on the responsibility of paying all compensation and medical payments for their injured workers. Self-insured employers administer their own workers' compensation program and can realize potential savings in comparison to traditional premiums.

Rather than paying non-refundable monthly premiums to the BWC based on a calculation of potential future claims, the City only pays out the actual cost of administering the workers compensation program. This includes the actual claims incurred by employees, claims administration services and excess insurance to help cover the cost of potential catastrophic claims. Using BWC's 2011 premium as a baseline, Gahanna's self-insurance program saves the City more than \$700,000 per year.

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (1.0% of gross pay in 2020) is calculated for all paid employees. This amount is recorded as an expense to the funds and departments that fund the employee wages and recorded as revenue to the workers' compensation self-insurance fund.

These funds are used to pay the actual claims and administrative expenses associated with the program and build up a reserve for future claims and.

Internal Service Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Workers Comp Fund	Human Resources Department	Charges for Services	900050004310	WORKERS COMP ADMIN CHARGES	263,204	210,816	300,000	161,610	-138,390
Workers Comp Fund Total					263,204	210,816	300,000	161,610	-138,390
Grand Total					263,204	210,816	300,000	161,610	-138,390

Internal Service Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Workers Comp Fund	Human Resources Department	Contract Services	900050005205	WORK COMP CONTRACT SERVICES	87,455	90,898	94,844	83,000	-11,844
			900050005230	WORK COMP CLAIMS & JUDGEMENTS	41,558	59,952	51,604	54,830	3,226
		Contract Services Total			129,013	150,850	146,448	137,830	-8,618
Workers Comp Fund Total					129,013	150,850	146,448	137,830	-8,618
Grand Total					129,013	150,850	146,448	137,830	-8,618

SPECIAL REVENUE FUNDS

Overview

The City maintains numerous special revenue funds, which are maintained to account for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. The table below lists the City's special revenue funds. The ♦ icon indicates planned 2020 revenues and/or expenditures.

Special Revenue Funds

Fund	Planned Revenue	Planned Expense
AG Peace Officer Training		
Clerk's Office Computer Fund	♦	♦
County Permissive		
Court Computerization Fund	♦	♦
Cul-de-Sac Maintenance		
Enforcement & Education	♦	
Federal Law Enforcement Seizure	♦	♦
OCJS Grant Fund		
Parks & Recreation Fund	♦	♦
Parks & Recreation Donation		
Permanent Improvement		
Police Duty Weapon	♦	♦
Police Pension	♦	♦
Public Landscape Trust		
Public Safety Fund	♦	♦
Public Service Fund	♦	♦
Reserve for Sick and Vacation	♦	♦
Right of Way	♦	
State Highway	♦	♦
State Law Enforcement Trust	♦	♦
Street	♦	♦
Street Tree	♦	
Tax Increment	♦	♦
Treasury Law Enforcement Seizure	♦	♦

Although the City has established numerous special revenue funds over time, not all of them are active at any given time. The following pages will focus on those active special revenue funds with anticipated revenues and/or expenditures in 2020.

Street Fund

The Street Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax and Permissive Motor Vehicle License Tax revenues and is restricted to expenditures for constructing, improving and maintaining public roads, highways, streets and maintenance and repair of bridges under Ohio Revised Code Chapter 5735 and 4503.

Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. July 1, 2019 the state increased the excise tax levied for gasoline from \$.28 per gallon to \$.385 per gallon; diesel and other fuel types from \$.28 to \$.47 per gallon and established a new \$.10 excise tax for compressed natural gas. Based on gas tax distributions for September of 2019 it is expected that there will be a 40% increase for the City. This will provide funding for some of the City's road maintenance and repair including bridges.

Permissive Motor Vehicle License Tax revenues are based on historical trends. July of 2019 the state increased the permissive tax cap per taxing district from \$25 to \$30 which would allow the City to enact an additional \$5 of permissive license tax under ORC 4504.173. As of October 2019, City Council has not passed an ordinance to levy the new tax.

Estimated expenditures are based on street maintenance staffing levels, equipment replacement needs, historical cost trends and street projects anticipated by the service department.

In 2015, the Administration developed a Sustainable Operating plan for the Street fund much like the plan developed for the General fund in 2014. This plan identifies the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

Street Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Street Fund	Public Service	Insurance Proceeds	220110004515	STREETS INS PROCEEDS	895	7,089	1,000	7,090	6,090
		Intergovernmental	220110004115	STREETS AUTO & GAS TAX	1,656,392	1,699,247	1,620,000	2,378,950	758,950
		Other	220110004600	STREETS MISCELLANEOUS	18,027	14,834	10,000	14,840	4,840
		Sale of Assets	220110004510	STREETS SALE OF ASSETS	18,186	7,173	20,000	7,180	-12,820
Street Fund Total					1,693,499	1,728,343	1,651,000	2,408,060	757,060
Grand Total					1,693,499	1,728,343	1,651,000	2,408,060	757,060

Street Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Street Fund	Public Service	Salaries & Benefits	220110005105	STREETS FULL TIME WAGES	413,192	436,886	450,990	494,150	43,160
			220110005110	STREETS PART-TIME WAGES	1,048	5,464	10,000	10,000	0
			220110005115	STREETS OVERTIME	33,363	65,187	58,000	58,000	0
			220110005130	STREETS RETIREMENT	62,403	70,967	72,660	78,700	6,040
			220110005135	STREETS INSURANCE	153,371	163,121	160,510	194,400	33,890
			220110005140	STREETS WORKERS COMP	8,951	7,697	7,790	5,620	-2,170
			220110005145	STREETS MEDICARE	5,199	5,977	7,530	8,150	620
			220110005150	STREETS UNIFORM ALLOW	3,160	2,984	4,000	6,200	2,200
			220110005160	STREETS OTHER BENEFITS	200	206	210	210	0
		Salaries & Benefits Total			680,888	758,488	771,690	855,430	83,740
		Contract Services	220110005205	STREETS CONTRACT SERVICES	50,329	73,789	81,200	82,200	1,000
			220110005210	STREETS PROF SERVICES	0	0	0	150,000	150,000
			220110005215	STREETS TECH SERVICES	13,188	7,171	10,150	12,020	1,870
			220110005220	STREETS MAINT SERVICES	33,712	34,472	36,400	40,000	3,600
			220110005225	STREETS PROF DEVELOPMENT	15	60	200	200	0
		Contract Services Total			97,245	115,492	127,950	284,420	156,470
		Materials & Supplies	220110005300	STREETS MATERIALS&SUPPLIES	173,355	233,048	244,091	245,000	909
			220110005310	STREETS OFFICE EXPENSE	73	165	300	500	200
			220110005315	STREETS EE RELATIONS&SAFTY	1,071	596	1,000	1,500	500
			220110005320	STREETS OPERATING EQUIP	8,173	4,214	17,600	17,600	0
			220110005325	STREETS UTILITIES	6,881	7,673	7,670	7,600	-70
		Materials & Supplies Total			189,553	245,695	270,661	272,200	1,539
		Capital Outlay	220110005510	STREETS CAPITAL EQUIP	27,097	139,394	150,000	175,000	25,000
		Capital Outlay Total			27,097	139,394	150,000	175,000	25,000
		Transfer Out	220110005900	STREETS TRANSFER OUT	449,200	403,500	404,800	404,261	-539
		Transfer Out Total			449,200	403,500	404,800	404,261	-539
Street Fund Total					1,443,983	1,662,569	1,725,101	1,991,311	266,210
Grand Total					1,443,983	1,662,569	1,725,101	1,991,311	266,210

State Highway Fund

The State Highway Fund receives a proportionate share of the State's Motor Vehicle Fuel Tax revenues and Permissive Motor Vehicle License Tax and these funds are restricted to expenditures for constructing, improving and maintaining state highways and maintenance and repair of bridges within the City under Ohio Revised Code Chapter 5735 and 4503.

Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. July 1, 2019 the state increased the excise tax levied for gasoline from \$.28 per gallon to \$.385 per gallon; diesel and other fuel types from \$.28 to \$.47 per gallon and established a new \$.10 excise tax for compressed natural gas. Based on gas tax distributions for September of 2019 it is expected that there will be a 40% increase for the City. This will provide funding for some of the City's road maintenance and repair including bridges.

Permissive Motor Vehicle License Tax revenues are based on historical trends. July of 2019 the state increased the permissive tax cap per taxing district from \$25 to \$30 which would allow the City to enact an additional \$5 of permissive license tax under ORC 4504.173. As of October 2019, City Council has not passed an ordinance to levy the new tax.

Estimated expenditures are based on state highway maintenance staffing levels, historical cost trends and street projects anticipated by the service department.

In 2015, the Administration developed a Sustainable Operating plan for the State Highway fund much like the plan developed for the General fund in 2014. This plan identifies the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

State Highway Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
State Highway Fund	Public Service	Intergovernmental	222110004115	STATE HGHWY AUTO & GAS TAX	112,729	112,375	108,000	157,330	49,330
State Highway Fund Total					112,729	112,375	108,000	157,330	49,330
Grand Total					112,729	112,375	108,000	157,330	49,330

State Highway Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
State Highway Fund	Public Service	Salaries & Benefits	222110005115	STATE HGHWY OVERTIME	5,063	19,400	19,500	19,500	0
			222110005130	STATE HGHWY RETIREMENT	709	2,716	2,730	2,730	0
			222110005140	STATE HGHWY WORKERS COMP	101	310	300	200	-100
			222110005145	STATE HGHWY MEDICARE	56	251	290	280	-10
		Salaries & Benefits Total			5,929	22,677	22,820	22,710	-110
		Contract Services	222110005205	STATE HGHWY CONTRACT SERVICES	6,709	10,973	12,700	12,900	200
			222110005215	STATE HGHWY TECH SERVICES	12,325	6,163	9,000	9,000	0
			222110005220	STATE HGHWY MAINT SERVICES	22,143	25,331	20,000	22,000	2,000
		Contract Services Total			41,177	42,466	41,700	43,900	2,200
		Materials & Supplies	222110005300	STATE HGHWY MATERIALS&SUPPLIES	20,994	22,567	20,000	21,000	1,000
			222110005325	STATE HGHWY UTILITIES	5,242	6,466	6,700	6,500	-200
		Materials & Supplies Total			26,236	29,034	26,700	27,500	800
State Highway Fund Total					73,342	94,177	91,220	94,110	2,890
Grand Total					73,342	94,177	91,220	94,110	2,890

State Law Enforcement Trust Fund

The State Law Enforcement Trust Fund receives a proportionate share of cash or proceeds resulting from the sale of contraband property seized or forfeited under the Contraband Seizure Forfeiture Act. Resources received by the fund are restricted for law enforcement purposes as defined by Ohio Revised Code Section 2981.13.

Future contraband seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. Expenditures are based on the police departments anticipated needs for public safety equipment, materials and supplies.

State Law Enforcement Trust Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Law Enforcement Trust Fund	Public Safety	Intergovernmental	225100004120	STATE TRUST REVENUE SHARING	986	49,957	9,300	49,960	40,660
Law Enforcement Trust Fund Total					986	49,957	9,300	49,960	40,660
Grand Total					986	49,957	9,300	49,960	40,660

State Law Enforcement Trust Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Law Enforcement Trust Fund	Public Safety	Contract Services	225100005205	STATE TRUST CONTRACT SERVICES	20,290	50,202	55,600	63,100	7,500
		Capital Outlay	225100005510	STATE TRUST CAPITAL EQUIP	0	0	7,500	0	-7,500
Law Enforcement Trust Fund Total					20,290	50,202	63,100	63,100	0
Grand Total					20,290	50,202	63,100	63,100	0

Enforcement and Education

The Enforcement & Education Fund receives a proportionate share of fines collected for motor vehicle infractions within the City of Gahanna. Resources received by the fund are restricted for law enforcement educational purposes as defined by City of Gahanna Code, section 133.092.

The number of motor vehicle fines which will be collected in any one year is not easily determined. Anticipated revenues are based conservatively on historical trends. Estimated expenditures are determined by the police department.

Enforcement & Education Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Enforcement & Education Fund	Public Safety	Fines & Fees	226100004205	ENFORCE & ED FINES & FEES	2,115	1,549	3,200	1,550	-1,650
Enforcement & Education Fund Total					2,115	1,549	3,200	1,550	-1,650
Grand Total					2,115	1,549	3,200	1,550	-1,650

There have been no expenditures from this fund and no appropriation requests made.

Clerk's Office Computer Fund

The Clerk's Office Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted for court computer expenditures for the Clerk of Courts Office under City of Gahanna Code, section 133.093 and ORC section 1901.261(B).

Anticipated revenues are based on historical trends. The Mayor's Court evaluates fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

Clerk of Court Computerization Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Clerk of Court Computer Fund	Mayor's Court	Fines & Fees	229040004205	CLERK COMP FINES & FEES	23,152	31,184	27,000	31,190	4,190
Clerk of Court Computer Fund Total					23,152	31,184	27,000	31,190	4,190
Grand Total					23,152	31,184	27,000	31,190	4,190

Clerk of Court Computerization Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Clerk of Court Computer Fund	Mayor's Court	Contract Services	229040005205	CLERK COMP CONTRACT SERVICES	5,877	8,507	11,000	11,000	0
			229040005215	CLERK COMP TECH SERVICES	11,731	12,188	32,500	13,500	-19,000
		Contract Services Total			17,608	20,695	43,500	24,500	-19,000
Clerk of Court Computer Fund Total					17,608	20,695	43,500	24,500	-19,000
Grand Total					17,608	20,695	43,500	24,500	-19,000

Court Computer Fund

The Court Computer Fund receives a proportionate share of cash or proceeds from cases heard in the Municipal Mayor's Court and is restricted under ORC section 1901.261(A) for computerization of the court. This fee is in addition to the Clerk's Office Computerization fee established under City Charter Code 133.093 and ORC 1901.261(B).

Anticipated revenues are based on historical trends. The Mayor's Court evaluates fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

Court Computerization Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Court Computerization Fund	Mayor's Court	Fines & Fees	234040004205	COURT COMP FINES & FEES	8,422	11,620	10,700	11,620	920
Court Computerization Fund Total					8,422	11,620	10,700	11,620	920
Grand Total					8,422	11,620	10,700	11,620	920

Court Computerization Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Court Computerization Fund	Mayor's Court	Contract Services	234040005215	COURT COMP TECH SERVICES	1,008	756	1,700	1,700	0
Court Computerization Fund Total					1,008	756	1,700	1,700	0
Grand Total					1,008	756	1,700	1,700	0

Federal Law Enforcement Seizure

The Federal Law Enforcement Seizure Fund receives a proportionate share of cash or proceeds from property seized or forfeited under the United States Department of Justice Asset Forfeiture Program and is restricted for law enforcement expenditures defined under CFDA (Catalog of Federal Domestic Assistance) 16.922.

Future federal seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. The police department estimates expenditures for these funds based on anticipated public safety equipment, material and supply needs.

Federal Law Enforcement Trust Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Federal Law Enforcement Trust Fund	Public Safety	Intergovernmental	235100004120	FEDERAL TRUST REVENUE SHARING	16,453	78,422	25,000	78,430	53,430
		Investment Income	235100004400	FEDERAL TRUST INVEST INCOME	2,143	3,467	0	3,470	-3,470
Federal Law Enforcement Trust Fund Total					18,595	81,889	25,000	81,900	-56,900
Grand Total					18,595	81,889	25,000	81,900	-56,900

Federal Law Enforcement Trust Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Federal Law Enforcement Trust Fund	Public Safety	Contract Services	235100005205	FEDERAL TRUST CONTRACT SERVICE	26,567	56,698	58,900	58,900	0
		Capital Outlay	235100005510	FEDERAL TRUST CAPITAL EQUIP	0	18,525	30,000	0	-30,000
Federal Law Enforcement Trust Fund Total					26,567	75,223	88,900	58,900	-30,000
Grand Total					26,567	75,223	88,900	58,900	-30,000

Treasury Law Enforcement Seizure

The Treasury Law Enforcement Seizure Fund receives a proportionate share of cash proceeds from the property seized or forfeited under the United States Department of Treasury Equitable Sharing Program and is restricted for law enforcement expenditures defined under CFDA (Catalog of Federal Domestic Assistance) 21.000.

Future seizures and forfeitures are not easily estimated and are derived conservatively from historical trends. The police department estimates expenditures for these funds based on anticipated public safety equipment, material and supply needs.

Treasury Equitable Sharing Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Treasury Equitable Sharing Fund	Public Safety	Intergovernmental	236100004120	TREASURY TRUST REVENUE SHARING	3,342	47,558	10,000	47,560	37,560
Treasury Equitable Sharing Fund Total					3,342	47,558	10,000	47,560	37,560
Grand Total					3,342	47,558	10,000	47,560	37,560

Treasury Equitable Sharing Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Treasury Equitable Sharing Fund	Public Safety	Materials & Supplies	236100005320	OPERATING EQUIPMENT	0	0	0	106,000	106,000
		Capital Outlay	236100005510	CAPITAL EQUIPMENT	0	0	63,500	0	-63,500
Treasury Equitable Sharing Fund Total					0	0	63,500	106,000	42,500

Street Tree Fund

The Street Tree Fund receives fees from developers or sub-dividers of property for the sole purpose of planting and maintaining City street trees under City Ordinance 913.10 (b). The funds are to be used to plant trees in accordance with the street tree plans approved for the subdivision. After a two year period after completion of the subdivision funds in the street tree fund may be used to plant trees in other areas of need as indicated by the Landscape Board.

Street Tree Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Street Tree Fund	Public Service	Fines & Fees	238114504205	STREET TREE FINES & FEES	0	5,415	0	5,420	5,420
Street Tree Fund Total					0	5,415	0	5,420	5,420
Grand Total					0	5,415	0	5,420	5,420

There have been no expenditures from this fund and no appropriation requests made.

Right of Way Fund

The Right of Way Fund receives permit fee payments from citizens or businesses to construct and/or complete minor maintenance in the rights of way, as well as, annual maintenance fee payments based on miles of right of way being utilized. Revenues received are restricted by City of Gahanna Code, section 931 for costs associated with the administration of said code.

Anticipated revenues are based on historical trends and miles of right of way currently being utilized. The service department is responsible for the administration of the code and would therefore provide expenditure estimates for these costs when applicable.

Right of Way Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Right of Way Fund	Public Service	Fines & Fees	241110004205	RIGHT OF WAY FINES & FEES	35,176	52,025	35,000	52,030	17,030
Right of Way Fund Total					35,176	52,025	35,000	52,030	17,030
Grand Total					35,176	52,025	35,000	52,030	17,030

There have been no expenditures from this fund and no appropriation requests made.

Public Safety Fund

The Public Safety fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for public safety. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%.

For 2020, the School Resource Officer program will be paid from this fund partially by the 25% of the 1% increase and partially by charges for services to the school. Funding was also available in the Public Safety Fund for new dispatcher workstations. These were originally identified as a one-time capital need however after analyzing the scope of work and the equipment these do not meet the definition of a capital asset and therefore should have been requested from operations.

Anticipated revenues are based on current school agreements, income tax historical trends and economic forecasts including local economic projects. During each budget cycle available funding will be analyzed to determine if existing or new public safety programs can be funded in addition to those programs currently accounted for.

Public Safety Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Public Safety Fund	Public Safety	Charges for Services	240101104300	POLICE CHARGES FOR SERVICES	65,948	131,330	68,000	190,511	122,511
		Income Tax	240101104000	POLICE INCOME TAXES	0	0	172,000	310,760	138,760
Public Safety Fund Total					65,948	131,330	240,000	501,271	261,271
Grand Total					65,948	131,330	240,000	501,271	261,271

Public Safety Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Public Safety Fund	Public Safety	Salaries & Benefits	240101105105	POLICE FULL TIME WAGES	0	0	156,980	307,230	150,250
			240101105115	POLICE OVERTIME	0	0	3,000	3,000	0
			240101105135	POLICE INSURANCE	0	0	40,900	84,270	43,370
			240101105140	POLICE WORKERS COMP	0	0	2,400	3,100	700
			240101105145	POLICE MEDICARE	0	0	2,320	4,500	2,180
			240101105150	POLICE UNIFORM ALLOW	0	0	3,000	2,000	-1,000
			240101105160	POLICE OTHER BENEFITS	0	0	85	90	5
		Salaries & Benefits Total			0	0	208,685	404,190	195,505
		Contract Services	240101105225	POLICE PROF DEVELOPMENT	0	0	0	5,000	5,000
		Contract Services Total			0	0	0	5,000	5,000
		Materials & Supplies	240101105320	POLICE OPERATING EQUIP	0	0	0	85,000	85,000
		Materials & Supplies Total			0	0	0	85,000	85,000
		Transfer Out	240101105900	POLICE TRANSFER OUT	0	0	31,115	0	-31,115
		Transfer Out Total			0	0	31,115	0	-31,115
Public Safety Fund Total					0	0	239,800	494,190	254,390
Grand Total					0	0	239,800	494,190	254,390

Parks & Recreation Fund

The Parks & Recreation fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for parks and recreation. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%.

For 2020, camps, Gahanna swim club and Hunters Ridge pool will be paid from this fund partially by the 25% of the 1% increase and partially by charges for services and sales related to all three recreational activities. No new items or programs were identified for 2020.

Anticipated revenues are based on anticipated recreational sales from historical trends and known upcoming activities, income tax historical trends and economic forecasts including local economic projects. During each budget cycle available funding will be analyzed to determine if existing or new parks & recreation programs can be funded in addition to those programs currently accounted for.

Parks & Recreation Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020	
Parks & Recreation Fund	Parks & Recreation	Gahanna Swim Club	Charges for Services	242083704320	SWIM CLUB TAXABLE SALES	22,363	25,059	0	22,500	22,500	
				242083704325	SWIM CLUB NON-TAX SALES	110,214	110,751	62,200	88,900	26,700	
				Income Tax	242083704000	SWIM CLUB INCOME TAXES	0	0	40,000	310,760	270,760
				Gahanna Swim Club Total			132,578	135,810	102,200	422,160	319,960
			Hunters Ridge Pool	Charges for Services	242083804320	HUNTERS RIDGE TAXABLE SALES	17,623	17,057	0	15,500	15,500
				242083804325	HUNTERS RIDGE NON-TAX SALES	238,772	256,155	131,100	245,750	114,650	
				Income Tax	242083804000	HUNTERS RIDGE INCOME TAXES	0	0	60,000	0	-60,000
				Hunters Ridge Pool Total			256,395	273,212	191,100	261,250	70,150
			Recreation Programs	Charges for Services	242083204300	RECREATION CHARGES FOR SERVICE	490,563	498,418	179,500	280,000	100,500
					Income Tax	242083204000	RECREATION INCOME TAXES	0	0	15,000	392,540
		Recreation Programs Total			490,563	498,418	194,500	672,540	478,040		
		Parks & Recreation Fund Total			879,536	907,440	487,800	1,355,950	868,150		
		Grand Total			879,536	907,440	487,800	1,355,950	868,150		

Parks & Recreation Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020				
Parks & Recreation Fund	Parks & Recreation	Gahanna Swim Club	Salaries & Benefits	242083705105	SWIM CLUB FULL TIME WAGES	29,151	34,700	16,550	35,648	19,098				
				242083705110	SWIM CLUB PART-TIME WAGES	119,332	138,894	104,260	157,500	53,240				
				242083705130	SWIM CLUB RETIREMENT	20,783	24,303	16,920	27,040	10,120				
				242083705135	SWIM CLUB INSURANCE	8,026	13,579	11,330	1,100	-10,230				
				242083705140	SWIM CLUB WORKERS COMP	2,969	2,614	1,820	1,930	110				
				242083705145	SWIM CLUB MEDICARE	2,138	2,492	1,760	2,800	1,040				
				242083705150	SWIM CLUB UNIFORM ALLOW	1,982	1,839	0	4,000	4,000				
				242083705160	SWIM CLUB OTHER BENEFITS	36	45	40	30	-10				
				Salaries & Benefits Total						184,418	218,467	152,680	230,048	77,368
				Contract Services	242083705205	SWIM CLUB CONTRACT SERVICES	13,630	132,473	4,000	28,500	24,500			
					242083705210	SWIM CLUB PROF SERVICES	168	142	0	500	500			
					242083705225	PROFESSIONAL DEVELOPMENT	0	0	0	750	750			
				Contract Services Total						13,798	132,615	4,000	29,750	25,750
				Materials & Supplies	242083705300	SWIM CLUB MATERIALS&SUPPLIES	26,271	28,330	0	72,000	72,000			
					242083705325	SWIM CLUB UTILITIES	14,046	29,639	0	31,000	31,000			
				Materials & Supplies Total						40,317	57,969	0	103,000	103,000
				Gahanna Swim Club Total						238,532	409,052	156,680	362,798	206,118
				Hunters Ridge Pool	Hunters Ridge Pool	Salaries & Benefits	Salaries & Benefits	242083805105	HUNTERS RDG FULL TIME WAGES	15,697	18,685	11,020	23,762	12,742
								242083805130	HUNTERS RDG PART-TIME WAGES	80,378	93,429	61,230	91,500	30,270
								242083805135	HUNTERS RDG RETIREMENT	13,448	15,696	10,120	16,140	6,020
								242083805140	HUNTERS RDG INSURANCE	4,717	7,778	7,240	19,210	11,970
								242083805145	HUNTERS RDG WORKERS COMP	1,921	1,688	1,090	1,150	60
								242083805150	HUNTERS RDG MEDICARE	1,385	1,611	1,050	1,670	620
								242083805160	HUNTERS RDG UNIFORM ALLOW	1,000	1,418	0	2,000	2,000
								242083805160	HUNTERS RDG OTHER BENEFITS	23	30	30	20	-10
Salaries & Benefits Total								118,568	140,335	91,780	155,452	63,672		
Contract Services	242083805205	HUNTERS RDG CONTRACT SERVICES	13,725					55,725	0	23,950	23,950			
	242083805210	HUNTERS RDG PROF SERVICES	168					237	0	400	400			
	242083805215	HUNTERS RDG TECH SERVICES	130					300	0	200	200			
242083805225	PROFESSIONAL DEVELOPMENT	0	0					0	500	500				
Contract Services Total								14,023	56,262	0	25,050	25,050		
Materials & Supplies	242083805300	HUNTERS RDG MATERIALS&SUPPLIES	14,618					18,697	0	36,000	36,000			
	242083805325	HUNTERS RDG UTILITIES	4,661					13,784	0	18,000	18,000			
Materials & Supplies Total								19,279	32,481	0	54,000	54,000		
Hunters Ridge Pool Total								151,870	229,078	91,780	234,502	142,722		
Recreation Programs	Recreation Programs	Salaries & Benefits	Salaries & Benefits					242083205105	REC PROG FULL TIME WAGES	0	0	31,130	111,960	80,830
								242083205110	REC PROG PART-TIME WAGES	0	0	108,840	322,600	213,760
								242083205130	REC PROG RETIREMENT	0	0	19,400	60,840	41,440
								242083205135	REC PROG INSURANCE	0	0	27,620	61,680	34,060
								242083205140	REC PROG WORKERS COMP	0	0	2,080	4,350	2,270
								242083205145	REC PROG MEDICARE	0	0	2,010	6,300	4,290
								242083205160	REC PROG OTHER BENEFITS	0	0	50	50	0
				Salaries & Benefits Total						0	0	191,130	567,780	376,650
				Contract Services	242083205205	REC PROG CONTRACT SERVICES	131,778	174,893	0	30,000	30,000			
					242083205210	REC PROG PROF SERVICES	0	0	0	1,000	1,000			
					242083205215	REC PROG TECH SERVICES	0	0	0	3,000	3,000			
				242083205225	REC PROG PROF DEVELOPMENT	0	0	0	1,000	1,000				
				Contract Services Total						131,778	174,893	0	35,000	35,000
				Materials & Supplies	242083205300	REC PROG MATERIALS&SUPPLIES	0	0	0	10,000	10,000			
					242083205325	REC PROG UTILITIES	0	0	0	2,500	2,500			
				Materials & Supplies Total						0	0	0	12,500	12,500
				Recreation Programs Total						131,778	174,893	191,130	615,280	424,150
				Parks & Recreation Fund Total						522,180	813,023	439,590	1,212,580	772,990
				Grand Total						522,180	813,023	439,590	1,212,580	772,990

Public Service Fund

The Public Service fund receives a proportionate share of the 1% income tax increase. 25% of the 1% income tax increase was approved by the voters to be used for operational purposes for public safety, public service and parks and recreation. This fund was established under Ord-0055-2019 to account for the proportionate share of the 25% to be used for public service. The amount allocated to the fund will be based on the percentage of net operating cost for this fund when compared to the total net cost for all three activities funded by the 25%.

For 2020, engineering activities will be paid from this fund partially by the 25% of the 1% increase and partially by engineering fines and fees. Additional funding was also available for the City-wide ADA evaluation and sidewalk program analysis. The City-wide ADA program was originally identified as a one-time capital need, however, evaluations and analysis are not capital. The execution of the plan that will be developed from the evaluation are the capital outlays assuming they meet the capital asset threshold.

Anticipated revenues are based on anticipated engineering fines and fees from historical trends, income tax historical trends and economic forecasts including local economic projects. During each budget cycle available funding will be analyzed to determine if existing or new public service programs can be funded in addition to those programs currently accounted for.

Public Service Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Public Service Fund	Public Service	Engineering	Fines & Fees	243114504205	ENGINEERING FINES & FEES	41,470	33,131	25,000	33,140	8,140
			Income Tax	243114504000	ENGINEERING INCOME TAX	0	0	213,000	621,530	408,530
Public Service Fund Total						41,470	33,131	238,000	654,670	416,670
Grand Total						41,470	33,131	238,000	654,670	416,670

Public Service Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Public Service Fund	Public Service	Engineering	Salaries & Benefits	243114505105	ENGINEERING FULL TIME WAGES	0	0	73,620	253,550	179,930
				243114505130	ENGINEERING RETIREMENT	0	0	10,310	35,500	25,190
				243114505135	ENGINEERING INSURANCE	0	0	29,650	82,330	52,680
				243114505140	ENGINEERING WORKERS COMP	0	0	1,110	2,540	1,430
				243114505145	ENGINEERING MEDICARE	0	0	1,070	3,680	2,610
				243114505160	ENGINEERING OTHER BENEFITS	0	0	40	110	70
			Salaries & Benefits Total			0	0	115,800	377,710	261,910
			Contract Services	243114505205	ENGINEERING CONTRACT SERVICES	0	0	900	0	-900
				243114505210	ENGINEERING PROF SERVICES	0	0	14,700	185,500	170,800
				243114505215	ENGINEERING TECH SERVICES	0	0	0	3,081	3,081
				243114505225	ENGINEERING PROF DEVELOPMENT	0	0	600	600	0
			Contract Services Total			0	0	16,200	189,181	172,981
			Materials & Supplies	243114505310	ENGINEERING OFFICE EXPENSE	0	0	1,110	4,600	3,490
				243114505325	ENGINEERING UTILITIES	0	0	1,000	5,340	4,340
			Materials & Supplies Total			0	0	2,110	9,940	7,830
Public Service Fund Total						0	0	134,110	576,831	442,721
Grand Total						0	0	134,110	576,831	442,721

Police Pension

The Police Pension fund receives real estate tax revenues from a .30 mill levy issued for the purpose of paying expenditures associated with the City's police pension obligation. The fund also receives transfers from the General Fund for any amounts not funded by the tax levy.

Anticipated revenues and expenditures are based on estimated police pension obligations by the Finance department.

Police Pension Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Police Pension Fund	Finance Department	Police Pension	Intergovernmental	510060004110	POLICE PENSION HOMESTD & ROLL	31,645	34,789	34,800	36,289	1,489
			Property Taxes	510060004010	POLICE PENSION PROPERTY TAXES	247,780	280,055	313,673	279,461	-34,212
			Transfer In	510060004900	POLICE PENSION TRANSFER IN	670,980	669,530	664,820	795,290	130,470
Police Pension Fund Total						950,405	984,374	1,013,293	1,111,040	97,747
Grand Total						950,405	984,374	1,013,293	1,111,040	97,747

Police Pension Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Police Pension Fund	Finance Department	Police Pension	Salaries & Benefits	510060005130	POLICE RETIREMENT	1,025,820	1,053,162	1,118,330	1,226,610	108,280
			Contract Services	510060005210	POLICE PENSION PROF SERVICES	3,886	2,807	4,900	4,425	-475
Police Pension Fund Total						1,029,706	1,055,969	1,123,230	1,231,035	107,805
Grand Total						1,029,706	1,055,969	1,123,230	1,231,035	107,805

Police Duty Weapon

The Police Duty Weapon Fund receives cash or proceeds from City police officer payroll deductions restricted to expenditures for police duty weapons under City of Gahanna Code, section 133.094.

Anticipated revenues and expenditures are based on participation in the program by City police officers as determined by the police department.

Police Duty Weapon Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Police Duty Weapons Fund	Public Safety	Police Duty Weapon	Other	515100004600	WEAPONS MISCELLANEOUS	11,807	7,458	12,500	8,200	-4,300
Police Duty Weapons Fund Total						11,807	7,458	12,500	8,200	-4,300
Grand Total						11,807	7,458	12,500	8,200	-4,300

Police Duty Weapon Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Police Duty Weapons Fund	Public Safety	Police Duty Weapon	Materials & Supplies	515100005320	SAFETY WEAPONS OPERATING EQUIP	7,731	9,994	10,000	8,200	-1,800
Police Duty Weapons Fund Total						7,731	9,994	10,000	8,200	-1,800
Grand Total						7,731	9,994	10,000	8,200	-1,800

Reserved for Sick and Vacation

The Reserved for Sick and Vacation Fund is established under City Charter Ordinance 133.097 to accumulate funds for City employees who have separated services with the City and are due payment of all or a percentage of leave balances. The fund receives transfers from the General Fund in an amount not less than 8% of the estimated liability related to severance payments.

Expenditures are based on historical actual payments and known employee separations for the following year. Transfers are made for the full amount anticipated and may be reduced periodically based on available resources but never reduced below 8% of the estimated liability.

