

# 2018 Proposed Budget



  
CITY OF GAHANNA





# 2018 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

Kim Banning, CMC, Clerk of Council

Shane Ewald, City Attorney

### Executive Team

Jennifer Teal, City Administrator	Mark Thomas, Director of Public Safety
Joann Bury, Director of Finance	Dennis Murphy, Chief of Police
Abby Cochran, Director of Human Resources	Dottie Franey, Director of Public Service
Anthony Jones, Director of Planning & Development	Jeffery Barr, Director of Parks & Recreation
Craig Main, Director of Information Technology	







GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Gahanna**

**Ohio**

For the Fiscal Year Beginning

**January 1, 2017**

Executive Director



**THIS PAGE INTENTIONALLY LEFT BLANK**

# TABLE OF CONTENTS

<b>Introduction</b>	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	11
	Financial Management Policies	13
	Accounting And Fund Structure	17
	Budget Process	19
<b>Appropriation Summary</b>	All Funds Summary	23
<b>General Fund</b>	General Fund Overview	45
	Department Of Law	49
	Council Office	53
	Office Of The Mayor	57
	Mayor's Court	61
	Human Resources	65
	Finance	69
	Information Technology	73
	Parks & Recreation	77
	Planning & Development	85
	Public Safety	91
	Public Service	99
	<b>Capital Improvements</b>	Capital Needs Improvements
2018 Capital Improvement Plan		113
Capital Improvement Fund Project Information		117
<b>Proprietary Funds</b>	Enterprise Funds	155
	Enterprise Funds Capital Improvements	157
	Internal Service Fund	163
<b>Other Funds</b>	Special Revenue Funds	165
	Tax Increment Financing Districts	180
	Debt Service Fund	197
	Agency Funds	199
<b>Appropriations Ordinance</b>	Annual Appropriations Ordinance	203
<b>Appendices</b>	Appendix A-Revenue & Expenditures Line Item Detail	211
	Appendix B-Debt Policy	245
	Appendix C-Investment Policy	249
	Appendix D-Emergency Reserve Policy	255
	Appendix E- Glossary Of Terms	259



November 13, 2017

Residents of Gahanna and Members of Council:

I am pleased to present my Proposed 2018 Budget request for the City of Gahanna. This budget request continues the great progress the City has made in working towards meeting several of the strategic priorities set 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. The budget allocates one-time resources to invest in high priority one-time capital investments that align with the City's strategic priorities, and it identifies long-term challenges to the City's infrastructure funding model that will need to be addressed in the coming years. This is also the first City budget request to include department-level strategic business plans aligned with the Managing for Results framework.

This budget message will outline the environment, issues and strategies that guided the development of the 2018 budget request. This introductory budget message will focus on the City's primary operating 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 2018 Budget Development**

### *Priorities and Issues*

For the 2018 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 2018 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 Environment*

The City's focus on financial sustainability is driven in large part by the challenges posed by the City's revenue environment. For 2018, we anticipate General Fund revenues of \$28.6 million, which continues to be slightly lower than typical revenue levels prior to the Great Recession.

Gahanna does not have a sufficient dedicated funding stream for needed capital improvements like roads, bridges and infrastructure. While the City does receive funding in the Street and State Highway funds from motor vehicle registrations and gas tax, the amounts received are barely sufficient to cover routine maintenance such as snow removal. The revenue received from the income tax reduced credit is also committed for certain capital investments, but it is also insufficient to cover the annual costs of the City's paving and road repair programs.

### *Sustainable Operating Model*

The Sustainable Operating Model (SOM) was developed in 2014 and has been improved upon each year. The 2018 budget request is the fourth annual City budget request based on the SOM. The SOM is built upon two key ideas:

- 1) We will maintain the City's existing core infrastructure and assets at a professionally appropriate level; and
- 2) Ongoing operating costs must be able to be paid for using ongoing revenue sources. That is, we will not rely on one-time windfalls, accumulated savings, or short-term cost-cutting measures to balance our operating budget.

The SOM is a rolling five-year plan for City operations funded by the General Fund. It combines information from our historical trends, future revenue and expense projections and our five-year Capital Needs Assessment to determine a sustainable ongoing level of operations for the City.

The expenditure forecast in the SOM is based upon current operating levels as a baseline, with conservative increases for salaries, benefits and other operating expenses. It includes steady annual

funding for an appropriate level of ongoing Operating Capital expenditures, including equipment lifecycle replacements, annual road paving and bridge replacement programs and an annual program to rebuild the City’s Detroit-style streets.

For the previous three years, the City has been able to balance ongoing operating expenses with available revenue, in part because of the use of bond financing to fund a portion of a multi-year program to rebuild Detroit-style streets. In 2018, the bond proceeds are no longer available for this purpose. Consequently, the Detroit-street rebuild program and several other operating capital programs had to be scaled back in order to remain within available revenue.

This approach is feasible in 2018 because the proposed budget includes a request to use one-time funds to accomplish the remainder of the year’s Detroit-street program and grant funding has been secured to fund the year’s bridge replacement program. However, as the chart below details, the current SOM will not be balanced in 2019-2022 without reductions to operating capital programs, reductions in operations, or identification of alternative financing sources for operating capital programs.



Solving this issue for the future is critical to maintain the City’s infrastructure at an appropriate level. Providing steady annual funding for the City’s ongoing capital needs, the City will be able to proactively manage and minimize the operations and maintenance costs that would be required to service aging infrastructure.

*Long-Term Plan for One-Time Resources*

While the City is able to provide for most ongoing operating capital expenditures in the SOM, we do not have ongoing resources to fund all needed capital improvement projects and other strategic one-time initiatives without making dramatic cuts to operations. To address this, we have developed a multi-year plan for funding the City’s highest priority one-time projects using one-time resources. 2018 will be the fourth year that this plan is in place.

Finance staff estimate that the City will begin 2018 with \$12.2M in one-time resources over and above the \$7.2M mandatory emergency reserve for the General Fund. Finance staff also estimate that the City will have an additional \$1.3M in additional one-time resources over the five-year planning period.

The 2018-2022 Capital Needs Assessment identified \$37.3M in General Government projects related to implementing the *GoForward Gahanna* strategic plan and an additional \$4.5M in additional high priority projects over the five-year period. The proposed plan for one-time investment addresses only the most pressing of these needs, but leaves many unfunded due to limited resources.

<b>General Fund One-Time Resources</b>			
<b>Estimated One-Time Resources</b>	<b>2018</b>	<b>2019-2022</b>	<b>Total</b>
2018 Excess General Fund Reserves	\$ 5,751,650	\$ 6,470,503	\$ 12,222,153
Future Water Fund Repayment	\$ 138,600	\$ 1,206,450	\$ 1,345,050
Court Building Fund @	\$ 6,000	\$ -	\$ 6,000
<b>Total One-Time Resources</b>	<b>\$ 5,896,250</b>	<b>\$ 7,676,953</b>	<b>\$ 13,573,203</b>
<b>Long-Term Plan for General Fund One-Time Resources</b>			
	<b>2018</b>	<b>2019-2022</b>	<b>Total</b>
<b><u>Road Projects</u></b>			
Morse Rd Columbus Project - Hamilton to Trellis Ln	\$ 600,000	\$ -	\$ 600,000
South Stygler Road Widening	\$ 700,000	\$ -	\$ 700,000
West Johnstown Road Improvements Design	\$ 150,000	\$ -	\$ 150,000
Agler Road Relocation Design	\$ 1,000,000	\$ -	\$ 1,000,000
Central Park-Morrison & Claycraft Improvements Design	\$ 150,000	\$ -	\$ 150,000
Taylor Station & Claycraft Intersection Improvement Design	\$ 150,000	\$ -	\$ 150,000
<b>Subtotal, One-Time Road Projects</b>	<b>\$ 2,750,000</b>	<b>\$ -</b>	<b>\$ 2,750,000</b>
<b><u>Unfunded SOM Road</u></b>			
Detroit Street Rebuilds	\$ 1,332,250	\$ -	\$ 1,332,250
<b>Subtotal, Unfunded SOM</b>	<b>\$ 1,332,250</b>	<b>\$ -</b>	<b>\$ 1,332,250</b>
<b><u>Other One-Time Expenses</u></b>			
Audio/Visual Upgrade to Council Chambers @	\$ 30,000	\$ -	\$ 30,000
City-wide Camera/Surveillance System	\$ 10,000	\$ 40,000	\$ 50,000
Police Software Interface	\$ 39,000	\$ -	\$ 39,000
West Side Neighborhood Park	\$ 450,000	\$ 450,000	\$ 900,000
Fiber Optic Expansion	\$ 200,000	\$ 800,000	\$ 1,000,000
Marketing	\$ 30,000	\$ -	\$ 30,000
Water Fund Loan	\$ 630,000	\$ -	\$ 630,000
Contract Services	\$ 75,000	\$ -	\$ 75,000
Land Bank Program	\$ 350,000	\$ -	\$ 350,000
Litigation Reserve	\$ -	\$ 4,100,000	\$ 4,100,000
<b>Subtotal, Other One-Time Expenses</b>	<b>\$ 1,814,000</b>	<b>\$ 5,390,000</b>	<b>\$ 7,204,000</b>

The one-time plan differentiates between projects funded with the General Fund and those projects and investments that would require Tax Increment Finance (TIF) funds, large-scale grants or other funding sources in order to be completed. In some cases, the 2018 budget proposal includes the design elements of a project in the General Fund with construction to be completed in future years, only if these outside funding sources are available.

<b>Other Funds One-Time Resources</b>			
<b>Estimated One-Time Resources</b>	<b>2018</b>	<b>2019-2022</b>	<b>Total</b>
2018 Excess TIF Funds	\$ 695,000	\$ 1,651,585	\$ 2,346,585
Projected Future Excess TIF Funds	\$ -	\$ 16,587,423	\$ 16,587,423
Potential Grant Funding	\$ -	\$ 13,000,000	\$ 13,000,000
Court Computer Funds	\$ 100,000	\$ -	\$ 100,000
<b>Total One-Time Resources</b>	<b>\$ 795,000</b>	<b>\$ 31,239,008</b>	<b>\$ 32,034,008</b>
<b>Long-Term Plan for Other Funds One-Time Resources</b>			
	<b>2018</b>	<b>2019-2022</b>	<b>Total</b>
<b>Road Projects</b>			
West Johnstown Road Improvements Construction	\$ -	\$ 2,000,000	\$ 2,000,000
Agler Road Relocation Construction	\$ -	\$ 11,000,000	\$ 11,000,000
Central Park-Morrison & Claycraft Improvements Construction	\$ -	\$ 1,200,000	\$ 1,200,000
Crescent at Central Park	\$ 500,000	\$ 1,000,000	\$ 1,500,000
Taylor Station & Claycraft Intersection Improvement Construction	\$ -	\$ 1,500,000	\$ 1,500,000
<b>Subtotal, One-Time Road Projects</b>	<b>\$ 500,000</b>	<b>\$ 16,700,000</b>	<b>\$ 17,200,000</b>
<b>Other One-Time Expenses</b>			
Court Software Upgrade	\$ 100,000	\$ -	\$ 100,000
Demolition of City Owned Property	\$ 195,000	\$ -	\$ 195,000
<b>Subtotal, Other One-Time Expenses</b>	<b>\$ 295,000</b>	<b>\$ -</b>	<b>\$ 295,000</b>
<b>Total used/reserved</b>	<b>\$ 795,000</b>	<b>\$ 16,700,000</b>	<b>\$ 17,495,000</b>
<b>One-Time Other Funds Resources Remaining</b>	<b>\$ -</b>	<b>\$ 14,539,008</b>	<b>\$ 14,539,008</b>

The work of Council and the Administration over the coming years will be to maximize the City's return on investment for the remaining one-time resources by prioritizing their use for projects that will help grow the economic base of the City and identify additional sources of funding to address the City's long-term capital investment needs.

*Additional Cost-Cutting and Efficiency Measures*

In addition to our focus on the priorities identified in the *GoForward Gahanna* strategic plan and maintaining a sustainable operating budget, the City has also been focusing on optimizing our performance to ensure effective use of resources, and alignment of our programs with best practices.

The City's Lean Gahanna program is a great example of this. The purpose of the Lean Gahanna program is to make Gahanna government simpler, faster, better and less costly. Through this program, more than 20% of the City's current full-time staff have participated in at least one week of training in Lean and Six

Sigma methods and have completed numerous projects that have reduced red-tape for customers, reduced the staff-time required to perform several complicated tasks, and created direct cost-savings for Gahanna's taxpayers.

In addition, the City recently partnered with the Ohio Performance Team from the Auditor of State's Office to complete a LEAP (Leverage for Efficiency, Accountability and Performance) Fund audit of the City's programs. This performance audit has provided Gahanna elected officials and employees with an objective, third-party analysis of our operations to help us improve performance, reduce costs, and make informed, data-driven decisions. The auditors concluded that the City's finances were well managed and that the City's fiscal health was strong. In line with the most significant audit recommendation related to reducing employee health insurance costs, the 2018 budget request includes funding to implement a near-site wellness clinic for City employees and their covered dependents.

### *Long-Term Financial Planning and Managing for Results*

The City's long-term financial planning policies enable proactive financial management-matching operating expenses and operating revenues over the long-term and providing stability for Gahanna residents, visitors and businesses.

These financial policies and the strong work on linking resources to results will continue in 2018 and beyond as my Administration furthers their work implementing the next steps of the Managing for Results program by developing department-level Strategic Business Plans for each department.

Managing for Results is an integrated management system which focuses people, resources and organizations on results for customers as well as an organizational culture where the language, beliefs and behaviors are focused on results for customers.

By creating Strategic Business Plans based on the Managing for Results framework, departments ensure accountability and innovation, and they are able to improve resource allocation, service delivery and the customer experience. The Strategic Business Plans include a department mission statement, an assessment of the future trends and issues affecting the department's customers, meaningful strategic goals to be achieved over the next two to five years, and a meaningful program and activity structure with associated results performance measures that will make it possible to plan and budget more effectively.

In 2017, five City departments began to work with the City Administrator to develop results-oriented Strategic Business Plans. Two of these departments, Human Resources and Mayor's Court, have finalized and begun implementing their plans and their department narratives in this budget request reflect this. All remaining Administration departments are scheduled to begin work on their Strategic Business Plans later this year or in 2018.

## Budget Overview

The 2018 Budget Request includes the City's General Fund as well as our special revenue, proprietary and agency funds. The total budget request for 2018, inclusive of all funds, is \$72.2M. The following table provides a summary comparison, by major fund type, of the 2018 request and previous budget years.

<b>Fund Type</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>
General Funds	\$ 24,780,289	\$ 27,068,265	\$ 31,001,027	\$ 34,528,920
Special Revenue Funds	\$ 6,272,300	\$ 5,676,155	\$ 7,292,943	\$ 6,942,075
Capital Funds	\$ 5,072,977	\$ 3,979,817	\$ 4,014,691	\$ 6,951,750
Debt Service	\$ 10,268,891	\$ 2,277,090	\$ 2,248,100	\$ 2,210,000
Enterprise Funds	\$ 17,544,293	\$ 16,673,077	\$ 18,447,498	\$ 19,561,200
Internal Service Funds	\$ 172,763	\$ 187,273	\$ 230,800	\$ 231,810
Agency Funds	\$ 1,945,743	\$ 1,857,455	\$ 2,182,100	\$ 1,816,200
<b>Total</b>	<b>\$ 66,057,256</b>	<b>\$ 57,719,131</b>	<b>\$ 65,417,159</b>	<b>\$ 72,241,955</b>

Capital outlay related to the SOM and one-time plan are responsible for the increases in the General Fund and Capital Improvement fund for 2017. Special Revenue funds will see a decrease related to a reduction in capital outlay. The City's Enterprise Funds will see higher spending due to an increase in operating expenses and capital outlay.

### *Operations*

The 2018 budget request for operating expenditures across all funds is nearly even with 2017. This includes funding for negotiated union wage increases, modest increases to insurance costs and other contractual and mandatory increases. These increases were offset considerably by cost-cutting measures across the City which were achieved by focusing spending on core City services, and reducing funding in non-essential areas and consolidating operating accounts where feasible.

### *Capital Program*

The 2018 budget request includes \$10.4M 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 five-year plan for one-time resources.

The 2018 budget request also includes annual debt service payments for bonds issued in 2015 to rebuild one-third of the City's remaining Detroit-style streets (\$4.5M). 2017 was the final year of this three-year project.

## 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 2018 budget addresses the fiscal reality of the City's revenue environment, and attempts to do so in a manner that addresses the City's greatest priorities without degrading services to residents.

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 the first letters of the first and last names being capitalized and prominent.

Thomas R. Kneeland, Mayor

# 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 2018. 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:** 325.84 lane miles

**Street Lights:** 1,752

**Traffic Signals:** 41

**Pavement Condition Rating (2016):** 85.42%

**Water Main Miles:** 152.76

**Sanitary Sewer Miles:** 151.38

**Storm Sewer Miles:** 126.04

**City Owned Miles of Fiber:** 20.25

### Parks

- ❖ 768 acres
- ❖ 52 parks
- ❖ 13 miles of trails
- ❖ 8 Rentable Shelters
- ❖ 13 Playgrounds

## Demographics

**Population:** 35,708

**Median Age:** 38.8 years old

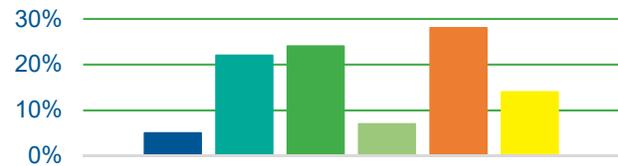
74.7% of population over 18 years

11.7% over 65 years

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

- ❖ 82.1% White
- ❖ 11.2% Black
- ❖ 2.6% Latino
- ❖ 3.1 % Asian

## Educational Attainment of Population



\*Measurement based on 18 and over population of 25,689.

- Less than High school
- High School or Equivalent
- Some College no Degree
- Associates Degree
- Bachelors Degree
- Graduate or Professional Degree

**Unemployment Rate:** 3.3%

**Households:** 12,956

- ❖ Average Size: 2.6 people
- ❖ 69.17% households are families
- ❖ 73.7% Owner-occupied

**Median Household Income:** \$72,474

**Median Home Value:** \$190,200

**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 (2016):** 7,496

### Private

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

### Post-Secondary

- ❖ Columbus State Community College
- ❖ Everest College

## Economics

**Sales & Use Tax: 7.50%**

### Real Estate Tax (2016)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 113.43 Gahanna City portion: 2.4 mills (2016 mill rate levied for taxes payable in 2017)

### Real Value (2016)

The County Auditor assessed value of real property within the City of Gahanna \$937,141,620. The real estate tax rate would be applied to this value to generate property tax receipts for 2017.

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

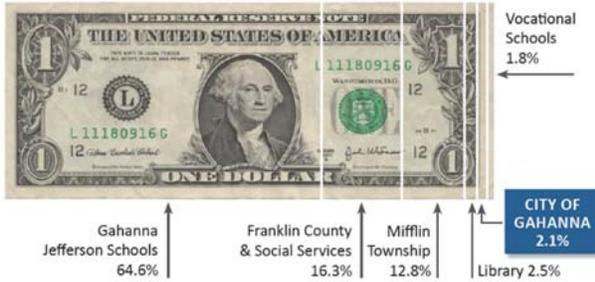
\$5,600 total, City share is \$151 (Based on 2016 mill rate, excludes rollback & homestead exemptions)

## Gahanna's Major Industries



- Other Services
- Accommodation & Food Services
- Healthcare & Social Assistance
- Professional, Scientific & Tech Services
- Finance & Insurance
- Retail Trade
- Construction

### Your Real Estate Tax Dollar At Work



### Top Ten Real Estate Taxpayers (2016)

- ❖ 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
- ❖ NHI-REIT of Next House LLC
- ❖ RCS-COP II LLC

## Income Tax Collections

**Municipal Income Tax Rate: 1.5%**

### Income Tax Collections by Type (2016)

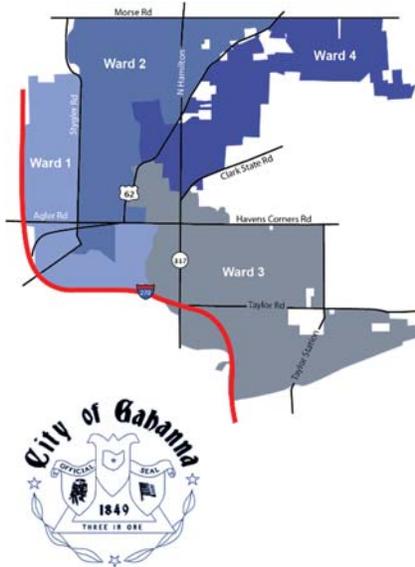
- ❖ Withholding \$13,16 mill or 70.53%
- ❖ Individual \$3.52 mill or 18.85%
- ❖ Net Profit \$1.98 mill or 10.62%

### Top Ten Income Tax Withholders (2016)

American Electric Power	Public Utility
Gahanna-Jefferson Schools	Public School District
McGraw-Hill Education LLC	Education Materials Supplier
Ohio Power Company	Public Utility
Columbus Academy	Private School K-12
City of Gahanna	Municipality
Ohio Health Physicians Group	Healthcare Provider
Donatos Pizzeria LLC	Food Service
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 elected in November 2011 to serve a four-year term that commenced on January 2, 2012. 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](http://www.goforwardgahanna.org).



## 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.

Throughout the 2018 budget document, department operations and projects that are aligned with these strategic results will be highlighted using the graphical logos for each strategic priority area developed in the planning process.