Leave Pay-Out Reserve Fund Revenue

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Leave Pay-Out Reserve Fund	Finance Department	Leave Pay-Out	Transfer In	750060004900	LEAVE PAY-OUT TRANSFER IN	75,000	40,000	156,000	40,000	-116,000
Leave Pay-Out Reserve Fund Total						75,000	40,000	156,000	40,000	-116,000
Grand Total						75,000	40,000	156,000	40,000	-116,000

Leave Pay-Out Reserve Fund Expenditures

Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Leave Pay-Out Reserve Fund	Finance Department	Leave Pay-Out	Salaries & Benefits	750060005120	FINANCE SEVERNCE PAY	59,180	203,614	358,700	67,000	-291,700
				750060005140	FINANCE SEVERNCE WORKERS COMP	1,182	3,054	4,750	670	-4,080
				750060005145	FINANCE SEVERNCE MEDICARE	851	2,951	4,930	970	-3,960
Leave Pay-Out Reserve Fund Total						61,212	209,620	368,380	68,640	-299,740
Grand Total						61,212	209,620	368,380	68,640	-299,740

Background

The Tax Increment Fund receives payment in lieu of taxes for Tax Increment Financing (TIF) agreements established for economic development areas under Ohio Revised Code Section 5709. This economic development tool allows the City to redirect and segregate property tax revenues that would normally be collected from the properties for specific infrastructure or other capital improvements as they are defined within the agreement.

Tax Increment Financing (TIF) is a funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a special improvement district, it is not an additional or new tax levied on the properties; rather, TIF redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose.

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon eligible expenditures as identified in the TIF Ordinance and revenue sharing agreements with developers or other political subdivisions.

The City of Gahanna currently has ten active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2019 planned revenues and expenses are on the following pages.

Eastgate-Crossroads (Triangle) TIF

The Eastgate—Crossroads TIF District (also known as Eastgate-Triangle) was established in 2000 to support the development of the Crossroads Commerce Center, a 49 acre office, service, and light industrial park located off Cross Pointe, Taylor and Taylor Station Roads. The Eastgate—Crossroads TIF has a 30-year term which is scheduled to end in 2029. The funds generated in the Eastgate—Crossroads TIF repay the developer's investment in public infrastructure throughout the park.

The infrastructure improvements included the construction of approximately 2,700 lineal feet of roadway including lighting and curbing; approximately 2,700 lineal feet of sanitary sewer service; approximately 3,000 lineal feet of storm sewer improvements; and improvements to the water utility distribution system and landscaping, together with all necessary appurtenances.



(Eastgate Crossroads TIF highlighted in green)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools in the amount of 75% in years 1 through 10 and 100% in years 11 through 30. Since the School District receives 100% of the amount due to them the City requested that the County begin remitting payment directly to the schools which began in 2018. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for payments to the project developer and County Auditor deductions.

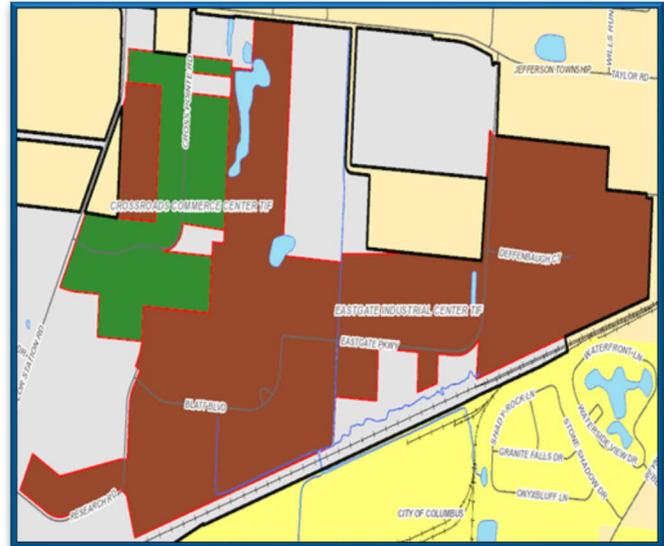
Eastgate Triangle Revenue									
Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Payments in Lieu of Taxes	224110104020	TRIANGLE PILOT	787,173	350,907	341,300	371,300	30,000
Tax Increment Fund Total					787,173	350,907	341,300	371,300	30,000
Grand Total					787,173	350,907	341,300	371,300	30,000

Eastgate Triangle Expenditures									
Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110105205	EASTGATE TRI CONTRACT SERVICES	769,943	347,996	68,750	365,000	296,250
					12,921	2,911	5,700	5,500	-200
		Contract Services Total	224110105210	EASTGATE TRI PROF SERVICES	782,864	350,907	74,450	370,500	296,050
Tax Increment Fund Total					782,864	350,907	74,450	370,500	296,050
Grand Total					782,864	350,907	74,450	370,500	296,050

Eastgate-Pizzutti TIF

The Eastgate—Pizzutti TIF District was established in 2000 to assist with the development of the Eastgate Industrial Center, a 90+ acre business and industrial park located off Taylor Road, and the development of the adjacent parcels. It includes parcels along Deffenbaugh Court, Eastgate Parkway, Blatt Boulevard and Research Road in the City's Office, Commerce & Technology District. The Eastgate—Pizzutti TIF has a 30-year term with an anticipated ending in 2029.

The TIF for this project repays the General Fund for the City's initial investment of \$2.9 million in initial construction related to roadway, lighting, sanitary sewer and storm sewer development. It also reimburses the Water Capital (WSCI) Fund for \$2.3 million in expenditures associated with building a water booster station on Taylor Station Road.



(Eastgate Pizzutti TIF highlighted in green)

This TIF District is subject to the City's Comprehensive School Compensation Agreement and requires reimbursement to Gahanna-Jefferson Public Schools (GJPS) in the amount of 75% of the revenue the GJPS would have received if not for the TIF in years 1 through 10 and 100% of the revenue GJPS would have received in years 11 through 30. Since the School District receives 100% of the amount due to them the City requested that the County begin remitting payment directly to the schools which began in 2018. Proposed future uses of the funds generated from the Eastgate—Pizzutti TIF are for reimbursements to the General Fund for the initial investment, WSCI Fund for Taylor Road Booster Station and County Auditor deductions.

Eastgate Pizzutti Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Charges for Services	224110204305	PIZZUTTI MSP	6,000	6,000	6,000	6,000	0
		Intergovernmental	224110204110	PIZZUTTI HOMESTEAD & ROLL	351	211	300	300	0
		Payments in Lieu of Taxes	224110204020	PIZZUTTI PILOT	669,260	317,099	330,900	420,400	89,500
Tax Increment Fund Total					675,611	323,310	337,200	426,700	89,500
Grand Total					675,611	323,310	337,200	426,700	89,500

Eastgate Pizzutti Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110205205	EASTGATE PIZ CONTRACT SERVICES	368,783	0	0	0	0
			224110205210	EASTGATE PIZ PROF SERVICES	9,570	2,320	5,040	4,200	-840
		Contract Services Total			378,353	2,320	5,040	4,200	-840
		Transfer Out	224110205900	EASTGATE PIZ TRANSFER OUT	550,000	475,000	310,065	350,000	39,935
		Transfer Out Total			550,000	475,000	310,065	350,000	39,935
Tax Increment Fund Total					928,353	477,320	315,105	354,200	39,095
Grand Total					928,353	477,320	315,105	354,200	39,095

Manor Homes TIF

The Manor Homes TIF District was established in 2005 and is set to expire in 2034. The Manor Homes TIF District is located off Clark State and Reynoldsburg-New Albany Roads and supported the development of the 60 single-family homes, Village at Hannah Farms subdivision. This TIF District includes parcels along Hannah Farms Court and Heritage Street.

The funds generated in the TIF repay the costs of the following public infrastructure improvements and all related costs:

- Off-site sewer line extensions and construction of pump station
- Off-site water, gas and electric line extensions
- Off-site roadway improvements
- Setback from Clark State Road
- Setback from Reynoldsburg-New Albany Road
- Purchase by the City of approximately 8.96 acres of park ground adjacent to existing Hannah Farms Park
- And such other public infrastructure improvements that benefit or serve, or once constructed will benefit or serve, the Incentive District and the Parcels.



(Manor Homes TIF highlighted in green)

This TIF District is non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed future uses of the funds generated from the TIF are repayment of the bonds issued for the initial investment, County Auditor deductions and improvements to Headley Park park.

Manor Homes Revenue

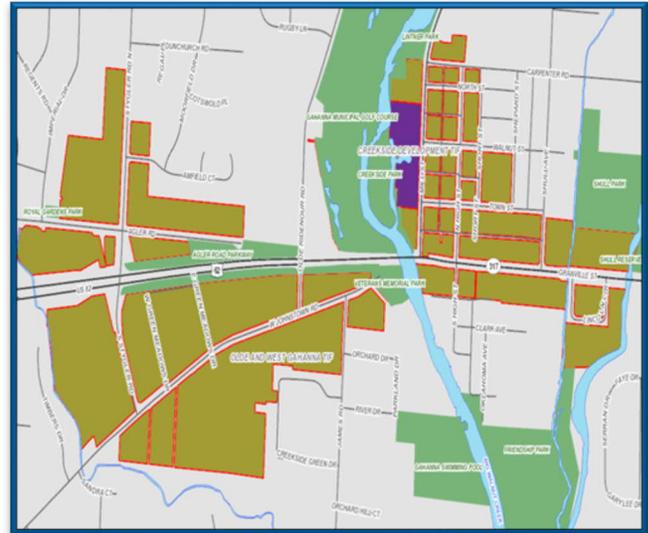
Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Intergovernmental	224110304110	MANOR HOMES HOMESTD & ROLL	35,977	39,634	39,500	40,000	500
		Payments in Lieu of Taxes	224110304020	MANOR HOMES PILOT	277,223	292,632	322,600	321,700	-900
Tax Increment Fund Total					313,200	332,266	362,100	361,700	-400
Grand Total					313,200	332,266	362,100	361,700	-400

Manor Homes Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110305210	MANOR HOMES PROF SERVICES	3,949	2,430	4,300	4,300	0
		Capital Outlay	224110305505	MANOR HOMES CAPITAL IMPROV	0	0	300,000	70,000	-230,000
		Transfer Out	224110305900	MANOR HOMES TRANSFER OUT	260,500	185,000	185,000	0	-185,000
Tax Increment Fund Total					264,449	187,430	489,300	74,300	-415,000
Grand Total					264,449	187,430	489,300	74,300	-415,000

Olde Gahanna and West Gahanna TIF

The Olde and West Gahanna TIF District has a 30 year term that began in 2005 and is scheduled to end in 2034. The Olde Gahanna TIF captures the incremental increases in area property tax revenues due to the public improvements related to the Creekside project. This TIF District encompasses parcels in Olde Gahanna along Granville Street and in West Gahanna along West Johnstown, Agler and Stygler Roads.



(Olde and West Gahanna TIF highlighted in green)

The Olde and West Gahanna TIF District is a mixed-use district including residential, commercial, and office properties. The funds generated from this TIF District are designated for investments in public infrastructure improvements that include the construction of the following improvements and all related costs:

- Surface public parking facilities
- Demolition of blighted and dilapidated structures
- Construction of and improvements to streetscapes, pedestrian facilities, sidewalks, fountains, and water features
- Relocation of electric and other utility lines and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, public art, trees, landscaping, and street furniture
- Gateway and beautification improvements

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District. Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments, rebuilding Carpenter and Walnut, and County Auditor deductions.

Olde & West Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Intergovernmental	224110404110	WEST GAHANNA HOMESTD & ROLL	270	330	200	350	150
		Payments in Lieu of Taxes	224110404020	WEST GAHANNA PILOT	244,920	235,479	238,500	245,900	7,400
Tax Increment Fund Total					245,190	235,809	238,700	246,250	7,550
Grand Total					245,190	235,809	238,700	246,250	7,550

Olde & West Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110405205	WEST GAHANNA CONTRACT SRVC	83,300	79,467	79,900	81,600	1,700
			224110405210	WEST GAHANNA PROF SERVICES	4,998	2,259	5,440	3,700	-1,740
		Contract Services Total			88,298	81,726	85,340	85,300	-40
		Capital Outlay	224110405505	WEST GAHANNA CAPITAL IMPROVE	104,286	13,000	0	400,000	400,000
		Capital Outlay Total			104,286	13,000	0	400,000	400,000
Tax Increment Fund Total					192,584	94,726	85,340	485,300	399,960
Grand Total					192,584	94,726	85,340	485,300	399,960

Creekside TIF

The Creekside TIF District has a 30-year term that began in 2005 and is scheduled to end in 2034. The Creekside TIF District supported the development of the mixed-use commercial, retail, and residential Creekside project. The Creekside TIF only includes the parcels of land along Mill Street that are directly related to the Creekside development.

The TIF was established to finance the public improvements related to the Creekside project including the construction of public parking, Creekside park improvements, the replacement of water and sewer lines, the relocation of electric and other utility lines and related improvements throughout the district. Per the authorizing legislation funds may be used for public infrastructure improvements to include the construction of the following improvements and all related costs:



(Creekside TIF highlighted in purple)

- Both structured and surface public parking facilities
- Construction of and improvements to Creekside Park, public plazas, riparian areas, streetscapes, pedestrian facilities, sidewalks, fountains, and water features
- Construction of bridges and low water crossings
- Demolition of blighted and dilapidated structures
- Relocation of electric and other utility lines and replacement of water and sewer lines
- Streets and alleys reconstruction, traffic calming, pavement treatments, and installation of landscaped medians
- The addition of lighting, signage, street fixtures, trees, landscaping, street furniture, and other decorative features
- Improvements to the right-of-way, and gateway and beautification improvements

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. Proposed future uses of funds generated from the TIF will be to pay for the retirement of the debt related to the Creekside public improvements and County Auditor deductions.

Creekside Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Charges for Services	224110504305	CREEKSIDE MSP	113,516	108,841	113,500	113,500	0
		Intergovernmental	224110504110	CREEKSIDE HOMESTEAD & ROLL	12,700	14,765	13,600	14,100	500
		Payments in Lieu of Taxes	224110504020	CREEKSIDE PILOT	236,143	313,501	381,900	306,300	-75,600
Tax Increment Fund Total					362,360	437,107	509,000	433,900	-75,100
Grand Total					362,360	437,107	509,000	433,900	-75,100

Creekside Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110505210	CREEKSIDE PROF SERVICES	3,235	2,712	5,900	4,800	-1,100
		Transfer Out	224110505900	CREEKSIDE TRANSFER OUT	343,700	425,200	500,000	445,000	-55,000
Tax Increment Fund Total					346,935	427,912	505,900	449,800	-56,100
Grand Total					346,935	427,912	505,900	449,800	-56,100

Crescent at Central Park TIF

In August 2011, the Gahanna City Council approved the creation of the Crescent at Central Park TIF to support the development of a 12.138 acre site at the southwest corner of Tech Center Drive and I-270. The site was developed by Trivium Development and houses the offices and diagnostic and treatment center of the Central Ohio Urology Group. Additional development is planned for the remaining acreage.

The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will repay the cost of the following public infrastructure improvements:

- A public access road within the Parcels, improvements to the intersection of that public access road and Tech Center Drive and improvements extending water and sewer service to the Parcels;
- Park improvements to Pizzurro Park and the Parcels or property within the area bounded by Hamilton Road, Interstate 270, Big Walnut Creek and Pizzurro Park; and
- Tech Center Drive and a related waterline from and including the Tech Center Drive bridge over Interstate 270 to and including the intersection of Tech Center Drive and Hamilton Road;



(Crescent at Central Park TIF highlighted in pink)

This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of what the school would have received if the parcels were not within a TIF District until the City completes reimbursement to the General, Water Capital, and Sewer Capital Funds for the improvements identified above. Once reimbursement is complete the school will receive 100%. Proposed future uses of the funds generated from the Crescent at Central Park TIF District are for school district compensation payments and repayment to the General Fund, Water Capital Fund and Sewer Capital Fund for the initial investment in infrastructure.

Crescent at Central Park Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Payments in Lieu of Taxes	224110604020	CRESCENT PILOT	165,782	170,224	175,300	184,100	8,800
Tax Increment Fund Total					165,782	170,224	175,300	184,100	8,800
Grand Total					165,782	170,224	175,300	184,100	8,800

Crescent at Central Park Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110605205	CRESCENT CONTRACT SERVICES	45,828	46,722	47,700	105,200	57,500
			224110605210	CRESCENT PROF SERVICES	1,876	1,245	2,100	2,200	100
		Contract Services Total			47,704	47,967	49,800	107,400	57,600
		Transfer Out	224110605900	CRESCENT TRANSFER OUT	150,600	176,890	119,732	0	-119,732
		Transfer Out Total			150,600	176,890	119,732	0	-119,732
Tax Increment Fund Total					198,304	224,857	169,532	107,400	-62,132
Grand Total					198,304	224,857	169,532	107,400	-62,132

Hamilton Road TIF

The Hamilton Road Corridor TIF District is located north of the I-270 intersection along S. Hamilton Road, including intersecting streets, up to Clark State Road. As one of the major entryways into the City of Gahanna, the Hamilton Road Corridor is traveled by thousands of vehicles daily.

Over the past several years, the City has invested in infrastructure upgrades to support the growth of the Hamilton Road Corridor as a mixed use commerce hub that serves the civic, education and business needs of Gahanna's residents and visitors. Recently there has been a significant amount of private investment within the Hamilton Road Corridor including four private sector projects in 2012 that had a total investment of approximately \$8 million. Based on these market trends, the potential is high for continued redevelopment within the corridor.



The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds generated from the TIF will be used to offset the cost of the following types of public infrastructure improvements:

- Roadway construction, improvement, signage, lighting, signalization and/or traffic controls within the TIF district and surrounding area
- Water/Sewer construction or improvements, storm and sanitary sewers, water and fire protection systems
- Utilities construction, reconstruction or installation of gas, electric and communication service facilities
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements
- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development and County Auditor deductions.

Hamilton Road Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Charges for Services	224110704305	HAMILTON RD MSP	84,203	58,316	57,560	33,900	-23,660
		Intergovernmental	224110704110	HAMILTON RD HOMESTEAD & ROLL	107	0	0	0	0
		Payments in Lieu of Taxes	224110704020	HAMILTON RD PILOT	49,815	36,002	37,082	236,300	199,218
Tax Increment Fund Total					134,125	94,318	94,642	270,200	175,558
Grand Total					134,125	94,318	94,642	270,200	175,558

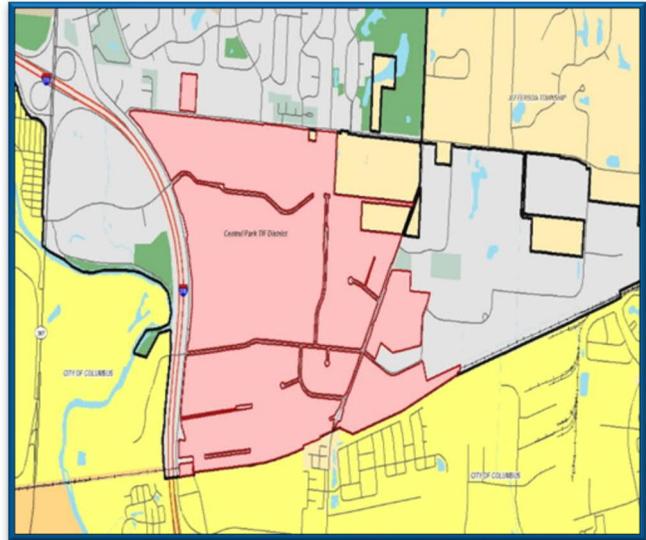
Hamilton Road Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110705205	HAMILTON RD CONTRACT SERVICES	126,931	87,210	231,321	175,120	-56,201
			224110705210	HAMILTON RD PROF SERVICES	565	263	5,370	2,800	-2,570
		Contract Services Total			127,496	87,474	236,691	177,920	-58,771
Tax Increment Fund Total					127,496	87,474	236,691	177,920	-58,771
Grand Total					127,496	87,474	236,691	177,920	-58,771

Central Park TIF

In late 2013, the Central Park TIF district was authorized for the public infrastructure improvements related to the commercial, business, and light industrial development and job creation in the Central Park of Gahanna. As businesses locate in Central Park public infrastructure improvements will be needed to support the end users, improve connectivity, and increase infrastructure capacity. Additional infrastructure improvements may be needed to service the publically owned property on Science Boulevard currently home to the City's Service Complex.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receive property tax revenue directly from the County Auditor.



Proposed uses of the funds generated from the TIF are for County Auditor deductions and for the rebuild of Blatt Blvd and Research Rd as both roads were under designed for the current heavy traffic and have failed.

Central Park Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Payments in Lieu of Taxes	224110804020	CENTRAL PARK PILOT	465,499	200,355	206,366	398,300	191,934
Tax Increment Fund Total					465,499	200,355	206,366	398,300	191,934
Grand Total					465,499	200,355	206,366	398,300	191,934

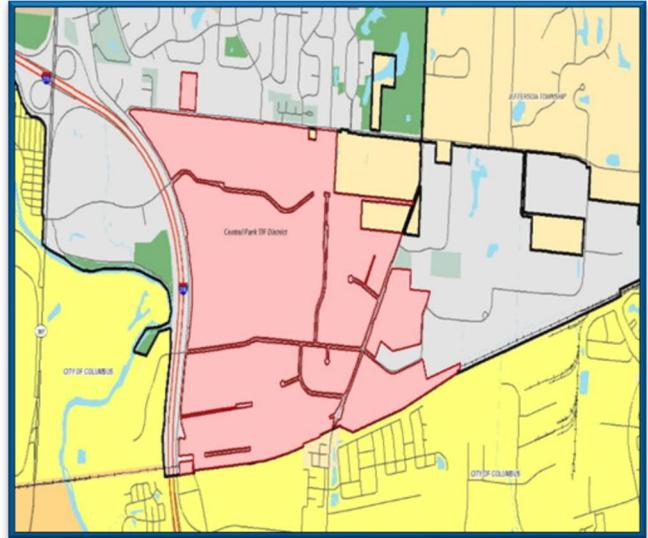
Central Park Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110805210	CENTRAL PARK PROF SERVICES	5,266	1,465	17,470	4,700	-12,770
			224110805220	CENTRAL PARK MAINTENANCE SERVICES	0	13,249	0	0	0
		Contract Services Total			5,266	14,714	17,470	4,700	-12,770
		Capital Outlay	224110805505	CENTRAL PARK CAPITAL IMPROV	0	0	0	2,300,000	2,300,000
		Capital Outlay Total			0	0	0	2,300,000	2,300,000
		Transfer Out	224110805900	CENTRAL PARK TRANSFER OUT	0	5,891	0	0	0
		Transfer Out Total			0	5,891	0	0	0
Tax Increment Fund Total					5,266	20,605	17,470	2,304,700	2,287,230
Grand Total					5,266	20,605	17,470	2,304,700	2,287,230

North Triangle TIF

In spring of 2014 the North Triangle TIF district was authorized. The area has recently seen a significant amount of private investment that makes it advantageous for the creation of a TIF. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the North Triangle TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.

The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF.



Proposed uses of the funds are for County Auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the North Triangle District include, but are not limited to, the following:

- Intersection improvements at East Johnstown Road and Riva Ridge Blvd
- Roadway improvements and sidewalk expansion along East Johnstown Road and on Morse Road from North Hamilton Road to East Johnstown Road
- Sanitary sewer extension along North Hamilton Road
- Fiber optic expansion along East Johnstown Road, Beecher Crossing and Morse Road

2019 is the first year the TIF has produced and planned expenditures for 2020 include county auditor and treasurer fees and E Johnstown multi-use trail improvements.

North Triangle Revenue

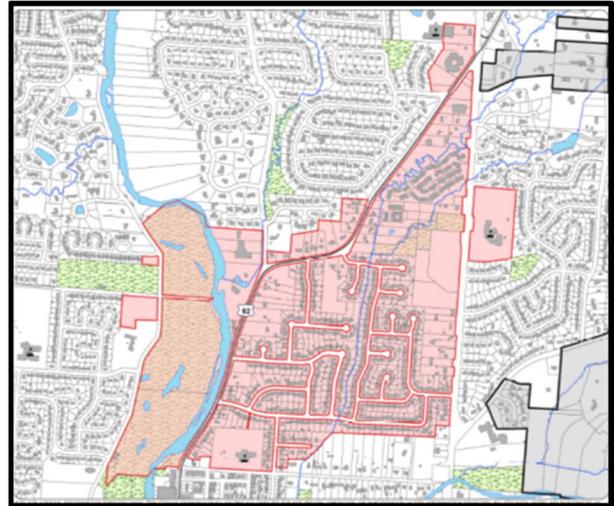
Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Payments in Lieu of Taxes	224110904020	NORTH TRIANGLE PILOT	0	0	500,000	342,600	-157,400
Tax Increment Fund Total					0	0	500,000	342,600	-157,400
Grand Total					0	0	500,000	342,600	-157,400

North Triangle Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224110905210	NORTH TRIANGLE PROF SERVICES	0	0	6,290	4,100	-2,190
		Capital Outlay	224110905505	NORTH TRIANGLE CAPITAL IMPROV	0	0	0	75,000	75,000
Tax Increment Fund Total					0	0	6,290	79,100	72,810
Grand Total					0	0	6,290	79,100	72,810

Johnstown Road TIF

In December 2015, the Johnstown Road TIF was authorized. The TIF District is bounded roughly by Olde Ridenour Road to the west, Johnstown Road to the north, Hamilton Road to the east and Carpenter Road to the south. The Department has seen a significant amount of private investment within the Johnstown Road District that makes it advantageous for the creation of a TIF District. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the Johnstown Road TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.



The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF.

The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District. Proposed uses of the funds generated from the TIF are County Auditor deductions, compensation payments to Mifflin Township and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the Johnstown Road District include, but are not limited to, the following:

- Various roadway improvements
- Sanitary sewer extension along E Johnstown Road from Andalus Drive to Larry Lane
- Fiber optic expansion along East Johnstown Road, from N. Hamilton Road to Mill Street

2019 was the first year this TIF produced and it is subject to a township revenue sharing agreement whereby the City will pay the Township the amount the township would have received if not for the TIF. For 2020 it is proposed to use funding for the township revenue sharing, county auditor and treasurer fees, E Johnstown multi-trail improvements and the rebuild of Laura Dr.

Johnstown Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Payments in Lieu of Taxes	224111004020	JOHNSTOWN RD PILOT	0	0	310,000	231,100	-78,900
Tax Increment Fund Total					0	0	310,000	231,100	-78,900
Grand Total					0	0	310,000	231,100	-78,900

Johnstown Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Tax Increment Fund	Finance Department	Contract Services	224111005205	JOHNSTOWN RD CONTRACT SERVICES	0	0	0	79,100	79,100
			224111005210	JOHNSTOWN RD PROF SERVICES	0	0	5,050	2,700	-2,350
		Contract Services Total			0	0	5,050	81,800	76,750
		Capital Outlay	224111005505	JOHNSTOWN RD CAPITAL IMPROV	0	0	0	125,000	125,000
			224111005515	JOHNSTOWN RD LAND ACQUISITION	0	0	150,000	0	-150,000
		Capital Outlay Total			0	0	150,000	125,000	-25,000
Tax Increment Fund Total					0	0	155,050	206,800	51,750
Grand Total					0	0	155,050	206,800	51,750

DEBT SERVICE

The City maintains a single fund for debt service, identified as the General Bond Retirement fund. This fund is used to accumulate resources to pay the City's various types of debt principal and interest. Historically, the City has issued debt sparingly, preferring to finance capital investments with cash whenever possible, which has kept the City's debt obligations well within the legal debt margin.

City Council adopted a conservative Debt Policy in 2013, which governs the issuance and management of all City debt. This policy can be found in Appendix B.

Outstanding Debt

Municipal Bonds

The City currently has \$17,380,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	\$8,975,000	\$7,195,000
Various Purpose & Refunding, Series 2015 Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$10,185,000

Other City Debt

The City has additional \$1,099,623 in outstanding debt from low-or no-interest loans through the Ohio Public Works Commission. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: US 62 & Stygler Rd	\$735,124	\$441,076
OPWC: US 62 Improvements	\$1,036,320	\$596,976

Debt Limitation

Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the assessed value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of total assessed value of property. Debt secured by revenue other than property taxes are exempt from the limitations. The chart below, produced by the Ohio Municipal Advisory Council (OMAC) depicts the City's total debt outstanding, the City's legal debt limitations and balance available. Due to the nature of the City's existing debt, it is well within its legal limited and unlimited debt limitations.

	Total Outstanding Debt	Unvoted (Limited)	Limited & Unlimited
Limited Tax Debt	\$17,380,000	\$0	\$0
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$0	\$0
G.O. Debt Exempt From Limitations		\$17,380,000	\$17,380,000
Maximum Allowable		\$58,255,717	\$111,215,459
Balance of Limitation		\$58,255,717	\$111,215,459

Principal and Interest

The proportion of interest and principal that makes up the City's bond-related debt service payments is relatively balanced. Of the City's total 2020 bond retirement payments of \$2,198,410, \$604,838 will be interest and the remaining \$1,593,572 will be principal. As the bonds age toward maturity, the portion the City pays towards interest will diminish.

General Bond Retirement Fund

The General Bond Retirement Fund is funded by a portion of the City's Real Estate Tax as well as transfers from other City funds dependent on the projects funded by debt. The General Bond Retirement fund sees revenue and expenditure fluctuations each year depending on whether a bond deal takes place. No deals are anticipated in 2020.

General Bond Retirement Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Debt Service Fund	Finance Department	Intergovernmental	431060004110	BOND RETIRE HOMESTEAD & ROLL	30,588	33,626	34,000	35,079	1,079
		Property Taxes	431060004010	BOND RETIRE PROPERTY TAXES	250,157	270,700	303,217	270,146	-33,071
		Transfer In	431060004900	BOND RETIRE TRANSFER IN	1,961,956	1,843,700	1,866,800	1,898,556	31,756
Debt Service Fund Total					2,242,700	2,148,026	2,204,017	2,203,781	-236
Grand Total					2,242,700	2,148,026	2,204,017	2,203,781	-236

General Bond Retirement Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Debt Service Fund	Finance Department	Contract Services	431060005210	BOND RETIREMENT PROF SERVICES	3,757	2,713	4,750	4,275	-475
		Contract Services Total			3,757	2,713	4,750	4,275	-475
		Debt Service	431060005400	BOND RETIREMENT PRINCIPAL	2,242,629	2,205,122	1,548,663	1,593,573	44,911
			431060005405	BOND RETIREMENT INTEREST	0	0	650,338	604,838	-45,500
		Debt Service Total			2,242,629	2,205,122	2,199,000	2,198,411	-589
Debt Service Fund Total					2,246,386	2,207,835	2,203,750	2,202,686	-1,064
Grand Total					2,246,386	2,207,835	2,203,750	2,202,686	-1,064

AGENCY FUNDS

Overview

The City maintains seven agency funds. Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The agency funds consist of unclaimed funds, senior escrow, Veterans Memorial, refuse escrow and developers' escrow. This section will provide a brief description of each of the City's agency funds followed by revenue and expenditure tables with the associated line-item detail. The City is not required to budget for Agency funds however Council has elected to establish a budget for a select set of Agency funds.

Fund Descriptions

Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City. As a result, there are no anticipated revenues or expenditures for 2020.

Senior Escrow

The Senior Escrow Fund accounts for payments and donations made by citizens or other third parties expended by the Senior Center for activities or programs such as, memorial plaques, craft supplies, new appliances or other items for use by the members of the Senior Center. Donations, as well as purchases to be made from donations, fluctuate widely and are not easily estimated.

Park Facility Deposit Fund

The Park Facility Deposit Fund accounts for deposits made for the rental of park facilities. The deposit is returned to the renter after an inspection is made by parks and recreation staff to ensure the facility is not damaged and was cleaned in accordance with the rental contract. Damages or failure to clean up in accordance with the contract may result in a partial or full forfeiture of the deposit. Upon forfeiture of the deposit, it is transferred to the General Fund to repair and/or clean the facility.

Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be placed at the Veterans Memorial Park to honor veterans. Donations may also be made to maintain or improve the memorial. Donations, as well as purchases to be made from donations, are not easily estimated.

Insurance Demolition

Under ORC a portion of the insurance proceeds for a property damaged by fire is to be remitted to the City. Upon determination that the structure has been properly rehabilitated and can be occupied, the City remits the amount deposited to the insured. In the event the property is not rehabilitated to the point it can be occupied the City retains the proceeds to demolish or otherwise make the structure safe.

Refuse Escrow

The City belongs to a refuse consortium agreement with other Central Ohio municipalities to provide refuse collection services to its citizens. The cost of the refuse service is collected from the citizens as a component of their water/sewage utility bill. Amounts received from the collection of utility bills are held in the refuse escrow until payment is due to the service provider. Anticipated revenues for the Refuse Escrow Fund are based on the applicable rate established by the City's Department of Public Service & Engineering to cover the costs of the service and number of residents/businesses receiving the service. Expenditures are based on consortium rates agreed to by consortium members and anticipated amount of waste to be collected.

Developers Escrow

The Developers Escrow Fund accounts for payments made by real estate developers to be held by the City Engineer to cover the cost of inspections and potential site work related to private real estate development projects in the City. Cash received by the City for these purposes is held in the escrow fund until actual inspection and/or site work is completed. The number of projects and cost sharing amounts vary widely year to year.