Funding for the following capital and one-time operating projects related to the GoForward Gahanna strategic plan is proposed in the 2018 budget request and five-year capital plan:

Project	Strategic Result(s)
Asphalt Overlay	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Detroit Street Rebuilds	2.1 Arterial Roads 70 PCR 2.2 Residential Streets 65 PCR
Morse Road (Hamilton to Trellis)	2.1 Arterial Roads 70 PCR
South Stygler Widening	2.1 Arterial Roads 70 PCR
West Johnstown Rd Improvement (Design)	2.3 West Side Intersection Completed
Agler Road Relocation (Design)	2.3 West Side Intersection Completed
Central Park Morrison & Claycraft Improvements (Design)	1.2 Business & Job Development Job Creation
Crescent at Central Park (Design)	1.2 Business & Job Development Job Creation
Land Acquisition Strategy for Development	1.2 Business & Job Development Job Creation
West Side Park Development	3.2 Parks, Trails & Recreation, SW Floodplain Park Development
GSP Infrastructure Replacement & Maintenance Program	3.2 Parks, Trails & Recreation, SW Floodplain Park Development
New Accounting System	5.2 Results Performance Information

## 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:

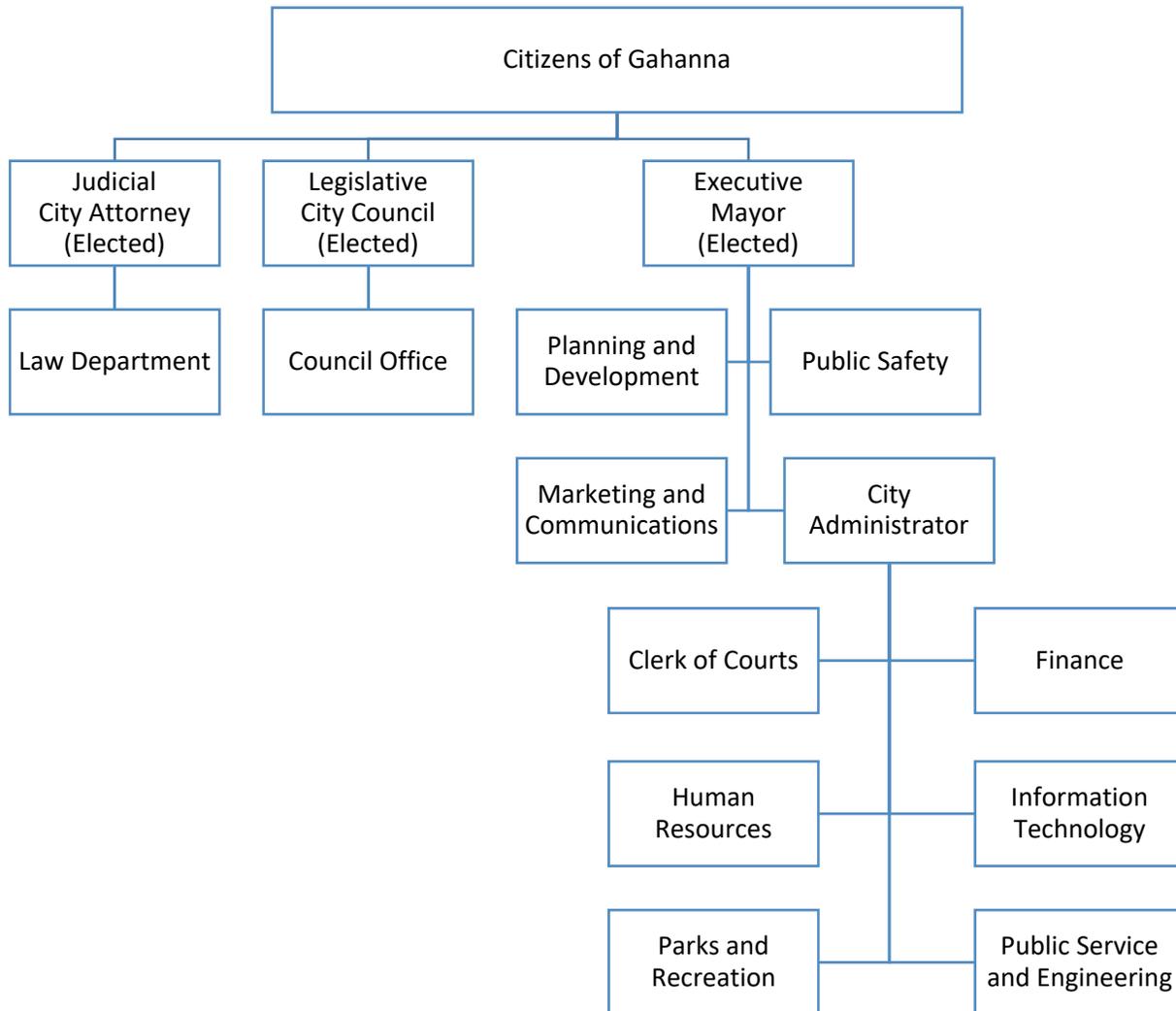
- ❖ A clear and concise Mission Statement for the department focused on results for customers
- ❖ Issue statements defining the most important long-term issues and trends facing the department's customers
- ❖ Strategic goals that establish measurable, time specific, customer focused results written in 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.

# 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, City Administrator 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		2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	2	2	3	3	0
	Council Office	4	4	3	3	0
	Office of the Mayor	4	5	10	9	-1
	Clerk of Courts	4	4	4	3	-1
	Finance	6	5	5.33	5.33	0
	Human Resources	3	3	3.33	3.33	0
	Information Technology	5	6	7.34	6.34	-1
	Parks & Recreation *	193	203	207	221	14
	Planning and Development	4	4	4	4	0
	Public Safety	78	77	76	74	-2
	Public Service & Engineering	43	43	45	45	0
	<b>Total</b>	<b>371</b>	<b>381</b>	<b>393</b>	<b>402</b>	<b>9</b>

Employment Status		2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Elected/Appointed Officials	40	40	40	40	0
	Full-Time	147	146	149	149	0
	Part-Time/Seasonal *	184	195	204	213	9
<b>Total Positions</b>	<b>371</b>	<b>381</b>	<b>393</b>	<b>402</b>	<b>9</b>	

Total Personnel by Classification		2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 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	12	11	12	12	0
	Deputy Director	5	4	4	4	0
	Superintendents	5	5	5	5	0
	Supervisors	7	8	8	8	0
	Full-Time Admin Salary	13	13	14	14	0
	Full-Time Admin Hourly	12	12	13	13	0
	Full-Time Steelworkers	29	29	30	30	0
	Lieutenants/Sergeants	9	9	9	9	0
	Officers	46	45	46	45	-1
	Dispatchers	11	11	10	10	0
	Part-Time/Seasonal *	183	195	203	213	10
<b>Total Positions</b>	<b>371</b>	<b>381</b>	<b>393</b>	<b>402</b>	<b>9</b>	

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

# FINANCIAL MANAGEMENT POLICIES

## Financial Policies

As a part of the 2018 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.

## Operating 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 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.

## Debt Management Policies

- ❖ The City will utilize long-term debt judiciously, and only 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.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 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. 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.

## Fiduciary Funds

### Agency Funds

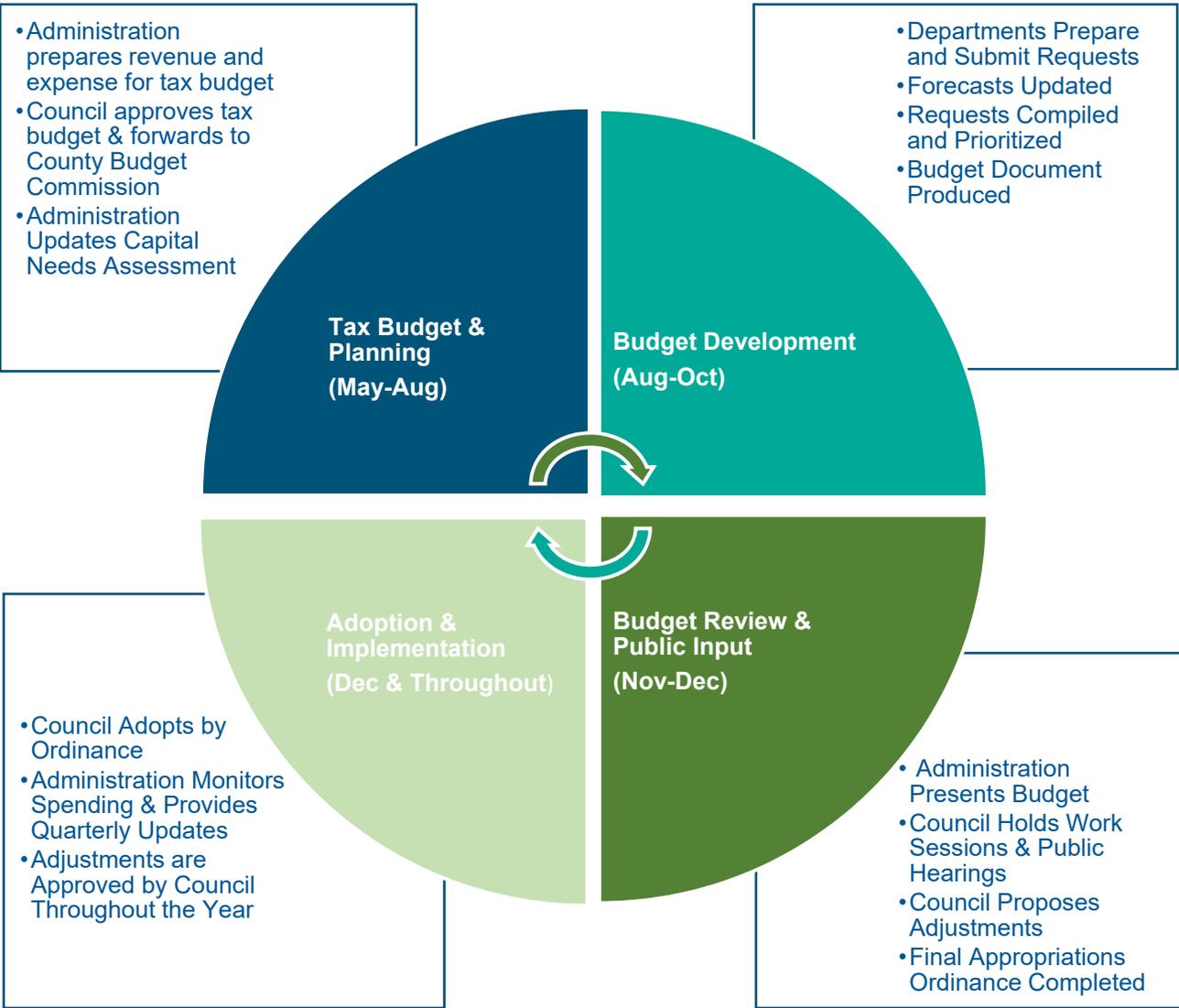
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

# 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](http://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 four 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 31<sup>st</sup> 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 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.

## 2018 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.

<b>Date</b>	<b>Milestone/Meeting</b>
May 11	Administration Capital Needs Assessment kickoff
May 25	Capital Needs Assessment project sheets due to Finance
June 26	<i>Council Committee Meeting</i> 2018-2022 Capital Needs Assessment presented to Council
June 26	<i>Council Committee Meeting</i> Tax Budget (based on Sustainable Operating Model) provided to Council for review and adoption
July 3	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
August 7	Administration Budget kickoff 2017 Budget workbooks/templates distributed to departments
August 25	Completed budget request workbooks & narratives due to Finance
September 8	Completed budget narratives due to Finance
September 8- November 3	Finance compiles budget requests, coordinates resource allocation decisions with the Mayor and finalizes budget book
November 3	Budget book sent to the printer
November 13	<i>Council Committee Meeting</i> Budget request provided to Council
November 20	<i>Formal City Council Meeting</i> Overview presentation from Administration Public comment permitted
November 27	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 4	<i>Formal City Council Meeting</i> Public comment permitted
December 11	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 18	<i>Formal City Council Meeting</i> Public comment permitted Adoption of appropriations ordinance requested



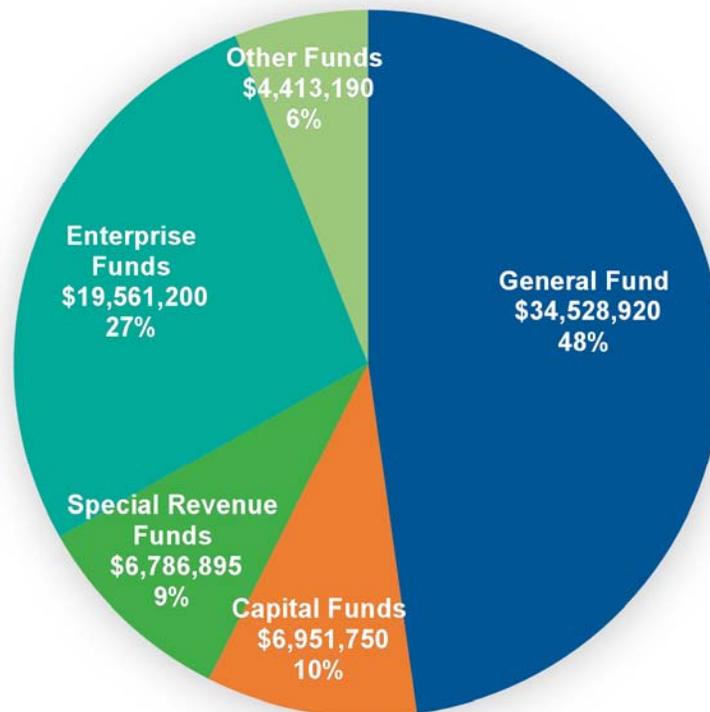
**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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			34,528,920
Capital Funds			6,951,750
Special Revenue Funds			6,786,895
Enterprise Funds			19,561,200
	Stormwater	1,268,570	
	Water	8,810,100	
	Water Capital Improvement	1,005,200	
	Sewer	7,698,030	
	Sewer Capital Improvement	779,300	
Other Funds			4,413,190
<b>All Funds Total</b>			<b>72,241,955</b>

## Fund Balance and Appropriation Summary

Fund	2017 Beginning Unencumbered Fund Balance	Revenue 2017 Budget	Expenditures 2017 Budget	Est. Funds Available to Appropriate 1 / 1 / 18	Revenue 2018 Budget	Expenditures 2018 Budget	Estimated Ending Fund Balance
<b>GOVERNMENTAL FUNDS</b>							
<b>GENERAL FUNDS</b>							
101-General Fund	21,110,220	29,194,798	31,001,027	19,303,991	28,655,071	34,528,920	13,430,142
750-Reserve for Sick & Vacation Fund	397,201	75,000	155,180	317,021	40,000	155,180	201,841
<b>SPECIAL REVENUE FUNDS</b>							
220-Street Fund	238,880	1,631,000	1,776,492	93,388	1,651,000	1,673,900	70,488
222-State Highway Fund	292,429	108,000	97,050	303,379	108,000	94,610	316,769
224-Tax Increment Fund	958,281	2,526,800	2,745,890	739,191	3,850,699	3,644,355	945,535
225-State Law Enforcement Trust Fund	97,763	9,100	15,371	91,492	9,100	63,100	37,492
226 - Enforcement & Education	32,572	3,700	0	36,272	3,700	0	39,972
227 - Parks & Rec Donation	2,980	0	0	2,980	0	0	2,980
228-Permanent Improvement Fund	1,130,401	0	1,130,400	1	0	0	1
229-Clerk of Court Computer Fund	250,253	42,900	27,500	265,653	27,000	127,500	165,153
231-County Permissive Tax Fund	65,991	150,000	219,000	-3,009	150,000	0	146,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
234-Court Computerization Fund	2,521	16,740	3,000	16,261	4,200	1,600	18,861
235-Federal Law Enforcement Seizure Fund	144,177	27,000	19,000	152,177	25,000	58,900	118,277
236-Treasury Law Enforcement Seizure	87,897	0	0	87,897	0	0	87,897
237-AG Peace Officer Training	9,440	13,640	23,080	0	4,900	4,900	0
241-Right of Way	440,700	50,000	0	490,700	35,000	0	525,700
326-Park Improvement & Acquisition	246	0	0	246	0	0	246
327-Park Fund	25,291	20,000	0	45,291	0	0	45,291
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	249,852	26,700	3,500	273,052	23,000	6,000	290,052
510-Police Pension Fund	943,753	951,885	1,069,480	826,158	982,530	1,102,030	706,658
515-Police Duty Weapon Fund	14,725	12,500	8,000	19,225	12,500	10,000	21,725
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
<b>CAPITAL FUNDS</b>							
324-Bond Capital Improvement	20,581	15,000	35,581	0	0	0	0
325-Capital Improvement Fund	1,457,804	2,521,310	3,979,110	4	6,951,750	6,951,750	4
<b>DEBT SERVICE</b>							
431-General Bond Retirement Fund	1,348,547	2,250,524	2,248,100	1,350,971	2,150,200	2,210,000	1,291,171
435-Special Assessment Fund	22	0	0	22	0	0	22
<b>PROPRIETARY FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
631-Stormwater Fund	2,059,441	1,141,400	1,716,360	1,484,481	1,175,300	1,268,570	1,391,211
651-Water Fund	3,051,326	8,022,000	8,532,878	2,540,448	8,684,970	8,810,100	2,415,318
652-Water System Capital Improvement Fund	1,331,400	1,225,700	196,000	2,361,100	1,152,480	1,005,200	2,508,380
661-Sewer Fund	3,565,255	6,920,100	7,354,060	3,131,295	7,869,670	7,698,030	3,302,935
662-Sewer System Capital Improvement Fund	2,223,833	943,700	648,200	2,519,333	906,110	779,300	2,646,143
<b>INTERNAL SERVICE FUNDS</b>							
900-Workers Compensation Self Insurance Fund	386,634	276,040	230,800	431,874	291,270	231,810	491,334
<b>AGENCY FUNDS</b>							
800-Unclaimed Funds	30,880	0	0	30,880	0	0	30,880
834-GYFBL	1,595	0	0	1,595	0	0	1,595
835-Senior Escrow Fund	4,752	100	0	4,852	0	0	4,852
837-Veterans Memorial Fund	8,377	100	0	8,477	0	0	8,477
850-Refuse Escrow Fund	490,703	1,812,100	1,812,100	490,703	1,890,930	1,816,200	565,433
860-Developers Escrow Fund	364,021	6,000	370,000	21	50,100	0	50,121
870-TIZ Real Estate Escrow Fund	-2,421	2,421	0	0	0	0	0
<b>ALL FUNDS TOTAL</b>	<b>42,902,719</b>	<b>59,996,258</b>	<b>65,417,159</b>	<b>37,481,818</b>	<b>66,704,480</b>	<b>72,241,955</b>	<b>31,944,343</b>

## 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										◆		
241-Right of Way 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			◆									
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						◆						
834-GYFBL								◆				
835-Senior Escrow Fund								◆				
837-Veterans Memorial Fund								◆				
850-Refuse Escrow Fund												◆
860-Developers Escrow Fund												◆
900-Workers Compensation Self Insurance Fund					◆							

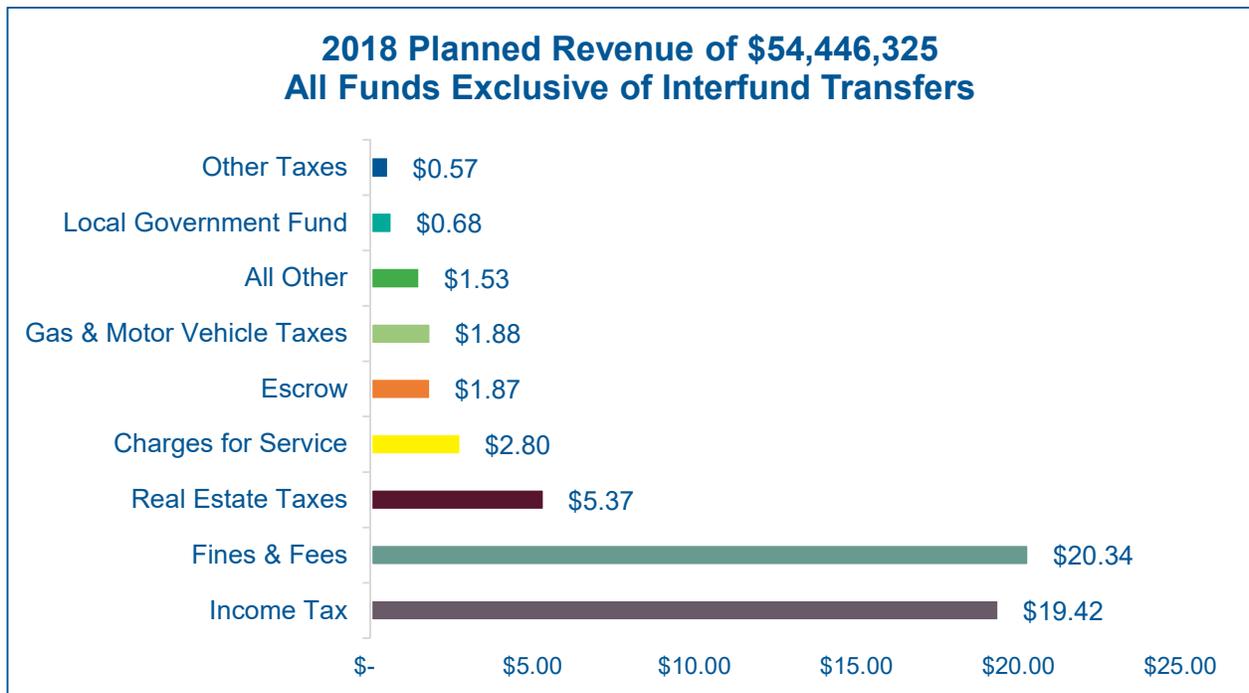
## Revenue Sources

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 2018-2022.

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 2018 exclusive of inter-fund transfers and advances, which are anticipated to total \$12,258,155.



## Income Tax

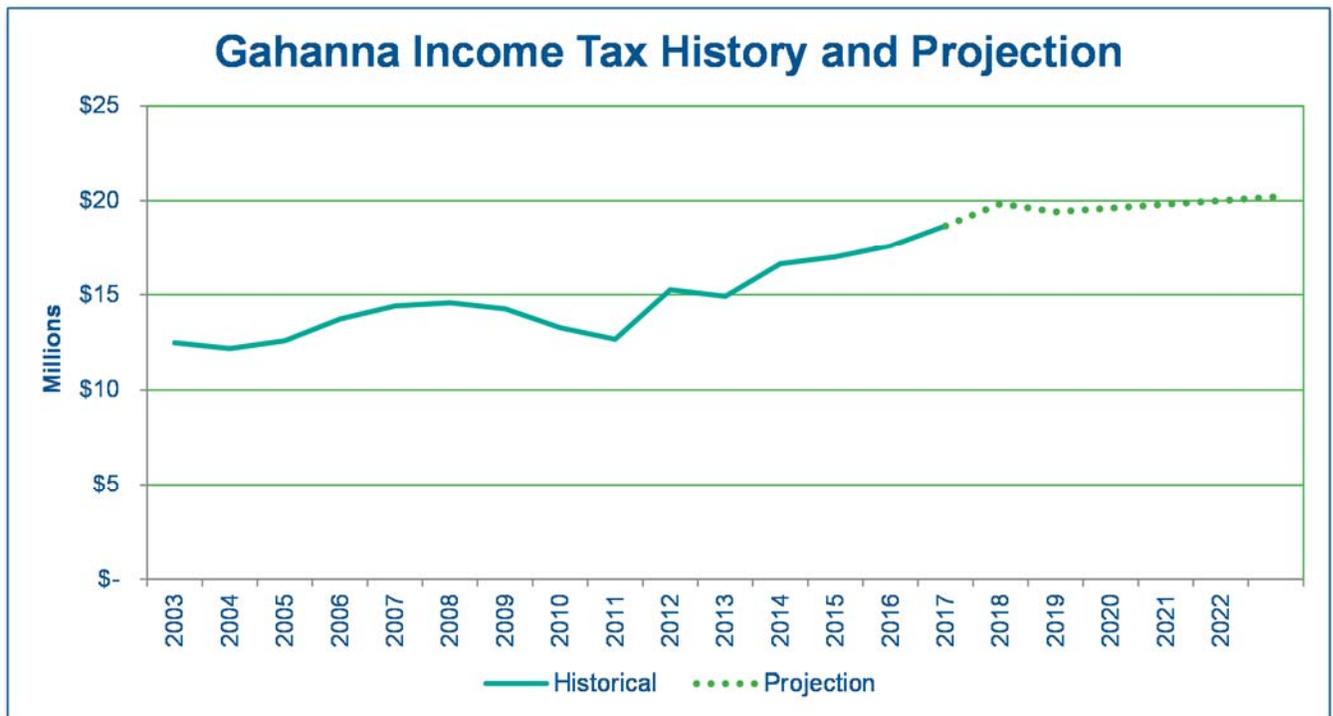
Income tax revenues received by the General Fund are the primary source of revenue for the General Fund. In 2018, income tax collections are estimated to be \$19.4M.

Gahanna's local income tax rate is 1.5% on income earned, with an 83.33% 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 1.5% on net profits.

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 1.76% 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 2016, 70% of Gahanna's local income tax came from business withholdings, 11% from the net profits of Gahanna businesses and 19% from resident returns.