Agency Fund Revenue

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Developers Escrow Fund	Public Service	Charges for Services	860110004300	DEV ESCROW CHARGES FOR SVC	2,422	1,560	100	1,570	1,470
		Fines & Fees	860110004205	DEV ESCROW FINES & FEES	199,968	191,660	50,000	191,670	141,670
Developers Escrow Fund Total					202,390	193,221	50,100	193,240	143,140
Insurance Demolition Fund	Finance Department	Insurance Proceeds	840060004515	FINANCE INS DEMO INS PROCEEDS	54,022	25,405	0	0	0
Insurance Demolition Fund Total					54,022	25,405	0	0	0
Park Facility Deposit Fund	Parks & Recreation	Charges for Services	836080004300	PARK DEPOSIT CHARGES FOR SVC	76	15,199	0	15,200	15,200
Park Facility Deposit Fund Total					76	15,199	0	15,200	15,200
Refuse Escrow Fund	Public Service	Charges for Services	850110004300	REFUSE CHARGES FOR SERVICES	1,911,465	1,427,052	1,968,731	2,105,800	137,069
		Fines & Fees	850110004210	REFUSE PENALTY & INTEREST	26,917	21,510	27,000	27,000	0
Refuse Escrow Fund Total					1,938,382	1,448,562	1,995,731	2,132,800	137,069
Senior Escrow Fund	Parks & Recreation	Charges for Services	835083404325	SENIOR ESCROW NON-TAX SALES	1,281	1,217	0	1,220	1,220
		Other	835083404600	SENIOR ESCROW MISCELLANEOUS	4,306	6,423	0	6,430	6,430
Senior Escrow Fund Total					5,587	7,641	0	7,650	7,650
Unclaimed Funds	Finance Department	Other	800060004600	UNCLAIMED FUNDS MISCELLANEOUS	375	0	0	0	0
Unclaimed Funds Total					375	0	0	0	0
Veterans Memorial Fund	Parks & Recreation	Contributions & Donations	837080004605	VETERAN MEM DONATIONS	1,104	1,595	0	1,600	1,600
Veterans Memorial Fund Total					1,104	1,595	0	1,600	1,600
Grand Total					2,201,936	1,691,621	2,045,831	2,350,490	304,659

Agency Fund Expenditures

Fund Name	Department	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
Developers Escrow Fund	Public Service	Contract Services	860110005205	DEV ESCROW CONTRACT SERVICES	144,150	91,644	0	0	0
		Contract Services Total			144,150	91,644	0	0	0
		Transfer Out	860110005900	DEV ESCROW TRANSFER OUT	360,000	0	0	0	0
Transfer Out Total					360,000	0	0	0	0
Developers Escrow Fund Total					504,150	91,644	0	0	0
Insurance Demolition Fund	Finance Department	Contract Services	840060005230	FINANCE INS DEMO CLAIMS & JUDGE	0	54,022	0	0	0
Insurance Demolition Fund Total					0	54,022	0	0	0
Refuse Escrow Fund	Public Service	Contract Services	850110005205	REFUSE CONTRACT SERVICES	1,737,763	1,693,807	1,988,000	2,110,000	130,000
		Technology Services	850110005215	TECHNOLOGY SERVICES	0	0	8,000	8,300	300
Contract Services Total					1,737,763	1,693,807	1,988,000	2,118,300	130,300
		Materials & Supplies	850110005300	MATERIALS & SUPPLIES	0	0	0	52,316	52,316
Materials & Supplies Total					0	0	0	52,316	52,316
Refuse Escrow Fund Total					1,737,763	1,693,807	1,988,000	2,170,616	182,616
Senior Escrow Fund	Parks & Recreation	Materials & Supplies	835083405300	SENIOR ESCROW MATERIALS & SUPPLIES	5,057	3,871	0	7,650	7,650
Senior Escrow Fund Total					5,057	3,871	0	7,650	7,650
Veterans Memorial Fund	Parks & Recreation	Contract Services	837080005205	VETERAN MEM CONTRACT SVC	1,976	807	0	1,600	1,600
Veterans Memorial Fund Total					1,976	807	0	1,600	1,600
Grand Total					2,248,946	1,844,152	1,988,000	2,179,866	191,866

ORD-00XX-2019
 FINAL APPROPRIATION ORDINANCE
 (REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures for all funds during the fiscal year ending December 31, 2020 for City of Gahanna, State of Ohio.

Sec. 1. Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures for all funds during the fiscal year ending December 31, 2020 the following sums are hereby set aside and appropriated, as follows:

Sec. 2. That it be appropriated from the GENERAL FUND

101-General Fund

Community Environment

Information Technology	
Salaries & Benefits	\$ 622,760
Contractual Services	234,500
Supplies & Materials	232,600
Capital	-
Information Technology Total	\$ 1,089,860

Planning & Development	
Salaries & Benefits	\$ 478,530
Contractual Services	238,000
Supplies & Materials	42,000
Planning & Development Total	\$ 758,530

Public Service	
Salaries & Benefits	\$ 789,330
Contractual Services	259,090
Supplies & Materials	57,560
Public Service Total	\$ 1,105,980

Community Environment Total	\$ 2,954,370
-----------------------------	--------------

Debt Service

Finance	
Debt Service	\$ 5,149,167
Finance Total	\$ 5,149,167

Debt Service Total	\$ 5,149,167
--------------------	--------------

General Government	
Council Office	
Salaries & Benefits	\$ 349,220
Contractual Services	139,500
Supplies & Materials	27,000
Council Office Total	<u>\$ 515,720</u>
Department of Law	
Salaries & Benefits	\$ 145,840
Contractual Services	265,910
Supplies & Materials	12,250
Department of Law Total	<u>\$ 424,000</u>
Finance	
Salaries & Benefits	\$ 457,970
Contractual Services	1,218,585
Supplies & Materials	5,000
Finance Total	<u>\$ 1,681,555</u>
Human Resources	
Salaries & Benefits	\$ 323,880
Contractual Services	119,000
Supplies & Materials	240,900
Human Resources Total	<u>\$ 683,780</u>
Office of the Mayor	
Salaries & Benefits	\$ 395,180
Contractual Services	160,000
Supplies & Materials	10,000
Office of the Mayor Total	<u>\$ 565,180</u>
Public Service	
Salaries & Benefits	\$ 487,320
Contractual Services	879,745
Supplies & Materials	553,540
Capital	-
Public Service Total	<u>\$ 1,920,605</u>
Clerk of Courts	
Salaries & Benefits	\$ 266,750
Contractual Services	86,900
Supplies & Materials	1,450
Clerk of Courts Total	<u>\$ 355,100</u>
General Government Total	<u><u>\$ 6,145,940</u></u>

Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	\$ 2,522,550
Contractual Services	661,590
Supplies & Materials	419,240
Capital	-
Parks & Recreation Total	<u>\$ 3,603,380</u>
Leisure Time Activities Total	<u>\$ 3,603,380</u>
Other Uses of Funds	
Finance	
Transfers	\$ 865,900
Finance Total	<u>\$ 865,900</u>
Other Uses of Funds Total	<u>\$ 865,900</u>
Security of Persons & Property	
Public Safety	
Salaries & Benefits	\$ 9,808,212
Contractual Services	519,653
Supplies & Materials	95,550
Transfer	795,290
Public Safety Total	<u>\$ 11,218,705</u>
Security of Persons & Property Total	<u>\$ 11,218,705</u>
Transportation	
Public Service	
Salaries & Benefits	\$ 539,590
Contractual Services	1,000
Supplies & Materials	634,340
Capital	-
Public Service Total	<u>\$ 1,174,930</u>
Transportation Total	<u>\$ 1,174,930</u>
Sec.3. That there be appropriated from the GENERAL FUND for CONTINGENCIES for purposes not otherwise provided for, to be expended in accordance with the provisions of Sec. 5705.40, R.C., the sum of	\$ -
101 - Total General Fund	<u><u>\$ 31,112,392</u></u>

Sec. 4. That there be appropriated from the SPECIAL REVENUE FUNDS AS FOLLOWS:

220-Street Fund	
Public Service	
Salaries & Benefits	\$ 855,430
Contractual Services	284,420
Supplies & Materials	272,200
Capital	175,000
Transfers	404,261
Public Service Total	<u>\$ 1,991,311</u>
220-Street Fund Total	<u>\$ 1,991,311</u>
222-State Highway Fund	
Public Service	
Salaries & Benefits	\$ 22,710
Contractual Services	43,900
Supplies & Materials	27,500
Public Service Total	<u>\$ 94,110</u>
222-State Highway Fund Total	<u>\$ 94,110</u>
224-Tax Increment Fund	
Finance	
Contractual Services	\$ 845,020
Capital	2,970,000
Transfers	795,000
Finance Total	<u>\$ 4,610,020</u>
224-Tax Increment Fund Total	<u>\$ 4,610,020</u>
225-State Law Enforcement Trust Fund	
Public Safety	
Supplies & Materials	\$ 63,100
Public Safety Total	<u>\$ 63,100</u>
225-State Law Enforcement Trust Fund Total	<u>\$ 63,100</u>
229-Clerk Computer Fund	
Clerk of Courts	
Contractual Services	\$ 24,500
Clerk of Court Total	<u>\$ 24,500</u>
229-Clerk Computer Fund Total	<u>\$ 24,500</u>

234-Court Computer Fund	
-------------------------	--

Clerk of Courts	
Contractual Services	\$ 1,700
Clerk of Courts Total	\$ 1,700

234-Court Computer Fund Total	\$ 1,700
-------------------------------	----------

235-Federal Law Enforcement Seizure Fund	
--	--

Public Safety	
Supplies & Materials	\$ 58,900
Public Safety Total	\$ 58,900

235-Federal Law Enforcement Seizure Fund Total	\$ 58,900
--	-----------

236-US Treasury Seizure Fund	
------------------------------	--

Public Safety	
Supplies & Materials	\$ 106,000
Public Safety Total	\$ 106,000

236-US Treasury Seizure Fund Total	\$ 106,000
------------------------------------	------------

240-Public Safety Fund	
------------------------	--

Public Safety	
Salaries & Benefits	\$ 404,190
Contractual Services	\$ 5,000
Supplies & Materials	\$ 85,000
Public Safety Total	\$ 494,190

240-Public Safety Fund Total	\$ 494,190
------------------------------	------------

242-Parks & Recreation Fund	
-----------------------------	--

Leisure Time Activity	
Salaries & Benefits	\$ 953,280
Contractual Services	\$ 89,800
Supplies & Materials	\$ 169,500
Leisure Time Activity Total	\$ 1,212,580

242-Parks & Recreation Fund Total	\$ 1,212,580
-----------------------------------	--------------

243-Public Service Fund	
-------------------------	--

General Government	
Salaries & Benefits	\$ 377,710
Contractual Services	\$ 189,181
Supplies & Materials	\$ 9,940
General Government Total	\$ 576,831

243-Public Service Fund Total	\$ 576,831
-------------------------------	------------

510-Police Pension Fund	
Finance	
Salaries & Benefits	\$ 1,226,610
Contractual Services	4,425
Finance Total	\$ 1,231,035
510-Police Pension Fund Total	\$ 1,231,035

515-Police Duty Weapon Fund	
Public Safety	
Supplies & Materials	\$ 8,200
Public Safety Total	\$ 8,200
515-Police Duty Weapon Fund Total	\$ 8,200

750-Reserve for Sick & Vacation Fund	
Finance	
Salaries & Benefits	\$ 68,640
Finance Total	\$ 68,640
750-Reserve for Sick & Vacation Fund Total	\$ 68,640
TOTAL SPECIAL REVENUE FUNDS	\$ 10,541,117

Sec. 5. That there be appropriated from the CAPITAL PROJECTS FUNDS AS FOLLOWS:

325-Capital Improvement Fund	
Finance	
Capital	\$ 6,448,410
Finance Total	\$ 6,448,410
325-Capital Improvement Fund Total	\$ 6,448,410
TOTAL CAPITAL PROJECTS FUNDS	\$ 6,448,410

Sec. 6. That there be appropriated from the DEBT SERVICE FUND AS FOLLOWS:

431-General Bond Retirement Fund	
Finance	
Bond Retirement	\$ 2,198,411
Contractual Services	4,275
Finance Total	\$ 2,202,686
431-General Bond Retirement Fund Total	\$ 2,202,686
TOTAL DEBT SERVICE FUND	\$ 2,202,686

Sec. 7. That there be appropriated from the ENTERPRISE FUNDS AS FOLLOWS:

631-Stormwater Fund	
Public Service	
Salaries & Benefits	\$ 429,670
Contractual Services	300,700
Supplies & Materials	74,500
Capital	609,000
Transfers	172,161
Public Service Total	\$ 1,586,031
631-Stormwater Fund Total	\$ 1,586,031

651-Water Fund	
Public Service	
Salaries & Benefits	\$ 687,620
Contractual Services	7,749,184
Supplies & Materials	359,900
Advance	272,160
Public Service Total	\$ 9,068,864
651-Water Fund Total	\$ 9,068,864

652-Water System Capital Improvement Fund	
Public Service	
Contractual Services	\$ 35,000
Capital	1,040,000
Transfers	25,617
Public Service Total	\$ 1,100,617
652-Water System Capital Improvement Fund Total	\$ 1,100,617

661-Sewer Fund	
Public Service	
Salaries & Benefits	\$ 686,780
Contractual Services	7,317,505
Supplies & Materials	58,500
Public Service Total	\$ 8,062,785
661-Sewer Fund Total	\$ 8,062,785

662-Sewer System Capital Improvement Fund	
Public Service	
Contractual Services	\$ 285,090
Capital	450,000
Transfers	25,617
Public Service Total	\$ 760,707
662-Sewer System Capital Improvement Fund Total	\$ 760,707
TOTAL ENTERPRISE FUNDS	\$ 20,579,004

Sec. 8. That there be appropriated from the AGENCY FUNDS AS FOLLOWS:

835-Senior Escrow Fund	
Leisure Time Activities	
Supplies & Materials	\$ 7,650
Leisure Time Activities Total	<u>\$ 7,650</u>
835-Senior Escrow Fund Total	<u>\$ 7,650</u>
837-Veterans Memorial Fund	
Leisure Time Activities	
Supplies & Materials	\$ 1,600
Leisure Time Activities	<u>\$ 1,600</u>
837-Veterans Memorial Fund Total	<u>\$ 1,600</u>
850-Refuse Escrow Fund	
Public Service	
Contractual Services	\$ 2,118,300
Supplies & Materials	\$ 52,316
Public Service Total	<u>\$ 2,170,616</u>
850-Refuse Escrow Fund Total	<u>\$ 2,170,616</u>
TOTAL AGENCY FUNDS	<u><u>\$ 2,170,616</u></u>

Sec. 9. That there be appropriated from the INTERNAL SERVICE FUND AS FOLLOWS:

900-Workers Compensation Self Insurance Fund	
Human Resources	
Contractual Services	\$ 137,830
Human Resources Total	<u>\$ 137,830</u>
900-Workers Compensation Self Insurance Fund Total	<u>\$ 137,830</u>
TOTAL INTERNAL SERVICE FUND	<u><u>\$ 137,830</u></u>
TOTAL ALL FUNDS	<u><u>\$ 73,201,305</u></u>

Sec. 10. And the Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided, further, that the appropriation for contingencies can only be expended upon approval of a two-thirds vote of Council for items of expense constituting a legal obligation against the city, and for the purposes other than those covered by the other specific appropriations herein made.

Sec. 11. This ordinance shall take effect at the earliest period allowed by law.

Passed

Attest

April Beggerow, Clerk

Jamie Leeseberg, Council Member

Karen Angelou, Council Member

Brian Metzbower, Council Member

Brian Larick, Council Member

Stephen Renner, Council Member

Nancy McGregor, Council Member

Michael Schnetzer, Council Member

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Council Office	Council Office	Salaries & Benefits	101010005100	COUNCIL ELECTED&APPOINT WAGES	95,300	97,900	106,200	106,200	0
101	General Fund		Council Office		101010005105	COUNCIL FULL TIME WAGES	172,291	148,606	126,200	145,440	19,240
101	General Fund		Council Office		101010005110	PART-TIME WAGES	976	0	16,200	11,370	-4,830
101	General Fund		Council Office		101010005115	COUNCIL OVERTIME	133	116	500	250	-250
101	General Fund		Council Office		101010005130	COUNCIL RETIREMENT	37,130	33,817	34,880	36,860	1,980
101	General Fund		Council Office		101010005135	COUNCIL INSURANCE	39,819	34,648	34,220	42,570	8,350
101	General Fund		Council Office		101010005140	COUNCIL WORKERS COMP	5,377	3,733	3,740	2,630	-1,110
101	General Fund		Council Office		101010005145	COUNCIL MEDICARE	3,864	3,531	3,620	3,820	200
101	General Fund		Council Office		101010005160	COUNCIL OTHER BENEFITS	93	75	90	80	-10
101	General Fund		Council Office	Salaries & Benefits Total			354,983	322,425	325,650	349,220	23,570
101	General Fund		Council Office	Contract Services	101010005205	COUNCIL CONTRACT SERVICES	100,739	4,373	63,600	75,000	11,400
101	General Fund		Council Office		101010005210	COUNCIL PROF SERVICES	16,955	10,780	6,000	7,500	1,500
101	General Fund		Council Office		101010005215	COUNCIL TECH SERVICES	3,597	21,635	29,600	45,000	15,400
101	General Fund		Council Office		101010005225	COUNCIL PROF DEVELOPMENT	4,635	9,505	5,000	12,000	7,000
101	General Fund		Council Office	Contract Services Total			125,926	46,293	104,200	139,500	35,300
101	General Fund		Council Office	Materials & Supplies	101010005310	COUNCIL OFFICE EXPENSE	11,959	6,916	20,100	25,000	4,900
101	General Fund		Council Office		101010005320	COUNCIL OPERATING EQUIP	0	7,380	4,400	2,000	-2,400
101	General Fund		Council Office	Materials & Supplies Total			11,959	14,296	24,500	27,000	2,500
101	General Fund		Council Office	Capital Outlay	101010005510	COUNCIL CAPITAL EQUIP	0	23,383	0	0	0
101	General Fund		Council Office	Capital Outlay Total			0	23,383	0	0	0
101	General Fund			Council Office Total			492,868	406,398	454,350	515,720	61,370
101	General Fund	Council Office Total					492,868	406,398	454,350	515,720	61,370
101	General Fund	Finance Department	Finance Department	Salaries & Benefits	101060005105	FINANCE FULL TIME WAGES	232,399	239,790	257,110	289,780	32,670
101	General Fund		Finance Department		101060005110	FINANCE PART-TIME WAGES	29,662	32,047	27,420	37,830	10,410
101	General Fund		Finance Department		101060005115	FINANCE OVERTIME	781	1,470	2,000	1,500	-500
101	General Fund		Finance Department		101060005130	FINANCE RETIREMENT	36,666	38,155	40,120	46,080	5,960
101	General Fund		Finance Department		101060005135	FINANCE INSURANCE	58,789	65,170	76,850	74,570	-2,280
101	General Fund		Finance Department		101060005140	FINANCE WORKERS COMP	5,251	4,141	4,300	3,290	-1,010
101	General Fund		Finance Department		101060005145	FINANCE MEDICARE	3,756	3,910	4,160	4,770	610
101	General Fund		Finance Department		101060005160	FINANCE OTHER BENEFITS	158	161	160	150	-10
101	General Fund		Finance Department	Salaries & Benefits Total			367,462	384,843	412,120	457,970	45,850
101	General Fund		Finance Department	Contract Services	101060005205	FINANCE CONTRACT SERVICES	889,682	893,322	1,007,400	844,270	-163,130
101	General Fund		Finance Department		101060005210	FINANCE PROF SERVICES	62,895	54,895	71,850	69,315	-2,535
101	General Fund		Finance Department		101060005211	FINANCE REG SERVICES	1,407	776	0	0	0
101	General Fund		Finance Department		101060005215	FINANCE TECH SERVICES	37,008	34,562	38,660	25,000	-13,660
101	General Fund		Finance Department		101060005225	FINANCE PROF DEVELOPMENT	750	834	1,000	1,000	0
101	General Fund		Finance Department		101060005230	FINANCE CLAIMS & JUDGEMENTS	111,840	6,292	9,106,040	10,000	-9,096,040
101	General Fund		Finance Department		101060005231	FINANCE TAX PAYMENTS	248,934	253,063	269,000	269,000	0
101	General Fund		Finance Department		101060005235	FINANCE REFUNDS	452	457	500	0	-500
101	General Fund		Finance Department	Contract Services Total			1,352,969	1,244,202	10,494,450	1,218,585	-9,275,865
101	General Fund		Finance Department	Materials & Supplies	101060005310	FINANCE OFFICE EXPENSE	10,702	3,210	5,000	5,000	0
101	General Fund		Finance Department	Materials & Supplies Total			10,702	3,210	5,000	5,000	0
101	General Fund		Finance Department	Capital Outlay	101060005505	FINANCE OFFICE CAPITAL PROJ	0	182,616	0	0	0
101	General Fund		Finance Department	Capital Outlay Total			0	182,616	0	0	0
101	General Fund		Finance Department	Debt Service	101060005400	FINANCE OFFICE PRINCIPAL	0	0	0	5,000,000	5,000,000
101	General Fund		Finance Department		101060005405	FINANCE OFFICE INTEREST	0	0	0	149,167	149,167
101	General Fund		Finance Department	Debt Service Total			0	0	0	5,149,167	5,149,167
101	General Fund		Finance Department	Advance Out	101060005905	FINANCE ADVANCE OUT	630,000	630,000	0	0	0
101	General Fund		Finance Department	Advance Out Total			630,000	630,000	0	0	0
101	General Fund		Finance Department	Transfer Out	101060005900	FINANCE TRANSFER OUT	3,256,288	7,616,750	4,053,370	865,900	-3,187,470
101	General Fund		Finance Department	Transfer Out Total			3,256,288	7,616,750	4,053,370	865,900	-3,187,470
101	General Fund			Finance Department Total			5,617,422	10,061,621	14,964,940	7,696,622	-7,268,318
101	General Fund	Finance Department Total					5,617,422	10,061,621	14,964,940	7,696,622	-7,268,318
101	General Fund	Human Resources Department	Human Resources Department	Salaries & Benefits	101050005105	HR FULL TIME WAGES	181,130	181,112	206,080	223,700	17,620
101	General Fund		Human Resources Department		101050005110	HR PART TIME WAGES	6,457	7,060	1,480	0	-1,480
101	General Fund		Human Resources Department		101050005115	HR OVERTIME	7	0	1,000	250	-750
101	General Fund		Human Resources Department		101050005130	HR RETIREMENT	26,134	26,191	29,200	31,350	2,150
101	General Fund		Human Resources Department		101050005135	HR INSURANCE	72,132	79,916	84,950	63,000	-21,950
101	General Fund		Human Resources Department		101050005140	HR WORKERS COMP	3,745	2,848	3,130	2,240	-890
101	General Fund		Human Resources Department		101050005145	HR MEDICARE	2,499	2,515	3,030	3,250	220
101	General Fund		Human Resources Department		101050005160	HR OTHER BENEFITS	104	101	100	90	-10
101	General Fund		Human Resources Department	Salaries & Benefits Total			292,208	299,743	328,970	323,880	-5,090
101	General Fund		Human Resources Department	Contract Services	101050005205	HR CONTRACT SERVICES	0	18,000	0	0	0
101	General Fund		Human Resources Department		101050005210	HR PROF SERVICES	6,520	7,469	13,900	15,000	1,100
101	General Fund		Human Resources Department		101050005211	HR REGULATORY SERVICES	12,215	14,104	17,600	29,000	11,400
101	General Fund		Human Resources Department		101050005215	HR TECH SERVICES	10,543	15,848	15,800	0	-15,800
101	General Fund		Human Resources Department		101050005225	HR PROF DEVELOPMENT	9,963	10,740	15,100	75,000	59,900
101	General Fund		Human Resources Department	Contract Services Total			39,242	66,161	62,400	119,000	56,600

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Human Resources Department	Human Resources Department	Materials & Supplies	101050005310	HR OFFICE EXPENSE	5,513	4,693	2,800	2,800	0
101	General Fund		Human Resources Department		101050005315	HR EE RELATIONS&SAFTY	14,555	167,545	196,100	220,000	23,900
101	General Fund		Human Resources Department		101050005316	EMPLOYEE REIMBURSEMENTS	0	0	18,100	18,100	0
101	General Fund		Human Resources Department	Materials & Supplies Total			20,069	172,238	217,000	240,900	23,900
101	General Fund		Human Resources Department Total				351,518	538,142	608,370	683,780	75,410
101	General Fund	Human Resources Department Total					351,518	538,142	608,370	683,780	75,410
101	General Fund	IT Department	IT Department	Salaries & Benefits	101070005105	IT FULL TIME WAGES	295,449	378,331	389,610	414,660	25,050
101	General Fund		IT Department		101070005110	IT PART-TIME WAGES	14,155	6,852	1,440	11,370	9,930
101	General Fund		IT Department		101070005115	IT OVERTIME	671	3,142	2,000	2,000	0
101	General Fund		IT Department		101070005130	IT RETIREMENT	43,363	54,311	55,030	59,920	4,890
101	General Fund		IT Department		101070005135	IT INSURANCE	91,860	109,404	119,790	124,150	4,360
101	General Fund		IT Department		101070005140	IT WORKERS COMP	6,206	5,893	5,900	4,280	-1,620
101	General Fund		IT Department		101070005145	IT MEDICARE	4,364	5,510	5,700	6,210	510
101	General Fund		IT Department		101070005160	IT OTHER BENEFITS	148	166	160	170	10
101	General Fund		IT Department	Salaries & Benefits Total			456,214	563,608	579,630	622,760	43,130
101	General Fund		IT Department	Contract Services	101070005205	IT CONTRACT SERVICES	39,268	44,911	77,000	100,000	23,000
101	General Fund		IT Department		101070005215	IT TECH SERVICES	154,899	130,650	312,500	130,000	-182,500
101	General Fund		IT Department		101070005225	IT PROF DEVELOPMENT	0	4,461	4,500	4,500	0
101	General Fund		IT Department	Contract Services Total			194,167	180,022	394,000	234,500	-159,500
101	General Fund		IT Department	Materials & Supplies	101070005310	IT OFFICE EXPENSE	1,386	1,190	510	630	120
101	General Fund		IT Department		101070005316	IT EE REIMBURSE	461	441	690	370	-320
101	General Fund		IT Department		101070005320	IT OPERATING EQUIP	145,418	169,170	178,200	125,000	-53,200
101	General Fund		IT Department		101070005325	IT UTILITIES	27,004	48,351	71,500	106,600	35,100
101	General Fund		IT Department	Materials & Supplies Total			174,269	219,152	250,900	232,600	-18,300
101	General Fund		IT Department	Capital Outlay	101070005510	IT CAPITAL EQUIP	199,913	26,245	72,175	0	-72,175
101	General Fund		IT Department	Capital Outlay Total			199,913	26,245	72,175	0	-72,175
101	General Fund		IT Department Total				1,024,563	989,028	1,296,705	1,089,860	-206,845
101	General Fund	IT Department Total					1,024,563	989,028	1,296,705	1,089,860	-206,845
101	General Fund	Law Department	Law Department	Salaries & Benefits	101030005100	LAW ELECTED&APPOINTED WAGES	65,563	65,563	65,570	68,080	2,510
101	General Fund		Law Department		101030005110	LAW PART-TIME WAGES	29,101	16,336	9,090	56,860	47,770
101	General Fund		Law Department		101030005115	OVERTIME	0	0	500	250	-250
101	General Fund		Law Department		101030005130	LAW RETIREMENT	13,253	11,466	13,530	17,530	4,000
101	General Fund		Law Department		101030005135	LAW INSURANCE	15	8	390	20	-370
101	General Fund		Law Department		101030005140	LAW WORKERS COMP	1,893	1,245	1,450	1,250	-200
101	General Fund		Law Department		101030005145	LAW MEDICARE	1,372	1,187	1,410	1,820	410
101	General Fund		Law Department		101030005160	LAW OTHER BENEFITS	31	13	0	30	30
101	General Fund		Law Department	Salaries & Benefits Total			111,228	95,818	91,940	145,840	53,900
101	General Fund		Law Department	Contract Services	101030005205	LAW CONTRACT SERVICES	5,700	2,700	8,000	5,430	-2,570
101	General Fund		Law Department		101030005210	LAW PROF SERVICES	250,530	253,477	383,387	259,730	-123,657
101	General Fund		Law Department		101030005225	LAW PROF DEVELOPMENT	1,134	402	1,250	750	-500
101	General Fund		Law Department	Contract Services Total			257,364	256,579	392,637	265,910	-126,727
101	General Fund		Law Department	Materials & Supplies	101030005300	LAW MATERIALS&SUPPLIES	10,196	10,102	12,800	10,870	-1,930
101	General Fund		Law Department		101030005310	LAW OFFICE EXPENSE	883	1,194	3,275	1,380	-1,895
101	General Fund		Law Department	Materials & Supplies Total			11,079	11,296	16,075	12,250	-3,825
101	General Fund		Law Department Total				379,671	363,693	500,652	424,000	-76,652
101	General Fund	Law Department Total					379,671	363,693	500,652	424,000	-76,652
101	General Fund	Mayor's Court	Mayor's Court	Salaries & Benefits	101040005105	MAYOR'S CRT FULL TIME WAGES	187,071	191,731	197,460	215,140	17,680
101	General Fund		Mayor's Court		101040005110	MAYOR'S CRT PART TIME WAGES	3,447	0	0	0	0
101	General Fund		Mayor's Court		101040005115	MAYOR'S CRT OVERTIME	0	0	500	750	250
101	General Fund		Mayor's Court		101040005130	MAYOR'S CRT RETIREMENT	26,639	26,800	27,720	30,220	2,500
101	General Fund		Mayor's Court		101040005135	MAYOR'S CRT INSURANCE	13,950	16,108	18,760	15,260	-3,500
101	General Fund		Mayor's Court		101040005140	MAYOR'S CRT WORKERS COMP	3,851	2,942	2,970	2,160	-810
101	General Fund		Mayor's Court		101040005145	MAYOR'S CRT MEDICARE	2,780	2,801	2,880	3,130	250
101	General Fund		Mayor's Court		101040005160	MAYOR'S CRT OTHER BENEFITS	101	93	100	90	-10
101	General Fund		Mayor's Court	Salaries & Benefits Total			237,839	240,475	250,390	266,750	16,360
101	General Fund		Mayor's Court	Contract Services	101040005205	MAYOR'S CRT CONTRACT SERVICES	60,245	54,306	59,485	84,500	25,015
101	General Fund		Mayor's Court		101040005210	MAYOR'S CRT PROF SERVICES	3,888	1,341	2,400	2,400	0
101	General Fund		Mayor's Court	Contract Services Total			64,133	55,648	61,885	86,900	25,015
101	General Fund		Mayor's Court	Materials & Supplies	101040005310	MAYOR'S CRT OFFICE EXPENSE	481	399	415	1,450	1,035
101	General Fund		Mayor's Court	Materials & Supplies Total			481	399	415	1,450	1,035
101	General Fund		Mayor's Court Total				302,453	296,522	312,690	355,100	42,410
101	General Fund	Mayor's Court Total					302,453	296,522	312,690	355,100	42,410
101	General Fund	Mayor's Office	Marketing & Communications	Salaries & Benefits	101022405105	MARKET&COMM FULL TIME WAGES	68,316	70,700	37,620	84,750	47,130
101	General Fund		Marketing & Communications		101022405110	MARKET&COMM PART-TIME WAGES	65,237	45,542	38,000	36,680	-1,320
101	General Fund		Marketing & Communications		101022405130	MARKET&COMM RETIREMENT	18,698	16,274	11,070	17,000	5,930
101	General Fund		Marketing & Communications		101022405135	MARKET&COMM INSURANCE	10,830	10,658	12,800	30,910	18,110
101	General Fund		Marketing & Communications		101022405140	MARKET&COMM WORKERS COMP	2,671	1,781	1,185	1,210	25
101	General Fund		Marketing & Communications		101022405145	MARKET&COMM MEDICARE	1,921	1,641	1,145	1,760	615

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Mayor's Office	Marketing & Communications	Salaries & Benefits	101022405160	MARKET&COMM OTHER BENEFITS	85	69	70	60	-10
101	General Fund		Marketing & Communications	Salaries & Benefits Total			167,758	146,665	101,890	172,370	70,480
101	General Fund		Marketing & Communications	Contract Services	101022405205	MARKET&COMM CONTRACT SERV	9,461	85,525	25,000	25,000	0
101	General Fund		Marketing & Communications		101022405210	MARKET&COMM PROF SERVICES	4,706	12,247	20,000	20,000	0
101	General Fund		Marketing & Communications		101022405215	MARKET&COMM TECH SERVICES	60,217	24,799	22,000	25,000	3,000
101	General Fund		Marketing & Communications	Contract Services Total			74,384	122,571	67,000	70,000	3,000
101	General Fund		Marketing & Communications	Materials & Supplies	101022405310	MARKET&COMM OFFICE EXPENSE	3,637	2,921	3,000	4,000	1,000
101	General Fund		Marketing & Communications	Materials & Supplies Total			3,637	2,921	3,000	4,000	1,000
101	General Fund		Marketing & Communications Total				245,779	272,157	171,890	246,370	74,480
101	General Fund	Mayor's Office	Salaries & Benefits		101020005100	MAYOR ELECTED&APPOINT WAGES	103,809	103,809	103,810	103,810	0
101	General Fund	Mayor's Office			101020005105	MAYOR FULL TIME WAGES	142,513	130,283	62,580	43,280	-19,300
101	General Fund	Mayor's Office			101020005110	MAYOR PART TIME WAGES	5,385	0	0	0	0
101	General Fund	Mayor's Office			101020005115	MAYOR OVERTIME	101	12	250	250	0
101	General Fund	Mayor's Office			101020005130	MAYOR RETIREMENT	35,176	30,204	24,090	20,630	-3,460
101	General Fund	Mayor's Office			101020005135	MAYOR INSURANCE	71,872	61,583	53,070	51,170	-1,900
101	General Fund	Mayor's Office			101020005140	MAYOR WORKERS COMP	5,035	3,554	2,590	1,470	-1,120
101	General Fund	Mayor's Office			101020005145	MAYOR MEDICARE	3,491	3,343	2,500	2,140	-360
101	General Fund	Mayor's Office			101020005160	MAYOR OTHER BENEFITS	73	80	70	60	-10
101	General Fund	Mayor's Office	Salaries & Benefits Total				367,453	332,868	248,960	222,810	-26,150
101	General Fund	Mayor's Office	Contract Services		101020005205	MAYOR CONTRACT SERVICES	25,940	66,627	80,000	80,000	0
101	General Fund	Mayor's Office			101020005210	MAYOR PROF SERVICES	0	0	0	10,000	10,000
101	General Fund	Mayor's Office			101020005215	MAYOR TECH SERVICES	0	13,500	15,000	0	-15,000
101	General Fund	Mayor's Office			101020005225	MAYOR PROF DEVELOPMENT	35,798	28,135	10,000	0	-10,000
101	General Fund	Mayor's Office	Contract Services Total				61,738	108,262	105,000	90,000	-15,000
101	General Fund	Mayor's Office	Materials & Supplies		101020005310	MAYOR OFFICE EXPENSE	8,245	3,445	6,500	6,000	-500
101	General Fund	Mayor's Office			101020005316	MAYOR OFFICE EE REIMBURSE	20,418	16,902	0	0	0
101	General Fund	Mayor's Office	Materials & Supplies Total				28,663	20,347	6,500	6,000	-500
101	General Fund	Mayor's Office Total					457,855	461,476	360,460	318,810	-41,650
101	General Fund	Mayor's Office Total					703,634	733,633	532,350	565,180	32,830
101	General Fund	Parks & Recreation	Creekside Plaza	Salaries & Benefits	101083005110	CREEKSIDE PART-TIME WAGES	48,616	54,184	56,670	60,610	3,940
101	General Fund		Creekside Plaza		101083005130	CREEKSIDE RETIREMENT	6,806	7,586	7,940	8,490	550
101	General Fund		Creekside Plaza		101083005135	CREEKSIDE INSURANCE	6,036	5,765	6,560	6,750	190
101	General Fund		Creekside Plaza		101083005140	CREEKSIDE WORKERS COMP	972	822	860	610	-250
101	General Fund		Creekside Plaza		101083005145	CREEKSIDE MEDICARE	690	771	830	880	50
101	General Fund		Creekside Plaza		101083005160	CREEKSIDE OTHER BENEFITS	62	62	70	60	-10
101	General Fund		Creekside Plaza	Salaries & Benefits Total			63,182	69,190	72,930	77,400	4,470
101	General Fund		Creekside Plaza	Contract Services	101083005205	CREEKSIDE CONTRACT SERVICES	83,673	48,241	90,000	75,000	-15,000
101	General Fund		Creekside Plaza	Contract Services Total			83,673	48,241	90,000	75,000	-15,000
101	General Fund		Creekside Plaza	Materials & Supplies	101083005300	CREEKSIDE MATERIALS&SUPPLIES	37,885	94,308	50,000	60,000	10,000
101	General Fund		Creekside Plaza		101083005320	CREEKSIDE OPERATING EQUIP	3,949	0	0	0	0
101	General Fund		Creekside Plaza	Materials & Supplies Total			41,834	94,308	50,000	60,000	10,000
101	General Fund		Creekside Plaza	Capital Outlay	101083005500	CREEKSIDE CAPITAL MAINT	78,065	100,506	62,500	0	-62,500
101	General Fund		Creekside Plaza	Capital Outlay Total			78,065	100,506	62,500	0	-62,500
101	General Fund		Creekside Plaza Total				266,754	312,245	275,430	212,400	-63,030
101	General Fund	Gahanna Swim Club	Salaries & Benefits		101083705105	SWIM CLUB FULL TIME WAGES	0	0	16,550	0	-16,550
101	General Fund	Gahanna Swim Club			101083705110	SWIM CLUB PART-TIME WAGES	0	0	41,300	0	-41,300
101	General Fund	Gahanna Swim Club			101083705130	SWIM CLUB RETIREMENT	0	0	8,100	0	-8,100
101	General Fund	Gahanna Swim Club			101083705135	SWIM CLUB INSURANCE	0	0	5,650	0	-5,650
101	General Fund	Gahanna Swim Club			101083705140	SWIM CLUB WORKERS COMP	0	0	910	0	-910
101	General Fund	Gahanna Swim Club			101083705145	SWIM CLUB MEDICARE	0	0	840	0	-840
101	General Fund	Gahanna Swim Club			101083705150	SWIM CLUB UNIFORM ALLOWANCE	0	0	3,500	0	-3,500
101	General Fund	Gahanna Swim Club			101083705160	SWIM CLUB OTHER BENEFITS	0	0	20	0	-20
101	General Fund	Gahanna Swim Club	Salaries & Benefits Total				0	0	76,870	0	-76,870
101	General Fund	Gahanna Swim Club	Contract Services		101083705205	SWIM CLUB CONTRACT SERVICES	0	0	20,330	0	-20,330
101	General Fund	Gahanna Swim Club			101083705210	SWIM CLUB PROF SERVICES	0	0	1,000	0	-1,000
101	General Fund	Gahanna Swim Club			101083705215	SWIM CLUB TECH SERVICES	200	0	0	0	0
101	General Fund	Gahanna Swim Club			101083705225	SWIM CLUB PROF DEVELOPMENT	0	0	0	0	0
101	General Fund	Gahanna Swim Club	Contract Services Total				200	0	21,330	0	-21,330
101	General Fund	Gahanna Swim Club	Materials & Supplies		101083705300	SWIM CLUB MATERIALS&SUPPLIES	164	0	67,480	0	-67,480
101	General Fund	Gahanna Swim Club			101083705320	SWIM CLUB OPERATING EQUIP	14,978	0	0	0	0
101	General Fund	Gahanna Swim Club			101083705325	SWIM CLUB UTILITIES	15,375	105	31,520	0	-31,520
101	General Fund	Gahanna Swim Club	Materials & Supplies Total				30,516	105	99,000	0	-99,000
101	General Fund	Gahanna Swim Club	Capital Outlay		101083705505	SWIM CLUB CAPITAL PROJ	35,585	0	0	0	0
101	General Fund	Gahanna Swim Club	Capital Outlay Total				35,585	0	0	0	0
101	General Fund	Gahanna Swim Club Total					66,301	105	197,200	0	-197,200
101	General Fund	Golf Course	Salaries & Benefits		101083305105	GOLF FULL TIME WAGES	47,780	52,296	54,070	58,270	4,200
101	General Fund	Golf Course			101083305110	GOLF PART-TIME WAGES	124,317	116,209	132,720	160,960	28,240
101	General Fund	Golf Course			101083305130	GOLF RETIREMENT	24,019	23,591	26,150	30,690	4,540

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Parks & Recreation	Golf Course	Salaries & Benefits	101083305135	GOLF INSURANCE	7,082	2,813	3,170	1,830	-1,340
101	General Fund		Golf Course		101083305140	GOLF WORKERS COMP	3,450	2,556	2,810	2,190	-620
101	General Fund		Golf Course		101083305145	GOLF MEDICARE	2,497	2,458	2,710	3,180	470
101	General Fund		Golf Course		101083305160	GOLF OTHER BENEFITS	145	163	240	150	-90
101	General Fund		Golf Course	Salaries & Benefits Total			209,291	200,086	221,870	257,270	35,400
101	General Fund		Golf Course	Contract Services	101083305205	GOLF CONTRACT SERVICES	49,638	33,015	43,400	61,120	17,720
101	General Fund		Golf Course		101083305210	GOLF PROF SERVICES	1,139	775	1,500	500	-1,000
101	General Fund		Golf Course		101083305215	GOLF TECH SERVICES	70	700	800	800	0
101	General Fund		Golf Course		101083305220	GOLF MAINT SERVICES	7,638	8,118	8,100	9,000	900
101	General Fund		Golf Course		101083305225	GOLF PROF DEVELOPMENT	0	315	0	1,000	1,000
101	General Fund		Golf Course	Contract Services Total			58,484	42,922	53,800	72,420	18,620
101	General Fund		Golf Course	Materials & Supplies	101083305300	GOLF MATERIALS&SUPPLIES	44,705	50,734	53,268	76,000	22,732
101	General Fund		Golf Course		101083305320	GOLF OPERATING EQUIP	8,182	0	0	0	0
101	General Fund		Golf Course		101083305325	GOLF UTILITIES	12,953	13,261	13,500	15,900	2,400
101	General Fund		Golf Course	Materials & Supplies Total			65,840	63,996	66,768	91,900	25,132
101	General Fund		Golf Course	Capital Outlay	101083305510	GOLF CAPITAL EQUIP	29,864	29,864	30,000	0	-30,000
101	General Fund		Golf Course	Capital Outlay Total			29,864	29,864	30,000	0	-30,000
101	General Fund		Golf Course Total				363,478	336,867	372,438	421,590	49,152
101	General Fund		Hunters Ridge Pool	Salaries & Benefits	101083805105	HUNTERS RIDGE FULL TIME WAGES	0	0	11,020	0	-11,020
101	General Fund		Hunters Ridge Pool		101083805110	HUNTERS RIDGE PART-TIME WAGES	0	0	25,900	0	-25,900
101	General Fund		Hunters Ridge Pool		101083805130	HUNTERS RIDGE RETIREMENT	0	0	5,010	0	-5,010
101	General Fund		Hunters Ridge Pool		101083805135	HUNTERS RIDGE INSURANCE	0	0	3,760	0	-3,760
101	General Fund		Hunters Ridge Pool		101083805140	HUNTERS RIDGE WORKERS COMP	0	0	580	0	-580
101	General Fund		Hunters Ridge Pool		101083805145	HUNTERS RIDGE MEDICARE	0	0	520	0	-520
101	General Fund		Hunters Ridge Pool		101083805150	HUNTERS RIDGE UNIFORM ALLOWANCE	0	0	1,700	0	-1,700
101	General Fund		Hunters Ridge Pool		101083805160	HUNTERS RIDGE OTHER BENEFITS	0	0	15	0	-15
101	General Fund		Hunters Ridge Pool	Salaries & Benefits Total			0	0	48,505	0	-48,505
101	General Fund		Hunters Ridge Pool	Contract Services	101083805205	HUNTERS RIDGE CONTRACT SERVICES	0	0	11,295	0	-11,295
101	General Fund		Hunters Ridge Pool		101083805210	HUNTERS RIDGE PROF SERVICES	0	0	400	0	-400
101	General Fund		Hunters Ridge Pool		101083805215	HUNTERS RIDGE TECH SERVICES	0	0	600	0	-600
101	General Fund		Hunters Ridge Pool	Contract Services Total			0	0	12,295	0	-12,295
101	General Fund		Hunters Ridge Pool	Materials & Supplies	101083805300	HUNTERS RIDGE MATERIALS&SUPPLIES	580	0	33,470	0	-33,470
101	General Fund		Hunters Ridge Pool		101083805320	HUNTERS RIDGE OPERATING EQUIP	16,737	0	0	0	0
101	General Fund		Hunters Ridge Pool		101083805325	HUNTERS RIDGE UTILITIES	10,483	28	15,300	0	-15,300
101	General Fund		Hunters Ridge Pool	Materials & Supplies Total			27,800	28	48,770	0	-48,770
101	General Fund		Hunters Ridge Pool Total				27,800	28	109,570	0	-109,570
101	General Fund		Landscape Board	Salaries & Benefits	101083605100	LANDSCAPE ELECTED&APPOINTED	800	900	3,000	3,000	0
101	General Fund		Landscape Board		101083605140	LANDSCAPE WORKERS COMP	16	14	50	30	-20
101	General Fund		Landscape Board		101083605145	LANDSCAPE MEDICARE	12	13	50	40	-10
101	General Fund		Landscape Board	Salaries & Benefits Total			828	927	3,100	3,070	-30
101	General Fund		Landscape Board Total				828	927	3,100	3,070	-30
101	General Fund		OHEC	Salaries & Benefits	101083905105	OHEC FULL TIME WAGES	6,355	6,543	5	0	-5
101	General Fund		OHEC		101083905110	OHEC PART-TIME WAGES	59,857	59,606	66,490	0	-66,490
101	General Fund		OHEC		101083905130	OHEC RETIREMENT	9,270	9,256	9,320	0	-9,320
101	General Fund		OHEC		101083905135	OHEC INSURANCE	6,702	9,389	6,580	0	-6,580
101	General Fund		OHEC		101083905140	OHEC WORKERS COMP	1,327	1,004	1,000	0	-1,000
101	General Fund		OHEC		101083905145	OHEC MEDICARE	946	932	970	0	-970
101	General Fund		OHEC		101083905160	OHEC OTHER BENEFITS	66	87	100	0	-100
101	General Fund		OHEC	Salaries & Benefits Total			84,521	86,817	84,465	0	-84,465
101	General Fund		OHEC	Contract Services	101083905205	OHEC CONTRACT SERVICES	3,573	9,584	1,000	0	-1,000
101	General Fund		OHEC		101083905215	OHEC TECH SERVICES	0	150	0	0	0
101	General Fund		OHEC		101083905220	OHEC MAINT SERVICES	9,943	436	8,500	0	-8,500
101	General Fund		OHEC	Contract Services Total			13,516	10,170	9,500	0	-9,500
101	General Fund		OHEC	Materials & Supplies	101083905300	OHEC MATERIALS&SUPPLIES	21,463	13,383	0	0	0
101	General Fund		OHEC		101083905310	OHEC OFFICE EXPENSE	230	204	0	0	0
101	General Fund		OHEC		101083905320	OHEC OPERATING EQUIP	218	477	1,000	0	-1,000
101	General Fund		OHEC		101083905325	OHEC UTILITIES	2,479	3,684	2,500	0	-2,500
101	General Fund		OHEC	Materials & Supplies Total			24,391	17,747	3,500	0	-3,500
101	General Fund		OHEC Total				122,428	114,735	97,465	0	-97,465
101	General Fund		Parks & Recreation Board	Salaries & Benefits	101083505100	P&R ELECTED&APPOINTED WAGES	5,700	6,300	8,400	8,400	0
101	General Fund		Parks & Recreation Board		101083505140	P&R BOARD WORKERS COMP	114	95	130	80	-50
101	General Fund		Parks & Recreation Board		101083505145	P&R BOARD MEDICARE	83	91	130	120	-10
101	General Fund		Parks & Recreation Board	Salaries & Benefits Total			5,897	6,486	8,660	8,600	-60
101	General Fund		Parks & Recreation Board Total				5,897	6,486	8,660	8,600	-60
101	General Fund		Parks Services	Salaries & Benefits	101083105105	PARKS SRVC FULL TIME WAGES	460,408	542,461	619,630	795,570	165,940
101	General Fund		Parks Services		101083105110	PARKS SRVC PART-TIME WAGES	576,259	678,391	497,460	583,740	86,280
101	General Fund		Parks Services		101083105115	PARKS SRVC OVERTIME	18,547	21,113	24,000	24,000	0
101	General Fund		Parks Services		101083105130	PARKS SRVC RETIREMENT	147,538	173,819	159,750	195,060	35,310

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Parks & Recreation	Parks Services	Salaries & Benefits	101083105135	PARKS SRVC INSURANCE	164,323	186,366	242,660	273,030	30,370
101	General Fund		Parks Services		101083105140	PARKS SRVC WORKERS COMP	21,101	18,826	17,120	13,930	-3,190
101	General Fund		Parks Services		101083105145	PARKS SRVC MEDICARE	15,050	17,705	16,550	20,200	3,650
101	General Fund		Parks Services		101083105150	PARKS SRVC UNIFORM ALLOW	3,328	620	2,500	4,500	2,000
101	General Fund		Parks Services		101083105160	PARKS SRVC OTHER BENEFITS	1,050	1,263	1,290	1,120	-170
101	General Fund		Parks Services	Salaries & Benefits Total			1,407,605	1,640,564	1,580,960	1,901,150	320,190
101	General Fund		Parks Services	Contract Services	101083105205	PARKS SRVC CONTRACT SRVC	247,971	199,146	271,100	246,000	-25,100
101	General Fund		Parks Services		101083105210	PARKS SRVC PROF SRVC	32,677	37,991	33,000	34,950	1,950
101	General Fund		Parks Services		101083105215	PARKS SRVC TECH SRVC	0	930	500	1,810	1,310
101	General Fund		Parks Services		101083105225	PARKS SRVC PROF DEVELOPMENT	2,808	3,183	3,000	1,620	-1,380
101	General Fund		Parks Services	Contract Services Total			283,456	241,250	307,600	284,380	-23,220
101	General Fund		Parks Services	Materials & Supplies	101083105300	PARKS SRVC MATERIALS&SUPPLIES	155,452	331,130	213,552	219,900	6,348
101	General Fund		Parks Services		101083105310	PARKS SRVC OFFICE EXPENSE	5,864	13,797	8,000	8,690	690
101	General Fund		Parks Services		101083105320	PARKS SRVC OPERATING EQUIP	44,051	0	0	0	0
101	General Fund		Parks Services		101083105325	PARKS SRVC OFFICE UTILITIES	3,868	0	3,000	0	-3,000
101	General Fund		Parks Services	Materials & Supplies Total			209,235	344,928	224,552	228,590	4,038
101	General Fund		Parks Services	Capital Outlay	101083105510	PARKS SRVC CAPITAL EQUIP	3,250	6,416	0	0	0
101	General Fund		Parks Services		101083105515	PARKS SRVC LAND ACQUISITION	30,250	0	0	0	0
101	General Fund		Parks Services	Capital Outlay Total			33,500	6,416	0	0	0
101	General Fund		Parks Services Total				1,933,796	2,233,158	2,113,112	2,414,120	301,008
101	General Fund		Recreation Programs	Salaries & Benefits	101083205105	REC PROG FULL TIME WAGES	147,669	168,632	94,840	71,560	-23,280
101	General Fund		Recreation Programs		101083205110	REC PROG PART-TIME WAGES	269,807	236,960	183,790	42,240	-141,550
101	General Fund		Recreation Programs		101083205130	REC PROG RETIREMENT	57,931	56,720	39,470	15,930	-23,540
101	General Fund		Recreation Programs		101083205135	REC PROG INSURANCE	23,708	53,458	18,890	8,620	-10,270
101	General Fund		Recreation Programs		101083205140	REC PROG WORKERS COMP	8,388	6,197	4,230	1,140	-3,090
101	General Fund		Recreation Programs		101083205145	REC PROG MEDICARE	6,030	5,764	4,090	1,650	-2,440
101	General Fund		Recreation Programs		101083205160	REC PROG OTHER BENEFITS	220	200	160	90	-70
101	General Fund		Recreation Programs	Salaries & Benefits Total			513,752	527,931	345,470	141,230	-204,240
101	General Fund		Recreation Programs	Contract Services	101083205205	REC PROG CONTRACT SERVICES	14,520	54,196	154,300	194,990	40,690
101	General Fund		Recreation Programs		101083205210	REC PROG PROF SERVICES	0	35,951	2,500	2,000	-500
101	General Fund		Recreation Programs		101083205215	REC PROG TECH SERVICES	1,434	7,691	8,500	7,500	-1,000
101	General Fund		Recreation Programs		101083205225	REC PROG PROF DEVELOPMENT	0	802	1,500	2,000	500
101	General Fund		Recreation Programs	Contract Services Total			15,954	98,640	166,800	206,490	39,690
101	General Fund		Recreation Programs	Materials & Supplies	101083205300	REC PROG MATERIALS&SUPPLIES	63,986	31,008	39,500	25,000	-14,500
101	General Fund		Recreation Programs		101083205310	REC PROG OFFICE EXPENSE	3,534	955	3,000	3,000	0
101	General Fund		Recreation Programs		101083205320	REC PROG OPERATING EQUIP	2,259	0	0	0	0
101	General Fund		Recreation Programs		101083205325	REC PROG UTILITIES	1,855	2,173	2,550	0	-2,550
101	General Fund		Recreation Programs	Materials & Supplies Total			71,634	34,136	45,050	28,000	-17,050
101	General Fund		Recreation Programs Total				601,341	660,708	557,320	375,720	-181,600
101	General Fund		Senior Services	Salaries & Benefits	101083405105	SENIOR SVCS FULL TIME WAGES	51,361	52,674	16,130	41,840	25,710
101	General Fund		Senior Services		101083405110	SENIOR SVCS PART-TIME WAGES	28,810	35,008	41,140	46,510	5,370
101	General Fund		Senior Services		101083405130	SENIOR SVCS RETIREMENT	11,214	12,262	8,020	12,370	4,350
101	General Fund		Senior Services		101083405135	SENIOR SVCS INSURANCE	27,764	27,576	29,480	29,260	-220
101	General Fund		Senior Services		101083405140	SENIOR SVCS WORKERS COMP	1,603	1,328	860	880	20
101	General Fund		Senior Services		101083405145	SENIOR SVCS MEDICARE	1,139	1,248	840	1,280	440
101	General Fund		Senior Services		101083405160	SENIOR SVCS OTHER BENEFITS	73	93	100	1,690	1,590
101	General Fund		Senior Services	Salaries & Benefits Total			121,964	130,189	96,570	133,830	37,260
101	General Fund		Senior Services	Contract Services	101083405205	SENIOR SVCS CONTRACT SERVICES	310	13,432	19,100	21,000	1,900
101	General Fund		Senior Services		101083405210	SENIOR SVCS PROF SERVICES	0	906	900	1,000	100
101	General Fund		Senior Services		101083405215	SENIOR SVCS TECH SERVICES	0	100	300	300	0
101	General Fund		Senior Services		101083405225	PROFESSIONAL DEVELOPMENT	0	0	0	1,000	1,000
101	General Fund		Senior Services	Contract Services Total			310	14,438	20,300	23,300	3,000
101	General Fund		Senior Services	Materials & Supplies	101083405300	SENIOR SVCS MATERIALS&SUPPLIES	10,700	13,229	8,000	10,000	2,000
101	General Fund		Senior Services		101083405310	SENIOR SVCS OFFICE EXPENSE	1,388	0	1,500	750	-750
101	General Fund		Senior Services		101083405320	SENIOR SVCS OPERATING EQUIP	3,372	0	0	0	0
101	General Fund		Senior Services	Materials & Supplies Total			15,461	13,229	9,500	10,750	1,250
101	General Fund		Senior Services	Capital Outlay	101083405505	SENIOR SVCS CAPITAL PROJ	923	475	0	0	0
101	General Fund		Senior Services	Capital Outlay Total			923	475	0	0	0
101	General Fund		Senior Services Total				138,658	158,331	126,370	167,880	41,510
101	General Fund	Parks & Recreation Total					3,527,281	3,823,589	3,860,665	3,603,380	-257,285
101	General Fund	Planning & Development	Planning & Development	Salaries & Benefits	101090005105	PLAN&DEV FULL TIME WAGES	292,332	302,297	303,580	334,510	30,930
101	General Fund		Planning & Development		101090005110	PLAN&DEV PART TIME WAGES	0	2,765	0	0	0
101	General Fund		Planning & Development		101090005115	PLAN&DEV OVERTIME	0	40	150	150	0
101	General Fund		Planning & Development		101090005130	PLAN&DEV RETIREMENT	40,857	42,483	41,290	46,850	5,560
101	General Fund		Planning & Development		101090005135	PLAN&DEV INSURANCE	77,802	76,989	84,020	88,710	4,690
101	General Fund		Planning & Development		101090005140	PLAN&DEV WORKERS COMP	5,858	4,638	4,435	3,350	-1,085
101	General Fund		Planning & Development		101090005145	PLAN&DEV MEDICARE	4,156	4,355	4,285	4,850	565
101	General Fund		Planning & Development		101090005160	PLAN&DEV OTHER BENEFITS	124	124	130	110	-20

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Planning & Development	Planning & Development	Salaries & Benefits Total			421,129	433,692	437,890	478,530	40,640
101	General Fund		Planning & Development	Contract Services	101090005205	PLAN&DEV CONTRACT SERVICES	348,236	258,652	510,000	160,000	-350,000
101	General Fund		Planning & Development		101090005210	PLAN&DEV PROF SERVICES	34,656	131,271	58,300	75,000	16,700
101	General Fund		Planning & Development		101090005215	PLAN&DEV TECH SERVICES	3,636	1,026	3,300	3,000	-300
101	General Fund		Planning & Development	Contract Services Total			386,528	390,949	571,600	238,000	-333,600
101	General Fund		Planning & Development	Materials & Supplies	101090005310	PLAN&DEV OFFICE EXPENSE	48,728	38,448	45,700	42,000	-3,700
101	General Fund		Planning & Development	Materials & Supplies Total			48,728	38,448	45,700	42,000	-3,700
101	General Fund		Planning & Development Total	Planning & Development Total			856,385	863,090	1,065,190	758,530	-296,660
101	General Fund	Planning & Development Total					856,385	863,090	1,065,190	758,530	-296,660
101	General Fund	Public Safety	Dispatch	Salaries & Benefits	101101305105	DISPATCH FULL TIME WAGES	622,987	639,787	700,490	734,090	33,600
101	General Fund		Dispatch		101101305110	DISPATCH PART TIME WAGES	0	0	15,010	0	-15,010
101	General Fund		Dispatch		101101305115	DISPATCH OVERTIME	127,655	120,297	130,000	130,000	0
101	General Fund		Dispatch		101101305130	DISPATCH RETIREMENT	103,913	106,448	117,660	120,970	3,310
101	General Fund		Dispatch		101101305135	DISPATCH INSURANCE	188,447	189,062	239,140	182,380	-56,760
101	General Fund		Dispatch		101101305140	DISPATCH WORKERS COMP	15,000	11,539	12,610	8,640	-3,970
101	General Fund		Dispatch		101101305145	DISPATCH MEDICARE	10,666	10,848	12,190	12,530	340
101	General Fund		Dispatch		101101305150	DISPATCH UNIFORM ALLOW	2,437	3,557	2,000	3,200	1,200
101	General Fund		Dispatch		101101305160	DISPATCH OTHER BENEFITS	306	326	380	330	-50
101	General Fund		Dispatch	Salaries & Benefits Total			1,071,411	1,081,864	1,229,480	1,192,140	-37,340
101	General Fund		Dispatch	Contract Services	101101305205	DISPATCH CONTRACT SERVICES	51	26	0	0	0
101	General Fund		Dispatch		101101305225	DISPATCH PROF DEVELOPMENT	6,395	4,410	9,600	11,100	1,500
101	General Fund		Dispatch	Contract Services Total			6,446	4,435	9,600	11,100	1,500
101	General Fund		Dispatch	Materials & Supplies	101101305310	DISPATCH OFFICE EXPENSE	280	561	1,300	450	-850
101	General Fund		Dispatch	Materials & Supplies Total			280	561	1,300	450	-850
101	General Fund		Dispatch Total				1,078,137	1,086,861	1,240,380	1,203,690	-36,690
101	General Fund		General Administration	Salaries & Benefits	101101205105	SAFETY ADMIN FULL TIME WAGES	250,361	266,346	246,905	402,700	155,795
101	General Fund		General Administration		101101205110	SAFETY ADMIN PART TIME WAGES	51,121	52,484	45,000	57,780	12,780
101	General Fund		General Administration		101101205115	SAFETY ADMIN OVERTIME	1,381	1,761	3,000	3,000	0
101	General Fund		General Administration		101101205130	SAFETY ADMIN RETIREMENT	34,904	37,399	31,640	8,510	-23,130
101	General Fund		General Administration		101101205135	SAFETY ADMIN INSURANCE	52,421	45,789	54,400	227,690	173,290
101	General Fund		General Administration		101101205140	SAFETY ADMIN WORKERS COMP	5,025	4,057	3,390	610	-2,780
101	General Fund		General Administration		101101205145	SAFETY ADMIN MEDICARE	3,543	3,809	3,280	880	-2,400
101	General Fund		General Administration		101101205160	SAFETY ADMIN OTHER BENEFITS	150	150	140	210	70
101	General Fund		General Administration	Salaries & Benefits Total			398,907	411,796	387,755	701,380	313,625
101	General Fund		General Administration	Contract Services	101101205205	SAFETY ADMIN CONTRACT SERVICES	354,202	363,097	418,465	92,000	-326,465
101	General Fund		General Administration	Contract Services Total			354,202	363,097	418,465	92,000	-326,465
101	General Fund		General Administration	Materials & Supplies	101101205310	SAFETY ADMIN OFFICE EXP	148	118	200	0	-200
101	General Fund		General Administration	Materials & Supplies Total			148	118	200	0	-200
101	General Fund		General Administration Total				753,258	775,011	806,420	793,380	-13,040
101	General Fund		Police	Salaries & Benefits	101101105105	POLICE FULL TIME WAGES	5,164,702	5,316,453	5,428,080	5,862,800	434,720
101	General Fund		Police		101101105110	POLICE PART-TIME WAGES	99,412	87,152	127,585	50,080	-77,505
101	General Fund		Police		101101105115	POLICE OVERTIME	149,744	146,787	147,000	200,000	53,000
101	General Fund		Police		101101105130	POLICE RETIREMENT	21,458	21,947	73,890	18,592	-55,298
101	General Fund		Police		101101105135	POLICE INSURANCE	1,280,626	1,290,321	1,368,500	1,481,640	113,140
101	General Fund		Police		101101105140	POLICE WORKERS COMP	109,454	85,185	86,580	61,130	-25,450
101	General Fund		Police		101101105145	POLICE MEDICARE	77,840	79,979	83,690	88,640	4,950
101	General Fund		Police		101101105150	POLICE UNIFORM ALLOW	153,794	109,681	112,000	150,000	38,000
101	General Fund		Police		101101105160	POLICE OTHER BENEFITS	1,829	1,826	1,810	1,810	0
101	General Fund		Police	Salaries & Benefits Total			7,058,859	7,139,330	7,429,135	7,914,692	485,557
101	General Fund		Police	Contract Services	101101105205	POLICE CONTRACT SERVICES	103,331	130,040	113,200	132,153	18,953
101	General Fund		Police		101101105210	POLICE PROF SERVICES	40,989	51,881	46,300	55,600	9,300
101	General Fund		Police		101101105215	POLICE TECH SERVICES	156,916	153,835	173,000	166,500	-6,500
101	General Fund		Police		101101105225	POLICE PROF DEVELOPMENT	48,819	45,652	49,400	62,300	12,900
101	General Fund		Police	Contract Services Total			350,055	381,408	381,900	416,553	34,653
101	General Fund		Police	Materials & Supplies	101101105300	POLICE MATERIALS&SUPPLIES	53,719	41,529	62,800	60,700	-2,100
101	General Fund		Police		101101105306	POLICE FLEET SERVICES	15,849	15,871	18,000	18,000	0
101	General Fund		Police		101101105310	POLICE OFFICE EXPENSE	16,077	14,118	13,000	14,400	1,400
101	General Fund		Police		101101105316	POLICE EE REIMBURSE	0	0	0	2,000	2,000
101	General Fund		Police		101101105320	POLICE OPERATING EQUIP	26,037	0	0	0	0
101	General Fund		Police	Materials & Supplies Total			111,681	71,518	93,800	95,100	1,300
101	General Fund		Police	Capital Outlay	101101105505	POLICE CAPITAL PROJ	4,243	0	0	0	0
101	General Fund		Police		101101105510	POLICE CAPITAL EQUIP	524,778	558,761	293,419	0	-293,419
101	General Fund		Police	Capital Outlay Total			529,021	558,761	293,419	0	-293,419
101	General Fund		Police	Transfer Out	101101105900	POLICE TRANSFER OUT	670,980	669,530	664,820	795,290	130,470
101	General Fund		Police	Transfer Out Total			670,980	669,530	664,820	795,290	130,470
101	General Fund		Police Total				8,720,596	8,820,547	8,863,074	9,221,635	358,561
101	General Fund	Public Safety Total					10,551,991	10,682,419	10,909,874	11,218,705	308,831
101	General Fund	Public Service	Building	Salaries & Benefits	101114405105	BUILDING FULL TIME WAGES	181,139	185,468	190,450	206,530	16,080