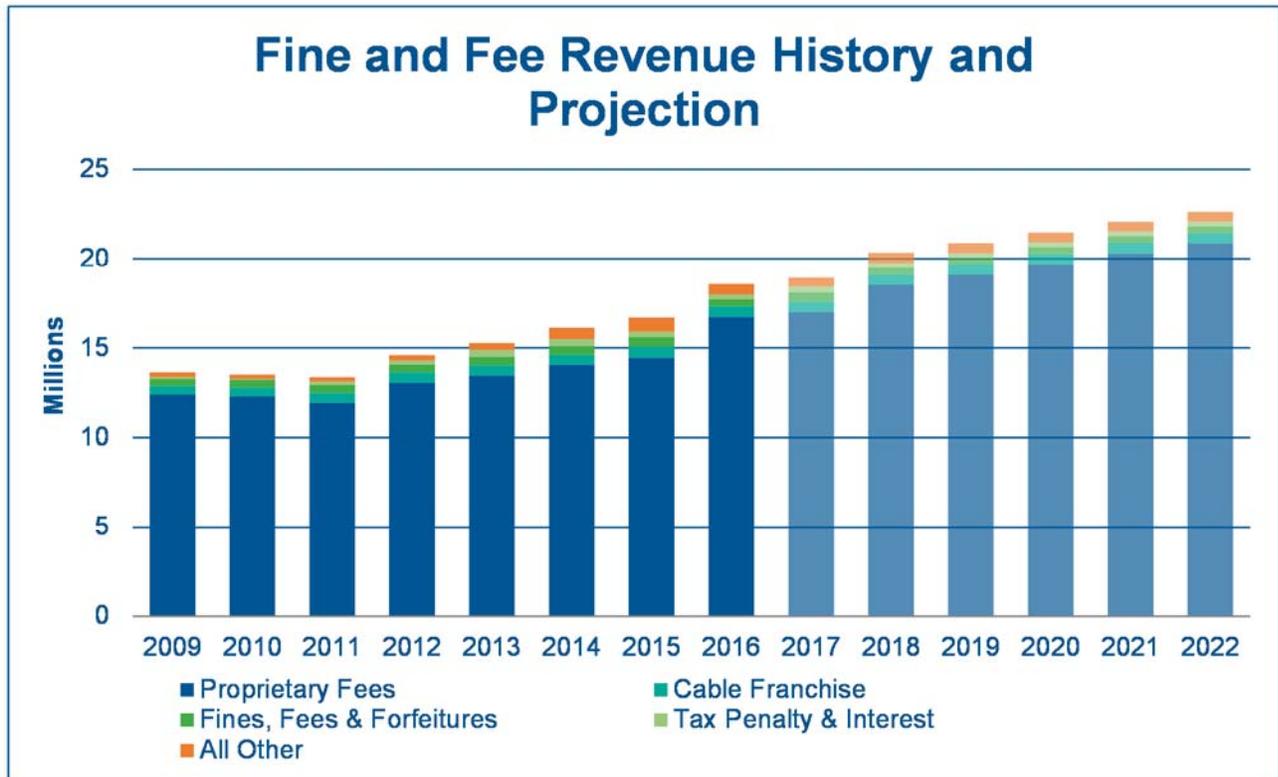
Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures, which affect employment and earnings. Income tax collections have exceeded pre-recession collections for a number of years indicating a complete recovery and growth of the City's economic base. However, our analysis of 2017 collections begins to show a flattening of income tax collections with little growth. The current budget estimates approximately 2% growth per year based on current development within the City.



## Fines and Fees

The second largest source of revenue across all funds is Fines & Fees with an estimated \$20.3M in revenue planned for 2018. Nearly 91% of this or \$18.5M is made up of proprietary fee revenue for the City's Water, Sewer and Stormwater 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.



Three other primary sources of fine and fee revenue account for the remainder of this category. All three are collected in the General Fund, and include cable franchise fees (\$595,000 planned for 2018), fines and fees collected by the City's Mayor's Court (\$385,000 planned for 2018), and income tax penalty and interest (\$260,000 planned for 2018). These revenue sources are estimated based on historical collection trends, with the exception of Mayor's Court, there are no significant changes anticipated in 2018 and beyond. The Mayor's Court revenues are expected to decline by approximately 27% compared to the 2017 estimate based on a reduction in current caseload.

## Real Estate Taxes

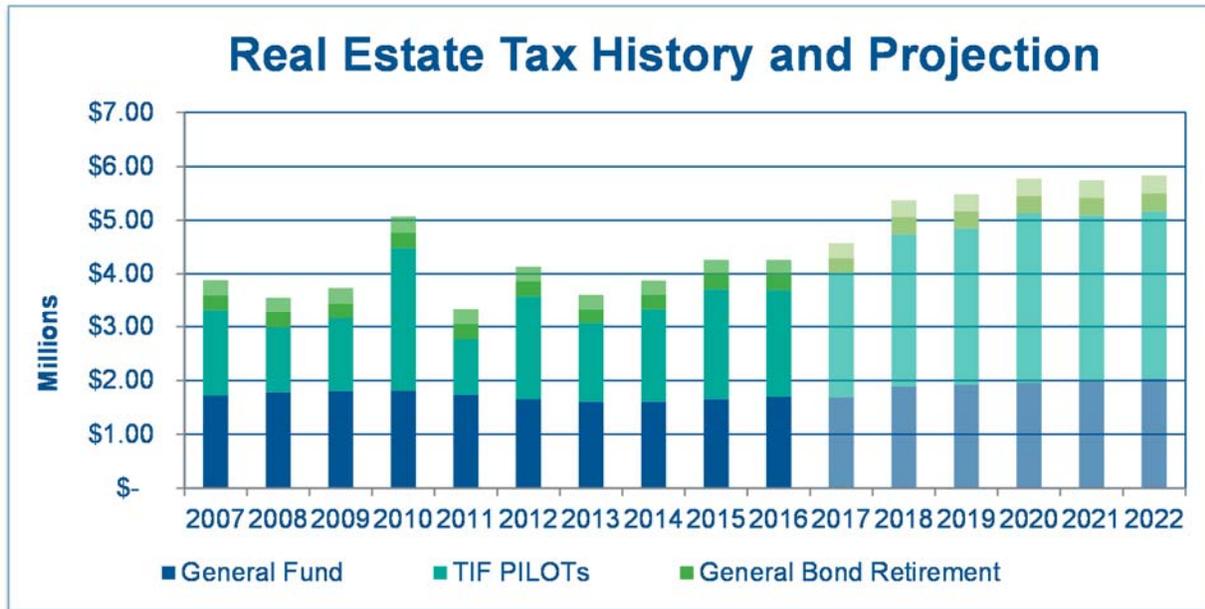
Real estate taxes are the third largest source of revenue City-wide, and are estimated to total \$5.4M in 2018. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in 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 in the total real estate tax estimates in the budget. The taxable assessed value for properties in Gahanna was most recently calculated in 2016 for taxes collected in 2017.

Property Classification	Amount	Percent
Real Estate	\$912,515,520	97%
Public Utility	\$24,626,100	3%
<b>Total</b>	<b>\$937,141,620</b>	<b>100%</b>

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. Aggregate values and property tax calculations, in non-update years, are forecasted to remain relatively stable with 1% to 1.5% growth each year. TIF PILOT revenue is anticipated to grow between 2018 and 2022 as a number of high value properties in TIF districts return to the tax rolls as development incentive tax abatements expire and newly created TIFs begin to produce incremental revenue.



## Escrow

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. The 2018 escrow revenue is estimated at \$1.87M.

## Charges for Services

The City charges for service in a number of its operations. These include administrative/service charges to other governmental entities for services rendered, building and zoning type permits and licenses, and recreational income from the programs and events administered by the City's Parks & Recreation Department. City departments that charge fees for service routinely review their rate structures for fairness and appropriateness, and changes to the rates are communicated to Council and the public annually. Total estimated charges for service in 2018 are \$2.79M.

## Gas and Motor Vehicle Taxes

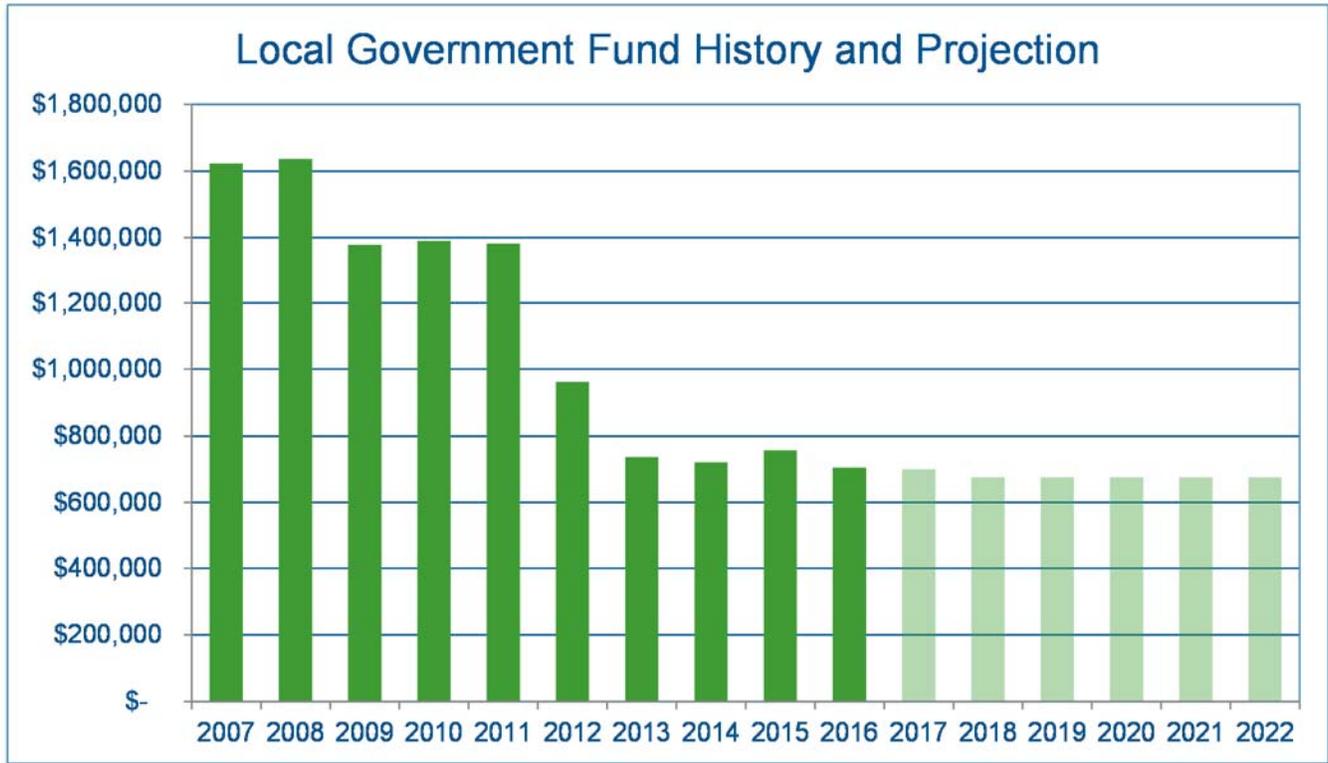
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The state levies an excise tax of \$0.28 per gallon of gasoline, a portion of which is allocated to Cities according to formulas 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.

The number of vehicles registered in Gahanna fluctuates very little. Consequently, the revenue in these funds remains fairly consistent year to year. Total receipts in 2018 are estimated to be \$1.88M split between the City's Street and State Highway funds.

## 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 2018, 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. In 2018, estimated revenue for the Local Government Fund will be \$.67M.

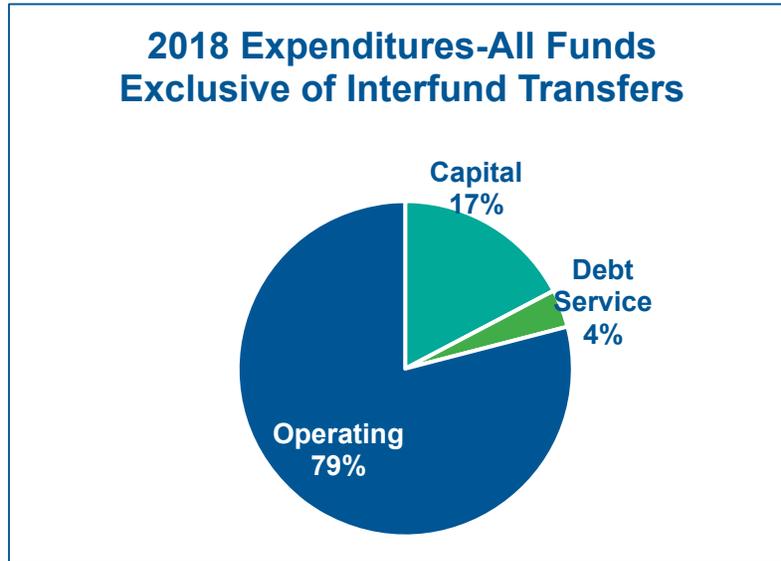
## All Other Sources

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

Source	Description	Planned 2018 Revenue
<b>Other Taxes</b>	The City's Lodging Tax (6% of hotel revenue).	\$567,400
<b>Interest &amp; Investment Income</b>	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy. Revenue in this category is less than it was prior to the great recession by more than \$2 million per year.	\$500,000
<b>Miscellaneous Income</b>	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.	\$269,600
<b>Grants</b>	In 2018, the City anticipates grant revenue for a law enforcement overtime grant.	\$10,200

## Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service. In 2018, 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 \$47.4M or 79% of current expenditures. Total capital outlay is estimated at \$10.4M or 17% of total expenditures. Expenditures toward debt service are estimated to be \$2.2M or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



## Operating Expenditures

The 2018 total operating expenditures of \$47.4M are .4% more than 2017 appropriations as amended. This reflects increasing costs of ongoing City operations as offset by cost-cutting efforts made to maintain long-term sustainability. The increases include negotiated union wage increases, increasing insurance costs and other uncontrollable or contractual increases. These increases were offset considerably by cost-cutting measures which were achieved by focusing spending on core City services, and reducing funding in non-essential areas.

As a service organization, the City provides services that protect and enhance the quality of life of 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.
- ❖ **Public Health & Welfare:** Provides for the City's mandatory share of public health services provided by the Franklin County Board of Health.
- ❖ **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.
- ❖ **Utility Services:** Includes City costs for water, sewer and electricity utilities for City operations.

In the Department narratives that follow, actual operating expenditures are summarized for 2015 and 2016 along with appropriations for 2017 as amended and the 2018 budget request. Line item revenue and expenditure details are provided in Appendix A of this document.

The City uses two main categories to budget for ongoing operations. These are salaries and benefits, and operating expenses.

### Salaries and Benefits

Salaries and benefits includes 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 43% of total operating expenditures City-wide.

The 2018 budget includes funding for 149 full-time and 218 part-time and seasonal 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	2018 Increase	Contract Terms
<b>Fraternal Order of Police (FOP)</b>	Police officers, sergeants and lieutenants	55	3.0% Jan 1	January 1, 2016 – December 31, 2018
<b>Fraternal Order of Police-Ohio Labor Council (FOP-OLC)</b>	Radio dispatchers	10	2.5% Jan 1	January 1, 2016 – December 31, 2018
<b>United Steelworkers (USW)</b>	Streets, utilities, parks and administrative technicians and foremen	30	2.5% Jan 2	January 2, 2017 – January 1, 2019

For all other employees, which includes the City's unclassified, supervisory, command officers and part-time staff, 2.5% 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. 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 (except those in the USW) through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 10 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 2018, 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, employees covered under the COHCC plan will also 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 employees.

## Operating Expense

The remainder of the City's overall operating budget, 57%, 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.

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 \$10.4M 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 Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2018.

## Debt Service

Debt service in the amount of \$2.2M is included in the 2018 budget. The bulk of the City's outstanding debt is associated with projects bonded in 2005, 2007 and 2015. 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		
	2016 Actual	2017 Budget	2018 Budget	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>						
Income Taxes	\$ 18,668,023	\$ 19,838,400	\$ 19,415,300	\$ -	\$ -	\$ -
Property Taxes	1,503,408	1,500,495	1,699,160	-	-	-
Other Local Taxes	556,160	553,500	567,400	-	-	-
Revenue in Lieu of Taxes	-	-	-	1,966,279	2,297,600	2,824,519
Charges for Services	1,898,379	1,773,133	1,758,225	215,492	199,500	245,880
Licenses, Permits & Fees	1,254,149	1,261,000	1,294,020	-	-	-
Fines & Forfeitures	697,056	885,300	715,981	-	-	-
Intergovernmental	1,292,890	991,800	932,200	39,568	29,700	30,300
Investment Income	529,775	487,800	500,000	-	-	-
Rental Income	25,969	42,000	25,000	-	-	-
Contributions & Donations	22,047	-	-	-	-	-
Other	405,924	71,000	110,000	-	-	-
<b>Total Revenues</b>	<b>26,853,780</b>	<b>27,404,428</b>	<b>27,017,286</b>	<b>2,221,339</b>	<b>2,526,800</b>	<b>3,100,699</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	4,774,540	5,286,996	5,242,400	-	-	-
Security of Persons & Property	8,532,325	9,507,140	9,580,040	-	-	-
Public Health & Welfare	268,111	294,000	301,500	-	-	-
Transportation	987,832	1,339,367	1,182,100	-	-	-
Community Environment	3,083,857	3,983,248	3,364,100	1,103,634	1,276,800	1,417,200
Leisure Time Activity	3,763,027	4,219,143	4,450,730	-	-	-
Utility Services	491,552	611,209	530,520	-	-	-
Capital Outlay	796,976	1,183,462	968,750	104,286	164,290	955,000
Debt Service	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>22,698,220</b>	<b>26,424,565</b>	<b>25,620,140</b>	<b>1,207,920</b>	<b>1,441,090</b>	<b>2,372,200</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>4,155,560</b>	<b>979,863</b>	<b>1,397,146</b>	<b>1,013,419</b>	<b>1,085,710</b>	<b>728,499</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,500,951	1,759,370	1,445,185	-	-	-
Transfers Out	(4,370,045)	(3,946,462)	(8,278,780)	(1,560,100)	(1,304,800)	(1,272,155)
Advances In	-	-	138,600	-	-	-
Advances Out	-	(630,000)	(630,000)	-	-	-
Proceeds from sale of capital assets	64,108	31,000	54,000	-	-	-
Loan Issued	-	-	-	-	-	750,000
<b>Total Other Financing Sources (Uses)</b>	<b>(2,804,986)</b>	<b>(2,786,092)</b>	<b>(7,270,995)</b>	<b>(1,560,100)</b>	<b>(1,304,800)</b>	<b>(522,155)</b>
<b>Net Change in Fund Balances</b>	<b>1,350,574</b>	<b>(1,806,229)</b>	<b>(5,873,849)</b>	<b>(546,681)</b>	<b>(219,090)</b>	<b>206,344</b>
Fund Balances, January 1	23,355,218	24,705,792	22,899,563	1,504,962	958,281	739,191
Fund Balances, December 31	\$ 24,705,792	\$ 22,899,563	\$ 17,025,714	\$ 958,281	\$ 739,191	\$ 945,535

**Fund Summary - Governmental Funds**

	Capital Improvement Fund			Other Governmental Funds		
	2016 Actual	2017 Budget	2018 Budget	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>						
Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Taxes	-	-	-	499,984	489,929	564,000
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	41,025	70,000	35,000
Fines & Forfeitures	-	-	-	57,818	90,040	57,900
Intergovernmental	-	-	-	2,192,860	1,954,240	1,945,900
Investment Income	-	-	-	18,119	17,000	-
Rental Income	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	42,600	-	57,078	47,600	57,600
<b>Total Revenues</b>	-	42,600	-	2,866,884	2,668,809	2,660,400
<b>Expenditures</b>						
Current						
General Government	-	-	-	179,445	194,580	195,080
Security of Persons & Property	-	-	-	1,004,269	1,134,931	1,238,930
Public Health & Welfare	-	-	-	-	-	-
Transportation	-	-	-	1,073,757	1,210,132	1,198,010
Community Environment	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Utility Services	-	-	-	13,725	17,200	14,000
Capital Outlay	1,986,722	3,709,510	6,951,750	2,091,237	1,581,104	253,000
Debt Service	-	-	-	2,273,361	2,242,700	2,205,200
<b>Total Expenditures</b>	1,986,722	3,709,510	6,951,750	6,635,794	6,380,647	5,104,220
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	(1,986,722)	(3,666,910)	(6,951,750)	(3,768,910)	(3,711,838)	(2,443,820)
<b>Other Financing Sources (Uses)</b>						
Transfers In	2,762,700	2,478,710	6,951,750	2,807,234	2,724,880	2,545,730
Transfers Out	-	(269,600)	-	(542,525)	(450,087)	(403,500)
Advances In	-	-	-	-	-	-
Advances Out	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	43,010	10,000	20,000
Loan Issued	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	2,762,700	2,209,110	6,951,750	2,307,719	2,284,793	2,162,230
<b>Net Change in Fund Balances</b>	775,978	(1,457,800)	-	(1,461,191)	(1,427,045)	(281,590)
Fund Balances, January 1	4,433,448	5,209,426	3,751,626	9,366,088	7,904,897	6,477,852
Fund Balances, December 31	\$ 5,209,426	\$ 3,751,626	\$ 3,751,626	\$ 7,904,897	\$ 6,477,852	\$ 6,196,262

**Fund Summary - Governmental Funds**

	Total Governmental Funds		
	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>			
Income Taxes	\$ 18,668,023	\$ 19,838,400	\$ 19,415,300
Property Taxes	2,003,392	1,990,424	2,263,160
Other Local Taxes	556,160	553,500	567,400
Revenue in Lieu of Taxes	1,966,279	2,297,600	2,824,519
Charges for Services	2,113,871	1,972,633	2,004,105
Licenses, Permits & Fees	1,295,174	1,331,000	1,329,020
Fines & Forfeitures	754,874	975,340	773,881
Intergovernmental	3,525,318	2,975,740	2,908,400
Investment Income	547,894	504,800	500,000
Rental Income	25,969	42,000	25,000
Contributions & Donations	22,047	-	-
Other	463,002	161,200	167,600
<b>Total Revenues</b>	<b>31,942,003</b>	<b>32,642,637</b>	<b>32,778,385</b>
<b>Expenditures</b>			
Current			
General Government	4,953,985	5,481,576	5,437,480
Security of Persons & Property	9,536,594	10,642,071	10,818,970
Public Health & Welfare	268,111	294,000	301,500
Transportation	2,061,589	2,549,499	2,380,110
Community Environment	4,187,491	5,260,048	4,781,300
Leisure Time Activity	3,763,027	4,219,143	4,450,730
Utility Services	505,277	628,409	544,520
Capital Outlay	4,979,221	6,638,366	9,128,500
Debt Service	2,273,361	2,242,700	2,205,200
<b>Total Expenditures</b>	<b>32,528,656</b>	<b>37,955,812</b>	<b>40,048,310</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(586,653)</b>	<b>(5,313,175)</b>	<b>(7,269,925)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	7,070,885	6,962,960	10,942,665
Transfers Out	(6,472,670)	(5,970,949)	(9,954,435)
Advances In	-	-	138,600
Advances Out	-	(630,000)	(630,000)
Proceeds from sale of capital assets	107,118	41,000	74,000
Loan Issued	-	-	750,000
<b>Total Other Financing Sources (Uses)</b>	<b>705,333</b>	<b>403,011</b>	<b>1,320,830</b>
<b>Net Change in Fund Balances</b>	<b>118,680</b>	<b>(4,910,164)</b>	<b>(5,949,095)</b>
Fund Balances, January 1	38,659,716	38,778,396	33,868,232
<b>Fund Balances, December 31</b>	<b>\$ 38,778,396</b>	<b>\$ 33,868,232</b>	<b>\$ 27,919,137</b>

**Fund Summary - Proprietary & Agency Funds**

	Water Funds			Sewer Funds		
	2016 Actual	2017 Budget	2018 Budget	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>						
Charges for Services	\$ 8,243,490	\$ 8,178,528	\$ 8,774,900	\$ 7,244,475	\$ 7,520,300	\$ 8,420,200
License Permits & Fees	1,163	1,300	1,200	1,163	1,300	1,200
Fines & Forfeitures	98,313	73,200	101,070	89,800	95,700	129,770
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	47,289	10,572	25,000	-	-	-
<b>Total Revenues</b>	<b>8,390,255</b>	<b>8,263,600</b>	<b>8,902,170</b>	<b>7,335,438</b>	<b>7,617,300</b>	<b>8,551,170</b>
<b>Expenditures</b>						
Personal Services	540,681	589,320	600,800	540,677	589,320	600,910
Contract Services	5,443,562	6,872,050	6,996,100	3,768,902	6,111,750	6,365,000
Materials & Supplies	262,344	272,203	243,200	29,849	40,800	34,500
Claims Expense	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	147,994	232,715	877,200	349,228	351,700	330,100
Capital Outlay	266,811	154,000	391,000	104,168	274,000	453,000
<b>Total Expenditures</b>	<b>6,661,392</b>	<b>8,120,288</b>	<b>9,108,300</b>	<b>4,792,824</b>	<b>7,367,570</b>	<b>7,783,510</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>1,728,863</b>	<b>143,312</b>	<b>(206,130)</b>	<b>2,542,614</b>	<b>249,730</b>	<b>767,660</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	388,687	354,100	302,280	3,235,788	246,500	224,610
Transfers Out	(2,832,290)	(608,590)	(568,400)	(1,172,371)	(634,690)	(693,820)
Advance In	-	630,000	630,000	-	-	-
Advance Out	-	-	(138,600)	-	-	-
Proceeds from Sale of Capital Assets	677	-	3,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(2,442,926)</b>	<b>375,510</b>	<b>228,280</b>	<b>2,063,417</b>	<b>(388,190)</b>	<b>(469,210)</b>
<b>Net Change in Fund Balance</b>	<b>(714,063)</b>	<b>518,822</b>	<b>22,150</b>	<b>4,606,031</b>	<b>(138,460)</b>	<b>298,450</b>
Fund Balance, January 1	7,555,228	6,841,165	7,359,987	4,498,370	9,104,401	8,965,941
<b>Fund Balance, December 31</b>	<b>\$ 6,841,165</b>	<b>\$ 7,359,987</b>	<b>\$ 7,382,137</b>	<b>\$ 9,104,401</b>	<b>\$ 8,965,941</b>	<b>\$ 9,264,391</b>

**Fund Summary - Proprietary & Agency Funds**

	Stormwater Fund			Internal Service		
	2016 Actual	2017 Budget	2018 Budget	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>						
Charges for Services	\$ 1,112,240	\$ 1,112,400	\$ 1,146,300	\$ 252,074	\$ 276,040	\$ 291,270
License Permits & Fees	-	-	-	-	-	-
Fines & Forfeitures	10,021	9,000	9,000	-	-	-
Intergovernmental	20,292	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,142,553</b>	<b>1,121,400</b>	<b>1,155,300</b>	<b>252,074</b>	<b>276,040</b>	<b>291,270</b>
<b>Expenditures</b>						
Personal Services	338,644	384,370	387,570	-	-	-
Contract Services	41,767	129,700	72,900	124,296	160,290	168,310
Materials & Supplies	1,260	3,800	1,500	-	-	-
Claims Expense	-	-	-	62,977	70,510	63,500
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	140,943	169,250	141,700	-	-	-
Capital Outlay	418,795	752,000	392,000	-	-	-
<b>Total Expenditures</b>	<b>941,409</b>	<b>1,439,120</b>	<b>995,670</b>	<b>187,273</b>	<b>230,800</b>	<b>231,810</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>201,144</b>	<b>(317,720)</b>	<b>159,630</b>	<b>64,801</b>	<b>45,240</b>	<b>59,460</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	20,000	20,000	20,000	-	-	-
Transfers Out	(272,790)	(277,240)	(272,900)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(252,790)</b>	<b>(257,240)</b>	<b>(252,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(51,646)</b>	<b>(574,960)</b>	<b>(93,270)</b>	<b>64,801</b>	<b>45,240</b>	<b>59,460</b>
Fund Balance, January 1	2,388,950	2,337,304	1,762,344	321,833	386,634	431,874
<b>Fund Balance, December 31</b>	<b>\$ 2,337,304</b>	<b>\$ 1,762,344</b>	<b>\$ 1,669,074</b>	<b>\$ 386,634</b>	<b>\$ 431,874</b>	<b>\$ 491,334</b>

**Fund Summary - Proprietary & Agency Funds**

	Total Proprietary Funds			Agency Funds		
	2016 Actual	2017 Budget	2018 Budget	2016 Actual	2017 Budget	2018 Budget
<b>Revenues</b>						
Charges for Services	\$ 16,852,279	\$ 17,087,268	\$ 18,632,670	\$ 1,898,026	\$ 1,812,100	\$ 1,865,930
License Permits & Fees	2,326	2,600	2,400	127,590	5,900	50,000
Fines & Forfeitures	198,134	177,900	239,840	24,919	-	25,000
Intergovernmental	20,292	-	-	-	-	-
Contributions & Donations	-	-	-	1,275	100	-
Other	47,289	10,572	25,000	17,125	200	100
<b>Total Revenues</b>	<b>17,120,320</b>	<b>17,278,340</b>	<b>18,899,910</b>	<b>2,068,935</b>	<b>1,818,300</b>	<b>1,941,030</b>
<b>Expenditures</b>						
Personal Services	1,420,002	1,563,010	1,589,280	-	-	-
Contract Services	9,378,527	13,273,790	13,602,310	-	-	-
Materials & Supplies	293,453	316,803	279,200	-	-	-
Claims Expense	62,977	70,510	63,500	-	-	-
Community Environment	-	-	-	1,841,286	2,182,100	1,816,200
Leisure Time Activities	-	-	-	16,169	-	-
Other	638,165	753,665	1,349,000	-	-	-
Capital Outlay	789,774	1,180,000	1,236,000	-	-	-
<b>Total Expenditures</b>	<b>12,582,898</b>	<b>17,157,778</b>	<b>18,119,290</b>	<b>1,857,455</b>	<b>2,182,100</b>	<b>1,816,200</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>4,537,422</b>	<b>120,562</b>	<b>780,620</b>	<b>211,480</b>	<b>(363,800)</b>	<b>124,830</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	3,644,475	620,600	546,890	31,302	2,421	-
Transfers Out	(4,277,451)	(1,520,520)	(1,535,120)	-	-	-
Advance In	-	630,000	630,000	-	-	-
Advance Out	-	-	(138,600)	-	-	-
Proceeds from Sale of Capital Assets	677	-	3,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(632,299)</b>	<b>(269,920)</b>	<b>(493,830)</b>	<b>31,302</b>	<b>2,421</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>3,905,123</b>	<b>(149,358)</b>	<b>286,790</b>	<b>242,782</b>	<b>(361,379)</b>	<b>124,830</b>
Fund Balance, January 1	14,764,381	18,669,504	18,520,146	1,076,669	1,319,451	958,072
<b>Fund Balance, December 31</b>	<b>\$ 18,669,504</b>	<b>\$ 18,520,146</b>	<b>\$ 18,806,936</b>	<b>\$ 1,319,451</b>	<b>\$ 958,072</b>	<b>\$ 1,082,902</b>

**Fund Summary - Entity-Wide**

	Total Governmental Funds			Total Proprietary Funds		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
<b>Revenues</b>						
Income Taxes	\$ 18,668,023	\$ 19,838,400	\$ 19,415,300	\$ -	\$ -	\$ -
Property Taxes	2,003,392	1,990,424	2,263,160	-	-	-
Other Local Taxes	556,160	553,500	567,400	-	-	-
Revenue in Lieu of Taxes	1,966,279	2,297,600	2,824,519	-	-	-
Charges for Services	2,113,871	1,972,633	2,004,105	16,852,279	17,087,268	18,632,670
Licenses, Permits & Fees	1,295,174	1,331,000	1,329,020	2,326	2,600	2,400
Fines & Forfeitures	754,874	975,340	773,881	198,134	177,900	239,840
Intergovernmental	3,525,318	2,975,740	2,908,400	20,292	-	-
Investment Income	547,894	504,800	500,000	-	-	-
Rental Income	25,969	42,000	25,000	-	-	-
Contributions & Donations	22,047	-	-	-	-	-
Other	463,002	161,200	167,600	47,289	10,572	25,000
<b>Total Revenues</b>	<b>\$ 31,942,003</b>	<b>\$ 32,642,637</b>	<b>\$ 32,778,385</b>	<b>\$ 17,120,320</b>	<b>\$ 17,278,340</b>	<b>\$ 18,899,910</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	4,953,985	5,481,576	5,437,480	-	-	-
Security of Persons & Property	9,536,594	10,642,071	10,818,970	-	-	-
Public Health & Welfare	268,111	294,000	301,500	-	-	-
Transportation	2,061,589	2,549,499	2,380,110	-	-	-
Community Environment	4,187,491	5,260,048	4,781,300	-	-	-
Leisure Time Activity	3,763,027	4,219,143	4,450,730	-	-	-
Utility Services	505,277	628,409	544,520	-	-	-
Personal Services	-	-	-	1,420,002	1,563,010	1,589,280
Contract Services	-	-	-	9,378,527	13,273,790	13,602,310
Materials & Supplies	-	-	-	293,453	316,803	279,200
Claims Expense	-	-	-	62,977	70,510	63,500
Other	-	-	-	638,165	753,665	1,349,000
Capital Outlay	4,979,221	6,638,366	9,128,500	789,774	1,180,000	1,236,000
Debt Service	2,273,361	2,242,700	2,205,200	-	-	-
<b>Total Expenditures</b>	<b>\$ 32,528,656</b>	<b>\$ 37,955,812</b>	<b>\$ 40,048,310</b>	<b>\$ 12,582,898</b>	<b>\$ 17,157,778</b>	<b>\$ 18,119,290</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>(586,653)</b>	<b>(5,313,175)</b>	<b>(7,269,925)</b>	<b>4,537,422</b>	<b>120,562</b>	<b>780,620</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	7,070,885	6,962,960	10,942,665	3,644,475	620,600	546,890
Transfers Out	(6,472,670)	(5,970,949)	(9,954,435)	(4,277,451)	(1,520,520)	(1,535,120)
Advance In	-	-	138,600	-	630,000	630,000
Advance Out	-	(630,000)	(630,000)	-	-	(138,600)
Proceeds from sale of capital assets	107,118	41,000	74,000	677	-	3,000
Refunding Bonds Issued	-	-	750,000	-	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 705,333</b>	<b>\$ 403,011</b>	<b>\$ 1,320,830</b>	<b>\$ (632,299)</b>	<b>\$ (269,920)</b>	<b>\$ (493,830)</b>
<b>Net Change in Fund Balances</b>	<b>118,680</b>	<b>(4,910,164)</b>	<b>(5,949,095)</b>	<b>3,905,123</b>	<b>(149,358)</b>	<b>286,790</b>
<b>Fund Balances, January 1</b>	<b>38,659,716</b>	<b>38,778,396</b>	<b>33,868,232</b>	<b>14,764,381</b>	<b>18,669,504</b>	<b>18,520,146</b>
<b>Fund Balances, December 31</b>	<b>\$ 38,778,396</b>	<b>\$ 33,868,232</b>	<b>\$ 27,919,137</b>	<b>\$ 18,669,504</b>	<b>\$ 18,520,146</b>	<b>\$ 18,806,936</b>

**Fund Summary - Entity-Wide**

	Agency Funds			Total Entity-Wide		
	2015 Actual	2016 Budget	2017 Budget	2015 Actual	2016 Budget	2017 Budget
<b>Revenues</b>						
Income Taxes	\$ -	\$ -	\$ -	\$ 18,668,023	\$ 19,838,400	\$ 19,415,300
Property Taxes	-	-	-	2,003,392	1,990,424	2,263,160
Other Local Taxes	-	-	-	556,160	553,500	567,400
Revenue in Lieu of Taxes	-	-	-	1,966,279	2,297,600	2,824,519
Charges for Services	1,898,026	1,812,100	1,865,930	20,864,176	20,872,001	22,502,705
Licenses, Permits & Fees	127,590	5,900	50,000	1,425,090	1,339,500	1,381,420
Fines & Forfeitures	24,919	-	25,000	977,927	1,153,240	1,038,721
Intergovernmental	-	-	-	3,545,610	2,975,740	2,908,400
Investment Income	-	-	-	547,894	504,800	500,000
Rental Income	-	-	-	25,969	42,000	25,000
Contributions & Donations	1,275	100	-	23,322	100	-
Other	17,125	200	100	527,416	171,972	192,700
<b>Total Revenues</b>	<b>\$ 2,068,935</b>	<b>\$ 1,818,300</b>	<b>\$ 1,941,030</b>	<b>\$ 51,131,258</b>	<b>\$ 51,739,277</b>	<b>\$ 53,619,325</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	-	-	-	4,953,985	5,481,576	5,437,480
Security of Persons & Property	-	-	-	9,536,594	10,642,071	10,818,970
Public Health & Welfare	-	-	-	268,111	294,000	301,500
Transportation	-	-	-	2,061,589	2,549,499	2,380,110
Community Environment	1,841,286	2,182,100	1,816,200	6,028,777	7,442,148	6,597,500
Leisure Time Activity	16,169	-	-	3,779,196	4,219,143	4,450,730
Utility Services	-	-	-	505,277	628,409	544,520
Personal Services	-	-	-	1,420,002	1,563,010	1,589,280
Contract Services	-	-	-	9,378,527	13,273,790	13,602,310
Materials & Supplies	-	-	-	293,453	316,803	279,200
Claims Expense	-	-	-	62,977	70,510	63,500
Other	-	-	-	638,165	753,665	1,349,000
Capital Outlay	-	-	-	5,768,995	7,818,366	10,364,500
Debt Service	-	-	-	2,273,361	2,242,700	2,205,200
<b>Total Expenditures</b>	<b>\$ 1,857,455</b>	<b>\$ 2,182,100</b>	<b>\$ 1,816,200</b>	<b>\$ 46,969,009</b>	<b>\$ 57,295,690</b>	<b>\$ 59,983,800</b>
<b>Excess (Deficiency) of Revenue Over Expenditures</b>	<b>211,480</b>	<b>(363,800)</b>	<b>124,830</b>	<b>4,162,249</b>	<b>(5,556,413)</b>	<b>(6,364,475)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	31,302	2,421	-	10,746,662	7,585,981	11,489,555
Transfers Out	-	-	-	(10,750,121)	(7,491,469)	(11,489,555)
Advance In	-	-	-	-	630,000	768,600
Advance Out	-	-	-	-	(630,000)	(768,600)
Proceeds from sale of capital assets	-	-	-	107,795	41,000	77,000
Refunding Bonds Issued	-	-	-	-	-	750,000
Premium on Refunding Bonds Issued	-	-	-	-	-	-
General Obligation Bonds Issued	-	-	-	-	-	-
Premium on General Obligation Bonds	-	-	-	-	-	-
Bond Issuance Cost	-	-	-	-	-	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-
Refund of Prior Year Expenditure	-	-	-	-	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 31,302</b>	<b>\$ 2,421</b>	<b>\$ -</b>	<b>\$ 104,336</b>	<b>\$ 135,512</b>	<b>\$ 827,000</b>
<b>Net Change in Fund Balances</b>	<b>242,782</b>	<b>(361,379)</b>	<b>124,830</b>	<b>4,266,585</b>	<b>(5,420,901)</b>	<b>(5,537,475)</b>
Fund Balances, January 1	1,076,669	1,319,451	958,072	54,500,766	58,767,351	53,346,450
Fund Balances, December 31	\$ 1,319,451	\$ 958,072	\$ 1,082,902	\$ 58,767,351	\$ 53,346,450	\$ 47,808,975

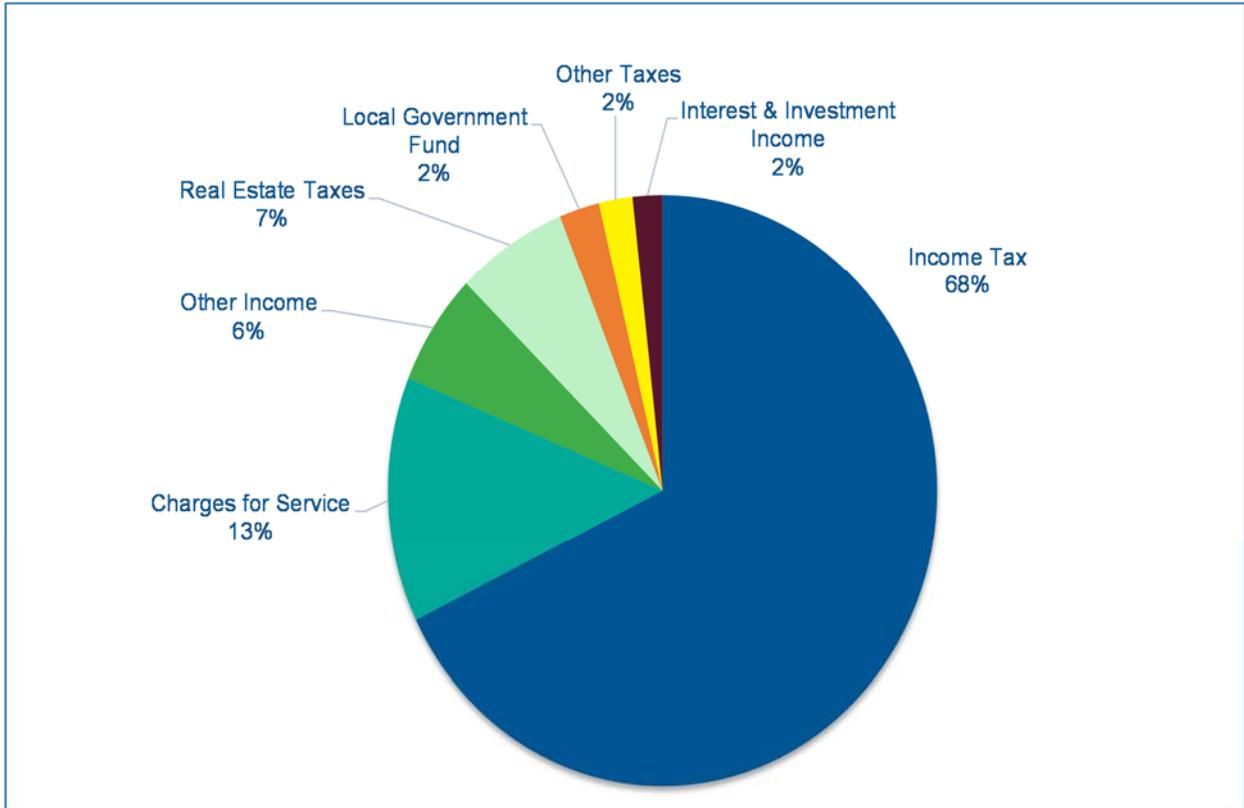


**THIS PAGE INTENTIONALLY LEFT BLANK**

# GENERAL FUND OVERVIEW

**General Fund Revenue Estimate.....\$28,655,071**

General Fund resources in 2018 are estimated to total \$28,655,071, which is a decrease of \$539,727 over 2017 planned revenue.

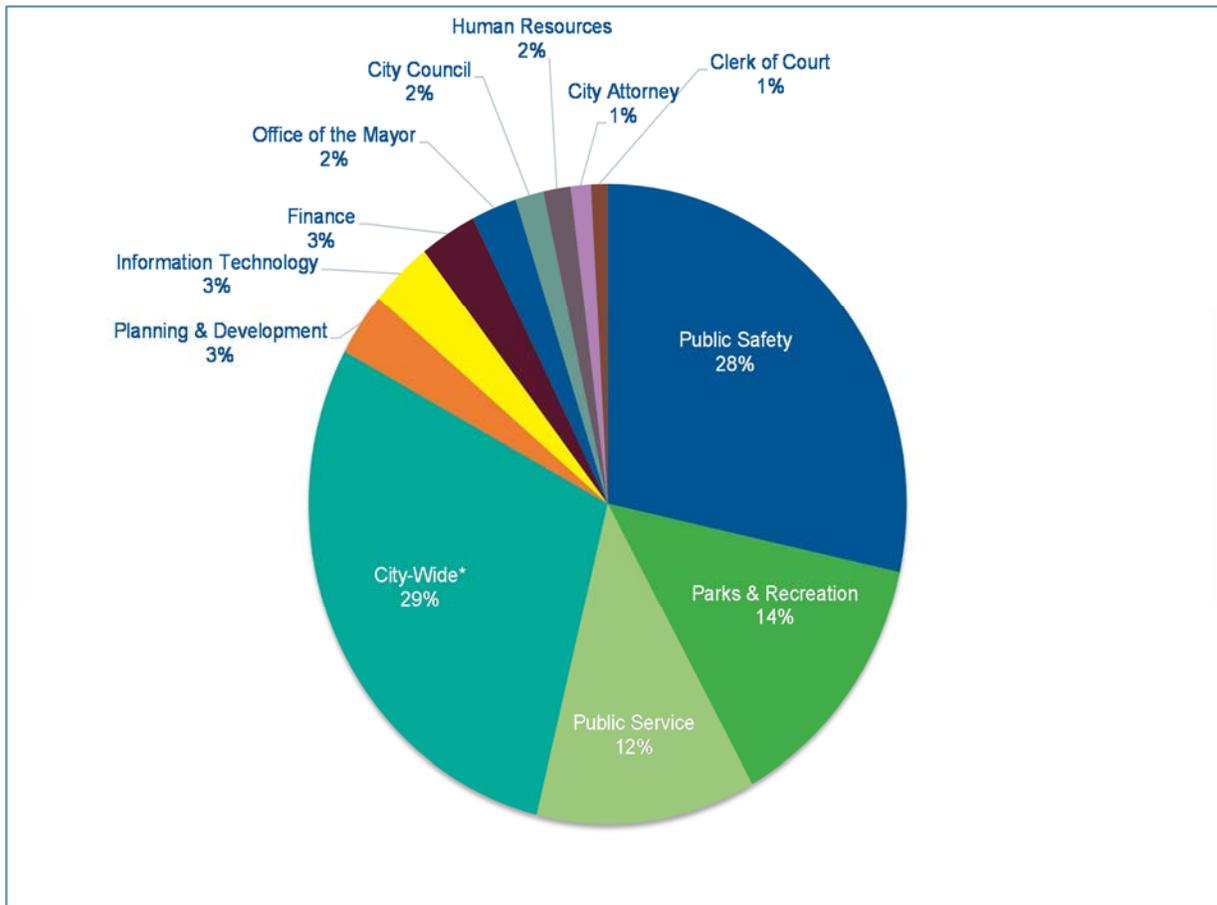


*Other Income includes Miscellaneous Income, Grants and Transfers  
Other Taxes includes Hotel/Motel Tax, and Cigarette Tax.*

**General Fund Expenditure Appropriation.....\$34,528,920**

The 2018 planned General Fund expenditures total \$34,528,920. Of the total planned General Fund expenditures, \$28,638,670 are for ongoing operating costs associated with the Sustainable Operating Model and \$5,890,250 are transfers or expenses related to one-time projects.

General Fund spending includes \$968,750 in direct capital outlay and a transfer of \$6,951,750 to the Capital Improvement Fund for critical capital and infrastructure investment as outlined in the Capital Needs Assessment.



Category	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017 to 2018 Difference
Salaries & Benefits	14,072,892	14,670,469	16,451,670	16,887,900	436,230
Operating	6,631,164	7,230,775	8,789,433	7,763,490	(1,025,943)
Capital Outlay	984,757	796,976	1,183,462	968,750	(214,712)
Transfers	3,091,476	4,370,045	3,946,462	8,278,780	4,332,318
Advance	0	0	630,000	630,000	0
<b>Total</b>	<b>24,780,289</b>	<b>27,068,265</b>	<b>31,001,027</b>	<b>34,528,920</b>	<b>3,527,893</b>

## General Fund Appropriations Request

### Sustainable Operating Model

The 2018 appropriations request for the General Fund was developed using the Sustainable Operating Model (SOM) developed collaboratively by the Administration and Council during 2014. The 5-year Sustainable Operating Model for Gahanna's General Fund was developed to align current operating revenues with current operating expenses. This model includes updates to the City's revenue projections as well as adjustments to ongoing City operations in order to remain within available revenue.

2018 Sustainable Operating Model	
Planned Revenue	\$ 28,655,071
Sustainable Operating Model Expenses	\$ (28,638,670)
<b>Balance</b>	<b>\$ 16,401</b>

Due to increasing ongoing operating capital costs for road and infrastructure maintenance, adjustments to the Sustainable Operating Model were required in order to provide a balanced budget request for 2018. These reductions are described in detail in the Budget Message and will require further study in order to maintain long-term financial sustainability.

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 2018 budget request includes \$5,890,250 of one-time expenses in the General Fund.