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Public Service	Building	Salaries & Benefits	101114405115	BUILDING OVERTIME	1,145	550	1,000	1,000	0
101	General Fund		Building		101114405130	BUILDING RETIREMENT	25,358	25,928	26,810	29,050	2,240
101	General Fund		Building		101114405135	BUILDING INSURANCE	32,033	31,566	36,170	33,830	-2,340
101	General Fund		Building		101114405140	BUILDING WORKERS COMP	3,658	2,833	2,880	2,080	-800
101	General Fund		Building		101114405145	BUILDING MEDICARE	2,618	2,671	2,780	3,010	230
101	General Fund		Building		101114405160	BUILDING OTHER BENEFITS	93	93	100	90	-10
101	General Fund		Building	Salaries & Benefits Total			246,044	249,109	260,190	275,590	15,400
101	General Fund		Building	Contract Services	101114405205	BUILDING CONTRACT SERVICES	77,213	92,709	105,100	107,550	2,450
101	General Fund		Building		101114405211	BUILDING REGULATORY SERVICES	37,222	35,183	48,500	39,000	-9,500
101	General Fund		Building		101114405215	BUILDING TECH SERVICES	22,076	4,860	19,200	13,800	-5,400
101	General Fund		Building		101114405225	BUILDING PROF DEVELOPMENT	430	390	600	600	0
101	General Fund		Building	Contract Services Total			136,942	133,142	173,400	160,950	-12,450
101	General Fund		Building	Materials & Supplies	101114405310	BUILDING OFFICE EXPENSE	1,000	690	800	1,150	350
101	General Fund		Building		101114405325	BUILDING UTILITIES	0	1,128	1,500	1,260	-240
101	General Fund		Building		101114405505	BUILDING CAPITAL PROJ	24,000	0	258,556	0	-258,556
101	General Fund		Building	Materials & Supplies Total			25,000	1,817	260,856	2,410	-258,446
101	General Fund		Building Total				407,986	384,069	694,446	438,950	-255,496
101	General Fund		Engineering	Salaries & Benefits	101114505105	ENGINEERING FULL TIME WAGES	138,257	93,874	28,410	0	-28,410
101	General Fund		Engineering		101114505110	ENGINEERING PART TIME WAGES	3,738	0	0	0	0
101	General Fund		Engineering		101114505130	ENGINEERING RETIREMENT	19,836	13,072	3,980	0	-3,980
101	General Fund		Engineering		101114505135	ENGINEERING INSURANCE	55,625	38,429	14,820	0	-14,820
101	General Fund		Engineering		101114505140	ENGINEERING WORKERS COMP	2,840	1,433	430	0	-430
101	General Fund		Engineering		101114505145	ENGINEERING MEDICARE	2,011	1,305	420	0	-420
101	General Fund		Engineering		101114505160	ENGINEERING OTHER BENEFITS	62	44	20	0	-20
101	General Fund		Engineering	Salaries & Benefits Total			222,369	148,157	48,080	0	-48,080
101	General Fund		Engineering	Contract Services	101114505205	ENGINEERING CONTRACT SERVICES	65,170	23,702	0	0	0
101	General Fund		Engineering		101114505210	ENGINEERING PROF SERVICES	33,128	50,909	34,300	0	-34,300
101	General Fund		Engineering		101114505215	ENGINEERING TECH SERVICES	2,435	2,509	3,600	0	-3,600
101	General Fund		Engineering		101114505225	ENGINEERING PROF DEVELOPMENT	0	125	0	0	0
101	General Fund		Engineering	Contract Services Total			100,733	77,245	37,900	0	-37,900
101	General Fund		Engineering	Materials & Supplies	101114505310	ENGINEERING OFFICE EXPENSE	1,263	2,064	2,590	0	-2,590
101	General Fund		Engineering		101114505325	ENGINEERING UTILITIES	1,159	970	1,500	0	-1,500
101	General Fund		Engineering	Materials & Supplies Total			2,422	3,034	4,090	0	-4,090
101	General Fund		Engineering	Capital Outlay	101114505505	ENGINEERING CAPITAL PROJ	114,882	47,750	0	0	0
101	General Fund		Engineering	Capital Outlay Total			114,882	47,750	0	0	0
101	General Fund		Engineering Total				440,406	276,186	90,070	0	-90,070
101	General Fund		Fleet Services	Salaries & Benefits	101114205105	FLEET FULL TIME WAGES	317,166	328,795	337,650	366,260	28,610
101	General Fund		Fleet Services		101114205115	FLEET OVERTIME	19,752	25,017	28,500	28,500	0
101	General Fund		Fleet Services		101114205130	FLEET RETIREMENT	47,098	49,464	51,260	55,270	4,010
101	General Fund		Fleet Services		101114205135	FLEET INSURANCE	75,013	69,516	81,660	76,540	-5,120
101	General Fund		Fleet Services		101114205140	FLEET WORKERS COMP	6,738	5,381	5,500	3,950	-1,550
101	General Fund		Fleet Services		101114205145	FLEET MEDICARE	4,757	5,055	5,310	5,720	410
101	General Fund		Fleet Services		101114205150	FLEET UNIFORM ALLOW	2,891	2,181	5,000	3,200	-1,800
101	General Fund		Fleet Services		101114205160	FLEET OTHER BENEFITS	155	155	160	150	-10
101	General Fund		Fleet Services	Salaries & Benefits Total			473,572	485,564	515,040	539,590	24,550
101	General Fund		Fleet Services	Contract Services	101114205215	FLEET TECH SERVICES	6,027	7,480	13,000	0	-13,000
101	General Fund		Fleet Services		101114205225	FLEET PROF DEVELOPMENT	1,482	293	2,100	1,000	-1,100
101	General Fund		Fleet Services	Contract Services Total			7,510	7,773	15,100	1,000	-14,100
101	General Fund		Fleet Services	Materials & Supplies	101114205300	FLEET MATERIALS&SUPPLIES	182,241	236,038	265,000	225,000	-40,000
101	General Fund		Fleet Services		101114205305	FLEET FLEET PARTS	201,618	195,386	220,000	235,000	15,000
101	General Fund		Fleet Services		101114205306	FLEET FLEET SERVICES	122,786	144,468	144,891	135,000	-9,891
101	General Fund		Fleet Services		101114205310	FLEET OFFICE EXPENSE	710	41	400	1,100	700
101	General Fund		Fleet Services		101114205315	FLEET EE RELATIONS&SAFETY	337	846	1,400	1,100	-300
101	General Fund		Fleet Services		101114205320	FLEET OPERATING EQUIP	13,265	7,153	12,500	12,000	-500
101	General Fund		Fleet Services		101114205325	FLEET UTILITIES	22,446	25,875	24,600	25,140	540
101	General Fund		Fleet Services	Materials & Supplies Total			543,402	609,807	668,791	634,340	-34,451
101	General Fund		Fleet Services	Capital Outlay	101114205510	FLEET CAPITAL EQUIP	307,791	349,808	215,000	0	-215,000
101	General Fund		Fleet Services		101114205511	FLEET CAPITAL EQUIP	0	0	34,536	0	-34,536
101	General Fund		Fleet Services	Capital Outlay Total			307,791	349,808	249,536	0	-249,536
101	General Fund		Fleet Services Total				1,332,274	1,452,953	1,448,467	1,174,930	-273,537
101	General Fund		General Services	Salaries & Benefits	101114005105	GEN SERVICES FULL TIME WAGES	179,169	185,124	135,790	208,500	72,710
101	General Fund		General Services		101114005115	GEN SERVICES OVERTIME	193	392	500	500	0
101	General Fund		General Services		101114005130	GEN SERVICES RETIREMENT	24,966	25,889	19,080	29,260	10,180
101	General Fund		General Services		101114005135	GEN SERVICES INSURANCE	37,856	42,473	49,820	50,660	840
101	General Fund		General Services		101114005140	GEN SERVICES WORKERS COMP	3,598	2,824	2,050	2,090	40
101	General Fund		General Services		101114005145	GEN SERVICES MEDICARE	2,559	2,642	1,980	3,030	1,050
101	General Fund		General Services		101114005160	GEN SERVICES OTHER BENEFITS	76	76	80	70	-10
101	General Fund		General Services	Salaries & Benefits Total			248,416	259,420	209,300	294,110	84,810

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
101	General Fund	Public Service	General Services	Contract Services	101114005205	GEN SERVICES CONTRACT SERVICES	32,341	24,500	117,400	424,500	307,100
101	General Fund		General Services		101114005215	GEN SERVICES TECH SERVICES	863	6,209	1,000	1,020	20
101	General Fund		General Services		101114005220	GEN SERVICES MAINT SERVICES	117,625	128,668	176,372	80,000	-96,372
101	General Fund		General Services	Contract Services Total			150,830	159,377	294,772	505,520	210,748
101	General Fund		General Services	Materials & Supplies	101114005300	MATERIALS & SUPPLIES	0	0	0	65,000	65,000
101	General Fund		General Services		101114005310	GEN SERVICES OFFICE EXPENSE	215	1,190	4,500	9,200	4,700
101	General Fund		General Services		101114005325	GEN SERVICES UTILITIES	336,870	345,070	376,900	357,200	-19,700
101	General Fund		General Services	Materials & Supplies Total			337,085	346,260	381,400	431,400	50,000
101	General Fund		General Services	Capital Outlay	101114005505	GEN SERVICES CAPITAL PROJ	0	57,716	110,000	0	-110,000
101	General Fund		General Services	Capital Outlay Total			0	57,716	110,000	0	-110,000
101	General Fund		General Services Total				736,330	822,773	995,472	1,231,030	235,558
101	General Fund		Lands & Buildings	Salaries & Benefits	101114105105	LANDS&BUILD FULL TIME WAGES	59,528	65,100	65,810	82,630	16,820
101	General Fund		Lands & Buildings		101114105110	LANDS&BUILD PART-TIME WAGES	42,058	36,385	32,700	56,000	23,300
101	General Fund		Lands & Buildings		101114105115	LANDS&BUILD OVERTIME	2,935	2,853	2,000	2,000	0
101	General Fund		Lands & Buildings		101114105130	LANDS&BUILD RETIREMENT	14,663	14,559	14,070	19,690	5,620
101	General Fund		Lands & Buildings		101114105135	LANDS&BUILD INSURANCE	20,781	20,004	21,510	28,100	6,590
101	General Fund		Lands & Buildings		101114105140	LANDS&BUILD WORKERS COMP	2,103	1,591	1,510	1,410	-100
101	General Fund		Lands & Buildings		101114105145	LANDS&BUILD MEDICARE	1,494	1,482	1,460	2,040	580
101	General Fund		Lands & Buildings		101114105150	LANDS&BUILD UNIFORM ALLOW	387	219	2,000	1,200	-800
101	General Fund		Lands & Buildings		101114105160	LANDS&BUILD OTHER BENEFITS	114	101	100	140	40
101	General Fund		Lands & Buildings	Salaries & Benefits Total			144,063	142,294	141,160	193,210	52,050
101	General Fund		Lands & Buildings	Contract Services	101114105205	LANDS&BUILD CONTRACT SERVICES	234,110	203,124	281,500	306,000	24,500
101	General Fund		Lands & Buildings		101114105210	LANDS&BUILD PROF SERVICES	42,953	30,668	51,700	2,725	-48,975
101	General Fund		Lands & Buildings		101114105220	LANDS&BUILD MAINT SERVICES	114,252	110,563	138,500	65,500	-73,000
101	General Fund		Lands & Buildings		101114105225	LANDS&BUILD PROF DEVELOPMENT	0	0	1,000	0	-1,000
101	General Fund		Lands & Buildings	Contract Services Total			391,315	344,355	472,700	374,225	-98,475
101	General Fund		Lands & Buildings	Materials & Supplies	101114105300	LANDS&BUILD MATERIALS&SUPPLIES	35,058	54,741	42,000	94,400	52,400
101	General Fund		Lands & Buildings		101114105310	LANDS&BUILD OFFICE EXPENSE	11,193	12,180	15,800	17,700	1,900
101	General Fund		Lands & Buildings		101114105315	LANDS&BUILD EE RELATIONS&SAFTY	0	0	1,500	8,240	6,740
101	General Fund		Lands & Buildings		101114105320	LANDS&BUILD OPERATING EQUIP	0	0	200	0	-200
101	General Fund		Lands & Buildings		101114105325	LANDS&BUILD UTILITIES	449	1,497	2,500	1,800	-700
101	General Fund		Lands & Buildings	Materials & Supplies Total			46,700	68,418	62,000	122,140	60,140
101	General Fund		Lands & Buildings	Capital Outlay	101114105505	LANDS&BUILD CAPITAL PROJ	2,400	10,530	0	0	0
101	General Fund		Lands & Buildings		101114105510	LANDS&BUILD CAPITAL EQUIP	904	7,372	0	0	0
101	General Fund		Lands & Buildings	Capital Outlay Total			3,304	17,902	0	0	0
101	General Fund		Lands & Buildings Total				585,382	572,968	675,860	689,575	13,715
101	General Fund		Parking Garage	Contract Services	101114705205	PARK GARAGE CONTRACT SERVICES	50,161	48,283	79,300	36,340	-42,960
101	General Fund		Parking Garage		101114705220	PARK GARAGE MAINT SERVICES	0	322	1,500	48,000	46,500
101	General Fund		Parking Garage	Contract Services Total			50,161	48,605	80,800	84,340	3,540
101	General Fund		Parking Garage	Materials & Supplies	101114705300	MATERIALS & SUPPLIES	0	0	0	15,000	15,000
101	General Fund		Parking Garage		101114705325	PARK GARAGE UTILITIES	20,886	23,569	29,700	28,500	-1,200
101	General Fund		Parking Garage	Materials & Supplies Total			20,886	23,569	29,700	43,500	13,800
101	General Fund		Parking Garage Total				71,048	72,174	110,500	127,840	17,340
101	General Fund		Zoning	Salaries & Benefits	101114305105	ZONING FULL TIME WAGES	123,745	127,058	178,620	285,600	106,980
101	General Fund		Zoning		101114305110	ZONING PART-TIME WAGES	21,198	28,702	55,010	31,830	-23,180
101	General Fund		Zoning		101114305115	ZONING OVERTIME	1,185	1,834	2,500	2,500	0
101	General Fund		Zoning		101114305130	ZONING RETIREMENT	20,442	22,007	23,420	44,790	21,370
101	General Fund		Zoning		101114305135	ZONING INSURANCE	46,033	47,524	111,470	140,470	29,000
101	General Fund		Zoning		101114305140	ZONING WORKERS COMP	2,923	2,391	2,510	3,200	690
101	General Fund		Zoning		101114305145	ZONING MEDICARE	2,065	2,245	2,430	4,640	2,210
101	General Fund		Zoning		101114305150	ZONING UNIFORM ALLOW	0	0	500	500	0
101	General Fund		Zoning		101114305160	ZONING OTHER BENEFITS	111	122	160	210	50
101	General Fund		Zoning	Salaries & Benefits Total			217,703	231,884	376,620	513,740	137,120
101	General Fund		Zoning	Contract Services	101114305215	ZONING TECH SERVICES	7,503	21,600	27,000	13,800	-13,200
101	General Fund		Zoning	Contract Services Total			7,503	21,600	27,000	13,800	-13,200
101	General Fund		Zoning	Materials & Supplies	101114305310	ZONING OFFICE EXPENSE	1,170	375	1,500	6,550	5,050
101	General Fund		Zoning		101114305325	ZONING UTILITIES	1,284	1,113	3,750	5,100	1,350
101	General Fund		Zoning	Materials & Supplies Total			2,454	1,488	5,250	11,650	6,400
101	General Fund		Zoning Total				227,660	254,972	408,870	539,190	130,320
101	General Fund	Public Service Total					3,801,086	3,836,094	4,423,685	4,201,515	-222,170
101	General Fund Total						27,608,872	32,594,229	38,919,471	31,112,392	-7,807,079
220	Street Fund	Public Service	Streets	Salaries & Benefits	220110005105	STREETS FULL TIME WAGES	413,192	436,886	450,990	494,150	43,160
220	Street Fund		Streets		220110005110	STREETS PART-TIME WAGES	1,048	5,464	10,000	10,000	0
220	Street Fund		Streets		220110005115	STREETS OVERTIME	33,363	65,187	58,000	58,000	0
220	Street Fund		Streets		220110005130	STREETS RETIREMENT	62,403	70,967	72,660	78,700	6,040
220	Street Fund		Streets		220110005135	STREETS INSURANCE	153,371	163,121	160,510	194,400	33,890
220	Street Fund		Streets		220110005140	STREETS WORKERS COMP	8,951	7,697	7,790	5,620	-2,170
220	Street Fund		Streets		220110005145	STREETS MEDICARE	5,199	5,977	7,530	8,150	620

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
220	Street Fund	Public Service	Streets	Salaries & Benefits	220110005150	STREETS UNIFORM ALLOW	3,160	2,984	4,000	6,200	2,200
220	Street Fund		Streets		220110005160	STREETS OTHER BENEFITS	200	206	210	210	0
220	Street Fund		Streets	Salaries & Benefits Total			680,888	758,488	771,690	855,430	83,740
220	Street Fund		Streets	Contract Services	220110005205	STREETS CONTRACT SERVICES	50,329	73,789	81,200	82,200	1,000
220	Street Fund		Streets		220110005210	STREETS PROF SERVICES	0	0	0	150,000	150,000
220	Street Fund		Streets		220110005215	STREETS TECH SERVICES	13,188	7,171	10,150	12,020	1,870
220	Street Fund		Streets		220110005220	STREETS MAINT SERVICES	33,712	34,472	36,400	40,000	3,600
220	Street Fund		Streets		220110005225	STREETS PROF DEVELOPMENT	15	60	200	200	0
220	Street Fund		Streets	Contract Services Total			97,245	115,492	127,950	284,420	156,470
220	Street Fund		Streets	Materials & Supplies	220110005300	STREETS MATERIALS&SUPPLIES	173,355	233,048	244,091	245,000	909
220	Street Fund		Streets		220110005310	STREETS OFFICE EXPENSE	73	165	300	500	200
220	Street Fund		Streets		220110005315	STREETS EE RELATIONS&SAFTY	1,071	596	1,000	1,500	500
220	Street Fund		Streets		220110005320	STREETS OPERATING EQUIP	8,173	4,214	17,600	17,600	0
220	Street Fund		Streets		220110005325	STREETS UTILITIES	6,881	7,673	7,670	7,600	-70
220	Street Fund		Streets	Materials & Supplies Total			189,553	245,695	270,661	272,200	1,539
220	Street Fund		Streets	Capital Outlay	220110005510	STREETS CAPITAL EQUIP	27,097	139,394	150,000	175,000	25,000
220	Street Fund		Streets	Capital Outlay Total			27,097	139,394	150,000	175,000	25,000
220	Street Fund		Streets	Transfer Out	220110005900	STREETS TRANSFER OUT	449,200	403,500	404,800	404,261	-539
220	Street Fund		Streets	Transfer Out Total			449,200	403,500	404,800	404,261	-539
220	Street Fund		Streets Total				1,443,983	1,662,569	1,725,101	1,991,311	266,210
220	Street Fund	Public Service Total					1,443,983	1,662,569	1,725,101	1,991,311	266,210
220	Street Fund Total						1,443,983	1,662,569	1,725,101	1,991,311	266,210
222	State Highway Fund	Public Service	State Highway	Salaries & Benefits	222110005115	STATE HGHWY OVERTIME	5,063	19,400	19,500	19,500	0
222	State Highway Fund		State Highway		222110005130	STATE HGHWY RETIREMENT	709	2,716	2,730	2,730	0
222	State Highway Fund		State Highway		222110005140	STATE HGHWY WORKERS COMP	101	310	300	200	-100
222	State Highway Fund		State Highway		222110005145	STATE HGHWY MEDICARE	56	251	290	280	-10
222	State Highway Fund		State Highway	Salaries & Benefits Total			5,929	22,677	22,820	22,710	-110
222	State Highway Fund		State Highway	Contract Services	222110005205	STATE HGHWY CONTRACT SERVICES	6,709	10,973	12,700	12,900	200
222	State Highway Fund		State Highway		222110005215	STATE HGHWY TECH SERVICES	12,325	6,163	9,000	9,000	0
222	State Highway Fund		State Highway		222110005220	STATE HGHWY MAINT SERVICES	22,143	25,331	20,000	22,000	2,000
222	State Highway Fund		State Highway	Contract Services Total			41,177	42,466	41,700	43,900	2,200
222	State Highway Fund		State Highway	Materials & Supplies	222110005300	STATE HGHWY MATERIALS&SUPPLIES	20,994	22,567	20,000	21,000	1,000
222	State Highway Fund		State Highway		222110005325	STATE HGHWY UTILITIES	5,242	6,466	6,700	6,500	-200
222	State Highway Fund		State Highway	Materials & Supplies Total			26,236	29,034	26,700	27,500	800
222	State Highway Fund		State Highway Total				73,342	94,177	91,220	94,110	2,890
222	State Highway Fund	Public Service Total					73,342	94,177	91,220	94,110	2,890
222	State Highway Fund Total						73,342	94,177	91,220	94,110	2,890
224	Tax Increment Fund	Finance Department	Central Park	Contract Services	224110805210	CENTRAL PARK PROF SERVICES	5,266	1,465	17,470	4,700	-12,770
224	Tax Increment Fund		Central Park		224110805220	CENTRAL PARK MAINTENANCE SERVICES	0	13,249	0	0	0
224	Tax Increment Fund		Central Park	Contract Services Total			5,266	14,714	17,470	4,700	-12,770
224	Tax Increment Fund		Central Park	Capital Outlay	224110805505	CENTRAL PARK CAPITAL IMPROV	0	0	0	2,300,000	2,300,000
224	Tax Increment Fund		Central Park	Capital Outlay Total			0	0	0	2,300,000	2,300,000
224	Tax Increment Fund		Central Park	Transfer Out	224110805900	CENTRAL PARK TRANSFER OUT	0	5,891	0	0	0
224	Tax Increment Fund		Central Park	Transfer Out Total			0	5,891	0	0	0
224	Tax Increment Fund		Central Park Total				5,266	20,605	17,470	2,304,700	2,287,230
224	Tax Increment Fund		Creekside	Contract Services	224110505210	CREEKSIDE PROF SERVICES	3,235	2,712	5,900	4,800	-1,100
224	Tax Increment Fund		Creekside	Contract Services Total			3,235	2,712	5,900	4,800	-1,100
224	Tax Increment Fund		Creekside	Transfer Out	224110505900	CREEKSIDE TRANSFER OUT	343,700	425,200	500,000	445,000	-55,000
224	Tax Increment Fund		Creekside	Transfer Out Total			343,700	425,200	500,000	445,000	-55,000
224	Tax Increment Fund		Creekside Total				346,935	427,912	505,900	449,800	-56,100
224	Tax Increment Fund		Crescent	Contract Services	224110605205	CRESCENT CONTRACT SERVICES	45,828	46,722	47,700	105,200	57,500
224	Tax Increment Fund		Crescent		224110605210	CRESCENT PROF SERVICES	1,876	1,245	2,100	2,200	100
224	Tax Increment Fund		Crescent	Contract Services Total			47,704	47,967	49,800	107,400	57,600
224	Tax Increment Fund		Crescent	Transfer Out	224110605900	CRESCENT TRANSFER OUT	150,600	176,890	119,732	0	-119,732
224	Tax Increment Fund		Crescent	Transfer Out Total			150,600	176,890	119,732	0	-119,732
224	Tax Increment Fund		Crescent Total				198,304	224,857	169,532	107,400	-62,132
224	Tax Increment Fund		Eastgate Pizzutti	Contract Services	224110205205	EASTGATE PIZ CONTRACT SERVICES	368,783	0	0	0	0
224	Tax Increment Fund		Eastgate Pizzutti		224110205210	EASTGATE PIZ PROF SERVICES	9,570	2,320	5,040	4,200	-840
224	Tax Increment Fund		Eastgate Pizzutti	Contract Services Total			378,353	2,320	5,040	4,200	-840
224	Tax Increment Fund		Eastgate Pizzutti	Transfer Out	224110205900	EASTGATE PIZ TRANSFER OUT	550,000	475,000	310,065	350,000	39,935
224	Tax Increment Fund		Eastgate Pizzutti	Transfer Out Total			550,000	475,000	310,065	350,000	39,935
224	Tax Increment Fund		Eastgate Pizzutti Total				928,353	477,320	315,105	354,200	39,095
224	Tax Increment Fund		Eastgate Triangle	Contract Services	224110105205	EASTGATE TRI CONTRACT SERVICES	769,943	347,996	68,750	365,000	296,250
224	Tax Increment Fund		Eastgate Triangle		224110105210	EASTGATE TRI PROF SERVICES	12,921	2,911	5,700	5,500	-200
224	Tax Increment Fund		Eastgate Triangle	Contract Services Total			782,864	350,907	74,450	370,500	296,050
224	Tax Increment Fund		Eastgate Triangle Total				782,864	350,907	74,450	370,500	296,050
224	Tax Increment Fund		Hamilton Road	Contract Services	224110705205	HAMILTON RD CONTRACT SERVICES	126,931	87,210	231,321	175,120	-56,201
224	Tax Increment Fund		Hamilton Road		224110705210	HAMILTON RD PROF SERVICES	565	263	5,370	2,800	-2,570

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
224	Tax Increment Fund	Finance Department	Hamilton Road	Contract Services Total			127,496	87,474	236,691	177,920	-58,771
224	Tax Increment Fund		Hamilton Road Total				127,496	87,474	236,691	177,920	-58,771
224	Tax Increment Fund		Johnstown Road	Contract Services	224111005205	JOHNSTOWN RD CONTRACT SERVICES	0	0	0	79,100	79,100
224	Tax Increment Fund		Johnstown Road		224111005210	JOHNSTOWN RD PROF SERVICES	0	0	5,050	2,700	-2,350
224	Tax Increment Fund		Johnstown Road	Contract Services Total			0	0	5,050	81,800	76,750
224	Tax Increment Fund		Johnstown Road	Capital Outlay	224111005505	JOHNSTOWN RD CAPITAL IMPROV	0	0	0	125,000	125,000
224	Tax Increment Fund		Johnstown Road		224111005515	JOHNSTOWN RD LAND ACQUISITION	0	0	150,000	0	-150,000
224	Tax Increment Fund		Johnstown Road	Capital Outlay Total			0	0	150,000	125,000	-25,000
224	Tax Increment Fund		Johnstown Road Total				0	0	155,050	206,800	51,750
224	Tax Increment Fund		Manor Homes	Contract Services	224110305210	MANOR HOMES PROF SERVICES	3,949	2,430	4,300	4,300	0
224	Tax Increment Fund		Manor Homes	Contract Services Total			3,949	2,430	4,300	4,300	0
224	Tax Increment Fund		Manor Homes	Capital Outlay	224110305505	MANOR HOMES CAPITAL IMPROV	0	0	300,000	70,000	-230,000
224	Tax Increment Fund		Manor Homes	Capital Outlay Total			0	0	300,000	70,000	-230,000
224	Tax Increment Fund		Manor Homes	Transfer Out	224110305900	MANOR HOMES TRANSFER OUT	260,500	185,000	185,000	0	-185,000
224	Tax Increment Fund		Manor Homes	Transfer Out Total			260,500	185,000	185,000	0	-185,000
224	Tax Increment Fund		Manor Homes Total				264,449	187,430	489,300	74,300	-415,000
224	Tax Increment Fund		North Triangle	Contract Services	224110905210	NORTH TRIANGLE PROF SERVICES	0	0	6,290	4,100	-2,190
224	Tax Increment Fund		North Triangle	Contract Services Total			0	0	6,290	4,100	-2,190
224	Tax Increment Fund		North Triangle	Capital Outlay	224110905505	NORTH TRIANGLE CAPITAL IMPROV	0	0	0	75,000	75,000
224	Tax Increment Fund		North Triangle	Capital Outlay Total			0	0	0	75,000	75,000
224	Tax Increment Fund		North Triangle Total				0	0	6,290	79,100	72,810
224	Tax Increment Fund		West Gahanna	Contract Services	224110405205	WEST GAHANNA CONTRACT SRVC	83,300	79,467	79,900	81,600	1,700
224	Tax Increment Fund		West Gahanna		224110405210	WEST GAHANNA PROF SERVICES	4,998	2,259	5,440	3,700	-1,740
224	Tax Increment Fund		West Gahanna	Contract Services Total			88,298	81,726	85,340	85,300	-40
224	Tax Increment Fund		West Gahanna	Capital Outlay	224110405505	WEST GAHANNA CAPITAL IMPROVE	104,286	13,000	0	400,000	400,000
224	Tax Increment Fund		West Gahanna	Capital Outlay Total			104,286	13,000	0	400,000	400,000
224	Tax Increment Fund		West Gahanna Total				192,584	94,726	85,340	485,300	399,960
224	Tax Increment Fund	Finance Department Total					2,846,251	1,871,231	2,055,128	4,610,020	2,554,892
224	Tax Increment Fund Total						2,846,251	1,871,231	2,055,128	4,610,020	2,554,892
225	Law Enforcement Trust Fund	Public Safety	Law Enforcement Trust	Contract Services	225100005205	STATE TRUST CONTRACT SERVICES	20,290	50,202	55,600	63,100	7,500
225	Law Enforcement Trust Fund		Law Enforcement Trust	Contract Services Total			20,290	50,202	55,600	63,100	7,500
225	Law Enforcement Trust Fund		Law Enforcement Trust	Capital Outlay	225100005510	STATE TRUST CAPITAL EQUIP	0	0	7,500	0	-7,500
225	Law Enforcement Trust Fund		Law Enforcement Trust	Capital Outlay Total			0	0	7,500	0	-7,500
225	Law Enforcement Trust Fund		Law Enforcement Trust Total				20,290	50,202	63,100	63,100	0
225	Law Enforcement Trust Fund	Public Safety Total					20,290	50,202	63,100	63,100	0
225	Law Enforcement Trust Fund Total						20,290	50,202	63,100	63,100	0
227	Recreation Donation	Public Safety	Recreation Donation	Capital Outlay	227080005505	RECREATION CAPITAL PROJ	0	35,000	0	0	0
227	Recreation Donation		Recreation Donation	Capital Outlay Total			0	35,000	0	0	0
227	Recreation Donation		Recreation Donation Total				0	35,000	0	0	0
227	Recreation Donation	Public Safety Total					0	35,000	0	0	0
227	Recreation Donation Total						0	35,000	0	0	0
228	Permanent Improvement Fund	Parks & Recreation	Clean Ohio Grant	Capital Outlay	228065005505	CLEAN OH GRANTS	2,582	1,813,102	0	0	0
228	Permanent Improvement Fund		Clean Ohio Grant	Capital Outlay Total			2,582	1,813,102	0	0	0
228	Permanent Improvement Fund		Clean Ohio Grant Total				2,582	1,813,102	0	0	0
228	Permanent Improvement Fund	Parks & Recreation Total					2,582	1,813,102	0	0	0
228	Permanent Improvement Fund Total						2,582	1,813,102	0	0	0
229	Clerk of Court Computer Fund	Mayor's Court	Mayor's Court	Contract Services	229040005205	CLERK COMP CONTRACT SERVICES	5,877	8,507	11,000	11,000	0
229	Clerk of Court Computer Fund		Mayor's Court		229040005215	CLERK COMP TECH SERVICES	11,731	12,188	32,500	13,500	-19,000
229	Clerk of Court Computer Fund		Mayor's Court	Contract Services Total			17,608	20,695	43,500	24,500	-19,000
229	Clerk of Court Computer Fund		Mayor's Court Total				17,608	20,695	43,500	24,500	-19,000
229	Clerk of Court Computer Fund Total						17,608	20,695	43,500	24,500	-19,000
231	Permissive License Fund	Public Service	Permissive License	Capital Outlay	231110005505	PERMISSIVE CAPITAL PROJ	198,149	12,595	415,000	0	-415,000
231	Permissive License Fund		Permissive License	Capital Outlay Total			198,149	12,595	415,000	0	-415,000
231	Permissive License Fund		Permissive License Total				198,149	12,595	415,000	0	-415,000
231	Permissive License Fund	Public Service Total					198,149	12,595	415,000	0	-415,000
231	Permissive License Fund Total						198,149	12,595	415,000	0	-415,000
234	Court Computerization Fund	Mayor's Court	Mayor's Court	Contract Services	234040005215	COURT COMP TECH SERVICES	1,008	756	1,700	1,700	0
234	Court Computerization Fund		Mayor's Court	Contract Services Total			1,008	756	1,700	1,700	0
234	Court Computerization Fund		Mayor's Court Total				1,008	756	1,700	1,700	0
234	Court Computerization Fund	Mayor's Court Total					1,008	756	1,700	1,700	0
234	Court Computerization Fund Total						1,008	756	1,700	1,700	0
235	Federal Law Enforcement Trust Fund	Public Safety	Federal Law Enforcement	Contract Services	235100005205	FEDERAL TRUST CONTRACT SERVICE	26,567	56,698	58,900	58,900	0
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement	Contract Services Total			26,567	56,698	58,900	58,900	0
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement	Capital Outlay	235100005510	FEDERAL TRUST CAPITAL EQUIP	0	18,525	30,000	0	-30,000
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement	Capital Outlay Total			0	18,525	30,000	0	-30,000
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement Total				26,567	75,223	88,900	58,900	-30,000
235	Federal Law Enforcement Trust Fund	Public Safety Total					26,567	75,223	88,900	58,900	-30,000