### Impact to Fund Balance

For 2018, total General Fund expenses, including one-time expenses and transfers, are expected to exceed revenue by \$5.9 million. This difference will be offset by excess reserves in the fund balance of the General Fund. At the beginning of 2018, the fund balance of the General Fund is expected to be \$19.3 million. Once the 25% mandatory reserve of \$7.2 million is held aside, there will be an estimated \$12.2 million of excess reserves available in the fund balance. The use of \$5.9 million will still leave the fund balance at a healthy level for the future.

2018 Impact to Fund Balance	
Anticipated Beginning Fund Balance	\$ 19,303,991
Planned Revenue	\$ 28,655,071
Sustainable Operating Model Expenses	\$ (28,638,670)
Requested One-Time Expenses	\$ (5,890,250)
<b>Balance</b>	<b>\$ 13,430,142</b>

### Compliance with Income Tax Code

In 2014, Gahanna City Council amended section 161.18 of the City's tax code to require that the Finance Director verify that the tax proceeds collected under the "Credit for Tax Paid to Another Municipality" section be expended for capital improvements and equipment in the categories of Safety, Streets and Stormwater Maintenance. For 2018, the proceeds related to section 161.18 are estimated to be approximately \$2.5M, based upon historical actuals. The 2018 budget request includes a total of \$6.0M in capital outlay investment in these three areas.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# LAW

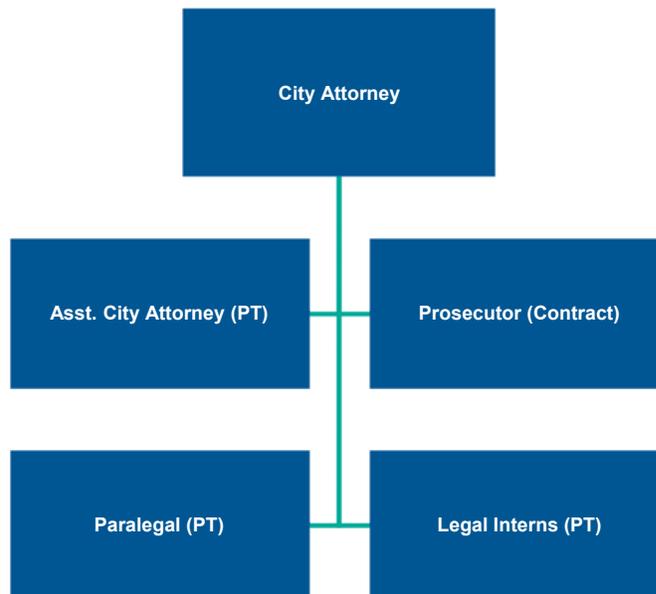
## Department Description

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



#### 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 2018 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.

The Department of Law has identified the following specific strategic goals for 2018 and beyond. Accomplishing these goals will contribute to the City’s continued success:

- ❖ Collaborating with Human Resources to draft, review, and compile a comprehensive Employee Handbook ensuring compliance with state and federal laws.
- ❖ Partnering with the Ohio Attorney General’s Office to pursue collection of outstanding debts owed to the City.
- ❖ 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 2018 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 2018 operating budget request has been adjusted to account for the alignment of expenses and includes an overall reduction of \$21,700.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	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 2017 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.
- ❖ Utilizing unpaid interns as assistants in Mayor’s Court thereby reducing the waiting time for cases to be heard and in the Department of Law to assist the City Attorney in completing projects.
- ❖ 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	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	<b>Law Department Total</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 92,172	\$ 107,413	\$ 125,730	\$ 123,130	\$ (2,600)
	Operating	\$ 282,738	\$ 298,084	\$ 271,750	\$ 252,650	\$ (19,100)
	Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 374,910</b>	<b>\$ 405,497</b>	<b>\$ 397,480</b>	<b>\$ 375,780</b>	<b>\$ (21,700)</b>
	Elected/Appointed Officials	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	City Attorney	1	1	1	1	0
	<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Assistant City Attorney	0	0	1	1	0
	Paralegal	1	1	1	1	0
	<b>Total Part-Time/ Seasonal</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>0</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**

# COUNCIL OFFICE

## Department Description

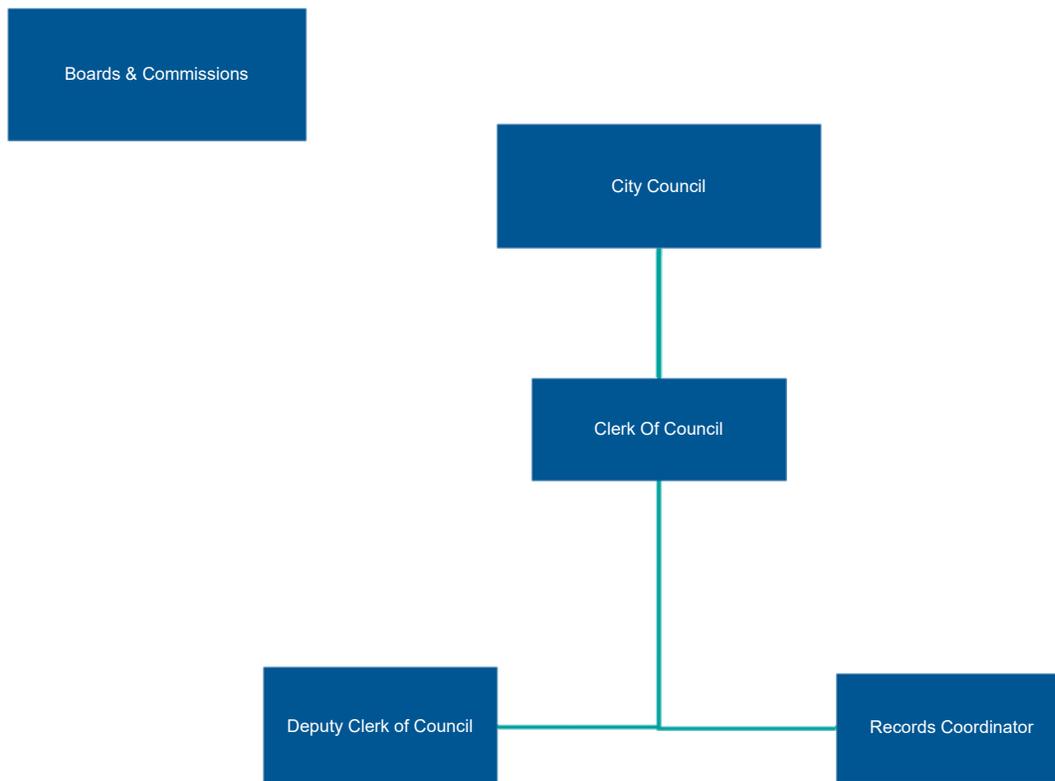
The City Council Office is led by the Clerk of Council. The office supports the City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Records Commission and records administration functions. It also works closely with the City Attorney. The office also oversees the Charter Review Commission every five years.

The Clerk of Council is responsible for all functions of the office including preparation of agendas, minutes and legislation. The Clerk also oversees the department's budgeting, strategic planning and workload management. Further, the Clerk works alongside the Council Office staff to provide administrative services for up to 14 council, board and committee meetings per month.

The City's records administration function resides within the Council Office, with a full-time staff member working to coordinate departments' records retention policies and procedures. Records administration also responds to records requests from the public. The Council Office manages the records pertaining to the City's real estate transactions.

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 the public, reporters, city employees and concerned residents on an on-going basis.

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Challenges

The Council Office faces the continuous challenge of meeting a variety of needs:

- ❖ Ensuring office coverage during normal business hours and evening meetings, especially in years when additional committees are established; and maintaining the office's day-to-day activities.
- ❖ Addressing resident concerns relating to audio issues in Council and committee meetings.
- ❖ Coordinating with each department and outside vendors to file and/or dispose of records and prepare them to be digitized.

## Non-Routine and New Items

### Changes to Operating

Nine charter change ballot issues passed on November 8, 2016, and went into effect on January 1, 2017, which caused a change in some evening meetings. The Planning Commission is no longer required to meet twice per month.

Historically, staff time had been allocated across multiple business units, for Records, Planning Commission, etc. These business units have been consolidated in the 2018 budget request to simplify accounting and timekeeping. Along with this consolidation the department was able to identify \$9,918 in reductions to operating expenditures.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
Audio/Visual Upgrade to Council Chambers	\$24,000	\$0	\$24,000

## Department Performance

### Accomplishments and Innovation

In 2016, the Council office launched new City-wide electronic records software for records management to reduce reliance on paper-based solutions. In 2017 the Council office has continued to work with each department to review their retention schedules in order to maintain our progress.

During 2017, the Council Office has:

- ❖ Updated an off-site and on-site records inventory.
- ❖ Collaborated with City departments to update the City's records retention schedule.
- ❖ Scanned more than 100 boxes of paper records into the City's records software and built in an application for another department.
- ❖ Disposed of approximately 500 boxes of paper records.
- ❖ Updated the City Code.
- ❖ Made the switch from an outdated to a more streamlined software that manages terms for appointed and elected members of various boards, commissions, and positions, and trained other City employees on the system.

Council members and the Clerk of Council have continued the Public Outreach Meetings (Coffee with Council) that were initiated in 2014 in order to maintain open dialogue with residents. The items discussed are tracked on an action register so that elected officials have a clear understanding from residents, of concerns or issues within the City and offer solutions in conjunction with Administration.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Revenue					
	Council Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Fines & Fees	\$ -	\$ 3,771	\$ 2,500	\$ 2,500	\$ -
	Licenses & Permits	\$ 55,257	\$ 53,987	\$ 54,200	\$ 54,200	\$ -
<b>Council Total</b>	<b>\$ 55,257</b>	<b>\$ 53,987</b>	<b>\$ 54,200</b>	<b>\$ 54,200</b>	<b>\$ -</b>	

General Fund	Use of Funds					
	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 353,596	\$ 382,396	\$ 384,548	\$ 377,630	\$ (6,918)
	Operating	\$ 115,422	\$ 68,747	\$ 129,500	\$ 126,500	\$ (3,000)
	Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 469,018</b>	<b>\$ 451,143</b>	<b>\$ 514,048</b>	<b>\$ 504,130</b>	<b>\$ (9,918)</b>
	Elected/Appointed Officials	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 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
	<b>Total Officials</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>25</b>	<b>0</b>
	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Clerk of Council	1	1	1	1	0
	Deputy Clerk of Council III	1	1	1	1	0
	Records Coordinator	1	1	1	1	0
<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	
Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference	
Office Support Worker III	1	1	0	0	0	
<b>Total Part-Time/ Seasonal</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**THIS PAGE INTENTIONALLY LEFT BLANK**

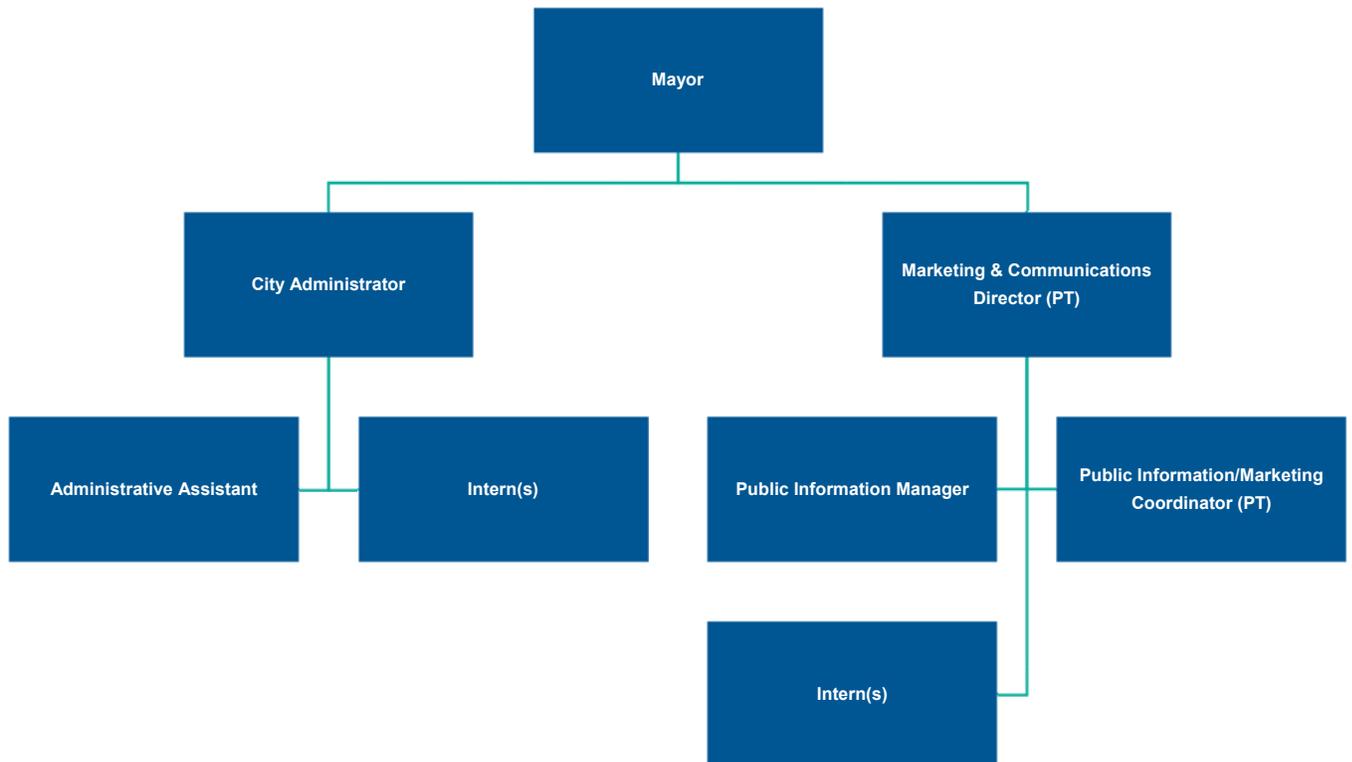
# MAYOR'S OFFICE

## 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. The City Administrator is appointed by the Mayor to oversee the daily operations of the City and lead City-wide initiatives like the implementation of the strategic plan and the Lean Gahanna program.

Also included in the Mayor's Office is the Marketing and Communications Department. The mission of the Marketing and Communications Department is to provide public information, communications planning, brand oversight and marketing support services to Gahanna City departments so they can successfully inform the community about city news, initiatives and events and promote meaningful engagement.

## 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, with the City Administrator serving as the Project Manager for the entire program. In addition, the Mayor’s Office is engaged with the following strategic results:

	<p><b>1.1 Walkable Downtown District</b>                  The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2018 include exploration of a Downtown Outdoor Refreshment Area, coordination with the Gahanna Cultural Arts Foundation and updates to the Capital Needs Assessment to include projects that will close walkability gaps downtown.</p>
	<p><b>2.3 Westside Intersection Complete</b>                  The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2018 include continued community engagement, final recommended intersection design, and continued pursuit of grant funding to support the project.</p>
	<p><b>4.3 Gateways and Signage</b>                  The final design and strategy for the gateways and signage will be dependent on the development and launch of the City brand in 2018</p>
	<p><b>4.4 Brand Launch</b>                  In 2018, the City Administrator will continue managing the Brand Launch project, which will include a high level of stakeholder and community engagement. Once the brand identity is developed, the Marketing and Communication team will be involved with implementation.</p>

	<p><b>5.2 Online Access to Strategic Plan Performance</b>          In 2018, the City Administrator will continue providing periodic updates to Council and the public on the implementation of the GoForward Gahanna strategic plan. These updates, along with other pertinent information will be maintained online at <a href="http://www.GoForwardGahanna.org">www.GoForwardGahanna.org</a>.</p>
	<p><b>5.3 Results Performance Measurement</b>          In 2018, the City Administrator will continue facilitating the development of Department Strategic Business Plans, with results performance measures. Results performance measurement data related to the GoForward Gahanna strategic plan and Strategic Business Plans will be provided to Council and the public in periodic updates</p>
	<p><b>5.4 Online Access to Results Performance Information</b>          In 2018, results performance measurement data related to the GoForward Gahanna strategic plan and Strategic Business Plans will be reported online.</p>
	<p><b>5.5 Recurring Citizen Survey</b>          In 2018, the second biennial National Citizen Survey will be administered, and its results will be reviewed, analyzed and made available to the public.</p>
	<p><b>5.6 Code Review, Update and Enforcement</b>          The City Administrator is the lead for this strategic result that spans several departments. Planned results in 2018 include completion of a thorough review and update of all City codes and development of a schedule for ensuring this takes place every three years. In addition, an enhanced interface for code enforcement reporting will be implemented.</p>

In 2018, the Mayor's Office plans to continue the Lean Gahanna program. The City has developed its own in-house training program in partnership with the Lean Ohio program. Multiple training opportunities will be provided to staff throughout the year, with opportunities for shared services with neighboring public entities that may choose to participate along with City staff.

The Marketing and Communications Department will continue to investigate opportunities to provide enhanced communications to residents and stakeholders, and responsive marketing support to City departments. Once the new brand identity is developed, Marketing and Communications will lead the citywide implementation efforts, providing brand standards manuals and trainings to City staff as well as stakeholder organizations.

### Challenges

As always, the challenge of the Mayor's Office, and the City as a whole is balancing the needs of the community with the resources at hand. With the GoForward Gahanna strategic plan identifying several new areas of needed investment, the work of balancing the City's daily operations with the strategic results identified in the plan will be an ongoing concern.

## Non-Routine and New Items

### Changes to Operating

The 2018 budget includes funding for the biennial citizen survey, additional phase(s) of the facility needs assessment, and enhanced digital tools for Marketing and Communications. The Department identified \$2,720 in operational expenditure reductions.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
N/A			

## Department Performance

### Accomplishments and Innovation

In 2017, The Mayor's Office:

- ❖ Successfully managed the reorganization of the City's marketing and communications staff and initiatives, creating a more coordinated approach to public communication and a centralized City events calendar.
- ❖ Launched an innovative new City website that includes data-driven personalization options and mobile compatibility.
- ❖ Continued efforts to reinvigorate the City's economic development strategies, personally visiting more than 100 businesses located in Gahanna, contributing to business growth, retention and attraction success.
- ❖ Provided ongoing project management for the GoForward Gahanna strategic plan, including the completion of the following strategic results:
  - 5.1 Neighborhood Commissions
  - 5.2 Online Access to Strategic Plan Performance
  - 5.5 Recurring Citizen Survey
- ❖ Improved City programs and processes and continued building a culture of continuous improvement through several successful Lean Gahanna projects and training opportunities.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Mayor's Office Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ -	\$ -	\$ 2,000	\$ -	\$ (2,000)
	<b>Mayor's Office Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ (2,000)</b>

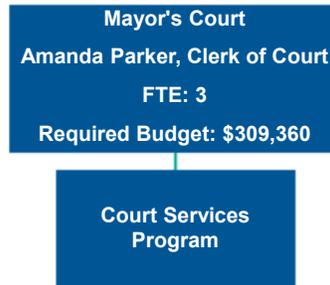
General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 281,910	\$ 446,221	\$ 599,610	\$ 598,990	\$ (620)
Operating	\$ 130,623	\$ 218,077	\$ 250,100	\$ 248,000	\$ (2,100)	
Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -	
	<b>Departmental total</b>	<b>\$ 412,533</b>	<b>\$ 664,298</b>	<b>\$ 849,710</b>	<b>\$ 846,990</b>	<b>\$ (2,720)</b>
	<b>Elected/Appointed Officials</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
	Mayor	1	1	1	1	0
	<b>Total Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>
	<b>Full-Time</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
	City Administrator	0	1	1	1	0
	Administrative Assistant	0	0	1	1	0
	Public Information Manager	1	1	1	1	0
	<b>Total Full-Time</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>0</b>
	<b>Part-Time/Seasonal</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
	Director of Marketing & Communications	0	0	1	1	0
	Public Information/Marketing Coordinator	0	0	1	1	0
	Mayor's Office Intern	0	0	1	1	0
	Marketing & Communications Intern	0	0	3	2	-1
	Office Support Worker III	2	2	0	0	0
	<b>Total Part-Time/ Seasonal</b>	<b>2</b>	<b>2</b>	<b>6</b>	<b>5</b>	<b>-1</b>

# 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 enhanced diversion and treatment options that will disrupt the cycle of repeat and/or escalating offences, as evidenced by:

- ❖ By 2018, defendants will have access to proactive treatment oriented resources
- ❖ By mid-2019, defendants with addiction-related charges will have access to an enhanced probation and/or diversion programs that include treatment incentive options
- ❖ By 2020, 50% of defendants heard for addiction-related crimes will participate in treatment-incentive options

## 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 2018, defendants will have electronic access to online, real-time case information
- ❖ By 2019, defendants will be able to receive payments due and court date reminders via text and/or email
- ❖ By 2019, 33% reduction in missed court dates

## 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 Est	2018 Est
% Defendants with cases reviewed and/or decided upon promptly	100%	100%	100%	100%
% Cases accessible and up-to-date within 1 business day of citation issuance	N/A	N/A	TBD	TBD

## Non-Routine or New Items

### Changes to Operating

The Mayor's Court will begin to implement the departmental Strategic Business Plan. For 2018, Mayor's Court identified \$18,440 in operational expenditure reductions.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
Court Software Upgrade (Court Computer Fund)	\$100,000	\$0	\$100,000
Audio/Visual Upgrade to Council Chambers (Court Building Fund)	\$6,000	\$0	\$6,000

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Clerk of Court Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Fines & Fees	\$ 578,980	\$ 405,705	\$ 560,100	\$ 407,000	\$ (153,100)
	<b>Clerk of Court Total</b>	<b>\$ 578,980</b>	<b>\$ 405,705</b>	<b>\$ 560,100</b>	<b>\$ 407,000</b>	<b>\$ (153,100)</b>

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 239,942	\$ 238,918	\$ 254,200	\$ 241,560	\$ (12,640)
	Operating	\$ 69,930	\$ 64,952	\$ 73,600	\$ 67,800	\$ (5,800)
	Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Departmental total</b>	<b>\$ 309,872</b>	<b>\$ 303,870</b>	<b>\$ 327,800</b>	<b>\$ 309,360</b>	<b>\$ (18,440)</b>
General Fund	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Clerk of Court	1	1	1	1	0
	Deputy Clerk	2	2	2	2	0
	<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>
General Fund	Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Office Support Worker II	1	1	1	0	-1
	<b>Total Part-Time/ Seasonal</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>-1</b>



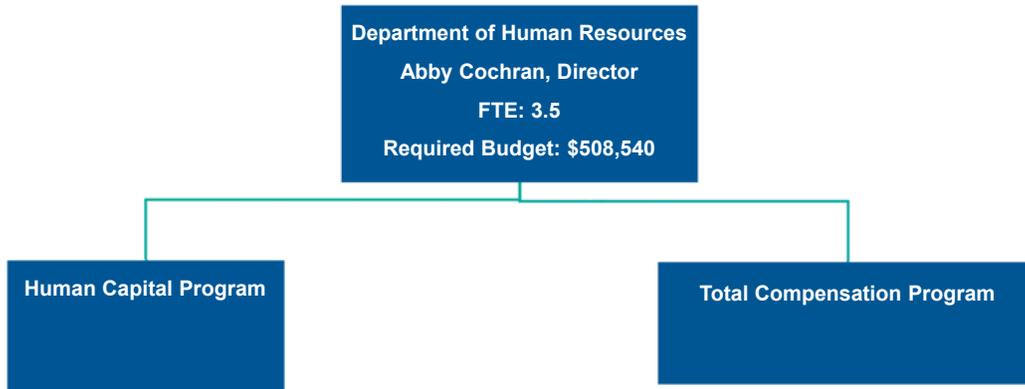
**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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
- ❖ Inconsistent application of City policies and laws for employees
- ❖ 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 2018, 85% of city policies and procedures will be up to date and accessible in real time to City employees
- ❖ By 2020, service-level agreements (SLAs) will be developed for core HR / department transaction types (i.e. recruitment, performance, employee counseling, etc.)
- ❖ By 2021, 85% of departmental standard operating procedures will be up to date and accessible to HR employees
- ❖ By 2021, department customer service scores will improve by 30%

### 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 2019, 95% of all non-safety service recruitments will have a Recruiting Cycle Time of 60 or fewer days
- ❖ By 2020, 90% of departments will have an up-to-date succession and professional development plan in place
- ❖ By 2018, develop and implementation of an updated Equal Employment Opportunity (EEO) plan for all city positions will be complete

## 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 2021, employee utilization of sick leave will be reduced by 25%
- ❖ By 2021, employee utilization of higher-cost healthcare options such as ER visits, urgent care and retail pharmacies will be reduced by 16%, 50%, and 15% respectively

## Human Capital Program

The purpose of the Human Capital Program is to provide Recruitment, Compliance, and Employee Development 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 Est	2018 Est
% Reduction of productive work time lost due to workplace injuries	N/A	N/A	30%	50%
% Vacant positions filled within 60 day timeframe	N/A	NA/	65%	90%
% City employees with a personalized professional development plan in place	N/A	N/A	20%	50%
% Employees who have acknowledged receipts of understanding of the policies required for their positions with the City	N/A	N/A	15%	75%

## 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 Est	2018 Est
% Positions with compensation and classification analyzed within the past three years (result)	N/A	N/A	100%	4%
% Employees maintaining or reducing their risk of future disease states	N/A	N/A	10%	30%

## Non-Routine or New Items

### Changes to Operating

The Department of Human Resources will begin to implement the departmental strategic business plan.

The 2018 budget request includes funding for the recently authorized near-site employee health clinic, which is expected to reduce overall healthcare costs and positively impact employee health outcomes in the future.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
N/A			

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Human Resources Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Fines & Fees	\$ 600	\$ -	\$ 500	\$ 500	\$ -
<b>Human Resources Total</b>	<b>\$ 600</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ -</b>	

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 283,555	\$ 273,080	\$ 310,110	\$ 308,040	\$ (2,070)
Operating	\$ 63,439	\$ 111,051	\$ 95,600	\$ 200,500	\$ 104,900	
Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Departmental total</b>	<b>\$ 346,994</b>	<b>\$ 384,131</b>	<b>\$ 405,710</b>	<b>\$ 508,540</b>	<b>\$ 102,830</b>	

General Fund	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 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	
<b>Total Full-Time</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>0</b>	

General Fund	Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Administrative Assistant	0	0	0.33	0.33	0
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>0</b>	<b>0.33</b>	<b>0.33</b>	<b>0</b>	

# 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, and payroll services for the City.

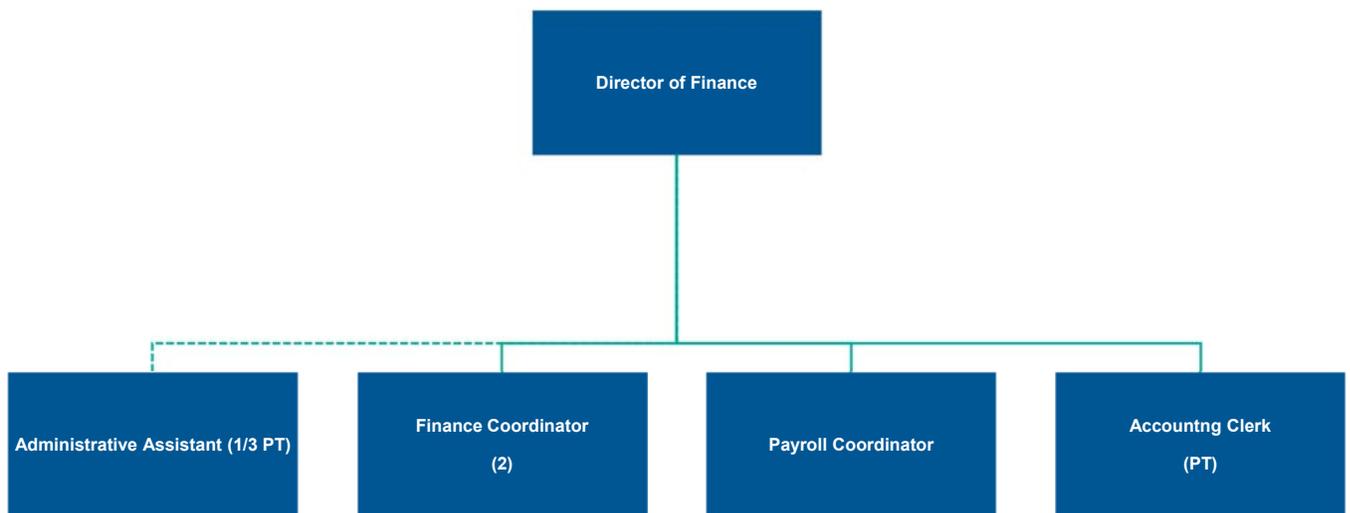
The Finance Department oversees the collection and proper distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City.

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 for more than 250 full-time, part-time and seasonal employees on a biweekly basis totaling more than \$12 Million annually, as well as processing more than 4,400 annual vendor payments via check and ACH and over 1,600 credit card transactions (based on 2016 credit card transactions anticipated to double by the end of 2017 with implementation of the virtual credit card program) totaling over \$26 Million 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 Finance 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



## Conditions Affecting Service Levels, Performance and Cost

### Priorities and Strategic Results



#### 2.4 Dedicated Funding for Roads and Bridges

The Director of Finance is the lead for this strategic result. The planned progress for 2018 is to provide information to Council regarding current dedicated funding and options that exist for new funding sources.

In 2018, the Finance Department will begin the implementation process for new accounting and timekeeping systems. 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 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

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

As part of the 2018 budget process, the Finance Department encouraged departments to consolidate budget accounts and perform a thorough analysis of what has been expended over the past three years compared to what was requested for appropriations in 2017. The purpose was to reduce the number of account lines to improve budget management and to identify possible reductions in operational expenditures. Approximately 135 account lines were eliminated city-wide and the Finance Department alone identified \$129,450 in operational expenditure reductions. Reductions for other departments are included with their narrative.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
N/A			

## Accomplishments and Innovation

2017 successes for The Department of Finance include:

- ❖ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the fourth consecutive year.
- ❖ Received the Excellence in Financial Reporting Award for the Comprehensive Annual Financial Report (CAFR) for the third consecutive year.
- ❖ With the assistance of Berry Dunn consulting, performed a needs assessment to identify what the City's technical and functional requirements are for a new accounting and timekeeping system.
- ❖ With the assistance of Berry Dunn consulting, selected a vendor to replace the City's accounting and timekeeping system.
- ❖ Finalized the strategic business plan for the department.
- ❖ Maximized credit card rebates with a full year of virtual credit card payments for vendors who elected to be part of the program in 2016.
- ❖ Changed the process for department budget submissions to make the process more personalized for each department gaining efficiency and adding value to the departments' budget development process.

## 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	2013	2014	2015	2016	2017
CAFR/BFS	CAFR	CAFR	CAFR	CAFR	CAFR
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	Clean

### 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	2013	2014	2015	2016	2017
Budget Award	Applied, No Award	Awarded	Awarded	Awarded	Awarded
CAFR Award	Awarded	Awarded	Awarded	TBD	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	2013	2014	2015	2016	2017
Target	<\$25.00	<\$25.00	<\$25.00	<\$20.00	<\$18.00
Actual	\$18.90	\$19.10	\$17.30	\$17.60	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Finance Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Income Taxes	\$ 17,600,048	\$ 18,668,023	\$ 19,838,400	\$ 19,415,300	\$ (423,100)
	Real Estate Taxes	\$ 1,653,047	\$ 1,694,963	\$ 1,692,195	\$ 1,890,160	\$ 197,965
	Other Taxes	\$ 615,722	\$ 557,117	\$ 554,400	\$ 568,300	\$ 13,900
	Local Government Fund	\$ 757,629	\$ 704,660	\$ 700,000	\$ 675,900	\$ (24,100)
	Fines & Fees	\$ 310,416	\$ 278,253	\$ 313,000	\$ 300,000	\$ (13,000)
	Interest and Investment Income	\$ 459,940	\$ 529,775	\$ 487,800	\$ 500,000	\$ 12,200
	Grants	\$ 360,812	\$ 333,609	\$ -	\$ -	\$ -
	Miscellaneous Income	\$ 147,950	\$ 232,314	\$ 51,000	\$ 90,000	\$ 39,000
	Transfers	\$ 1,422,177	\$ 1,500,951	\$ 1,759,370	\$ 1,445,185	\$ (314,185)
	Advances	\$ -	\$ -	\$ -	\$ 138,600	\$ 138,600
<b>Finance Total</b>	<b>\$ 23,327,741</b>	<b>\$ 24,499,665</b>	<b>\$ 25,396,165</b>	<b>\$ 25,023,445</b>	<b>\$ (372,720)</b>	

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 463,604	\$ 349,896	\$ 384,500	\$ 397,800	\$ 13,300
	Operating	\$ 1,500,710	\$ 1,585,876	\$ 1,780,000	\$ 1,637,250	\$ (142,750)
	Operating Capital	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -
	Transfers	\$ 3,091,476	\$ 4,370,045	\$ 3,946,462	\$ 8,278,780	\$ 4,332,318
	Advances	\$ -	\$ -	\$ 630,000	\$ 630,000	\$ -
	<b>Departmental total</b>	<b>\$ 5,055,790</b>	<b>\$ 6,305,817</b>	<b>\$ 6,890,962</b>	<b>\$ 11,093,830</b>	<b>\$ 4,202,868</b>
	<b>Full-Time</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
	Director of Finance	1	1	1	1	0
	Deputy Director of Finance	1	0	0	0	0
	Finance Coordinator	2	2	2	2	0
Payroll Coordinator	1	1	1	1	0	
<b>Total Full-Time</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	
<b>Part-Time/Seasonal</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>	
Office Support Worker III	1	1	1	1	0	
Administrative Assistant	0	0	0.33	0.33	0	
<b>Total Part-Time/ Seasonal</b>	<b>1</b>	<b>1</b>	<b>1.33</b>	<b>1.33</b>	<b>0</b>	

# 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:

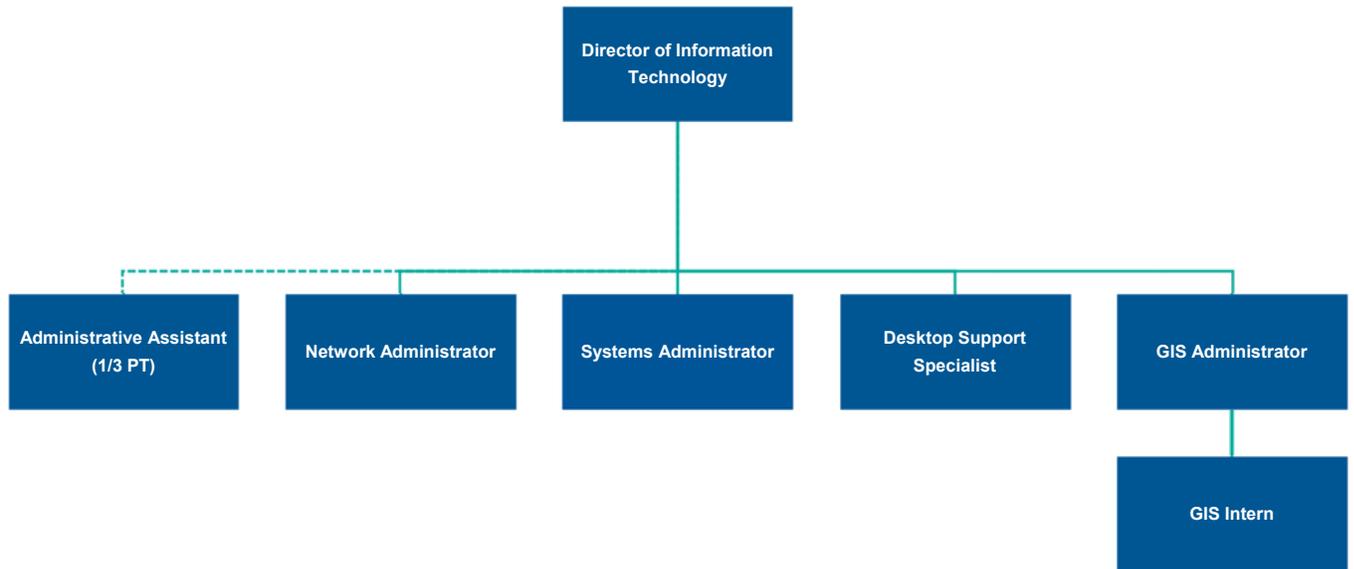
- ❖ Maintaining network infrastructure and physical end points (225 desktops, laptops, and tablets) dispersed across 10 locations
- ❖ Business application configuration, support, maintenance for numerous program-specific platforms
- ❖ Network monitoring, security, and penetration testing
- ❖ Wireless infrastructure for city hall, police department, and numerous satellite facilities as well as traffic signals and other specialized equipment
- ❖ Maintaining enterprise storage, 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
- ❖ Supporting and maintaining income generating hosted services for neighboring municipalities

## Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

### Priorities and Strategic Results

In 2018, 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 2018 planned projects for IT Operations is upgrading or replacing older systems. As legacy systems are upgraded, the department will investigate options to make each of the systems more reliable and leverage cloud solutions. These projects range from the replacement of cameras and routers in the police vehicles to upgrading the finance system to inventorying and upgrading end points across the city.

In 2018 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 supports 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

IT has been able to reduce the overall budget in 2018 from 2017 by \$130,250. Two significant changes to the budget are the consolidation of accounts for GIS and IT Operations into one account. We are also changing the way we license the Microsoft software at our end points (Exchange and other Office products). Because of the migration to Office 365 and the way it is licensed we have added a yearly software expense of \$55,000.

We are staying vigilant with assigning City staff to proper groups to maintain proper levels of licensing to control the software licensing cost as much as possible.

### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
City-wide Camera Surveillance System	\$10,000	\$40,000	\$50,000
Fiber Optic Expansion	\$200,000	\$800,000	\$1,000,000

## Department Performance

### Accomplishments and Innovation

In 2017, the department upgraded several high-impact technology systems at City Hall. The replacement of the SAN and server infrastructure at both the City Hall Server Room and our DR site at the Fleet facility with newer technology has provided the City with more data storage to allow for additional services to all departments and help provide better recovery time objectives and recover point objectives in our DR plan.

IT has also upgraded to a more robust and secure wireless internet system at City Hall and PD and has added internet access to the City pools for the use of the residents.

In addition, three major projects are planned to be completed in the 4<sup>th</sup> quarter of 2017. A replacement of the core network switch at the Police Department replacing a seven-year-old hardware device. IT is also working to migrate all email to Office 365. This will provide more flexibility for access for the end users and benefit the City in many ways including DR planning and reducing our offsite data storage costs. The third Q4 project is assisting the PD with the replacement of an aging security camera system. The new system will provide the City with better recall of saved video, consolidate the management of many separate systems as well as provide live video feeds to first responders.

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Information Technology Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 26,038	\$ 85,339	\$ 95,853	\$ 32,000	\$ (63,853)
	<b>Information Technology Total</b>	<b>\$ 26,038</b>	<b>\$ 85,339</b>	<b>\$ 95,853</b>	<b>\$ 32,000</b>	<b>\$ (63,853)</b>

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 323,221	\$ 456,522	\$ 533,190	\$ 609,240	\$ 76,050
	Operating	\$ 425,731	\$ 480,474	\$ 545,800	\$ 467,500	\$ (78,300)
	Operating Capital	\$ 20,530	\$ 151,966	\$ 220,000	\$ 92,000	\$ (128,000)
	<b>Departmental total</b>	<b>\$ 769,482</b>	<b>\$ 1,088,962</b>	<b>\$ 1,298,990</b>	<b>\$ 1,168,740</b>	<b>\$ (130,250)</b>
	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 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	
<b>Total Full-Time</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>0</b>	
Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference	
GIS Intern	0	0	1	1	0	
Office Support Worker III	0	1	1	0	-1	
Administrative Assistant	0	0	0.34	0.34	0	
<b>Total Part-Time/ Seasonal</b>	<b>0</b>	<b>1</b>	<b>2.34</b>	<b>1.34</b>	<b>-1</b>	

# 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 769 diverse acres of open space, parkland and parks and recreation facilities. The Department is responsible for the second largest amount of acreage owned by a municipality in suburban Franklin County. It 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
- ❖ 15 Playgrounds
- ❖ 200 acres of preserved open space
- ❖ The Ohio Herb Education Center
- ❖ Gahanna Municipal Golf Course
- ❖ BASE Skate Park
- ❖ 3 Athletic Complexes with 30 Fields
- ❖ 5 Basketball and 4 Tennis Courts
- ❖ Creekside Park and Plaza

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 Administrative Division provides policy, strategic direction and planning to ensure the Department will be productive and outcome based, utilizing the best management practices to deliver quality parks, programs and facilities to the community. The division supports the Department of Parks & Recreation through a system of sustainable funding mechanisms, department communications, and capital project planning and innovative operations of the Department.

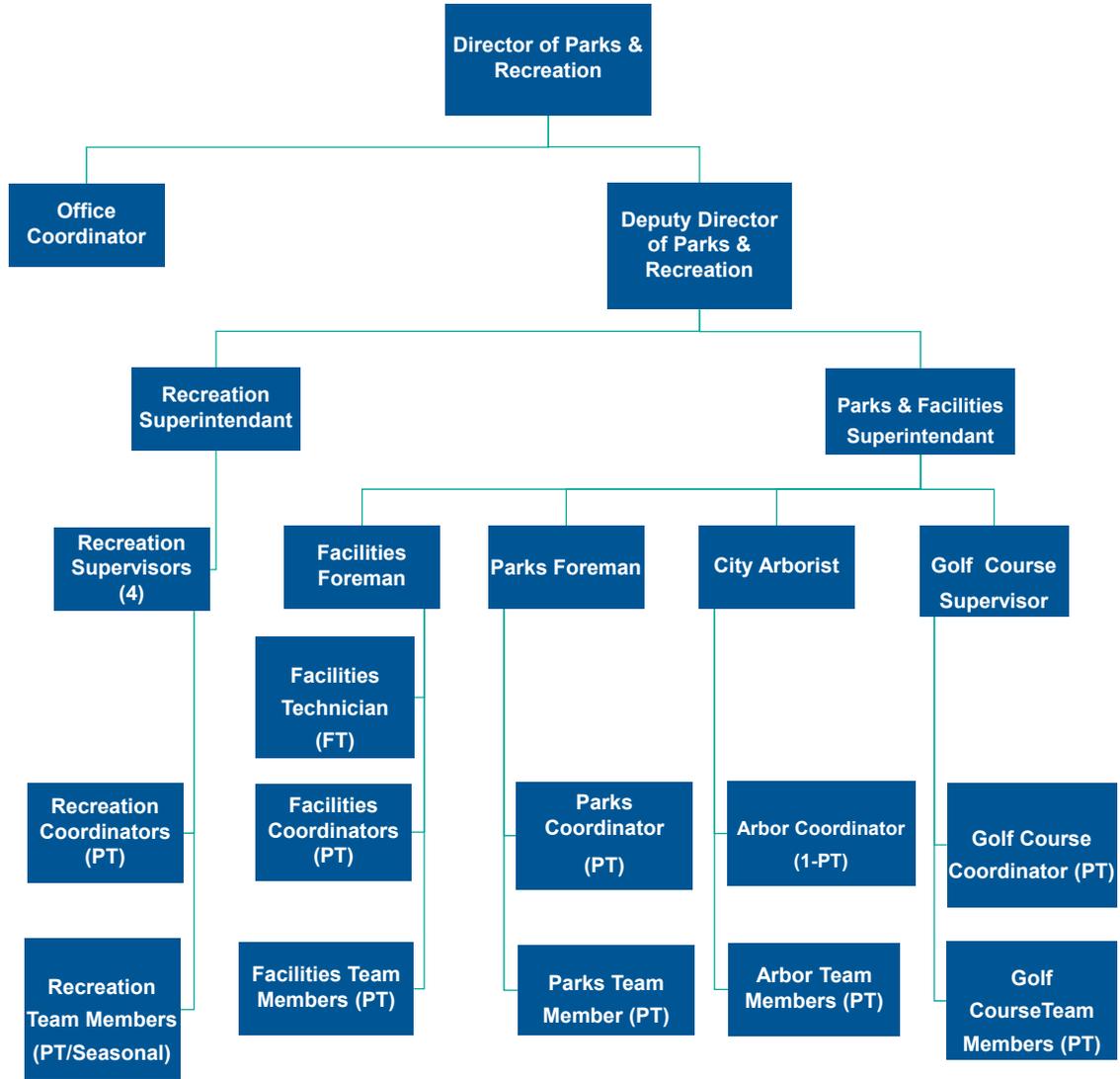
### Parks and Facilities Division

Through well maintained, attractive, clean and safe parks and facilities, the Parks and Facilities Division provides accessible parks for active and passive recreation opportunities, land preservation and natural resource conservation.

### Recreation Division

The Recreation Division is responsible for providing opportunities for recreation, environmental education and physical activity for residents and visitors. The division's enterprising approach includes building strong relationships with businesses, non-profits, schools and other organizations to continually improve operations. The division reaches cost recovery goals and creates a sustainable business model while providing high quality programs and services.

# Organizational Chart



## Conditions Affecting Service Levels, Performance and Cost

The Department's 2018 efforts will focus on priorities defined in the City's GoForward Gahanna Strategic Plan, Mayor Kneeland's Commitment to Gahanna, and Gahanna Parks & Recreation Masterplan.

### Priorities and Strategic Results

	<p><b>3.1 Completed Trail System</b> 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. To this end, the design of Big Walnut Trail (BWT) 4 will be complete by the end of 2017, with construction of this section complete by the end of FY 2018.</p>
	<p><b>3.2 Southwest Floodplain Park Plan</b> By the end of 2018, 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"> <li>❖ By December 1, 2017 there will be conceptual plans of active or passive options for park development.</li> <li>❖ By March 31, 2018 Parks &amp; Recreation, Council and the Mayor will have a workshop to determine what components the park plan will include.</li> <li>❖ By June 30, 2018, the community will be engaged in the planning process.</li> </ul>
	<p><b>3.4 Waterway Plan</b> By (end of) 2018, Gahanna residents will have an approved plan in place for waterways development, use and promotion.</p> <ul style="list-style-type: none"> <li>❖ By October 1, 2017, issue the RFP for the Plan.</li> <li>❖ By November 30, 2017, secure a consultant to complete the plan.</li> <li>❖ By March 31, 2018, the community will be engaged in planning process.</li> </ul>

2018 priorities that support the City's Parks & Recreation Master Plan include:

- ❖ Building trail connectivity
- ❖ Prioritizing park maintenance standards within available resources
- ❖ Continuing refinement of programs, partnerships and offerings at the Gahanna Senior Center to further engage the local population, enhance memberships and build sustainability
- ❖ Improving web-based customer experience through website and database upgrades
- ❖ Strengthening relationships with community organizations and businesses to capitalize upon resources to improve offerings for the community

### Challenges

The City's GoForward Gahanna Strategic Plan focuses on the Department's efforts in developing the Big Walnut Trail Section 4 and planning the Southwest Flood Plain. Challenges achieving strategic plan objectives related to these initiatives revolve around securing dedicated funding and resources to implement change.

The Department is responsible for operating the City's aquatics facilities, and both Hunters Ridge Pool and the Gahanna Swimming Pool are community cornerstones that come with their own challenges due to facility age. Aquatics sites, by nature, require large capital reinvestment and due to the age of the sites infrastructure will require increased attention.

In 2006, the City adopted the first master plan for The Department of Parks & Recreation and this planning document was most recently updated in 2015. 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 in the adopted master plan. As identified in the Master Plan, underserved areas of our

community exist. To provide resources to these neighborhoods, social equity investments are needed. Furthermore, capital improvements and repairs of existing park assets across the city are needed to maintain assets.

Turnover in the Department in both full-time and part-time roles has created a challenge in continuity. Department recruiting, retention and succession planning are a major focus in overcoming this obstacle.