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
235	Federal Law Enforcement Trust Fund Total						26,567	75,223	88,900	58,900	-30,000
236	Treasury Equitable Sharing Fund	Public Safety	Treasury Equitable Sharing	Materials & Supplies	236100005320	OPERATING EQUIPMENT	0	0	0	106,000	106,000
236	Treasury Equitable Sharing Fund		Treasury Equitable Sharing	Materials & Supplies Total			0	0	0	106,000	106,000
236	Treasury Equitable Sharing Fund		Treasury Equitable Sharing	Capital Outlay	236100005510	CAPITAL EQUIPMENT	0	0	63,500	0	-63,500
236	Treasury Equitable Sharing Fund		Treasury Equitable Sharing	Capital Outlay Total			0	0	63,500	0	-63,500
236	Treasury Equitable Sharing Fund		Treasury Equitable Sharing Total				0	0	63,500	106,000	42,500
236	Treasury Equitable Sharing Fund	Public Safety Total					0	0	63,500	106,000	42,500
236	Treasury Equitable Sharing Fund Total						0	0	63,500	106,000	42,500
237	AG Peace Officer Training Fund	Public Safety	AG Peace Officer	Contract Services	237100005225	AG TRAINING GRANTS	21,106	2,715	0	0	0
237	AG Peace Officer Training Fund		AG Peace Officer	Contract Services Total			21,106	2,715	0	0	0
237	AG Peace Officer Training Fund		AG Peace Officer Total				21,106	2,715	0	0	0
237	AG Peace Officer Training Fund	Public Safety Total					21,106	2,715	0	0	0
237	AG Peace Officer Training Fund Total						21,106	2,715	0	0	0
239	OCJS Grant Fund	Public Safety	OCJS	Contract Services	239100005215	OCJS TECH SERVICES	0	51,500	0	0	0
239	OCJS Grant Fund		OCJS	Contract Services Total			0	51,500	0	0	0
239	OCJS Grant Fund		OCJS Total				0	51,500	0	0	0
239	OCJS Grant Fund	Public Safety Total					0	51,500	0	0	0
239	OCJS Grant Fund Total						0	51,500	0	0	0
240	Public Safety Fund	Public Safety	Police	Salaries & Benefits	240101105105	POLICE FULL TIME WAGES	0	0	156,980	307,230	150,250
240	Public Safety Fund		Police		240101105115	POLICE OVERTIME	0	0	3,000	3,000	0
240	Public Safety Fund		Police		240101105135	POLICE INSURANCE	0	0	40,900	84,270	43,370
240	Public Safety Fund		Police		240101105140	POLICE WORKERS COMP	0	0	2,400	3,100	700
240	Public Safety Fund		Police		240101105145	POLICE MEDICARE	0	0	2,320	4,500	2,180
240	Public Safety Fund		Police		240101105150	POLICE UNIFORM ALLOW	0	0	3,000	2,000	-1,000
240	Public Safety Fund		Police		240101105160	POLICE OTHER BENEFITS	0	0	85	90	5
240	Public Safety Fund		Police	Salaries & Benefits Total			0	0	208,685	404,190	195,505
240	Public Safety Fund		Police	Contract Services	240101105225	POLICE PROF DEVELOPMENT	0	0	0	5,000	5,000
240	Public Safety Fund		Police	Contract Services Total			0	0	0	5,000	5,000
240	Public Safety Fund		Police	Materials & Supplies	240101105320	POLICE OPERATING EQUIP	0	0	0	85,000	85,000
240	Public Safety Fund		Police	Materials & Supplies Total			0	0	0	85,000	85,000
240	Public Safety Fund		Police	Transfer Out	240101105900	POLICE TRANSFER OUT	0	0	31,115	0	-31,115
240	Public Safety Fund		Police	Transfer Out Total			0	0	31,115	0	-31,115
240	Public Safety Fund		Police Total				0	0	239,800	494,190	254,390
240	Public Safety Fund	Public Safety Total					0	0	239,800	494,190	254,390
240	Public Safety Fund Total						0	0	239,800	494,190	254,390
242	Parks & Recreation Fund	Parks & Recreation	Gahanna Swim Club	Salaries & Benefits	242083705105	SWIM CLUB FULL TIME WAGES	29,151	34,700	16,550	35,648	19,098
242	Parks & Recreation Fund		Gahanna Swim Club		242083705110	SWIM CLUB PART-TIME WAGES	119,332	138,894	104,260	157,500	53,240
242	Parks & Recreation Fund		Gahanna Swim Club		242083705130	SWIM CLUB RETIREMENT	20,783	24,303	16,920	27,040	10,120
242	Parks & Recreation Fund		Gahanna Swim Club		242083705135	SWIM CLUB INSURANCE	8,026	13,579	11,330	1,100	-10,230
242	Parks & Recreation Fund		Gahanna Swim Club		242083705140	SWIM CLUB WORKERS COMP	2,969	2,614	1,820	1,930	110
242	Parks & Recreation Fund		Gahanna Swim Club		242083705145	SWIM CLUB MEDICARE	2,138	2,492	1,760	2,800	1,040
242	Parks & Recreation Fund		Gahanna Swim Club		242083705150	SWIM CLUB UNIFORM ALLOW	1,982	1,839	0	4,000	4,000
242	Parks & Recreation Fund		Gahanna Swim Club		242083705160	SWIM CLUB OTHER BENEFITS	36	45	40	30	-10
242	Parks & Recreation Fund		Gahanna Swim Club	Salaries & Benefits Total			184,418	218,467	152,680	230,048	77,368
242	Parks & Recreation Fund		Gahanna Swim Club	Contract Services	242083705205	SWIM CLUB CONTRACT SERVICES	13,630	132,473	4,000	28,500	24,500
242	Parks & Recreation Fund		Gahanna Swim Club		242083705210	SWIM CLUB PROF SERVICES	168	142	0	500	500
242	Parks & Recreation Fund		Gahanna Swim Club		242083705225	PROFESSIONAL DEVELOPMENT	0	0	0	750	750
242	Parks & Recreation Fund		Gahanna Swim Club	Contract Services Total			13,798	132,615	4,000	29,750	25,750
242	Parks & Recreation Fund		Gahanna Swim Club	Materials & Supplies	242083705300	SWIM CLUB MATERIALS&SUPPLIES	26,271	28,330	0	72,000	72,000
242	Parks & Recreation Fund		Gahanna Swim Club		242083705325	SWIM CLUB UTILITIES	14,046	29,639	0	31,000	31,000
242	Parks & Recreation Fund		Gahanna Swim Club	Materials & Supplies Total			40,317	57,969	0	103,000	103,000
242	Parks & Recreation Fund		Gahanna Swim Club Total				238,532	409,052	156,680	362,798	206,118
242	Parks & Recreation Fund		Hunters Ridge Pool	Salaries & Benefits	242083805105	HUNTERS RDG FULL TIME WAGES	15,697	18,685	11,020	23,762	12,742
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805110	HUNTERS RDG PART-TIME WAGES	80,378	93,429	61,230	91,500	30,270
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805130	HUNTERS RDG RETIREMENT	13,448	15,696	10,120	16,140	6,020
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805135	HUNTERS RDG INSURANCE	4,717	7,778	7,240	19,210	11,970
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805140	HUNTERS RDG WORKERS COMP	1,921	1,688	1,090	1,150	60
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805145	HUNTERS RDG MEDICARE	1,385	1,611	1,050	1,670	620
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805150	HUNTERS RDG UNIFORM ALLOW	1,000	1,418	0	2,000	2,000
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805160	HUNTERS RDG OTHER BENEFITS	23	30	30	20	-10
242	Parks & Recreation Fund		Hunters Ridge Pool	Salaries & Benefits Total			118,568	140,335	91,780	155,452	63,672
242	Parks & Recreation Fund		Hunters Ridge Pool	Contract Services	242083805205	HUNTERS RDG CONTRACT SERVICES	13,725	55,725	0	23,950	23,950
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805210	HUNTERS RDG PROF SERVICES	168	237	0	400	400
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805215	HUNTERS RDG TECH SERVICES	130	300	0	200	200
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805225	PROFESSIONAL DEVELOPMENT	0	0	0	500	500
242	Parks & Recreation Fund		Hunters Ridge Pool	Contract Services Total			14,023	56,262	0	25,050	25,050
242	Parks & Recreation Fund		Hunters Ridge Pool	Materials & Supplies	242083805300	HUNTERS RDG MATERIALS&SUPPLIES	14,618	18,697	0	36,000	36,000
242	Parks & Recreation Fund		Hunters Ridge Pool		242083805325	HUNTERS RDG UTILITIES	4,661	13,784	0	18,000	18,000

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
242	Parks & Recreation Fund	Parks & Recreation	Hunters Ridge Pool	Materials & Supplies Total			19,279	32,481	0	54,000	54,000
242	Parks & Recreation Fund		Hunters Ridge Pool Total				151,870	229,078	91,780	234,502	142,722
242	Parks & Recreation Fund		Recreation Programs	Salaries & Benefits	242083205105	REC PROG FULL TIME WAGES	0	0	31,130	111,960	80,830
242	Parks & Recreation Fund		Recreation Programs		242083205110	REC PROG PART-TIME WAGES	0	0	108,840	322,600	213,760
242	Parks & Recreation Fund		Recreation Programs		242083205130	REC PROG RETIREMENT	0	0	19,400	60,840	41,440
242	Parks & Recreation Fund		Recreation Programs		242083205135	REC PROG INSURANCE	0	0	27,620	61,680	34,060
242	Parks & Recreation Fund		Recreation Programs		242083205140	REC PROG WORKERS COMP	0	0	2,080	4,350	2,270
242	Parks & Recreation Fund		Recreation Programs		242083205145	REC PROG MEDICARE	0	0	2,010	6,300	4,290
242	Parks & Recreation Fund		Recreation Programs		242083205160	REC PROG OTHER BENEFITS	0	0	50	50	0
242	Parks & Recreation Fund		Recreation Programs	Salaries & Benefits Total			0	0	191,130	567,780	376,650
242	Parks & Recreation Fund		Recreation Programs	Contract Services	242083205205	REC PROG CONTRACT SERVICES	131,778	174,893	0	30,000	30,000
242	Parks & Recreation Fund		Recreation Programs		242083205210	REC PROG PROF SERVICES	0	0	0	1,000	1,000
242	Parks & Recreation Fund		Recreation Programs		242083205215	REC PROG TECH SERVICES	0	0	0	3,000	3,000
242	Parks & Recreation Fund		Recreation Programs		242083205225	REC PROG PROF DEVELOPMENT	0	0	0	1,000	1,000
242	Parks & Recreation Fund		Recreation Programs	Contract Services Total			131,778	174,893	0	35,000	35,000
242	Parks & Recreation Fund		Recreation Programs	Materials & Supplies	242083205300	REC PROG MATERIALS&SUPPLIES	0	0	0	10,000	10,000
242	Parks & Recreation Fund		Recreation Programs		242083205325	REC PROG UTILITIES	0	0	0	2,500	2,500
242	Parks & Recreation Fund		Recreation Programs	Materials & Supplies Total			0	0	0	12,500	12,500
242	Parks & Recreation Fund		Recreation Programs Total				131,778	174,893	191,130	615,280	424,150
242	Parks & Recreation Fund	Parks & Recreation Total					522,180	813,023	439,590	1,212,580	772,990
242	Parks & Recreation Fund Total						522,180	813,023	439,590	1,212,580	772,990
243	Public Service Fund	Public Service	Engineering	Salaries & Benefits	243114505105	ENGINEERING FULL TIME WAGES	0	0	73,620	253,550	179,930
243	Public Service Fund		Engineering		243114505130	ENGINEERING RETIREMENT	0	0	10,310	35,500	25,190
243	Public Service Fund		Engineering		243114505135	ENGINEERING INSURANCE	0	0	29,650	82,330	52,680
243	Public Service Fund		Engineering		243114505140	ENGINEERING WORKERS COMP	0	0	1,110	2,540	1,430
243	Public Service Fund		Engineering		243114505145	ENGINEERING MEDICARE	0	0	1,070	3,680	2,610
243	Public Service Fund		Engineering		243114505160	ENGINEERING OTHER BENEFITS	0	0	40	110	70
243	Public Service Fund		Engineering	Salaries & Benefits Total			0	0	115,800	377,710	261,910
243	Public Service Fund		Engineering	Contract Services	243114505205	ENGINEERING CONTRACT SERVICES	0	0	900	0	-900
243	Public Service Fund		Engineering		243114505210	ENGINEERING PROF SERVICES	0	0	14,700	185,500	170,800
243	Public Service Fund		Engineering		243114505215	ENGINEERING TECH SERVICES	0	0	0	3,081	3,081
243	Public Service Fund		Engineering		243114505225	ENGINEERING PROF DEVELOPMENT	0	0	600	600	0
243	Public Service Fund		Engineering	Contract Services Total			0	0	16,200	189,181	172,981
243	Public Service Fund		Engineering	Materials & Supplies	243114505310	ENGINEERING OFFICE EXPENSE	0	0	1,110	4,600	3,490
243	Public Service Fund		Engineering		243114505325	ENGINEERING UTILITIES	0	0	1,000	5,340	4,340
243	Public Service Fund		Engineering	Materials & Supplies Total			0	0	2,110	9,940	7,830
243	Public Service Fund		Engineering Total				0	0	134,110	576,831	442,721
243	Public Service Fund	Public Service Total					0	0	134,110	576,831	442,721
243	Public Service Fund Total						0	0	134,110	576,831	442,721
322	State Capital Grant Fund	Parks & Recreation	State Capital	Capital Outlay	322080005505	STATE CAPITAL GRANT GRANTS	0	320,399	0	0	0
322	State Capital Grant Fund		State Capital	Capital Outlay Total			0	320,399	0	0	0
322	State Capital Grant Fund		State Capital Total				0	320,399	0	0	0
322	State Capital Grant Fund	Parks & Recreation Total					0	320,399	0	0	0
322	State Capital Grant Fund Total						0	320,399	0	0	0
323	OPWC Fund	Public Service	OPWC	Capital Outlay	323110005505	OPWC GRANTS	780,120	785,867	0	0	0
323	OPWC Fund		OPWC	Capital Outlay Total			780,120	785,867	0	0	0
323	OPWC Fund		OPWC Total				780,120	785,867	0	0	0
323	OPWC Fund	Public Service Total					780,120	785,867	0	0	0
323	OPWC Fund Total						780,120	785,867	0	0	0
324	Bond Capital Improvement Fund	Finance Department	Bond Capital	Capital Outlay	324060005505	BOND CAPITAL PROJ	1,034,225	537,884	32,309	0	-32,309
324	Bond Capital Improvement Fund		Bond Capital	Capital Outlay Total			1,034,225	537,884	32,309	0	-32,309
324	Bond Capital Improvement Fund		Bond Capital	Transfer Out	324060005900	BOND TRANSFER OUT	0	0	888	0	-888
324	Bond Capital Improvement Fund		Bond Capital	Transfer Out Total			0	0	888	0	-888
324	Bond Capital Improvement Fund		Bond Capital Total				1,034,225	537,884	33,197	0	-33,197
324	Bond Capital Improvement Fund	Finance Department Total					1,034,225	537,884	33,197	0	-33,197
324	Bond Capital Improvement Fund Total						1,034,225	537,884	33,197	0	-33,197
325	Capital Improvement Fund	Finance Department	75% Capital Projects	Capital Outlay	325060005500	CAPITAL IMPROVE CAPITAL MAINT	0	0	0	5,051,910	5,051,910
325	Capital Improvement Fund		75% Capital Projects		325060005505	CAPITAL IMPROVE CAPITAL IMPROV	0	0	0	500,000	500,000
325	Capital Improvement Fund		75% Capital Projects		325065505510	CAPITAL IMPROVE CAPITAL EQUIP	0	0	0	896,500	896,500
325	Capital Improvement Fund		75% Capital Projects	Capital Outlay Total			0	0	0	6,448,410	6,448,410
325	Capital Improvement Fund		75% Capital Projects Total				0	0	0	6,448,410	6,448,410
325	Capital Improvement Fund		Capital Improvement	Capital Outlay	325060005500	CAPITAL IMPROVE CAPITAL MAINT	1,399,244	3,003,690	3,004,873	0	-3,004,873
325	Capital Improvement Fund		Capital Improvement		325060005505	CAPITAL IMPROVE CAPITAL PROJ	826,104	1,009,151	356,956	0	-356,956
325	Capital Improvement Fund		Capital Improvement		325060005515	CAPITAL IMPROVE LAND ACQUISITION	354,621	30,000	0	0	0
325	Capital Improvement Fund		Capital Improvement	Capital Outlay Total			2,579,969	4,042,841	3,361,829	0	-3,361,829
325	Capital Improvement Fund		Capital Improvement	Transfer Out	325060005900	CAPITAL IMPROVE TRANSFER OUT	269,600	0	47,687	0	-47,687
325	Capital Improvement Fund		Capital Improvement	Transfer Out Total			269,600	0	47,687	0	-47,687
325	Capital Improvement Fund		Capital Improvement Total				2,849,569	4,042,841	3,409,516	0	-3,409,516

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
325	Capital Improvement Fund	Finance Department Total					2,849,569	4,042,841	3,409,516	6,448,410	3,038,894
325	Capital Improvement Fund Total						2,849,569	4,042,841	3,409,516	6,448,410	3,038,894
327	Park Capital fund	Parks & Recreation	Park Capital	Capital Outlay	327080005505	PARK CAPITAL CAPITAL PROJ	0	197,452	0	0	0
327	Park Capital fund		Park Capital	Capital Outlay Total			0	197,452	0	0	0
327	Park Capital fund		Park Capital Total				0	197,452	0	0	0
327	Park Capital fund	Parks & Recreation Total					0	197,452	0	0	0
327	Park Capital fund Total						0	197,452	0	0	0
328	Park In-Lieu of Fees fund	Parks & Recreation	Park In Lieu	Capital Outlay	328080005505	PARK IN LIEU CAPITAL PROJ	60,541	39,459	0	0	0
328	Park In-Lieu of Fees fund		Park In Lieu	Capital Outlay Total			60,541	39,459	0	0	0
328	Park In-Lieu of Fees fund		Park In Lieu Total				60,541	39,459	0	0	0
328	Park In-Lieu of Fees fund	Parks & Recreation Total					60,541	39,459	0	0	0
328	Park In-Lieu of Fees fund Total						60,541	39,459	0	0	0
329	Court Building Fund	Mayor's Court	Mayor's Court	Capital Outlay	329040005510	COURT BLDG CAPITAL EQUIP	0	5,846	0	0	0
329	Court Building Fund		Mayor's Court	Capital Outlay Total			0	5,846	0	0	0
329	Court Building Fund		Mayor's Court Total				0	5,846	0	0	0
329	Court Building Fund	Mayor's Court Total					0	5,846	0	0	0
329	Court Building Fund Total						0	5,846	0	0	0
330	Federal Highway Grant Fund	Public Service	Federal Highway	Capital Outlay	330110005505	FED HGHWY CAPITAL PROJ	0	0	699,402	0	-699,402
330	Federal Highway Grant Fund		Federal Highway	Capital Outlay Total			0	0	699,402	0	-699,402
330	Federal Highway Grant Fund		Federal Highway Total				0	0	699,402	0	-699,402
330	Federal Highway Grant Fund	Public Service Total					0	0	699,402	0	-699,402
330	Federal Highway Grant Fund Total						0	0	699,402	0	-699,402
431	Debt Service Fund	Finance Department	Debt Service	Contract Services	431060005210	BOND RETIREMENT PROF SERVICES	3,757	2,713	4,750	4,275	-475
431	Debt Service Fund		Debt Service	Contract Services Total			3,757	2,713	4,750	4,275	-475
431	Debt Service Fund		Debt Service	Debt Service	431060005400	BOND RETIREMENT PRINCIPAL	2,242,629	2,205,122	1,548,663	1,593,573	44,911
431	Debt Service Fund		Debt Service	Debt Service	431060005405	BOND RETIREMENT INTEREST	0	0	650,338	604,838	-45,500
431	Debt Service Fund		Debt Service	Debt Service Total			2,242,629	2,205,122	2,199,000	2,198,411	-589
431	Debt Service Fund		Debt Service Total				2,242,386	2,207,835	2,203,750	2,202,686	-1,064
431	Debt Service Fund	Finance Department Total					2,242,386	2,207,835	2,203,750	2,202,686	-1,064
431	Debt Service Fund Total						2,242,386	2,207,835	2,203,750	2,202,686	-1,064
510	Police Pension Fund	Finance Department	Police Pension	Salaries & Benefits	510060005130	POLICE RETIREMENT	1,025,820	1,053,162	1,118,330	1,226,610	108,280
510	Police Pension Fund		Police Pension	Salaries & Benefits Total			1,025,820	1,053,162	1,118,330	1,226,610	108,280
510	Police Pension Fund		Police Pension	Contract Services	510060005210	POLICE PENSION PROF SERVICES	3,886	2,807	4,900	4,425	-475
510	Police Pension Fund		Police Pension	Contract Services Total			3,886	2,807	4,900	4,425	-475
510	Police Pension Fund		Police Pension Total				1,029,706	1,055,969	1,123,230	1,231,035	107,805
510	Police Pension Fund	Finance Department Total					1,029,706	1,055,969	1,123,230	1,231,035	107,805
510	Police Pension Fund Total						1,029,706	1,055,969	1,123,230	1,231,035	107,805
515	Police Duty Weapons Fund	Public Safety	Police Duty Weapon	Materials & Supplies	515100005320	SAFTY WEAPONS OPERATING EQUIP	7,731	9,994	10,000	8,200	-1,800
515	Police Duty Weapons Fund		Police Duty Weapon	Materials & Supplies Total			7,731	9,994	10,000	8,200	-1,800
515	Police Duty Weapons Fund		Police Duty Weapon Total				7,731	9,994	10,000	8,200	-1,800
515	Police Duty Weapons Fund	Public Safety Total					7,731	9,994	10,000	8,200	-1,800
515	Police Duty Weapons Fund Total						7,731	9,994	10,000	8,200	-1,800
631	Stormwater Fund	Public Service	Stormwater	Salaries & Benefits	631110005105	STORM FULL TIME WAGES	223,687	244,584	259,060	277,700	18,640
631	Stormwater Fund		Stormwater		631110005110	STORM PART-TIME WAGES	1,048	5,464	5,600	5,600	0
631	Stormwater Fund		Stormwater		631110005115	STORM OVERTIME	9,108	13,031	14,400	14,400	0
631	Stormwater Fund		Stormwater		631110005130	STORM RETIREMENT	32,392	36,196	39,070	41,680	2,610
631	Stormwater Fund		Stormwater		631110005135	STORM INSURANCE	64,009	67,553	74,370	80,180	5,810
631	Stormwater Fund		Stormwater		631110005140	STORM WORKERS COMP	4,673	3,991	4,190	2,980	-1,210
631	Stormwater Fund		Stormwater		631110005145	STORM MEDICARE	3,272	3,709	4,050	4,320	270
631	Stormwater Fund		Stormwater		631110005150	STORM UNIFORM ALLOW	2,133	1,560	2,000	2,700	700
631	Stormwater Fund		Stormwater		631110005160	STORM OTHER BENEFITS	106	113	120	110	-10
631	Stormwater Fund		Stormwater	Salaries & Benefits Total			340,429	376,199	402,860	429,670	26,810
631	Stormwater Fund		Stormwater	Contract Services	631110005205	STORM CONTRACT SERVICES	35,012	23,764	31,500	38,900	7,400
631	Stormwater Fund		Stormwater		631110005210	STORM PROF SERVICES	99,234	84,748	212,520	155,860	-56,660
631	Stormwater Fund		Stormwater		631110005211	STORM REGULATORY SERVICES	24,354	37,447	42,000	45,000	3,000
631	Stormwater Fund		Stormwater		631110005215	STORM TECH SERVICES	7,071	12,614	15,860	15,640	-220
631	Stormwater Fund		Stormwater		631110005220	STORM MAINT SERVICES	52,147	42,522	71,790	45,000	-26,790
631	Stormwater Fund		Stormwater		631110005225	STORM PROF DEVELOPMENT	0	100	300	300	0
631	Stormwater Fund		Stormwater	Contract Services Total			217,818	201,195	373,970	300,700	-73,270
631	Stormwater Fund		Stormwater	Materials & Supplies	631110005300	STORM MATERIALS&SUPPLIES	46,155	47,539	54,700	50,000	-4,700
631	Stormwater Fund		Stormwater		631110005310	OFFICE EXPENSE	0	0	0	21,400	21,400
631	Stormwater Fund		Stormwater		631110005315	STORM EE RELATIONS&SAFTY	634	507	700	1,200	500
631	Stormwater Fund		Stormwater		631110005320	STORM OPERATING EQUIP	295	795	400	400	0
631	Stormwater Fund		Stormwater		631110005325	STORM UTILITIES	0	1,258	2,000	1,500	-500
631	Stormwater Fund		Stormwater	Materials & Supplies Total			47,085	50,099	57,800	74,500	16,700
631	Stormwater Fund		Stormwater	Capital Outlay	631110005500	STORM CAPITAL MAINT	0	4,725	20,000	299,000	279,000
631	Stormwater Fund		Stormwater		631110005505	STORM CAPITAL IMPROV	116,835	155,271	216,314	260,000	43,686
631	Stormwater Fund		Stormwater		631110005510	STORM CAPITAL EQUIP	64,807	11,295	50,000	50,000	0

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
631	Stormwater Fund	Public Service	Stormwater	Capital Outlay Total			181,642	171,291	286,314	609,000	322,686
631	Stormwater Fund		Stormwater	Transfer Out	631110005900	STORM TRANSFER OUT	179,150	172,600	221,386	172,161	-49,225
631	Stormwater Fund		Stormwater	Transfer Out Total			179,150	172,600	221,386	172,161	-49,225
631	Stormwater Fund		Stormwater Total				966,124	971,384	1,342,330	1,586,031	243,701
631	Stormwater Fund	Public Service Total					966,124	971,384	1,342,330	1,586,031	243,701
631	Stormwater Fund Total						966,124	971,384	1,342,330	1,586,031	243,701
651	Water Fund	Public Service	Water	Salaries & Benefits	651110005105	WATER FULL TIME WAGES	364,593	389,906	411,280	454,090	42,810
651	Water Fund		Water		651110005110	WATER PART-TIME WAGES	1,048	5,464	5,600	5,600	0
651	Water Fund		Water		651110005115	WATER OVERTIME	14,733	20,663	20,400	20,400	0
651	Water Fund		Water		651110005130	WATER RETIREMENT	52,712	57,172	61,220	67,210	5,990
651	Water Fund		Water		651110005135	WATER INSURANCE	97,562	103,359	115,510	125,670	10,160
651	Water Fund		Water		651110005140	WATER WORKERS COMP	7,604	6,310	6,560	4,800	-1,760
651	Water Fund		Water		651110005145	WATER MEDICARE	5,318	5,853	6,350	6,960	610
651	Water Fund		Water		651110005150	WATER UNIFORM ALLOW	2,133	1,560	2,000	2,700	700
651	Water Fund		Water		651110005160	WATER OTHERBENEFITS	183	189	190	190	0
651	Water Fund		Water	Salaries & Benefits Total			545,885	590,476	629,110	687,620	58,510
651	Water Fund		Water	Contract Services	651110005205	WATER CONTRACT SERVICES	6,619,163	6,498,830	7,089,100	7,247,669	158,569
651	Water Fund		Water		651110005210	WATER PROFSERVICES	495,567	515,305	629,970	375,170	-254,800
651	Water Fund		Water		651110005211	WATER REGULATORY SERVICES	33,040	39,154	47,000	47,000	0
651	Water Fund		Water		651110005215	WATER TECHSERVICES	29,511	35,286	45,500	47,645	2,145
651	Water Fund		Water		651110005220	WATER MAINTSERVICES	25,790	25,790	30,000	30,000	4,210
651	Water Fund		Water		651110005225	WATER PROFDEVELOPMENT	988	1,150	1,500	1,700	200
651	Water Fund		Water	Contract Services Total			7,204,059	7,115,515	7,838,860	7,749,184	-89,676
651	Water Fund		Water	Materials & Supplies	651110005300	WATER MATERIALS&SUPPLIES	211,130	312,061	361,240	295,900	-65,340
651	Water Fund		Water		651110005310	WATER OFFICE EXPENSE	11,479	10,039	13,400	22,400	9,000
651	Water Fund		Water		651110005315	WATER EE RELATIONS&SAFTY	1,021	507	1,000	1,500	500
651	Water Fund		Water		651110005320	WATER OPERATING EQUIP	1,483	2,149	3,800	3,800	0
651	Water Fund		Water		651110005325	WATER UTILITIES	34,208	35,716	36,000	36,300	300
651	Water Fund		Water	Materials & Supplies Total			259,320	360,471	415,440	359,900	-55,540
651	Water Fund		Water	Capital Outlay	651110005505	WATER CAPITAL PROJ	4,000	0	0	0	0
651	Water Fund		Water		651110005510	WATER CAPITAL EQUIP	46,583	41,704	161,921	0	-161,921
651	Water Fund		Water	Capital Outlay Total			50,583	41,704	161,921	0	-161,921
651	Water Fund		Water	Advance Out	651110005905	WATER ADVANCE OUT	0	138,600	277,830	272,160	-5,670
651	Water Fund		Water	Advance Out Total			0	138,600	277,830	272,160	-5,670
651	Water Fund		Water Total				8,059,847	8,246,766	9,323,161	9,068,864	-254,297
651	Water Fund	Public Service Total					8,059,847	8,246,766	9,323,161	9,068,864	-254,297
651	Water Fund Total						8,059,847	8,246,766	9,323,161	9,068,864	-254,297
652	Water Capital Fund	Public Service	Water Capital	Contract Services	652110005205	WATER CAPCONTRACT SERVICES	33,909	0	35,000	35,000	0
652	Water Capital Fund		Water Capital	Contract Services Total			33,909	0	35,000	35,000	0
652	Water Capital Fund		Water Capital	Capital Outlay	652110005500	CAPITAL MAINTENANCE	0	0	0	125,000	125,000
652	Water Capital Fund		Water Capital		652110005505	WATER CAPCAPITAL IMPROV	263,361	200,525	170,000	765,000	595,000
652	Water Capital Fund		Water Capital		652110005510	WATER CAPCAPITAL EQUIP	0	0	0	150,000	150,000
652	Water Capital Fund		Water Capital	Capital Outlay Total			263,361	200,525	170,000	1,040,000	870,000
652	Water Capital Fund		Water Capital	Transfer Out	652110005900	WATER CAPTRANSFER OUT	26,000	26,200	126,000	25,617	-100,383
652	Water Capital Fund		Water Capital	Transfer Out Total			26,000	26,200	126,000	25,617	-100,383
652	Water Capital Fund		Water Capital Total				323,270	226,725	331,000	1,100,617	769,617
652	Water Capital Fund	Public Service Total					323,270	226,725	331,000	1,100,617	769,617
652	Water Capital Fund Total						323,270	226,725	331,000	1,100,617	769,617
661	Sewer Fund	Public Service	Sewer	Salaries & Benefits	661110005105	SEWER FULL TIME WAGES	364,592	389,905	411,380	453,370	41,990
661	Sewer Fund		Sewer		661110005110	SEWER PART-TIME WAGES	1,048	5,464	5,600	5,600	0
661	Sewer Fund		Sewer		661110005115	SEWER OVERTIME	14,732	20,662	20,400	20,400	0
661	Sewer Fund		Sewer		661110005130	SEWER RETIREMENT	52,712	57,171	61,230	67,110	5,880
661	Sewer Fund		Sewer		661110005135	SEWER INSURANCE	97,562	103,353	115,510	125,670	10,160
661	Sewer Fund		Sewer		661110005140	SEWER WORKERS COMP	7,603	6,308	6,570	4,790	-1,780
661	Sewer Fund		Sewer		661110005145	SEWER MEDICARE	5,318	5,854	6,350	6,950	600
661	Sewer Fund		Sewer		661110005150	SEWER UNIFORM ALLOW	2,133	1,559	2,000	2,700	700
661	Sewer Fund		Sewer		661110005160	SEWER OTHERBENEFITS	181	187	190	190	0
661	Sewer Fund		Sewer	Salaries & Benefits Total			545,882	590,465	629,230	686,780	57,550
661	Sewer Fund		Sewer	Contract Services	661110005205	SEWER CONTRACT SERVICES	5,113,418	5,206,365	5,727,000	6,081,790	354,790
661	Sewer Fund		Sewer		661110005210	SEWER PROFSERVICES	407,567	401,588	553,850	338,250	-215,600
661	Sewer Fund		Sewer		661110005211	SEWER REGULATORY SERVICES	741,410	768,535	841,000	811,200	-29,800
661	Sewer Fund		Sewer		661110005215	SEWER TECHSERVICES	27,627	35,555	45,500	51,965	6,465
661	Sewer Fund		Sewer		661110005220	SEWER MAINTSERVICES	25,790	25,790	25,790	34,000	8,210
661	Sewer Fund		Sewer		661110005225	SEWER PROFDEVELOPMENT	52	0	300	300	0
661	Sewer Fund		Sewer	Contract Services Total			6,315,864	6,437,833	7,193,440	7,317,505	124,065
661	Sewer Fund		Sewer	Materials & Supplies	661110005300	SEWER MATERIALS&SUPPLIES	57,707	39,488	55,800	22,000	-33,800
661	Sewer Fund		Sewer		661110005310	SEWER OFFICE EXPENSE	11,217	9,726	13,000	22,000	9,000
661	Sewer Fund		Sewer		661110005315	SEWER EE RELATIONS&SAFTY	1,010	507	900	1,500	600

Appendix A - Expenditure Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Appropriations	2020 request	Difference 2019 vs 2020
661	Sewer Fund	Public Service	Sewer	Materials & Supplies	661110005320	SEWER OPERATING EQUIP	1,530	782	3,600	3,600	0
661	Sewer Fund		Sewer		661110005325	SEWER UTILITIES	8,617	9,725	9,350	9,400	50
661	Sewer Fund		Sewer	Materials & Supplies Total			80,082	60,228	82,650	58,500	-24,150
661	Sewer Fund		Sewer	Capital Outlay	661110005505	SEWER CAPITAL OUTLAY	129,974	58,962	0	0	0
661	Sewer Fund		Sewer		661110005510	SEWER CAPITAL EQUIP	69,364	24,974	161,921	0	-161,921
661	Sewer Fund		Sewer	Capital Outlay Total			199,339	83,936	161,921	0	-161,921
661	Sewer Fund		Sewer Total				7,141,166	7,172,463	8,067,241	8,062,785	-4,456
661	Sewer Fund	Public Service Total					7,141,166	7,172,463	8,067,241	8,062,785	-4,456
661	Sewer Fund Total						7,141,166	7,172,463	8,067,241	8,062,785	-4,456
662	Sewer Capital Fund	Public Service	Sewer Capital	Contract Services	662110005205	CONTRACT SERVICES	20,833	0	44,666	35,000	-9,666
662	Sewer Capital Fund		Sewer Capital		662110005210	SEWER CAPPROF SERVICES	63	175	434	90	-344
662	Sewer Capital Fund		Sewer Capital		662110005211	SEWER CAPREGULATORY SERVICES	112,633	144,092	250,000	250,000	0
662	Sewer Capital Fund		Sewer Capital	Contract Services Total			133,529	144,267	295,100	285,090	-10,010
662	Sewer Capital Fund		Sewer Capital	Capital Outlay	662110005500	CAPITAL MAINTENANCE	0	0	0	300,000	300,000
662	Sewer Capital Fund		Sewer Capital		662110005505	CAPITAL IMPROV	240,681	446,524	300,000	0	-300,000
662	Sewer Capital Fund		Sewer Capital		662110005510	SEWER CAPCAPITAL EQUIP	0	0	0	150,000	150,000
662	Sewer Capital Fund		Sewer Capital	Capital Outlay Total			240,681	446,524	300,000	450,000	150,000
662	Sewer Capital Fund		Sewer Capital	Transfer Out	662110005900	SEWER CAPTRANSFER OUT	226,000	226,200	517,550	25,617	-491,933
662	Sewer Capital Fund		Sewer Capital	Transfer Out Total			226,000	226,200	517,550	25,617	-491,933
662	Sewer Capital Fund		Sewer Capital Total				600,210	816,991	1,112,650	760,707	-351,943
662	Sewer Capital Fund	Public Service Total					600,210	816,991	1,112,650	760,707	-351,943
662	Sewer Capital Fund Total						600,210	816,991	1,112,650	760,707	-351,943
750	Leave Pay-Out Reserve Fund	Finance Department	Leave Pay-Out	Salaries & Benefits	750060005120	FINANCE SEVERNCE PAY	59,180	203,614	358,700	67,000	-291,700
750	Leave Pay-Out Reserve Fund		Leave Pay-Out		750060005140	FINANCE SEVERNCE WORKERS COMP	1,182	3,054	4,750	670	-4,080
750	Leave Pay-Out Reserve Fund		Leave Pay-Out		750060005145	FINANCE SEVERNCE MEDICARE	851	2,951	4,930	970	-3,960
750	Leave Pay-Out Reserve Fund		Leave Pay-Out	Salaries & Benefits Total			61,212	209,620	368,380	68,640	-299,740
750	Leave Pay-Out Reserve Fund		Leave Pay-Out Total				61,212	209,620	368,380	68,640	-299,740
750	Leave Pay-Out Reserve Fund	Finance Department Total					61,212	209,620	368,380	68,640	-299,740
750	Leave Pay-Out Reserve Fund Total						61,212	209,620	368,380	68,640	-299,740
835	Senior Escrow Fund	Parks & Recreation	Senior Services	Materials & Supplies	835083405300	SENIOR ESCROW MATERIALS & SUPPLIES	5,057	3,871	0	7,650	7,650
835	Senior Escrow Fund		Senior Services	Materials & Supplies Total			5,057	3,871	0	7,650	7,650
835	Senior Escrow Fund		Senior Services Total				5,057	3,871	0	7,650	7,650
835	Senior Escrow Fund	Parks & Recreation Total					5,057	3,871	0	7,650	7,650
835	Senior Escrow Fund Total						5,057	3,871	0	7,650	7,650
837	Veterans Memorial Fund	Parks & Recreation	Veterans Memeorial	Contract Services	837080005205	VETERAN MEM CONTRACT SVC	1,976	807	0	1,600	1,600
837	Veterans Memorial Fund		Veterans Memeorial	Contract Services Total			1,976	807	0	1,600	1,600
837	Veterans Memorial Fund		Veterans Memeorial Total				1,976	807	0	1,600	1,600
837	Veterans Memorial Fund	Parks & Recreation Total					1,976	807	0	1,600	1,600
837	Veterans Memorial Fund Total						1,976	807	0	1,600	1,600
840	Insurance Demolition Fund	Finance Department	Insurance Demo	Contract Services	840060005230	FINANCE INS DEMO CLAIMS & JUDGE	0	54,022	0	0	0
840	Insurance Demolition Fund		Insurance Demo	Contract Services Total			0	54,022	0	0	0
840	Insurance Demolition Fund		Insurance Demo Total				0	54,022	0	0	0
840	Insurance Demolition Fund	Finance Department Total					0	54,022	0	0	0
840	Insurance Demolition Fund Total						0	54,022	0	0	0
850	Refuse Escrow Fund	Public Service	Refuse	Contract Services	850110005205	REFUSE CONTRACT SERVICES	1,737,763	1,693,807	1,988,000	2,110,000	130,000
850	Refuse Escrow Fund		Refuse		850110005215	TECHNOLOGY SERVICES	0	0	8,000	8,300	300
850	Refuse Escrow Fund		Refuse	Contract Services Total			1,737,763	1,693,807	1,988,000	2,118,300	130,300
850	Refuse Escrow Fund		Refuse	Materials & Supplies	850110005300	MATERIALS & SUPPLIES	0	0	0	52,316	52,316
850	Refuse Escrow Fund		Refuse	Materials & Supplies Total			0	0	0	52,316	52,316
850	Refuse Escrow Fund		Refuse Total				1,737,763	1,693,807	1,988,000	2,170,616	182,616
850	Refuse Escrow Fund	Public Service Total					1,737,763	1,693,807	1,988,000	2,170,616	182,616
850	Refuse Escrow Fund Total						1,737,763	1,693,807	1,988,000	2,170,616	182,616
860	Developers Escrow Fund	Public Service	Developer Escrow	Contract Services	860110005205	DEV ESCROW CONTRACT SERVICES	144,150	91,644	0	0	0
860	Developers Escrow Fund		Developer Escrow	Contract Services Total			144,150	91,644	0	0	0
860	Developers Escrow Fund		Developer Escrow	Transfer Out	860110005900	DEV ESCROW TRANSFER OUT	360,000	0	0	0	0
860	Developers Escrow Fund		Developer Escrow	Transfer Out Total			360,000	0	0	0	0
860	Developers Escrow Fund		Developer Escrow Total				504,150	91,644	0	0	0
860	Developers Escrow Fund	Public Service Total					504,150	91,644	0	0	0
860	Developers Escrow Fund Total						504,150	91,644	0	0	0
900	Workers Comp Fund	Human Resources Department	Workers Comp	Contract Services	900050005205	WORK COMP CONTRACT SERVICES	87,455	90,898	94,844	83,000	-11,844
900	Workers Comp Fund		Workers Comp		900050005230	WORK COMP CLAIMS & JUDGEMENTS	41,558	59,952	51,604	54,830	3,226
900	Workers Comp Fund		Workers Comp	Contract Services Total			129,013	150,850	146,448	137,830	-8,618
900	Workers Comp Fund		Workers Comp Total				129,013	150,850	146,448	137,830	-8,618
900	Workers Comp Fund	Human Resources Department Total					129,013	150,850	146,448	137,830	-8,618
900	Workers Comp Fund Total						129,013	150,850	146,448	137,830	-8,618
Grand Total							60,320,005	67,939,514	74,438,425	73,201,305	-1,237,120

Appendix A - Revenue Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	Difference 2019 vs 2020
101	General Fund	Council Office	Council Office	Fines & Fees	101010004205	COUNCIL FINES & FEES	4,185	3,825	3,000	3,830	830
101	General Fund		Council Office	Licenses & Permits	101010004200	COUNCIL LICENSES & PERMITS	54,829	49,028	54,200	49,030	-5,170
101	General Fund		Council Office Total				59,014	52,853	57,200	52,860	-4,340
101	General Fund	Council Office Total					59,014	52,853	57,200	52,860	-4,340
101	General Fund	Finance Department	Finance Department	Advance In	101060004905	FINANCE ADVANCE IN	0	138,600	252,000	272,160	20,160
101	General Fund		Finance Department	Charges for Services	101060004310	FINANCE ADMIN CHARGES	1,001,071	1,018,518	1,102,020	611,240	-490,780
101	General Fund		Finance Department	Fines & Fees	101060004210	FINANCE PENALTY & INTEREST	201,967	112,122	181,000	200,000	19,000
101	General Fund		Finance Department	Income Tax	101060004000	FINANCE INCOME TAXES	18,940,081	19,441,394	20,710,000	21,166,000	456,000
101	General Fund		Finance Department	FINANCE REFUNDS	101060004005	FINANCE REFUNDS	-539,196	-452,037	-621,300	-529,100	92,200
101	General Fund		Finance Department	Intergovernmental	101060004105	FINANCE LOCAL GOV FUNDS	681,735	647,851	675,900	675,900	0
101	General Fund		Finance Department	FINANCE HOMESTEAD & ROLL	101060004110	FINANCE HOMESTEAD & ROLL	190,635	209,603	200,000	218,633	18,633
101	General Fund		Finance Department	Investment Income	101060004400	FINANCE INVESTMENT INCOME	624,950	899,036	740,830	885,000	144,170
101	General Fund		Finance Department	Other	101060004600	FINANCE MISCELLANEOUS	160,182	209,114	115,000	125,000	10,000
101	General Fund		Finance Department	Other Local Taxes	101060004015	FINANCE LODGING TAXES	516,146	474,115	525,200	488,440	-36,760
101	General Fund		Finance Department	FINANCE OTHER TAXES	101060004025	FINANCE OTHER TAXES	822	683	900	800	-100
101	General Fund		Finance Department	Property Taxes	101060004010	FINANCE PROPERTY TAXES	1,498,069	1,695,370	1,888,705	1,682,254	-206,451
101	General Fund		Finance Department	Transfer In	101060004900	FINANCE TRANSFER IN	660,000	330,891	129,797	0	-129,797
101	General Fund		Finance Department	Bond Proceeds	101060004800	FINANCE BOND PROCEEDS	0	0	5,077,950	0	-5,077,950
101	General Fund		Finance Department Total				23,936,462	24,725,259	30,978,002	25,796,327	-5,181,675
101	General Fund	Finance Department Total					23,936,462	24,725,259	30,978,002	25,796,327	-5,181,675
101	General Fund	Human Resources Department	Human Resources Department	Fines & Fees	101050004205	HR FINES & FEES	0	0	500	0	-500
101	General Fund		Human Resources Department Total				0	0	500	0	-500
101	General Fund	Human Resources Department Total					0	0	500	0	-500
101	General Fund	IT Department	IT Department	Charges for Services	101070004300	IT CHARGES FOR SERVICES	31,919	33,153	29,300	33,160	3,860
101	General Fund		IT Department	Fines & Fees	101070004205	IT FINES & FEES	1,264	0	2,700	0	-2,700
101	General Fund		IT Department Total				33,183	33,153	32,000	33,160	1,160
101	General Fund	IT Department Total					33,183	33,153	32,000	33,160	1,160
101	General Fund	Mayor's Court	Mayor's Court	Charges for Services	101040004300	MAYOR'S COURT CHARGE FOR SVC	0	0	0	0	0
101	General Fund		Mayor's Court	Fines & Fees	101040004205	MAYOR'S COURT FINES & FEES	305,422	365,144	407,000	365,150	-41,850
101	General Fund		Mayor's Court Total				305,422	365,144	407,000	365,150	-41,850
101	General Fund	Mayor's Court Total					305,422	365,144	407,000	365,150	-41,850
101	General Fund	Parks & Recreation	Creekside Plaza	Charges for Services	101083004325	CREEKSIDE PLAZA NON-TAX SALES	131,662	135,955	140,000	135,960	-4,040
101	General Fund		Creekside Plaza	Other	101083004605	CREEKSIDE PLAZA DONATIONS	1,500	0	0	0	0
101	General Fund		Creekside Plaza Total				133,162	135,955	140,000	135,960	-4,040
101	General Fund		Gahanna Swim Club	Charges for Services	101083704320	SWIM CLUB TAXABLE SALES	0	0	23,000	0	-23,000
101	General Fund		Gahanna Swim Club	SWIM CLUB NON-TAX SALES	101083704325	SWIM CLUB NON-TAX SALES	0	0	101,400	0	-101,400
101	General Fund		Gahanna Swim Club Total				0	0	124,400	0	-124,400
101	General Fund		Golf Course	Charges for Services	101083304320	GOLF COURSE TAXABLE SALES	107,267	90,082	119,100	99,000	-20,100
101	General Fund		Golf Course	GOLF COURSE NON-TAX SALES	101083304325	GOLF COURSE NON-TAX SALES	236,760	195,635	235,500	210,000	-25,500
101	General Fund		Golf Course	Other Local Taxes	101083304025	GOLF COURSE OTHER TAXES	28	-20	0	30	30
101	General Fund		Golf Course Total				344,054	285,696	354,600	309,030	-45,570
101	General Fund		Hunters Ridge Pool	Charges for Services	101083804320	HUNTERS RIDGE TAXABLE SALES	0	0	15,500	0	-15,500
101	General Fund		Hunters Ridge Pool	HUNTERS RIDGE NON-TAX SALES	101083804325	HUNTERS RIDGE NON-TAX SALES	0	0	246,700	0	-246,700
101	General Fund		Hunters Ridge Pool Total				0	0	262,200	0	-262,200
101	General Fund		OHEC	Charges for Services	101083904320	OHEC TAXABLE SALES	5,241	4,319	6,750	0	-6,750
101	General Fund		OHEC	OHEC NON-TAX SALES	101083904325	OHEC NON-TAX SALES	44,307	41,706	33,750	0	-33,750
101	General Fund		OHEC	Other Local Taxes	101083904015	OHEC LODGING TAXES	46,902	43,083	47,800	0	-47,800
101	General Fund		OHEC Total				96,449	89,107	88,300	0	-88,300
101	General Fund		Parks Services	Charges for Services	101083104300	PARKS CHARGES FOR SERVICES	146,771	136,048	134,500	120,500	-14,000
101	General Fund		Parks Services	Contributions & Donations	101083104605	PARKS DONATIONS	3,090	25,835	0	0	0
101	General Fund		Parks Services	Fines & Fees	101083104205	PARKS FINES & FEES	0	830	0	0	0
101	General Fund		Parks Services	Insurance Proceeds	101083104515	PARKS INS PROCEEDS	627	4,722	0	4,730	4,730
101	General Fund		Parks Services	Other	101083104600	PARKS MISCELLANEOUS	3,248	365	0	0	0
101	General Fund		Parks Services Total				153,736	167,800	134,500	125,230	-9,270
101	General Fund		Recreation Programs	Charges for Services	101083204300	RECREATION CHARGES FOR SERVICE	0	0	482,000	175,000	-307,000
101	General Fund		Recreation Programs Total				0	0	482,000	175,000	-307,000
101	General Fund		Senior Services	Charges for Services	101083404300	SENIOR SVCS CHARGES FOR SVC	52,748	46,283	44,825	45,250	425
101	General Fund		Senior Services Total				52,748	46,283	44,825	45,250	425
101	General Fund	Parks & Recreation Total					780,149	724,841	1,630,825	790,470	-840,355
101	General Fund	Planning & Development	Planning & Development	Fines & Fees	101090004205	PLAN & DEV FINES & FEES	4,169	3,819	8,000	3,820	-4,180
101	General Fund		Planning & Development Total				4,169	3,819	8,000	3,820	-4,180
101	General Fund	Planning & Development Total					4,169	3,819	8,000	3,820	-4,180
101	General Fund	Public Safety	Police	Charges for Services	101101104300	POLICE CHARGES FOR SERVICES	13,351	12,225	144,200	12,230	-131,970
101	General Fund		Police	Fines & Fees	101101104205	POLICE FINES & FEES	42,235	37,514	34,000	37,520	3,520
101	General Fund		Police	Intergovernmental	101101104100	POLICE GRANTS	3,711	3,740	10,200	3,740	-6,460
101	General Fund		Police	Licenses & Permits	101101104200	POLICE LICENSES & PERMITS	72,925	60,655	63,120	60,660	-2,460
101	General Fund		Police Total				132,222	114,134	251,520	114,150	-137,370
101	General Fund	Public Safety Total					132,222	114,134	251,520	114,150	-137,370

Appendix A - Revenue Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	Difference 2019 vs 2020
101	General Fund	Public Service	Building	Fines & Fees	101114404205	BUILDING FINES & FEES	8,058	10,254	13,300	10,260	-3,040
101	General Fund		Building	Licenses & Permits	101114404200	BUILDING LICENSES & PERMITS	395,917	440,874	502,200	440,880	-61,320
101	General Fund		Building Total				403,975	451,128	515,500	451,140	-64,360
101	General Fund		Engineering	Fines & Fees	101114504205	ENGINEERING FINES & FEES	0	0	50,000	0	-50,000
101	General Fund		Engineering Total				0	0	50,000	0	-50,000
101	General Fund		Fleet Services	Charges for Services	101114204300	FLEET CHARGES FOR SERVICES	7,231	16,775	7,000	16,780	9,780
101	General Fund		Fleet Services Total				7,231	16,775	7,000	16,780	9,780
101	General Fund		General Services	Charges for Services	101114004300	GEN SERVICES CHARGES FOR SVC	29,544	22,692	25,000	22,700	-2,300
101	General Fund		General Services	Fines & Fees	101114004205	GEN SERVICES FINES & FEES	527,430	512,276	595,000	512,280	-82,720
101	General Fund		General Services	Sale of Assets	101114004510	GEN SERVICES SALE OF ASSETS	15,605	98,529	50,000	98,530	48,530
101	General Fund		General Services Total				572,580	633,496	670,000	633,510	-36,490
101	General Fund		Lands & Buildings	Fines & Fees	101114104205	LANDS&BUILD FINES & FEES	42	42	100	50	-50
101	General Fund		Lands & Buildings	Insurance Proceeds	101114104515	LANDS&BUILD INS PROCEEDS	21,483	65,110	20,000	65,110	45,110
101	General Fund		Lands & Buildings Total				21,525	65,152	20,100	65,160	45,060
101	General Fund		Parking Garage	Charges for Services	101114704300	PARKING GAR CHARGES FOR SVC	4,697	5,338	6,000	5,340	-660
101	General Fund		Parking Garage Total				4,697	5,338	6,000	5,340	-660
101	General Fund		Zoning	Fines & Fees	101114304205	ZONING FINES & FEES	17,142	24,387	18,800	24,390	5,590
101	General Fund		Zoning	Licenses & Permits	101114304200	ZONING LICENSES & PERMITS	8,805	13,005	246,650	13,010	-233,640
101	General Fund		Zoning Total				25,947	37,392	265,450	37,400	-228,050
101	General Fund	Public Service Total					1,035,955	1,209,282	1,534,050	1,209,330	-324,720
101	General Fund Total						26,286,577	27,228,484	34,899,097	28,365,267	-6,533,830
220	Street Fund	Public Service	Streets	Insurance Proceeds	220110004515	STREETS INS PROCEEDS	895	7,089	1,000	7,090	6,090
220	Street Fund		Streets	Intergovernmental	220110004115	STREETS AUTO & GAS TAX	1,656,392	1,699,247	1,620,000	2,378,950	758,950
220	Street Fund		Streets	Other	220110004600	STREETS MISCELLANEOUS	18,027	14,834	10,000	14,840	4,840
220	Street Fund		Streets	Sale of Assets	220110004510	STREETS SALE OF ASSETS	18,186	7,173	20,000	7,180	-12,820
220	Street Fund		Streets Total				1,693,499	1,728,343	1,651,000	2,408,060	757,060
220	Street Fund	Public Service Total					1,693,499	1,728,343	1,651,000	2,408,060	757,060
220	Street Fund Total						1,693,499	1,728,343	1,651,000	2,408,060	757,060
222	State Highway Fund	Public Service	State Highway	Intergovernmental	222110004115	STATE HGHWY AUTO & GAS TAX	112,729	112,375	108,000	157,330	49,330
222	State Highway Fund		State Highway Total				112,729	112,375	108,000	157,330	49,330
222	State Highway Fund	Public Service Total					112,729	112,375	108,000	157,330	49,330
222	State Highway Fund Total						112,729	112,375	108,000	157,330	49,330
224	Tax Increment Fund	Finance Department	Central Park	Payments in Lieu of Taxes	224110804020	CENTRAL PARK PILOT	465,499	200,355	206,366	398,300	191,934
224	Tax Increment Fund		Central Park Total				465,499	200,355	206,366	398,300	191,934
224	Tax Increment Fund		Creekside	Charges for Services	224110504305	CREEKSIDE MSP	113,516	108,841	113,500	113,500	0
224	Tax Increment Fund		Creekside	Intergovernmental	224110504110	CREEKSIDE HOMESTEAD & ROLL	12,700	14,765	13,600	14,100	500
224	Tax Increment Fund		Creekside	Payments in Lieu of Taxes	224110504020	CREEKSIDE PILOT	236,143	313,501	381,900	306,300	-75,600
224	Tax Increment Fund		Creekside Total				362,360	437,107	509,000	433,900	-75,100
224	Tax Increment Fund		Crescent	Payments in Lieu of Taxes	224110604020	CRESCENT PILOT	165,782	170,224	175,300	184,100	8,800
224	Tax Increment Fund		Crescent Total				165,782	170,224	175,300	184,100	8,800
224	Tax Increment Fund		Eastgate Pizzutti	Charges for Services	224110204305	PIZZUTTI MSP	6,000	6,000	6,000	6,000	0
224	Tax Increment Fund		Eastgate Pizzutti	Intergovernmental	224110204110	PIZZUTTI HOMESTEAD & ROLL	351	211	300	300	0
224	Tax Increment Fund		Eastgate Pizzutti	Payments in Lieu of Taxes	224110204020	PIZZUTTI PILOT	669,260	317,099	330,900	420,400	89,500
224	Tax Increment Fund		Eastgate Pizzutti Total				675,611	323,310	337,200	426,700	89,500
224	Tax Increment Fund		Eastgate Triangle	Payments in Lieu of Taxes	224110104020	TRIANGLE PILOT	787,173	350,907	341,300	371,300	30,000
224	Tax Increment Fund		Eastgate Triangle Total				787,173	350,907	341,300	371,300	30,000
224	Tax Increment Fund		Hamilton Road	Charges for Services	224110704305	HAMILTON RD MSP	84,203	58,316	57,560	33,900	-23,660
224	Tax Increment Fund		Hamilton Road	Intergovernmental	224110704110	HAMILTON RD HOMESTEAD & ROLL	107	0	0	0	0
224	Tax Increment Fund		Hamilton Road	Payments in Lieu of Taxes	224110704020	HAMILTON RD PILOT	49,815	36,002	37,082	236,300	199,218
224	Tax Increment Fund		Hamilton Road Total				134,125	94,318	94,642	270,200	175,558
224	Tax Increment Fund		Johnstown Road	Payments in Lieu of Taxes	224111004020	JOHNSTOWN RD PILOT	0	0	310,000	231,100	-78,900
224	Tax Increment Fund		Johnstown Road Total				0	0	310,000	231,100	-78,900
224	Tax Increment Fund		Manor Homes	Intergovernmental	224110304110	MANOR HOMES HOMESTD & ROLL	35,977	39,634	39,500	40,000	500
224	Tax Increment Fund		Manor Homes	Payments in Lieu of Taxes	224110304020	MANOR HOMES PILOT	277,223	292,632	322,600	321,700	-900
224	Tax Increment Fund		Manor Homes Total				313,200	332,266	362,100	361,700	-400
224	Tax Increment Fund		North Triangle	Payments in Lieu of Taxes	224110904020	NORTH TRIANGLE PILOT	0	0	500,000	342,600	-157,400
224	Tax Increment Fund		North Triangle Total				0	0	500,000	342,600	-157,400
224	Tax Increment Fund		West Gahanna	Intergovernmental	224110404110	WEST GAHANNA HOMESTD & ROLL	270	330	200	350	150
224	Tax Increment Fund		West Gahanna	Payments in Lieu of Taxes	224110404020	WEST GAHANNA PILOT	244,920	235,479	238,500	245,900	7,400
224	Tax Increment Fund		West Gahanna Total				245,190	235,809	238,700	246,250	7,550
224	Tax Increment Fund	Finance Department Total					3,148,939	2,144,296	3,074,608	3,266,150	191,542
224	Tax Increment Fund Total						3,148,939	2,144,296	3,074,608	3,266,150	191,542
225	Law Enforcement Trust Fund	Public Safety	Law Enforcement Trust	Intergovernmental	225100004120	STATE TRUST REVENUE SHARING	986	49,957	9,300	49,960	40,660
225	Law Enforcement Trust Fund		Law Enforcement Trust Total				986	49,957	9,300	49,960	40,660
225	Law Enforcement Trust Fund	Public Safety Total					986	49,957	9,300	49,960	40,660
225	Law Enforcement Trust Fund Total						986	49,957	9,300	49,960	40,660
226	Enforcement & Education Fund	Public Safety	Enforcement & Education	Fines & Fees	226100004205	ENFORCE & ED FINES & FEES	2,115	1,549	3,200	1,550	-1,650
226	Enforcement & Education Fund		Enforcement & Education Total				2,115	1,549	3,200	1,550	-1,650

Appendix A - Revenue Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	Difference 2019 vs 2020
226	Enforcement & Education Fund	Public Safety Total					2,115	1,549	3,200	1,550	-1,650
226	Enforcement & Education Fund Total						2,115	1,549	3,200	1,550	-1,650
227	Recreation Donation	Public Safety	Recreation Donation	Other	227080004605	RECREATION DONATION	0	37,782	0	0	0
227	Recreation Donation		Recreation Donation Total				0	37,782	0	0	0
227	Recreation Donation	Public Safety Total					0	37,782	0	0	0
227	Recreation Donation Total						0	37,782	0	0	0
228	Permanent Improvement Fund	Parks & Recreation	Clean Ohio Grant	Intergovernmental	228065004100	CLEAN OH GRANTS	226,300	991,746	130,078	0	-130,078
228	Permanent Improvement Fund		Clean Ohio Grant	Transfer In	228065004900	CLEAN OH TRANSFER IN	46,050	0	0	0	0
228	Permanent Improvement Fund		Clean Ohio Grant Total				272,350	991,746	130,078	0	-130,078
228	Permanent Improvement Fund	Parks & Recreation Total					272,350	991,746	130,078	0	-130,078
228	Permanent Improvement Fund Total						272,350	991,746	130,078	0	-130,078
229	Clerk of Court Computer Fund	Mayor's Court	Mayor's Court	Fines & Fees	229040004205	CLERK COMP FINES & FEES	23,152	31,184	27,000	31,190	4,190
229	Clerk of Court Computer Fund		Mayor's Court Total				23,152	31,184	27,000	31,190	4,190
229	Clerk of Court Computer Fund	Mayor's Court Total					23,152	31,184	27,000	31,190	4,190
229	Clerk of Court Computer Fund Total						23,152	31,184	27,000	31,190	4,190
231	Permissive License Fund	Public Service	Permissive License	Intergovernmental	231110004115	PERMISSIVE AUTO & GAS TAX	219,000	0	350,000	0	-350,000
231	Permissive License Fund		Permissive License Total				219,000	0	350,000	0	-350,000
231	Permissive License Fund	Public Service Total					219,000	0	350,000	0	-350,000
231	Permissive License Fund Total						219,000	0	350,000	0	-350,000
234	Court Computerization Fund	Mayor's Court	Mayor's Court	Fines & Fees	234040004205	COURT COMP FINES & FEES	8,422	11,620	10,700	11,620	920
234	Court Computerization Fund		Mayor's Court Total				8,422	11,620	10,700	11,620	920
234	Court Computerization Fund	Mayor's Court Total					8,422	11,620	10,700	11,620	920
234	Court Computerization Fund Total						8,422	11,620	10,700	11,620	920
235	Federal Law Enforcement Trust Fund	Public Safety	Federal Law Enforcement	Intergovernmental	235100004120	FEDERAL TRUST REVENUE SHARING	16,453	78,422	25,000	78,430	53,430
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement	Investment Income	235100004400	FEDERAL TRUST INVEST INCOME	2,143	3,467	0	3,470	3,470
235	Federal Law Enforcement Trust Fund		Federal Law Enforcement Total				18,595	81,889	25,000	81,900	56,900
235	Federal Law Enforcement Trust Fund	Public Safety Total					18,595	81,889	25,000	81,900	56,900
235	Federal Law Enforcement Trust Fund Total						18,595	81,889	25,000	81,900	56,900
236	Treasury Equitable Sharing Fund	Public Safety	Treasury Equitable Sharing	Intergovernmental	236100004120	TREASURY TRUST REVENUE SHARING	3,342	47,558	10,000	47,560	37,560
236	Treasury Equitable Sharing Fund		Treasury Equitable Sharing Total				3,342	47,558	10,000	47,560	37,560
236	Treasury Equitable Sharing Fund	Public Safety Total					3,342	47,558	10,000	47,560	37,560
236	Treasury Equitable Sharing Fund Total						3,342	47,558	10,000	47,560	37,560
237	AG Peace Officer Training Fund	Public Safety	AG Peace Officer	Intergovernmental	237100004100	AG TRAINING GRANTS	16,915	22,124	0	0	0
237	AG Peace Officer Training Fund		AG Peace Officer Total				16,915	22,124	0	0	0
237	AG Peace Officer Training Fund	Public Safety Total					16,915	22,124	0	0	0
237	AG Peace Officer Training Fund Total						16,915	22,124	0	0	0
238	Street Tree Fund	Public Service	Engineering	Fines & Fees	238114504205	STREET TREE FINES & FEES	0	5,415	0	5,420	5,420
238	Street Tree Fund		Engineering Total				0	5,415	0	5,420	5,420
238	Street Tree Fund	Public Service Total					0	5,415	0	5,420	5,420
238	Street Tree Fund Total						0	5,415	0	5,420	5,420
239	OCJS Grant Fund	Public Safety	OCJS	Intergovernmental	239100004100	OCJS GRANTS	0	51,500	0	0	0
239	OCJS Grant Fund		OCJS Total				0	51,500	0	0	0
239	OCJS Grant Fund	Public Safety Total					0	51,500	0	0	0
239	OCJS Grant Fund Total						0	51,500	0	0	0
240	Public Safety Fund	Public Safety	Police	Charges for Services	240101104300	POLICE CHARGES FOR SERVICES	65,948	131,330	68,000	190,511	122,511
240	Public Safety Fund		Police	Income Tax	240101104000	POLICE INCOME TAXES	0	0	172,000	310,760	138,760
240	Public Safety Fund		Police Total				65,948	131,330	240,000	501,271	261,271
240	Public Safety Fund	Public Safety Total					65,948	131,330	240,000	501,271	261,271
240	Public Safety Fund Total						65,948	131,330	240,000	501,271	261,271
241	Right of Way Fund	Public Service	0	Fines & Fees	241110004205	RIGHT OF WAY FINES & FEES	35,176	52,025	35,000	52,030	17,030
241	Right of Way Fund		0 Total				35,176	52,025	35,000	52,030	17,030
241	Right of Way Fund	Public Service Total					35,176	52,025	35,000	52,030	17,030
241	Right of Way Fund Total						35,176	52,025	35,000	52,030	17,030
242	Parks & Recreation Fund	Parks & Recreation	Gahanna Swim Club	Charges for Services	242083704320	SWIM CLUB TAXABLE SALES	22,363	25,059	0	22,500	22,500
242	Parks & Recreation Fund		Gahanna Swim Club		242083704325	SWIM CLUB NON-TAX SALES	110,214	110,751	62,200	88,900	26,700
242	Parks & Recreation Fund		Gahanna Swim Club	Income Tax	242083704000	SWIM CLUB INCOME TAXES	0	0	40,000	310,760	270,760
242	Parks & Recreation Fund		Gahanna Swim Club Total				132,577	135,810	102,200	422,160	319,960
242	Parks & Recreation Fund		Hunters Ridge Pool	Charges for Services	242083804320	HUNTERS RIDGE TAXABLE SALES	17,623	17,057	0	15,500	15,500
242	Parks & Recreation Fund		Hunters Ridge Pool		242083804325	HUNTERS RIDGE NON-TAX SALES	238,772	256,155	131,100	245,750	114,650
242	Parks & Recreation Fund		Hunters Ridge Pool	Income Tax	242083804000	HUNTERS RIDGE INCOME TAXES	0	0	60,000	0	-60,000
242	Parks & Recreation Fund		Hunters Ridge Pool Total				256,395	273,212	191,100	261,250	70,150
242	Parks & Recreation Fund		Recreation Programs	Charges for Services	242083204300	RECREATION CHARGES FOR SERVICE	490,563	498,418	179,500	280,000	100,500
242	Parks & Recreation Fund		Recreation Programs	Income Tax	242083204000	RECREATION INCOME TAXES	0	0	15,000	392,540	377,540
242	Parks & Recreation Fund		Recreation Programs Total				490,563	498,418	194,500	672,540	478,040
242	Parks & Recreation Fund	Parks & Recreation Total					879,536	907,440	487,800	1,355,950	868,150
242	Parks & Recreation Fund Total						879,536	907,440	487,800	1,355,950	868,150
243	Public Service Fund	Public Service	Engineering	Fines & Fees	243114504205	ENGINEERING FINES & FEES	41,470	33,131	25,000	33,140	8,140
243	Public Service Fund		Engineering	Income Tax	243114504000	ENGINEERING INCOME TAX	0	0	213,000	621,530	408,530