## Non-Routine or New Items

### Changes to Operating

In the 2018 budget request, aquatics operation and maintenance will be part of the city's Sustainable Operating Model (SOM). The SOM also includes an annual capital maintenance program for aquatics to plan for operating capital investments over time. In 2018, this funding will address critical needs at the Gahanna Swimming Pool that will make it possible to continue operating the pool for the next decade and beyond.

In addition, the department has consolidated the Parks and Facilities budget units as well as numerous operating accounts in order to better reflect actual operations and improve management of the budget. Although some operational reductions were made there is an overall increase to meet the programming and maintenance needs of the department.

### One Time Investments

Items Funded from One Time Resources	2018	2018-2021	TOTAL
West Side Neighborhood Park	\$450,000	\$450,000	\$900,000

## Department Performance

### Accomplishments and Innovation

2017 successes for The Department of Parks & Recreation included:

	<p><b>1.1 Walkable Downtown District</b></p> <p>In 2017, the Parks &amp; Recreation Department worked on a team to identify walkability gaps in the downtown area, evaluated the safety gaps in the parking facility and the downtown area.</p>
	<p><b>3.1 Completed Trail System</b></p> <p>In 2017, Parks &amp; Recreation submitted a grant application to Clean Ohio Trail Fund and Recreational Trail Program requested and awarded \$850,000 for this project. In addition, the Department began engagement with a consultant for the design of the BWT section 4.</p>
	<p><b>3.4 Waterway Plan</b></p> <p>In 2017, the Natural Resource Advisory Committee was engaged in the planning process to assist with the asset assessment and the development of the RFQ for development of the plan. The department also completed a comprehensive existing asset assessment and reviewed all relevant existing plans.</p>
	<p><b>4.1 Business Involvement</b></p> <p>In 2017, the Development team began communicating with Recreation to coordinate visits between the departments and will begin delivering The Gateway to businesses in Q4.</p>

In addition to these strategic results, the Department also accomplished the following in 2017:

- ❖ Improved public communication through Gateway enhancements and increased distribution by mailing to local businesses.
- ❖ Summer day camped exceeded 95% capacity.
- ❖ Completed Columbus Blue Jackets grant application for McCutcheon Road Park.
- ❖ Unveiled concept plans for McCutcheon Road Park at a public meeting. Groundbreaking expected late fall 2017.
- ❖ Increased community engagement, programs, sponsorship and membership at the Gahanna Senior Center through site redesign, volunteer gardening program, rentals, and expanded active adult programming.
- ❖ Hosted multiple regional sporting events at fields and aquatics sites resulting in thousands of visits to park sites.
- ❖ Held, partnered with and/or hosted 60+ events in Creekside area.
- ❖ Coordinated over 500 volunteer hours of work for park projects at the golf course, BWT, Price Road, Creekside, Woodside Green Park, Hannah Park and aquatic facilities.
- ❖ Carriage house renovation at the Ohio Herb Education Center.
- ❖ Gahanna Swimming Pool roof replacement.
- ❖ Sun shade and play surfacing installed at Hunters Ridge Pool.
- ❖ Lunchroom renovation at Oklahoma complex.
- ❖ Shelter at Hannah Park power washed and repainted.
- ❖ Slate roof replacement at Ohio Herb Education Center scheduled for late Fall 2017.

## 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	2013	2014	2015	2016	2017
Total Acreage	759	759	769	769	769
Acres Per 1,000 Residents	22.3	22.3	22.6	22.6	22.6

#### 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

2013	2014	2015	2016	2017
17.1	17.1	17.1	17.9	19.0

Recreation Division –

**Recreation Only Expenses**

Providing recreation opportunities for our residents is a core service of the Department. The Department tracks expenses year to year.

Total Annual Recreation Expenses

2013	2014	2015	2016	2017
\$1,405,534	\$1,351,466	\$1,505,051	\$1,428,955	TBD

**Recreation Direct Cost Recovery Ratio**

The Department strives for sustainability through 100% cost recovery of recreational expenses including special events and senior services. The revenue recovery rate demonstrates the Department's progress towards 100% revenue recovery.

Annual Recreation Cost Recovery Rate

2013	2014	2015	2016	2017
83%	92%	91%	87%	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Parks & Recreation Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 169	\$ -	\$ -	\$ -	\$ -
	Miscellaneous Income	\$ 4,417	\$ 30,080	\$ 6,000	\$ 4,000	\$ (2,000)
	Recreation Income	\$ 1,322,477	\$ 1,429,414	\$ 1,364,580	\$ 1,407,225	\$ 42,645
	<b>Parks &amp; Recreation Total</b>	<b>\$ 1,327,063</b>	<b>\$ 1,459,494</b>	<b>\$ 1,370,580</b>	<b>\$ 1,411,225</b>	<b>\$ 40,645</b>

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 2,271,576	\$ 2,540,688	\$ 2,964,142	\$ 3,188,740	\$ 224,598
Operating	\$ 1,169,392	\$ 1,285,290	\$ 1,339,310	\$ 1,333,810	\$ (5,500)	
Operating Capital	\$ 108,579	\$ 254,566	\$ 187,500	\$ 155,000	\$ (32,500)	
	<b>Departmental total</b>	<b>\$ 3,549,547</b>	<b>\$ 4,080,544</b>	<b>\$ 4,490,952</b>	<b>\$ 4,677,550</b>	<b>\$ 186,598</b>
General Fund	Elected/Appointed Officials	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Landscape Board	5	5	5	5	0
Parks & Recreation Board	7	7	7	7	0	
	<b>Total Officials</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>0</b>
General Fund	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Director of Parks & Recreation	1	1	1	1	0
Deputy Director of Parks & Recreation	1	1	1	1	0	
Facilities Maintenance Coordinator	0	0	1	1	0	
Facilities Foreman	1	1	1	1	0	
Forestry Foreman	0	0	1	1	0	
Forestry Technician	1	1	0	0	0	
Golf Course Supervisor	0	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	3	4	4	4	0	
Senior Center Supervisor	1	0	0	0	0	
	<b>Total Full-Time</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>0</b>
General Fund	Part-Time/Seasonal (1)	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Guest Services-Aquatics	7	5	7	9	2
Lifeguard	32	35	32	39	7	
Office Support Worker I	3	5	3	4	1	
Office Support Worker II	3	2	3	2	-1	
Parks Intern	0	1	1	1	0	
Parks Service Coordinator I	6	8	5	6	1	
Parks Service Coordinator II	2	3	5	2	-3	
Parks Skilled Tech I & 2	3	10	1	9	8	
Pool Concession Team Member	10	18	17	14	-3	
Recreation Coordinator 1 & 2	7	9	3	8	5	
Recreation Crew Member	39	35	50	38	-12	
Recreation Programmer	16	19	16	26	10	
Recreation Team Member	12	9	9	11	2	
Seasonal Parks/Service	1	0	2	1	-1	
Team Member-Parks/Service	28	19	27	25	-2	
	<b>Total Part-Time/ Seasonal</b>	<b>169</b>	<b>178</b>	<b>181</b>	<b>195</b>	<b>14</b>

(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 seasonal positions, staffing is instead based on hours of operation.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 Economic Development Strategy, codes and land use plans. The Planning Division is also responsible for the review, implementation, and updates to Gahanna's land use and area plans and communicating the plans with various stakeholders.

## Organizational Chart



Priorities and Strategic Results

	<p><b>Strategic Result 1.2: Create 2,750 New Jobs</b>                  The Planning &amp; Development Department is the lead for this strategic result. Milestones the Department is working on in 2018 include the development of 1,832 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><b>Strategic Result 1.3: Job Wages and Density</b>                  The Planning &amp; Development Department is the lead for this strategic result. There are no milestones for 2018. 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><b>Strategic Result 1.4: Updated and Accessible Development Plans</b>                  The Planning &amp; Development Department is lead for this strategic result. A milestone that is planned for completion in 2018 is to have updated plan data available on the City's online GIS system. This result is tied to Result 4.2. Analysis and presentation of the various City plans has been completed. The City is in the process of selecting a consultant to consolidate and update City plans.</p>
	<p><b>Strategic Result 4.1: Business Involvement</b>                  The Planning &amp; Development Department is the lead for this strategic result. Both Planning &amp; Development and Parks &amp; Recreation have worked closely to develop a shared database to track, share, and communicate the efforts made by each department. A milestone for 2018 is to have 25% of targeted businesses to partner in community events.</p>
	<p><b>Strategic Result 4.2: Updated Architectural Standards</b>                  The Planning and Development Department is the lead for this strategic result. A milestone for 2018 is to engage stakeholders to determine the desired architectural standards of the City. This milestone will be accomplished in conjunction with the comprehensive land use plan update (Result 1.4).</p>
	<p><b>Strategic Result 4.3: Gateways and Signage</b>                  The Planning &amp; Development Department is the lead for this strategic result but works closely with many other City departments. Interim results for 2018 include the following: drivers and pedestrians will experience high reflectivity street signs that are easy to read in both day and night at 95% of Gahanna's intersections; an order will be placed for new street signs and poles for District 1.</p>
	<p><b>Description of Strategic Result 5.1: Area Commissions</b>                  The Planning &amp; Development Department is the lead for this strategic result. This strategic result was successfully completed in 2017. Area Commission members have been appointed and at least one meeting has been held for each Commission.</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 development opportunities.
- ❖ The need for a comprehensive community-wide marketing and branding campaign.
- ❖ The need for shovel ready commercial properties.
- ❖ The Division needs outside expertise to successfully accomplish the Economic Development Strategy.
- ❖ The need to increase the economic incentive toolbox to assist small to medium size businesses.

## Planning Division

Challenges facing the Planning Division include:

- ❖ Current territorial boundaries limit future development opportunities.
- ❖ The need for an updated and unified land use plan.
- ❖ The need for updated code that is consistent with land use plans.
- ❖ The need for updated code that clearly articulates development standards and processes.

### Non-Routine or New Items

#### Changes to Operating

The 2015 Economic Development Strategy (EDS) created a comprehensive list of economic development action items that are required to accomplish the market driven goals of the EDS, focused on seven primary categories: Grow/Retain/Attract/Build, Entrepreneurship, Workforce Development, Marketing, Global Investment, Infrastructure and Incentives.

Based upon these categories the Department of Planning & Development requested funding over a three year period beginning in 2016 to successfully implement the city's new Economic Development Strategy. The 2016 budget allocated dollars for Marketing, Contract Services, City Gateway Improvements, Land Bank Program, Fiber Optic Expansion, Site Certification Program, and a Development Fund. In 2018, the Department will continue to aggressively pursue several initiatives directly correlated to the Economic Development Strategy and aligned with the Go Forward Gahanna Strategic Plan and the Mayor's Commitment to Gahanna, which will require continued budget support in order to be successful.

The Department also analyzed operational expenditures and identified \$408,740 of reductions. The majority of the reductions are related to the expiration of Office and Industrial Incentive Agreements.

#### One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
Marketing	\$30,000	\$0	\$30,000
Contract Services	\$75,000	\$0	\$75,000
Land Bank Program	\$350,000	\$0	\$350,000
Central Park – Morrison & Claycraft Improvements Design	\$150,000	\$0	\$150,000
Crescent at Central Park (TIF Fund)	\$500,000	\$1,000,000	\$1,500,000

### Department Performance

#### Accomplishments and Innovation

	<p><b>1.2: Create 2,750 New Jobs</b></p> <p>As of September 1, 59 new jobs have been developed or committed to be developed in the Southeast and southwest Gahanna in target industries. This brings the total for 2016 and 2017 to 1,033.</p>
	<p><b>1.4: Updated and Accessible Development Plans</b></p> <p>In 2017, the Department successfully completed review of all existing land use and area plans. A summary of this review was presented to Council and to Area Commissions. A comprehensive land use plan RFP was successful in identifying a consultant to lead the effort to update and consolidate our land use and area plans.</p>

	<p><b>4.2 Updated Architectural Standards</b></p> <p>In 2017, the Department successfully completed land use and area plan analysis with the Mayor and Council. This analysis has led to accelerating the timeline to begin a zoning code overhaul.</p>
	<p><b>5.1: Area Commissions</b></p> <p>This result was successfully completed in 2017. Members were appointed to each of the five commissions. An introductory meeting was held for each of the five commissions. As of September 1<sup>st</sup>, eight Area Commission applications have been received.</p>
	<p><b>5.6: Code Review</b></p> <p>In 2017, the Planning &amp; Development Department successfully participated in several meetings related to the review and updating of City codes. Specifically, the Planning &amp; Development Department, in partnership with other City departments, successfully updated the zoning code in respect to cell towers, senior living facilities, and open display.</p>

In 2017, 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 2017, the Mayor and the Planning & Development Department successfully met with over 115 existing businesses. These meetings have resulted in additional investments, job retention/expansion, business to business connections, and permitting problem solving. As of August 31, over 320 jobs have been retained or developed and over \$17,000,000 in capital investment has been invested. This job count includes those jobs as defined by Strategic Result 1.2 and all other jobs types throughout the community.
- ❖ Review tax abated areas and tax increment financing districts  
 In 2017, the Mayor and the Planning & Development Department successfully reviewed all incentive agreements to confirm contractual compliance. Based upon this review, it has been determined that the job commitments have been met or exceeded. In fact, for 2016, the actual job creation of tax abated properties was 51% higher than their agreements required.
- ❖ Establish area commissions to improve communication  
 In 2017, the Planning & Development Department worked with Administration to successfully appoint members to each of the five area commissions. All five area commissions have held at least one meeting to discuss current and future planning efforts. So far in 2017, there have been eight area commission applications received.

**Economic Development Strategy**

- ❖ Create CEO Roundtable  
 In 2017, the Planning & Development Department successfully held its second CEO Roundtable event. These events have brought together local business leaders to discuss relevant topics primarily focused on assisting businesses to attract and retain a talented workforce.
- ❖ Residential Annexation Strategy  
 In 2016, the Planning & Development Department successfully established a residential annexation strategy that requires all new residential annexation projects to generate additional revenue for the city.

This agreement requires the property owner to become part of a New Community Authority in order to generate additional revenue from the project. So far in 2017, there have been no residential annexation projects that have been submitted for approval to date.

❖ Workforce Development

In 2017, the Planning & Development Department successfully connected with the Gahanna Chamber of Commerce and Gahanna-Jefferson School District in order to establish a formal connection between these institutions and the local business community. A five point strategy was identified that includes identifying existing employment gaps; connecting businesses with potential employees; encourages businesses to build relationships with students; empowers the schools to grow talent; and engages stakeholders on workforce issues.

❖ GahannaNet Program

In 2017, 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 provides 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
Target	425	425	425	425
Business Connections	102	117 YTD	TBD	TBD

### Projects

The Department works to process business development leads from a number of sources including regional partners such as Columbus 2020 and from visits with existing and prospective businesses. The Department uses all available economic development tools to accomplish this goal.

#### Development Response to Leads

Year	2016	2017	2018	2019
Target Project Completions	50	50	50	50
Leads	109	73 YTD	TBD	TBD
Projects	68	35 YTD	TBD	TBD
Projects Completed	22	9 YTD	TBD	TBD

### 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	2016	2017	2018	2019
Target Jobs (Strategic Result 1.2)	458	458	458	458
Target Job Development	974	59 YTD	TBD	TBD
City-Wide Job Development (All New and Retained)	1538	323 YTD	TBD	TBD
Capital Investment	\$65.83 million	\$17.3 million YTD	TBD	TBD

### Budget Information

#### Revenue, Appropriation, and Position Summary

General Fund	Planning & Development Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 146,255	\$ 164,635	\$ 146,000	\$ 150,000	\$ 4,000
Fines & Fees	\$ 12,405	\$ 9,836	\$ 12,200	\$ 8,981	\$ (3,219)	
Miscellaneous Income	\$ -	\$ 18,000	\$ -	\$ -	\$ -	
<b>Planning &amp; Development Total</b>	<b>\$ 158,660</b>	<b>\$ 192,471</b>	<b>\$ 158,200</b>	<b>\$ 158,981</b>	<b>\$ 781</b>	

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 396,678	\$ 409,551	\$ 423,960	\$ 433,820	\$ 9,860
Operating	\$ 513,742	\$ 205,646	\$ 642,600	\$ 224,000	\$ (418,600)	
Operating Capital	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Departmental total</b>	<b>\$ 910,420</b>	<b>\$ 615,197</b>	<b>\$ 1,066,560</b>	<b>\$ 657,820</b>	<b>\$ (408,740)</b>	
General Fund	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 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	1	1	0	
Administrative Assistant	1	1	1	1	0	
<b>Total Full-Time</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>0</b>	

# 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 approximately 35,708 residents, covering an area of 12.6 square miles with 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 the 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 law
- ❖ 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

By embracing the Community Oriented Policing philosophy, the Division strives to foster ongoing community partnerships in an effort to resolve problems and positively impact quality of life concerns. 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 bureaus, each under the command of a Lieutenant. Together, these bureaus execute the agency's mission:

*"It is the mission of the Gahanna Division of Police to safeguard the lives and property of the people we serve, to reduce the incidence of fear and crime, to enforce the law in an ethical and professional manner, and to enhance public safety through diverse community partnerships in order to make Gahanna a desirable, safe city in which to live, work, raise a family, shop, study, play and grow old."*

## Division Descriptions

### Operations Bureau

The Operations Bureau encompasses 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 are divided among three primary shifts, which provide continuous policing services. As the most visible and recognized operation within the Division, patrol officers log over 400,000 miles annually in the Division's marked fleet and comprise the Division's first-responder capacity. With a focus on proactive patrols and a timely response to service requests, the Operations Bureau combines highly skilled and trained personnel, equipment, and advanced public safety technology to deliver professional and efficient policing services to the community.

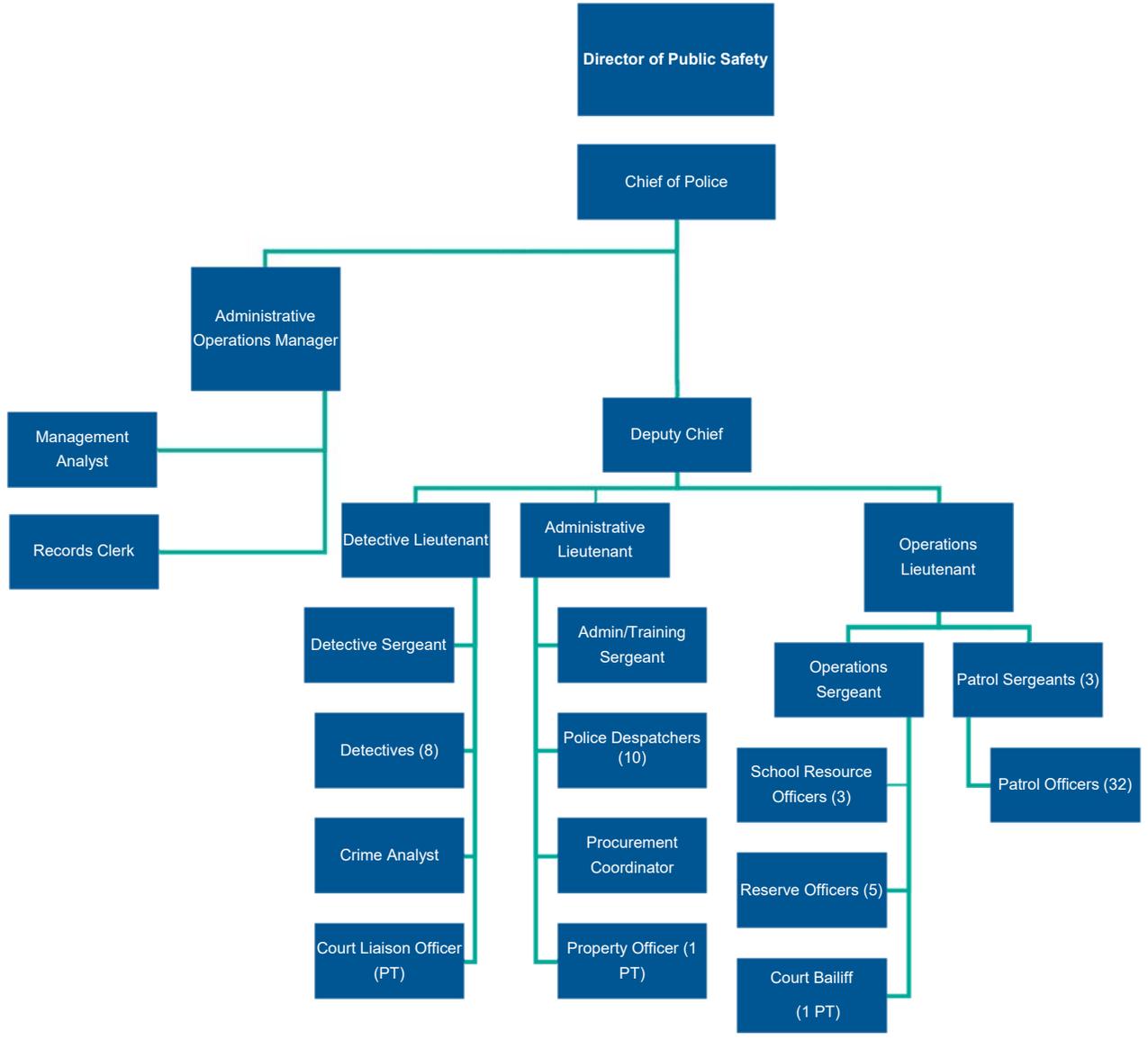
## **Detective Bureau**

The Detective Bureau is tasked with the Division's investigative and crime analysis functions. The principle responsibilities of Detectives are the investigation of crimes against persons, crimes against property, and financial crimes, and for charging offenders. Detectives work in collaboration with other law enforcement agencies and stakeholders to ensure thorough, efficient, and effective criminal investigations. The Detective Bureau responds to ongoing crime trends and methods through continual professional training and by leveraging technology and other resources. Personnel within the bureau track and analyze crime data that's used to allocate Division resources, and to develop and deploy targeted countermeasures to mitigate crime. As an extension of these efforts, the Detective Bureau maintains and updates the Division's multiple social media platforms, in collaboration with the City's Public Information Manager, in order to facilitate transparency and keep the public informed of ongoing public safety concerns and other important information.

## **Administrative Bureau**

The Administrative Bureau 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 911 emergency calls throughout the city. The Administrative Bureau ensures prompt and efficient response to service requests. Emergency Communications Center staff receive and handle thousands of 911 calls annually, answering emergency calls within five seconds of call placement. The Administrative Bureau is further charged with professional standards monitoring and compliance, as well as contingency and disaster recovery planning. This includes responsibilities related to records management and processing, training and legal compliance, fleet administration, property/evidence handling, facility maintenance, and emergency management documentation, coordination, response and recovery. Lastly, the Administrative Bureau is charged with the fiscal operations of the Division, to include budgeting, resource prioritization, and the projection of operational needs.

**Organizational Chart**



### Priorities and Strategic Results

Though the Department of Public Safety does not have any strategic results identified as deliverables within the Strategic Plan, the Division of Police does play an integral part in many of the strategic objectives identified by the City.

### Political Initiatives

The Ohio Collaborative Police Advisory Board was formed in December of 2014 by Governor John Kasich. Its purpose is to improve community-police relations and find solutions to the tensions between some communities and the police that serve them; to explore strategies to strengthen trust between communities and law enforcement in order to resolve the underlying causes of friction; and to provide the Governor with a report including recommendations in regards to best practices available to communities.

In June 2016, the Division underwent a thorough internal review and audit of policies to ensure alignment with the requirements and recommendations as set forth by the Ohio Collaborative Police Advisory Board, to ensure all operational practices comport with current legal and professional standards, and to adopt best practices and methodologies in the field of law enforcement. The Division's goal is to meet and exceed the Collaborative certification standards prior to its first report being published in March 2017.

### Licensing and Regulation

As part of the City's strategic initiative to create a livable and walkable downtown that serves as an attraction for residents and visitors alike, the Department of Public Safety and other departments with purview over this matter, identified several City ordinances related to the licensing of food trucks, push-carts, pedi-cabs and delivery vehicles, which were an impediment to a vibrant municipal destination. Given the competitive market environment for such services, updating regulatory ordinances in order to achieve synergy with this objective was determined to be a priority.