Appendix A - Revenue Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	Difference 2019 vs 2020
243	Public Service Fund	Public Service	Engineering Total				41,470	33,131	238,000	654,670	416,670
243	Public Service Fund	Public Service Total					41,470	33,131	238,000	654,670	416,670
243	Public Service Fund Total						41,470	33,131	238,000	654,670	416,670
322	State Capital Grant Fund	Parks & Recreation	State Capital	Intergovernmental	322080004100	STATE CAPITAL GRANT GRANTS	100,000	213,373	156,627	0	-156,627
322	State Capital Grant Fund		State Capital Total				100,000	213,373	156,627	0	-156,627
322	State Capital Grant Fund	Parks & Recreation Total					100,000	213,373	156,627	0	-156,627
322	State Capital Grant Fund Total						100,000	213,373	156,627	0	-156,627
323	OPWC Fund	Public Service	OPWC	Intergovernmental	323110004100	OPWC GRANTS	780,120	785,867	0	0	0
323	OPWC Fund		OPWC Total				780,120	785,867	0	0	0
323	OPWC Fund	Public Service Total					780,120	785,867	0	0	0
323	OPWC Fund Total						780,120	785,867	0	0	0
324	Bond Capital Improvement Fund	Finance Department	Bond Capital	Investment Income	324060004400	BOND INVESTMENT INCOME	17,652	12,688	3,194	0	-3,194
324	Bond Capital Improvement Fund		Bond Capital Total				17,652	12,688	3,194	0	-3,194
324	Bond Capital Improvement Fund	Finance Department Total					17,652	12,688	3,194	0	-3,194
324	Bond Capital Improvement Fund Total						17,652	12,688	3,194	0	-3,194
325	Capital Improvement Fund	Finance Department	75% Capital Projects	Income Tax	325065504000	CAPITAL IMPROVE INCOME TAX	0	0	1,300,000	4,906,800	3,606,800
325	Capital Improvement Fund		75% Capital Projects	Transfer In	325065504900	CAPITAL IMPROVE TRANSFER IN	0	0	0	0	0
325	Capital Improvement Fund		75% Capital Projects Total				0	0	1,300,000	4,906,800	3,606,800
325	Capital Improvement Fund		Capital Improvement	Other	325060004600	CAPITAL IMPROVE MISCELLANEOUS	111,200	0	0	0	0
325	Capital Improvement Fund		Capital Improvement	Transfer In	325060004900	CAPITAL IMPROVE TRANSFER IN	2,478,710	6,951,750	3,322,560	0	-3,322,560
325	Capital Improvement Fund		Capital Improvement Total				2,589,910	6,951,750	3,322,560	0	-3,322,560
325	Capital Improvement Fund	Finance Department Total					2,589,910	6,951,750	4,622,560	4,906,800	284,240
325	Capital Improvement Fund Total						2,589,910	6,951,750	4,622,560	4,906,800	284,240
327	Park Capital fund	Parks & Recreation	Park Capital	Other	327080004205	PARK CAPITAL DONATIONS	14,500	6,500	0	0	0
327	Park Capital fund		Park Capital Total				14,500	6,500	0	0	0
327	Park Capital fund	Parks & Recreation Total					14,500	6,500	0	0	0
327	Park Capital fund Total						14,500	6,500	0	0	0
329	Court Building Fund	Mayor's Court	Mayor's Court	Fines & Fees	329040004205	COURT BLDG FINES & FEES	14,881	19,974	23,000	19,980	-3,020
329	Court Building Fund		Mayor's Court Total				14,881	19,974	23,000	19,980	-3,020
329	Court Building Fund	Mayor's Court Total					14,881	19,974	23,000	19,980	-3,020
329	Court Building Fund Total						14,881	19,974	23,000	19,980	-3,020
330	Federal Highway Grant Fund	Public Service	Federal Highway	Intergovernmental	330110004100	FED HGHWY GRANTS	0	0	604,029	0	-604,029
330	Federal Highway Grant Fund		Federal Highway	Transfer In	330110004900	FED HGHWY TRANSFER IN	0	0	95,373	0	-95,373
330	Federal Highway Grant Fund		Federal Highway Total				0	0	699,402	0	-699,402
330	Federal Highway Grant Fund	Public Service Total					0	0	699,402	0	-699,402
330	Federal Highway Grant Fund Total						0	0	699,402	0	-699,402
431	Debt Service Fund	Finance Department	Debt Service	Intergovernmental	431060004110	BOND RETIRE HOMESTEAD & ROLL	30,588	33,626	34,000	35,079	1,079
431	Debt Service Fund		Debt Service	Property Taxes	431060004010	BOND RETIRE PROPERTY TAXES	250,157	270,700	303,217	270,146	-33,071
431	Debt Service Fund		Debt Service	Transfer In	431060004900	BOND RETIRE TRANSFER IN	1,961,956	1,843,700	1,866,800	1,898,556	31,756
431	Debt Service Fund		Debt Service Total				2,242,700	2,148,026	2,204,017	2,203,781	-236
431	Debt Service Fund	Finance Department Total					2,242,700	2,148,026	2,204,017	2,203,781	-236
431	Debt Service Fund Total						2,242,700	2,148,026	2,204,017	2,203,781	-236
510	Police Pension Fund	Finance Department	Police Pension	Intergovernmental	510060004110	POLICE PENSION HOMESTD & ROLL	31,645	34,789	34,800	36,289	1,489
510	Police Pension Fund		Police Pension	Property Taxes	510060004010	POLICE PENSION PROPERTY TAXES	247,780	280,055	313,673	279,461	-34,212
510	Police Pension Fund		Police Pension	Transfer In	510060004900	POLICE PENSION TRANSFER IN	670,980	669,530	664,820	795,290	130,470
510	Police Pension Fund		Police Pension Total				950,405	984,374	1,013,293	1,111,040	97,747
510	Police Pension Fund	Finance Department Total					950,405	984,374	1,013,293	1,111,040	97,747
510	Police Pension Fund Total						950,405	984,374	1,013,293	1,111,040	97,747
515	Police Duty Weapons Fund	Public Safety	Police Duty Weapon	Other	515100004600	WEAPONS MISCELLANEOUS	11,807	7,458	12,500	8,200	-4,300
515	Police Duty Weapons Fund		Police Duty Weapon Total				11,807	7,458	12,500	8,200	-4,300
515	Police Duty Weapons Fund	Public Safety Total					11,807	7,458	12,500	8,200	-4,300
515	Police Duty Weapons Fund Total						11,807	7,458	12,500	8,200	-4,300
631	Stormwater Fund	Public Service	Stormwater	Charges for Services	631110004300	STORM CHARGES FOR SERVICES	1,150,112	1,134,478	1,154,269	1,165,000	10,731
631	Stormwater Fund		Stormwater	Fines & Fees	631110004210	STORM PENALTY & INTEREST	9,782	9,496	9,000	9,500	500
631	Stormwater Fund		Stormwater	Intergovernmental	631110004100	STORM GRANTS	166,700	0	0	0	0
631	Stormwater Fund		Stormwater	Transfer In	631110004900	STORM TRANSFER IN	20,000	20,000	20,000	0	-20,000
631	Stormwater Fund		Stormwater Total				1,346,594	1,163,974	1,183,269	1,174,500	-8,769
631	Stormwater Fund	Public Service Total					1,346,594	1,163,974	1,183,269	1,174,500	-8,769
631	Stormwater Fund Total						1,346,594	1,163,974	1,183,269	1,174,500	-8,769
651	Water Fund	Public Service	Water	Advance In	651110004905	WATER ADVANCE IN	630,000	630,000	0	0	0
651	Water Fund		Water	Charges for Services	651110004300	WATER CHARGES FOR SERVICES	7,205,690	7,330,984	8,057,049	8,145,350	88,301
651	Water Fund		Water	Fines & Fees	651110004205	WATER FINES & FEES	1,880	1,000	2,966	2,966	0
651	Water Fund		Water		651110004210	WATER PENALTY & INTEREST	59,588	61,007	66,697	63,000	-3,697
651	Water Fund		Water	Insurance Proceeds	651110004515	WATER INS PROCEEDS	25,241	8,457	5,000	5,000	0
651	Water Fund		Water	Licenses & Permits	651110004200	WATER LICENSES & PERMITS	1,463	1,125	1,200	1,200	0
651	Water Fund		Water	Other	651110004600	WATER MISCELLANEOUS	34,720	37,148	20,000	20,000	0
651	Water Fund		Water	Sale of Assets	651110004510	WATER SALE OF ASSETS	0	5,353	3,000	3,000	0
651	Water Fund		Water Total				7,958,581	8,075,074	8,155,912	8,240,516	84,604

Appendix A - Revenue Line Item Detail

Fund #	Fund Name	Department	Division	Obj Desc	Account	Account Description	2017 Actual	2018 Actual	2019 Estimate	2020 Estimate	Difference 2019 vs 2020
651	Water Fund	Public Service Total					7,958,581	8,075,074	8,155,912	8,240,516	84,604
651	Water Fund Total						7,958,581	8,075,074	8,155,912	8,240,516	84,604
652	Water Capital Fund	Public Service	Water Capital	Charges for Services	652110004300	WATER CAP CHARGES FOR SERVICES	656,743	550,821	898,463	589,000	-309,463
652	Water Capital Fund		Water Capital	Fines & Fees	652110004210	WATER CAP PENALTY & INTEREST	2	1,253	0	1,260	1,260
652	Water Capital Fund		Water Capital	Transfer In	652110004900	WATER CAP TRANSFER IN	354,100	302,280	300,000	350,000	50,000
652	Water Capital Fund		Water Capital Total				1,010,845	854,354	1,198,463	940,260	-258,203
652	Water Capital Fund	Public Service Total					1,010,845	854,354	1,198,463	940,260	-258,203
652	Water Capital Fund Total						1,010,845	854,354	1,198,463	940,260	-258,203
661	Sewer Fund	Public Service	Sewer	Charges for Services	661110004300	SEWER CHARGES FOR SERVICES	6,100,338	6,026,453	6,618,353	7,090,293	471,940
661	Sewer Fund		Sewer	Fines & Fees	661110004205	SEWER FINES & FEES	722,635	721,611	751,254	802,000	50,746
661	Sewer Fund		Sewer		661110004210	SEWER PENALTY & INTEREST	63,751	62,640	68,224	68,224	0
661	Sewer Fund		Sewer	Licenses & Permits	661110004200	SEWER LICENSES & PERMITS	1,463	1,125	1,200	1,800	600
661	Sewer Fund		Sewer	Sale of Assets	661110004510	SEWER SALE OF ASSETS	0	5,353	0	5,360	5,360
661	Sewer Fund		Sewer	Transfer In	661110004900	SEWER TRANSFER IN	200,000	200,000	491,550	0	-491,550
661	Sewer Fund		Sewer Total				7,088,186	7,017,181	7,930,581	7,967,677	37,096
661	Sewer Fund	Public Service Total					7,088,186	7,017,181	7,930,581	7,967,677	37,096
661	Sewer Fund Total						7,088,186	7,017,181	7,930,581	7,967,677	37,096
662	Sewer Capital Fund	Public Service	Sewer Capital	Charges for Services	662110004300	SEWER CAP CHARGES FOR SERVICES	1,044,965	1,090,037	776,466	842,000	65,534
662	Sewer Capital Fund		Sewer Capital		662110004315	SEWER CAP SPECIAL ASSESSMENTS	26,715	47,951	28,400	47,960	19,560
662	Sewer Capital Fund		Sewer Capital	Fines & Fees	662110004210	SEWER CAP PENALTY & INTEREST	0	4,696	0	4,700	4,700
662	Sewer Capital Fund		Sewer Capital	Transfer In	662110004900	SEWER CAP TRANSFER IN	46,500	24,610	100,000	0	-100,000
662	Sewer Capital Fund		Sewer Capital Total				1,118,180	1,167,294	904,866	894,660	-10,206
662	Sewer Capital Fund	Public Service Total					1,118,180	1,167,294	904,866	894,660	-10,206
662	Sewer Capital Fund Total						1,118,180	1,167,294	904,866	894,660	-10,206
750	Leave Pay-Out Reserve Fund	Finance Department	Leave Pay-Out	Transfer In	750060004900	LEAVE PAY-OUT TRANSFER IN	75,000	40,000	156,000	40,000	-116,000
750	Leave Pay-Out Reserve Fund		Leave Pay-Out Total				75,000	40,000	156,000	40,000	-116,000
750	Leave Pay-Out Reserve Fund	Finance Department Total					75,000	40,000	156,000	40,000	-116,000
750	Leave Pay-Out Reserve Fund Total						75,000	40,000	156,000	40,000	-116,000
800	Unclaimed Funds	Finance Department	Leave Pay-Out	Other	800060004600	UNCLAIMED FUNDS MISCELLANEOUS	375	0	0	0	0
800	Unclaimed Funds		Leave Pay-Out Total				375	0	0	0	0
800	Unclaimed Funds	Finance Department Total					375	0	0	0	0
800	Unclaimed Funds Total						375	0	0	0	0
835	Senior Escrow Fund	Parks & Recreation	Senior Services	Charges for Services	835083404325	SENIOR ESCROW NON-TAX SALES	1,281	1,217	0	1,220	1,220
835	Senior Escrow Fund		Senior Services	Other	835083404600	SENIOR ESCROW MISCELLANEOUS	4,306	6,423	0	6,430	6,430
835	Senior Escrow Fund		Senior Services Total				5,587	7,641	0	7,650	7,650
835	Senior Escrow Fund	Parks & Recreation Total					5,587	7,641	0	7,650	7,650
835	Senior Escrow Fund Total						5,587	7,641	0	7,650	7,650
836	Park Facility Deposit Fund	Parks & Recreation	Park Facility	Charges for Services	836080004300	PARK DEPOSIT CHARGES FOR SVC	76	15,199	0	15,200	15,200
836	Park Facility Deposit Fund		Park Facility Total				76	15,199	0	15,200	15,200
836	Park Facility Deposit Fund	Parks & Recreation Total					76	15,199	0	15,200	15,200
836	Park Facility Deposit Fund Total						76	15,199	0	15,200	15,200
837	Veterans Memorial Fund	Parks & Recreation	Veterans Memeorial	Contributions & Donations	837080004605	VETERAN MEM DONATIONS	1,104	1,595	0	1,600	1,600
837	Veterans Memorial Fund		Veterans Memeorial Total				1,104	1,595	0	1,600	1,600
837	Veterans Memorial Fund	Parks & Recreation Total					1,104	1,595	0	1,600	1,600
837	Veterans Memorial Fund Total						1,104	1,595	0	1,600	1,600
840	Insurance Demolition Fund	Finance Department	Insurance Demo	Insurance Proceeds	840060004515	FINANCE INS DEMO INS PROCEEDS	54,022	25,405	0	0	0
840	Insurance Demolition Fund		Insurance Demo Total				54,022	25,405	0	0	0
840	Insurance Demolition Fund	Finance Department Total					54,022	25,405	0	0	0
840	Insurance Demolition Fund Total						54,022	25,405	0	0	0
850	Refuse Escrow Fund	Public Service	Refuse	Charges for Services	850110004300	REFUSE CHARGES FOR SERVICES	1,911,465	1,427,052	1,968,731	2,105,800	137,069
850	Refuse Escrow Fund		Refuse	Fines & Fees	850110004210	REFUSE PENALTY & INTEREST	26,917	21,510	27,000	27,000	0
850	Refuse Escrow Fund		Refuse Total				1,938,382	1,448,562	1,995,731	2,132,800	137,069
850	Refuse Escrow Fund	Public Service Total					1,938,382	1,448,562	1,995,731	2,132,800	137,069
850	Refuse Escrow Fund Total						1,938,382	1,448,562	1,995,731	2,132,800	137,069
860	Developers Escrow Fund	Public Service	Developer Escrow	Charges for Services	860110004300	DEV ESCROW CHARGES FOR SVC	2,422	1,560	100	1,570	1,470
860	Developers Escrow Fund		Developer Escrow	Fines & Fees	860110004205	DEV ESCROW FINES & FEES	199,968	191,660	50,000	191,670	141,670
860	Developers Escrow Fund		Developer Escrow Total				202,390	193,221	50,100	193,240	143,140
860	Developers Escrow Fund	Public Service Total					202,390	193,221	50,100	193,240	143,140
860	Developers Escrow Fund Total						202,390	193,221	50,100	193,240	143,140
900	Workers Comp Fund	Human Resources Department	Workers Comp	Charges for Services	900050004310	WORKERS COMP ADMIN CHARGES	263,204	210,816	300,000	161,610	-138,390
900	Workers Comp Fund		Workers Comp Total				263,204	210,816	300,000	161,610	-138,390
900	Workers Comp Fund	Human Resources Department Total					263,204	210,816	300,000	161,610	-138,390
900	Workers Comp Fund Total						263,204	210,816	300,000	161,610	-138,390
Grand Total							60,613,253	65,020,071	71,908,298	67,009,442	-4,898,856

APPENDIX B - GAHANNA DEBT POLICY

Adopted 12/3/2012 ORD-0228-2012

The purpose of this debt policy is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the City of Gahanna. Implementation of this policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate the City's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

The following policies are intended to govern the issuance of all City debt:

Duration of Debt

The City does not intend to issue debt for a period longer than the period during which it intends to use the capital improvement being financed. The Ohio Revised Code provides guidelines on the maximum period of time for which capital improvements may be financed. However, the duration permitted by law may often exceed the City's expectations of the practical economic life of an asset. The City intends to have debt fully retired during the expected useful life of the asset being financed. In any event, Gahanna does not expect to issue debt with a final maturity more than 30 years from the date of issuance.

Revenue Identification

The City will identify a specific source of revenue for the repayment of each issuance of securities and report to the City Council the expected impact on rates and user fees prior to the issuance of the debt. The City has several sources of revenue that are available or may become available for the repayment of debt including but not limited to income tax revenue, enterprise fund revenue or tax increment revenue. Even when debt supported by property tax is issued, the City will identify a specific stream of revenue intended to support each issuance of debt.

Use of Property Tax

The City may issue limited tax general obligation bonds to support its capital programs. Such bonds are secured by taxes imposed under the constitutional ten mill limitation. Those property taxes are currently levied and distributed among various political subdivisions that overlap the City. The City will generally use alternative sources of revenue to service its debt and it will set rates and charges to ensure that there is adequate revenue available to do so without drawing upon the property tax pledge.

Cash Financing from Available Sources

The City has historically paid for a significant portion of its capital budget on a cash basis. It expects to use cash to pay for capital expenditures that recur on a routine basis or when reserves are available that are not expected to be needed for other purposes in the foreseeable future.

Use of General Obligation Debt

The City intends to use general obligation debt for non-enterprise capital improvements which it considers to be part of its "core" mission. To the extent that the City has sufficient general obligation capacity under the ten mill limitation and direct and indirect statutory debt limits, it will consider issuing general obligation bonds for its various enterprises. In no case will the City issue general obligation debt for capital improvements that could be financed through the issuance of revenue bonds if such issuance would reduce the available millage under the constitutional ten mill limit to below 2 mills.

Alternative Financing

The City will actively seek sources of financing (either grants or low interest loans) as an alternative to entering the capital markets. All reasonable sources of such low cost capital will be considered prior to recommending bond or note financing to the City Council. The goal in seeking such alternates is to (i) reduce the cost of capital and (ii) preserve the debt capacity of the City and its various enterprises. Such programs often offer non-callable loan programs for a period of up to 30 years. These financing options should normally be considered (i) during periods of low interest rates and (ii) when it is clear that the use of such programs has the least impact on future rate increases (in the case of utility projects).

Economic Development

From time to time, the City is asked to support economic development projects through the creation of tax increment financing districts. The City will be guided by the following policies in determining the level of support that it will provide to TIF projects.

- **General Obligation Support**

The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City's long term capital plan. As a general rule, the City will not lend general obligation support for developer driven projects where the improvements would not consistent with the City's long-term economic development objectives.

- **Development Risk**

The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Refunding

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants to thereby improve operations and management.

Cash Flow Borrowing

The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

Derivative Products

The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

Debt Management Procedures

The Administration will create and maintain operational procedures guiding the City's debt management function, and such procedures will be consistent with this policy.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide it and provide both the Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from these parameters may be advantageous to the City. If such proposals are brought to the Council, it should be fully disclosed the extent to which the proposal complies with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposal should be disclosed and a rationale for deviating from the policy will be provided.

APPENDIX C - GAHANNA INVESTMENT POLICY

Revised and Adopted 7/1/13 ORD-0098-2013

Policy

It is the policy of the City of Gahanna ("City") to invest public funds in a manner which will provide the highest investment return with maximum security while meeting liquidity and operating demands of the City. All investment activities must conform to all applicable state and local statutes governing the investment of public funds.

Scope

This Investment Policy applies to all financial assets of the City. The Director of Finance is authorized to pool cash balances from all funds of the City for investment purposes. Unless otherwise restricted, all interest earnings will be credited to the General Fund.

Objectives

The following investment objectives will be applied to the management of City funds:

❖ Safety

Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.

❖ Liquidity

The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

❖ Return on Investment

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles taking into account the City's risk constraints and cash flow characteristics.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the City's needs for safety, liquidity, rate of return, diversification and its general performance.

Standards of Care

❖ Delegation of Authority

Authority to manage the City's investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an Investment Company/Manager, who shall act in accordance with written procedures and internal controls for the operation of the investment program consistent with this investment policy.

❖ **Prudence**

The standard of prudence to be used shall be the “prudent expert” standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims-not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in timely fashion and the actions of the investment officer are in accordance with this policy.

❖ **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Director of Finance any material financial interests that could be related to the performance of the City’s investments.

Investment Selection

❖ **Authorized Investments**

This investment policy, as adopted by City Council, shall govern the investment activities of the City. Authorized investments may be derived from or based upon Ohio Revised Code Chapter 135 (ORC 135). Investments not defined under ORC 135 but authorized pursuant to this investment policy are considered authorized investments of the City.

○ **Government Securities**

U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.

○ **Certificates of Deposit**

Interest bearing certificates of deposit issued by institutions whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

○ **State and Local Government Securities**

Bonds and other obligations of the State of Ohio, bonds and other obligations of any county, township, school district, municipal corporation or other legally constituted taxing subdivision of Ohio which is not at the time of such investment in default in the payment of principal on any of its obligations. Such securities are limited to general obligation issues backed by the full faith and credit of the government entity issuing the bonds rated in the second highest or higher rating category by any nationally recognized standard rating service at the time of purchase. No more than 5% of the city’s investment portfolio may be invested in a single state or local issuer.

○ **Commercial Paper**

Commercial paper issued by companies incorporated under the laws of the United States and which are rated at the time of purchase in the single highest classification by two nationally recognized standard rating services.

○ **Bankers Acceptances**

Bankers acceptances which are eligible for purchase by the Federal Reserve System and which are issued by institutions which are ranked nationally as being in the top fifty in asset and deposit size within their industry.

- **Corporate Bonds**

Medium term notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States having assets in excess of \$500 million and are rated in the second highest or higher rating category by at least two nationally recognized standard rating services at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single corporate issuer.

- **Repurchase Agreements**

Repurchase agreements of a bank or savings and loan association organized under the laws of the U.S. or State of Ohio for negotiable direct obligations of the United States or U.S. federal agencies. If any repurchase agreement obligations do not have the backing of the full faith and credit of the United States, any such investments shall be secured by collateral as provided herein.

- **Money Market Funds**

Money market funds whose portfolios consist of the foregoing investment types.

- **State Treasury Asset Reserve of Ohio**

The State Treasury Asset Reserve of Ohio ("STAR Ohio") is a statewide investment pool managed by the Treasurer of the State of Ohio similar in concept to a money market fund. It is available exclusively to political subdivisions of Ohio.

- **Other Ohio Investment Pools**

Any other investment pool operating in Ohio and available exclusively to public fund agencies of Ohio. The instruments of these pools must have the full faith and credit backing of the United States or be fully collateralized or insured.

- **Other Eligible Investments**

Other investments not specifically identified in this Section that are otherwise considered eligible investments within Chapter 135 of the ORC.

- ❖ **Maturity**

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in securities maturing more than five years from the date of settlement.

- ❖ **Diversification**

The investment portfolio shall be diversified by:

- Avoiding over-concentration in securities from a specific issuer or business sector. To avoid incurring unreasonable risks inherent in over-investing in specific instruments or issuers, the Director of Finance will diversify the investment portfolio as follows:

Investment Type	Maximum % of Portfolio
Certificates of Deposit	40%
Commercial Paper and/or Bankers Acceptances	25%
Corporate Bonds	15%
Money Market Funds	15%
Other Ohio Investment Pools	100%
Repurchase Agreements	25%
State and Local Government Securities	25%
State Treasury Asset Reserve of Ohio	100%
U.S. Agency Securities	100%
U.S. Treasury Obligations	100%

- Investing in securities with varying maturities

- Continuously investing a portion of the portfolio in readily available funds such as money market funds, overnight repurchase agreements or local government investment pools to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

❖ **Prohibited Investments**

Investments in derivatives are strictly forbidden. A derivative is defined in Chapter 135 of the Ohio Revised Code as a financial instrument, contract or obligation whose value is based upon or linked to another asset or index or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account, or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Financial Institutions

❖ **Authorized Financial Institutions and Dealers**

The Director of Finance will maintain a listing of financial institutions authorized to provide investment services to the City. No public deposit shall be made except in a qualified public depository as established by Chapter 135 of the Ohio Revised Code.

All financial institutions, broker/dealers and investment advisors who desire to become qualified bidders for investment transactions must supply the Director of Finance with the following when requested, if applicable:

- Certification of having received and understood the City's Investment Policy, and agreeing to comply with the policy
- Depository Agreement (if applicable)
- Other relevant information as requested

❖ **Collateralization Requirements**

Collateralization will be required on all demand deposit accounts, including checking accounts, as well as non-negotiable certificates of deposit and repurchase agreements. The collateralization level will be defined by Ohio Revised Code. Collateral is limited to eligible securities defined in Ohio Revised Code sections 135.18 and 135.181. Each financial institution with which the City has deposits shall provide a quarterly statement reflecting the securities pledged including the market values of such securities.

❖ **Safekeeping and Custody**

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment basis. Should an Investment Company/Manager be utilized, securities will be held by an independent third-party custodian designated by the Investment Company/Manager and evidenced by safekeeping receipts and a written custodial agreement.

Internal Control, Reporting and Continuing Education

❖ **Internal Control**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to reasonably ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Compliance with policies and procedures will be independently reviewed during required audits by or on behalf of the Auditor of the State of Ohio.

❖ **Reporting**

The Director of Finance is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of the funds. These reports will be prepared on a quarterly basis, and submitted to the Finance Committee of City Council.

❖ **Continuing Education**

The Director of Finance will annually complete the public investing continuing education program provided by the Treasurer of the State of Ohio. Furthermore, no investment shall be made in commercial paper or bankers acceptances unless the Director of Finance has completed additional training approved by the Auditor of the State of Ohio.

Policy Considerations

The City's Investment Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. However, at maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The policies as stated herein may be changed only with the approval of City Council.

APPENDIX D - RESERVE POLICY

Adopted 5/1/2014 ORD-0080-2014

Purpose

The purpose of this policy is provide guidelines to the City Council and staff for establishing, maintaining and reviewing the Emergency Reserve for the City of Gahanna.

This policy addresses the following:

- Level of funding
- Conditions for use
- Allocation of the Emergency Reserve
- Mechanics of the Emergency Reserve
- Reporting and review provisions

Background

Establishing a minimum Emergency Reserve is a mechanism that governments can implement to help insure adequate levels of fund balance are available to help mitigate current and future risks. A minimum Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

The Government Finance Officers Association (GFOA), an international organization that promotes the professional management of governments for the public interest, recommends maintaining a minimum unreserved fund balance in the General Fund of no less than 5 to 15 percent of regular General Fund Operating Revenues or no less than two months or 17% of General Fund Operating Expenditures. According to the GFOA, the methodology used to create the reserve depends on the circumstances of the individual organizations. The GFOA also recommends the establishment of a formal written policy on the level of unreserved fund balance that should be maintained in the General Fund.

Most cities choose General Fund Operating Expenditures as the basis for a reserve. Typically there is less fluctuation and risk in forecasting future expenditures. The General Fund Operating Expenditures methodology is also typically considered the more conservative basis for establishing an Emergency Reserve.

There are additional benefits to establishing a minimum Emergency Reserve. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's General Fund to evaluate a government's continued creditworthiness. Finally, fund balance levels are a crucial consideration in long-term financial planning.

The City of Gahanna has undertaken a lengthy public process to analyze the City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve.

Policy

❖ Level of Funding

The target funding level for the Emergency Reserve shall be 25% of General Fund operating expenditures. The Director of Finance shall calculate and communicate the Reserve target to City Council each year as a part of the annual appropriations process.

Funding of the Emergency Reserve target will generally come from excess revenues over expenditures or one-time revenues in the General Fund.

❖ **Conditions for Use**

The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:

- Natural disaster or other emergency
- Economic recession/depression
- Unexpected decline in revenue and/or unexpected large one-time expenditure

Emergency Reserves shall not be used to support recurring operating expenses. An exception may be made for winding down a program or service which must be eliminated in order to provide sufficient notice and reduce the impact to the community. This action shall have a definite end date of not more than one fiscal year.

Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.

A majority vote of the City Council will be required to use the Emergency Reserve.

❖ **Allocation of Emergency Reserve**

The full 25% Emergency Reserve target balance shall be available for use in the event of a natural disaster or other emergency.

Use of the Emergency Reserve for expenses related to economic recession/depression or unexpected decline in revenue and/or unexpected large one-time expenditure shall be limited to 10% of General Fund operating expenditures.

❖ **Replenishment**

In the event that the use Emergency Reserve would result in a balance below the 25% target, City Council shall approve a plan for replenishment at the same time that the use of the Reserve is approved. If feasible, the Reserve shall be restored the year immediately following the use of the Reserve. Full replenishment should take no longer than three years following the use of the Reserve.

❖ **Mechanics**

In order to maintain separate control and accountability over the Emergency Reserve, the City shall account for the Reserve in a separate fund (Fund 110). Appropriate approval by the Auditor of State to establish this fund will be required. Use of the Emergency Reserve, if approved by City Council, shall be accomplished by transferring funds into the appropriate City Fund for that purpose (e.g. General Fund). Replenishment of the Emergency Reserve shall be accomplished by fund transfer from the appropriate City Fund.

❖ **Reporting and Review Provisions**

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve, the status of any uses of that fund in the past year and any ongoing replenishment plans in place. Should the balance of the Emergency Reserve be below

the 25% target due to conditions not related to the use of the Reserve, the appropriations shall include provisions to bring the Reserve to the target funding level.

The City's Emergency Reserve Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

APPENDIX E - GLOSSARY OF TERMS

Agency Funds – Accounts for resources held by the City in a fiduciary capacity for an external third party and cannot be used to support the City's own programs.

Annual Budget – A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the City's goals and objectives, and perform activities.

Appropriation – The legal authorization given by City Council to spend funds that have been designated for a specific purpose.

Balanced Budget – A budget in which sustainable ongoing expenditures are paid for using sustainable ongoing revenue sources.

Basis of Accounting – The City's annual budget is developed using the cash basis of accounting.

Beginning Fund Balance – The unexpended amount in a fund at fiscal year-end that is available for appropriation in the next fiscal year.

Capital Asset – A tangible or intangible item purchased or otherwise received by the City that has a cost or fair market value of \$5,000 or more, an estimated useful life of five years or more and is intended to be held and/or used by the City over a period of time.

Capital Improvement – A project of relatively high monetary value (at least \$5,000), long life (at least five years), and the outcome of the project results in the creation of a capital asset or a significant revitalization that upgrades and extends the useful life of a capital asset.

Capital Improvements Program (CIP) – An annual updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and schedule of work over a five-year period.

Capital Outlay – A major object category that includes expenditures for land purchase, buildings (purchase or construction), improvements other than building (purchase or construction), or equipment and furniture with a unit cost of \$5,000 or more and useful life of 5 years or more.

Capital Projects Fund – Accounts for resources restricted or committed to expenditure for capital improvements.

Cash Basis of Accounting – The basis of accounting which recognizes revenues when received in cash as opposed to when susceptible to accrual under Generally Accepted Accounting Principles (GAAP) and expenditures when paid in cash as opposed to when the liability is incurred under GAAP.

Catalog of Federal Domestic Assistance (CFDA) – A full listing of all Federal programs available to State and local governments; federally recognized Indian tribal governments; territories of the United States; domestic public, quasi-public and private profit and nonprofit organizations and institutions; specialized groups and individuals.

Community Reinvestment Area (CRA) Program – A program which offers real property tax abatement to new or expanding facilities within identified Community Reinvestment Areas in the City. The term and percentage of the abatement is based on the project investment, number of jobs created/retained and annual income tax for the City. There are currently four CRAs located in the City's Office Commerce and Technology District and Olde Gahanna.

Community Improvement Corporation (CIC) – A not-for-profit corporation organized for the purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of a community or area.

Convention and Visitors Bureau (CVB) – A not-for-profit organization funded by the local hotel tax and partner support to promote Gahanna as a vibrant destination.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of long term debt.

Debt Service Fund – Accounts for resources that are restricted or committed to expenditure for debt service.

Enterprise Fund – A proprietary fund type that pays for its costs of operations, predominantly from user fees, and does not receive tax support.

Excess Reserve – The amount of the General Fund's fund balance in excess of the mandatory reserve.

Expenditure – The actual outlay of cash.

Federal Emergency Management Agency (FEMA) – FEMA coordinates the Federal government's role in preparing for, preventing, mitigating the effects of, responding to and recovering from all domestic disasters, whether natural or man-made including acts of terror.

Fiscal Year – A 12-month period at the beginning of which the City implements a new budget based on expected revenue and expenditures and at the end of which the City determines its financial positions and the results of its operations. The City of Gahanna's fiscal year coincides with the calendar year January 1 through December 31.

Full Time Staff – Employees of the City hired to provide services a minimum of 40 hours per week.

Fund – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.

Fund Balance – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

General Fund – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

Infrastructure – The underlying foundation or basic framework of the City's physical assets, buildings, roadways, etc.

Internal Service Funds – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government.

Mandatory Reserve – City Council has established a mandatory requirement that 25% of the year’s General Fund planned revenues be held as an emergency reserve. Each year the reserve amount is calculated and may not be expended without appropriate action of Council.

Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department’s or division’s mission.

Ohio Administrative Code (OAC) – Codification of the State of Ohio’s General Assembly’s administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

Ohio Herb Education Center (OHEC) – The City of Gahanna was designated as the Herb Capital of Ohio in 1972 and operates OHEC to educate visitors on the many uses of herbs by offering classes, workshops, publications and products.

Ohio Revised Code (ORC) – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State’s Office.

One-Time Expenditures—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include fund balances, one-time financial windfalls for the City and unplanned operating surplus.

Operating Capital – See Sustainable Operating Capital

Operating Budget – The annual expenditures for the routine, ongoing activities and work program of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

Part Time Staff – Employees of the City hired to provide services less than 40 hours per week.

Proprietary Fund – Accounts for activities primarily supported by fees and charges for services.

Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

Regional Income Tax Authority (RITA) – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

Special Revenue Funds – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Salaries & Benefits – Gross compensation for active employees of the City and the City’s cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

Sustainable Operating Capital--Capital projects and items that are needed to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

Sustainable Operating Model (SOM)—A five-year plan for General Fund funded operations of the City that pairs ongoing operating expenses with ongoing operating revenues. The SOM is built upon the core ideas that the City will maintain its existing core infrastructure and assets at a professionally appropriate level and that ongoing operating costs must be able to be paid for using ongoing revenue sources.

Tax Increment Financing (TIF) – A funding mechanism and economic development tool that allows a community to finance infrastructure and other improvements in a defined area by capturing the projected increases in property tax revenue generated by the project and the improvements. Unlike a special improvement district, it is not an additional or new tax levied on the properties; rather, TIF redirects and segregates the increased property tax revenues that would normally flow to the General Fund so that it can be used for a specified purpose.

Transfers – A Council approved movement of funding from one fund to another without the requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

User Charges – The payment of a fee for direct receipt of a public service by the person benefiting from the service.