As such, the Division, working in concert with the Service Department, the Department of Parks and Recreation, the City Attorney and the Mayor's Office, has engaged the assistance of the City of Columbus Division of Support Services to draft and rewrite applicable codes. The goal of this effort is to implement a business-friendly regulatory framework that lies in congruence with dynamic market factors. New ordinances will be responsive to the "speed of business," while retaining sufficient licensing and enforcement provisions to ensure a safe environment for the City's residents and visitors.

### Challenges

The Division of Police continues to focus on best-practices in public safety management and fiduciary oversight to address the many challenges that it faces. Anticipated challenges to the Division and its operations in the coming year include:

- ❖ 9-1-1 Consolidation Efforts

Changes within the Ohio Revised Code and initiatives at the State and County level will impact the funding for 911 call center operations. Consolidation of 911 centers is mandated by law to occur, beginning in 2016 through 2019. The Division is entering into its seventh year of a collaborative effort between the City of Whitehall and the Metropolitan Emergency Communications Center (MECC) in delivering a Next Generation 911 (NG911) call system to these entities and the residents they serve. This beneficial joint-venture expanded in 2016 with the inclusion of the cities of Bexley and New Albany. However, challenges such as minimum call center staffing, training requirements for police, fire and medical dispatching, Computer Aided Dispatch (CAD) integration, policy and

protocol development and lifecycle management of critical systems may require additional financial resources.

❖ **Increased Training Requirements**

Throughout 2016, standards for law enforcement training and certification, to include minimum training hours required, has increased exponentially due to the Ohio Collaborative Police Advisory Board standards. The basic training academy requirement has been expanded from four (4) to seven (7) months, significantly impacting the lead time necessary to prepare and fill vacancies within the sworn ranks of the Division.

❖ **Staffing Challenges**

The Division intends to address ongoing staffing challenges through the hiring of qualified police candidates, while adapting to obstacles related to the identification, training, and retention of qualified candidates. For example, without compromising hiring standards, the Division is in the midst of administering a more cost-effective and responsive hiring process that focuses on the recruitment of diverse applicants, that guides them through the application and hiring process, and recognizes the diverse backgrounds and circumstances of today's police recruits. A tangible result of this effort has been the Division's partnership with the Columbus Division of Police Training Academy to provide basic recruit training and serve as a venue for fulfilling State-mandated continuing educational requirements for its sworn members. Moreover, these efforts have also served to promote efficiency and contain costs.

The Division continues to face challenges related to the staffing level of sworn personnel, specifically as it relates to maintaining a Saturation Index (SI) below 50% across all shifts. The SI refers to the point based on the volume of calls for service and other factors at which officers cease proactive policing and engage in reactionary policing. In other words, the SI is the point at which officers are simply responding to the next call for service and their uncommitted time is spent waiting for the next call. At times of peak demand for service with current staffing levels, the SI can approach nearly 100%, effectively preventing proactive neighborhood patrols and officer-initiated problem solving efforts.

The extended lead times associated with the hiring and training of police recruits, coupled with unanticipated reductions in the availability of officers due to injury leave, extended illness, and military deployments exacerbate this challenge. In fact, even with the recent hiring of several new officers, these factors are projected to result in a net reduction in the available sworn staffing level. In order to maintain continuity of operations and maintain the current service capacity of the Division, it is crucial that both vacancies and anticipated vacancies (e.g. retirements) in sworn staffing levels be filled up to 18 months in advance. As such, the Division will continue to advocate for the advanced hiring of sworn positions while working in 2018 to establish an ideal, long-term staffing and deployment strategy.

## **Non-Routine or New Items**

### **Changes to Operating**

The Division of Police made overall operating reductions of \$7,490 in the 2018 budget request, in part due to the consolidation of several operating accounts to improve budget management and reduce overall funding needs.

## One Time Investments

Items Funded from One Time Resources	2018	2018-2021	TOTAL
Court Software (Matrix) Interface	\$39,000	\$0	\$39,000

## Department Performance

### Accomplishments and Innovation

To enhance performance, the Division is dedicated to promoting and maintaining positive relationships with the community. To facilitate community partnerships, the Division endeavors to provide platforms and opportunities for the public to share their thoughts and suggestions on the manner in which they are policed. To further build such relationships and promote innovation related to the delivery of police services, the Division has adopted the recommendations as outlined in the Final Report of the President's Task Force on 21st Century Policing (2015) related to:

- ❖ Building Trust and Legitimacy
- ❖ Policy and Oversight
- ❖ Technology and Social Media
- ❖ Community Policing and Crime Reduction
- ❖ Training and Education
- ❖ Officer Health and Wellness

Similarly, the Division is in full compliance with the standards established by the Ohio Collaborative Community-Police Advisory Board. Division policies are now available to agency personnel through an online platform which enhances knowledge, expands training, and affords a rapid response to evolving agency mandates. To support transparency, Division policies will also be available for online public access through the City's website.

These elements are part of the Chief's holistic Community Engagement Strategy, which is intended to:

- ❖ Start a positive, productive, and diverse community dialogue
- ❖ Establish and maintain effective partnerships with community members and with other law enforcement, criminal justice, and community stakeholders
- ❖ Identify, analyze, and respond to crime-related and other community quality of life concerns and assess the results of such problem-solving efforts
- ❖ Proactively address the immediate conditions that give rise to public safety issues such as crime, social disorder and the fear of crime
- ❖ Transform the Division to support community partnerships and problem-solving efforts at every level of the agency

To promote the Chief's strategy, public meetings are being held to facilitate dialogue, strengthen community-police relations, and improve agency performance and perception. These important conversations are intended to be a series of public forums demonstrating the Division's pledge to work in concert with the City's diverse neighborhoods and its enduring commitment ***"To Serve and Protect."***

## 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
\$207.39	\$228.16	\$230.81	\$272.02	TBD

### Personnel 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.

#### Total Public Safety Department Positions

	2013	2014	2015	2016	2017
Sworn Positions	52	55	56	55	56
Civilian Support Staff	5	5	5	5	5
Dispatchers	10	10	11	10	10
Total Positions	67	70	72	70	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.

#### Total Public Safety Department Positions

	2013	2014	2015	2016	2017
Part 1 Violent Crimes	210	227	248	249	TBD
Part 2 Property Crimes	732	680	707	820	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
Traffic Citations	5,146	5,955	6,175	4,274	TBD
Crashed (Property Damage Only)	724	633	665	772	TBD
Crashes (With Injuries)	134	133	148	132	TBD
Crashes (With Fatalities)	1	1	0	0	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Public Safety Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 149,768	\$ 226,197	\$ 176,400	\$ 179,820	\$ 3,420
Fines & Fees	\$ 17,617	\$ 18,149	\$ 18,600	\$ 19,400	\$ 800	
Licenses & Permits	\$ 59,490	\$ 58,925	\$ 54,700	\$ 62,000	\$ 7,300	
Grants	\$ 7,279	\$ 8,254	\$ 45,000	\$ 10,200	\$ (34,800)	
<b>Public Safety Total</b>	<b>\$ 234,154</b>	<b>\$ 311,525</b>	<b>\$ 294,700</b>	<b>\$ 271,420</b>	<b>\$ (23,280)</b>	

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 7,931,784	\$ 7,972,860	\$ 8,843,040	\$ 8,920,160	\$ 77,120
Operating	\$ 576,506	\$ 559,465	\$ 664,100	\$ 659,880	\$ (4,220)	
Operating Capital	\$ 309,366	\$ 128,106	\$ 279,140	\$ 198,750	\$ (80,390)	
<b>Departmental total</b>	<b>\$ 8,817,656</b>	<b>\$ 8,660,431</b>	<b>\$ 9,786,280</b>	<b>\$ 9,778,790</b>	<b>\$ (7,490)</b>	
General Fund	Elected/Appointed Officials	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Director of Public Safety	1	1	1	1	0
<b>Total Elected/Appointed Officials</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>0</b>	
General Fund	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Chief of Police	1	1	1	1	0
Deputy Chief of Police	1	1	1	1	0	
Administrative Operations Manager	1	1	1	1	0	
Lieutenant	3	3	3	3	0	
Sergeant	6	6	6	6	0	
Crime Analyst	1	1	1	1	0	
Management Analyst	0	0	1	1	0	
Police Officers	46	45	46	45	-1	
Dispatchers	11	11	10	10	0	
Procurement Coordinator	1	1	1	1	0	
Records Clerk	1	1	1	1	0	
Administrative Assistant	1	1	0	0	0	
<b>Total Full-Time</b>	<b>73</b>	<b>72</b>	<b>72</b>	<b>71</b>	<b>-1</b>	
General Fund	Part-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Police Officers	4	4	3	2	-1
<b>Total Part-Time</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>2</b>	<b>-1</b>	

# PUBLIC SERVICE AND 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 for 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, reviewing and coordinating 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 Officer.

### 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), 87 South Hamilton Road (the Hamilton House), 181 Granville Street, and the storage area of the Water Tower.

## **Fleet Maintenance Division**

The purpose of the Fleet Maintenance Division is to procure and maintain effective, safe, 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) 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 325.84 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 58 street light banners, 40 flags, 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 10,644 accounts and maintains 150.99 miles of water lines, 13,184 water meters, 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 10,660 accounts and maintains 151.38 miles of sanitary sewer lines, 5 sanitary sewer lift stations, and performs biannual inspections on 146 private grease traps.

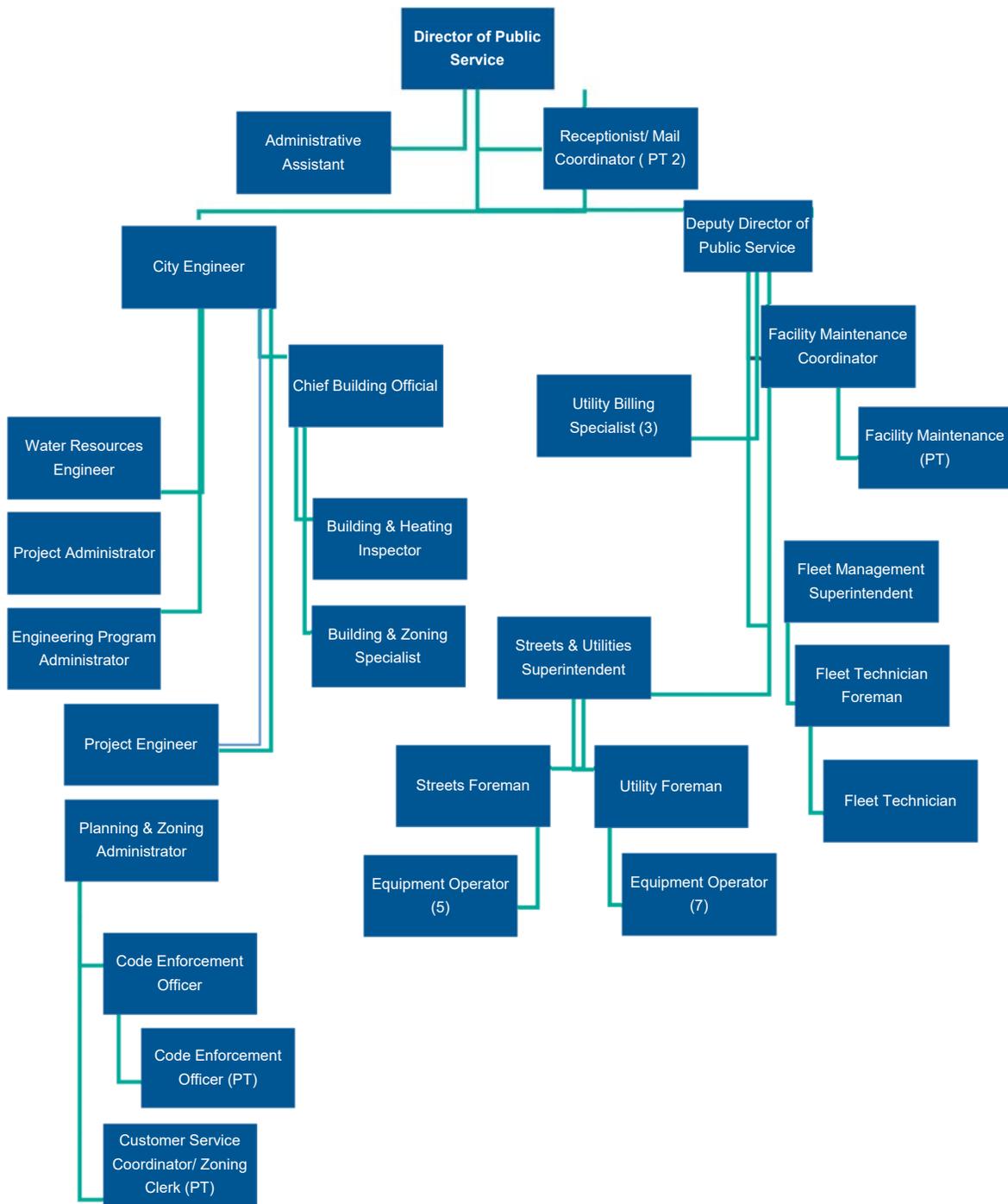
## **Stormwater Division**

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 10,644 accounts and maintains 114.62 miles of storm sewer lines, 66 detention/retention ponds, 4,191 catch basins, 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 44,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,644 accounts for issues related to utilities and refuse collection.

# Organizational Chart



Priorities and Strategic Results

	<p><b>2.1 Arterial Roads 70 PCR</b>                  The City Engineer is the lead for this strategic result. The planned result for 2018 is that drivers will experience a smooth comfortable ride (70 PCR) on 99.1% of Gahanna's arterial roads.</p>
	<p><b>2.2 Local Road 65 PCR</b>                  The City Engineer is the lead for this strategic result. The planned result for 2018 is that drivers will experience a smooth comfortable ride (65 PCR) on 97.7% of Gahanna's local roads</p>
	<p><b>4.3 Gateways and Signage</b>                  The Director of Planning &amp; 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. The planned result for 2018 is that 95% of Gahanna's streets will have the new street signs.</p>

Additional Priorities for the Public Service and Engineering Department Include:

- ❖ 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. Final design of intersection modifications to begin in 2018.
- ❖ Develop and implement department Strategic Business Plan.
- ❖ Install GPS units on City snowplows to improve efficiency and service to the public.
- ❖ Alleviate street and yard flooding by installing a 60" trunk storm sewer along Havens Corners Rd.
- ❖ Improve stormwater drainage in the Royal Manor/Brentwood through construction of new branch sewers and a 72" trunk sewer along E. McCutcheon Rd.
- ❖ 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. Improvement to accommodate heavy truck and industrial traffic (from Blatt Blvd. 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 Rd. bridge over I-270.
- ❖ Replace failing bridge structures on Heil Drive, Pizzurro Park Drive, and Larry Lane.
- ❖ 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.
- ❖ Abate the asbestos at and oversee the demolition of 181 Granville Street.
- ❖ Create an online utility customer portal for user to review usage and account details.
- ❖ 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, a Kaizen event was facilitated that included internal staff and external stakeholders. The following process modifications were a result of input from the Kaizen event and were implemented in the summer of 2017:

- ❖ The Fee Schedule was simplified to eliminate, when possible, the need for review prior to issuance to allow some permits to be issued over-the-counter.
- ❖ Permit application forms were redone to simplify and align with the new fee schedule.
- ❖ Electronic submission and fee payment are offered for all permits.
- ❖ On-line solution for monitoring permit status has been created.
- ❖ The Building Official offers open-office hours where customers can discuss their projects and have technical questions answered in-person.
- ❖ The web page was redesigned to step the customer through the permitting requirements for typical projects.

## Utility Billing Division

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

## One Time Investments

Items Funded from One Time Resources	2018	2019-2022	TOTAL
Morse Rd Columbus Project – Hamilton to Trellis Ln	\$600,000	\$0	\$600,000
South Stygler Road Widening	\$700,000	\$0	\$700,000
West Johnstown Road Improvement Design	\$150,000	\$0	\$150,000
Agler Road Relocation Design	\$1,000,000	\$0	\$1,000,000
Taylor Station & Claycraft Intersection Improvement Design	\$150,000	\$0	\$150,000
Detroit Street Rebuilds	\$1,332,250	\$0	\$1,332,250
Water Fund Loan	\$630,000	\$0	\$630,000
Demolition of City Owned Property (TIF Funds)	\$195,000	\$0	\$195,000

## Department Performance

### Accomplishments and Innovation

	<p><b>2.1 Arterial Roads 70 PCR and 2.2 Local Roads 65 PCR</b></p> <p>The 2017 Street Program was fully funded and supported a contract amount of \$2,256,865. 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.</p>
	<p><b>2.3 West Side Intersection Completed</b></p> <p>The 2017 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. A final recommendation is currently being developed based upon stakeholder input.</p>
	<p><b>3.1 Trail Completed</b></p> <p>The 2017 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 will go out for bid in January, 2018, for construction to begin in Spring of 2018.</p>

## Administrative Division

- ❖ Property/Liability Insurance - Controlling expenses is a key factor in the City's economic success. Managing property and liability insurance premiums can be especially challenging. Gahanna's excellent loss ratio history has allowed a three-year renewal with the Ohio Municipal Joint Self-Insurance Pool (OMJSP). The City has been with OMJSP for ten years and has experienced a number of base rate reductions including a base rate reduction for the 2017-2020 program.

- ❖ Paper Shredding and Electronic Recycling Event - Gahanna held its annual shredding event in April. 35,244 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 \$2,030 in cash donations and 16 boxfuls of food donations. This was a very successful event for all involved!

## Engineering Division

- ❖ Hamilton Road Central Project – Working in collaboration with the Franklin County Engineer’s Office, the Hamilton Road Central Project was completed ahead of schedule and under budget. This project has greatly improved the efficiency and capacity of the roadway, improved pedestrian connectivity of this corridor, and implemented innovative ideas such as the Pollinator Oasis Islands. All of these features have improved the quality of life for many of our citizens.
- ❖ ODOT D06 Regional Pedestrian Signals - ODOT and their contractor Complete General began the ODOT D06 Regional Pedestrian Signal Project in April of 2017. The project is aimed at implementing low cost measures that include high visibility crosswalk striping and rectangular rapid flash beacons to improve the safety of pedestrian crossings. In working with ODOT and MORPC Gahanna was able to secure a grant in the amount of \$67,000 for the installation of rectangular rapid flash beacons at the following locations at no cost to the City of Gahanna:

Empire Drive at Royal Manor Elementary School  
Cherry Bottom Road at Coldwell Drive  
Clotts Road, 175’ north of Haversham Drive  
Riva Ridge Boulevard at Gahanna East Middle School

- ❖ Ohio Public Works Commission (OPWC) for Grant Funding - The OPWC granted Gahanna \$272,090 for the McKenna Creek dam Removal and Restoration portion of the Big Walnut Trail Section 4 project. The Big Walnut Trail project will incorporate approximately 400’ of stream improvements and a dam removal to restore a riparian corridor, a stable channel pattern, and provide a solution that improves water quality and aquatic habitat.
- ❖ OPWC Local Transportation Improvements Program (LTIP) and State Capital Improvements Program (SCIP) Grant Funding - In an effort to secure funding for Capital Improvements, the Engineering Division is applying for OPWC Grant Funds through the OPWC LTIP and SCIP programs. Eligible projects include improvements to roads, bridges, culverts, water supply systems, wastewater systems, stormwater collections systems, and solid waste disposal facilities. Applications will be submitted for both the South Stygler Road and West Johnstown Road Widening Project in order to secure grant funds that may cover up to 50% of the construction that will help increase capacity of these sections of roadway, alleviate congestion, improve pedestrian connectivity and encourage economic development in the area. These projects are directly tied to Gahanna’s strategic result 2.3 West Side Intersection Completed.
- ❖ Ohio Department of Transportation (ODOT) Municipal Bridge Program Funding - The City of Gahanna was selected by ODOT to receive funding for the Heil Drive Bridge Replacement Project. In the past, ODOT has provided 80% of the eligible costs in Federal funds through the Municipal Bridge Program. In 2017, they also utilized Toll Revenue Credit (TRC) to provide 95% of the eligible costs allowing Gahanna to receive up to a maximum of \$316,026 in Federal funds through the Municipal Bridge Program, in State Fiscal Year (SFY) 2019 for this project. This project could be moved to SFY 2018 if the schedule and funds allow. Gahanna’s local match for this project will be 5% (\$16,632).
- ❖ 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 in April. A final recommendation is currently being developed based upon stakeholder input.

## Building Division

- ❖ Kaizen Event - In an effort to improve the customer experience, a Kaizen event was facilitated that included internal staff and external stakeholders. Extensive Building Division process modifications were implemented in the summer of 2017 as a result of input from this event.

## Utility Billing Division

- ❖ In an effort to improve customer service, online bill pay and e-bill options will be offered to Gahanna's water, sewer and refuse customers. Additionally, a customer portal will be made available that will allow 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, new code enforcement software has been implemented that is user-friendly and allows the public to report concerns electronically.

## Stormwater Division

- ❖ The public was invited to attend a free Backyard Conservation Workshop on June 22, 2017 at the Gahanna Municipal Golf Course Club House. Franklin Soil and Water Conservation District discussed urban stormwater, rainwater harvesting and infiltration and rebate options for backyard conservation practices.

## 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
9	13	9	6	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
24	24	24	24.15	25.26

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
82,805	80,842	85,322	79,305	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
2,028,038	1,895,130	1,678,365	1,637,449	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
Assessed Paved Lane Miles	325.09	325.09	325.84	325.84	TBD
Average Pavement Condition Rating	87.4	87.6	84.7	86.3	TBD
Mileage Rated Satisfactory (75) or Better	91.5%	92.2%	81.1%	86.8	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
Target	≤8	≤8	≤8	≤8	≤8
Actual	9	4	7	5	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
Target	≥30	≥30	≥30	≥30	≥30
Actual	40	57	59	87	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
Recycling Accounts	9,842	9,837	9,904	9,967	TBD
Recycling Collected (Tons)	2,602	2,568	2,714	2,835	TBD
Refuse Accounts	9,842	9,837	9,904	9,967	TBD
Refuse Collected (Tons)	9,234	9,278	9,351	9,547	TBD

## Budget Information

### Revenue, Appropriation and Position Summary

General Fund	Public Service Revenue	2015 Actuals	2016 Actuals	2017 Estimate	2018 Estimate	Change
	Administrative/Service Charges	\$ 101,569	\$ 39,039	\$ 54,000	\$ 38,000	\$ (16,000)
	Fines & Fees	\$ 726,920	\$ 660,297	\$ 668,600	\$ 675,700	\$ 7,100
	Licenses & Permits	\$ 510,412	\$ 474,971	\$ 492,400	\$ 510,100	\$ 17,700
	Miscellaneous Income	\$ 99,196	\$ 232,768	\$ 45,000	\$ 70,000	\$ 25,000
	<b>Public Service Total</b>	<b>\$ 1,438,097</b>	<b>\$ 1,407,075</b>	<b>\$ 1,260,000</b>	<b>\$ 1,293,800</b>	<b>\$ 33,800</b>

General Fund	Use of Funds	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Salaries and Benefits	\$ 1,434,854	\$ 1,492,923	\$ 1,628,640	\$ 1,688,790	\$ 60,150
	Operating	\$ 1,700,638	\$ 1,929,210	\$ 2,352,073	\$ 2,090,600	\$ (261,473)
	Operating Capital	\$ 300,163	\$ 207,695	\$ 247,822	\$ 310,000	\$ 62,178
	<b>Departmental total</b>	<b>\$ 3,435,655</b>	<b>\$ 3,629,828</b>	<b>\$ 4,228,535</b>	<b>\$ 4,089,390</b>	<b>\$ (139,145)</b>
	Full-Time	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	Director of Public Service	1	1	1	1	0
	City Engineer	1	1	1	1	0
	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	1	1	0
	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	1	1	0	
<b>Total Full-Time</b>	<b>15.45</b>	<b>15.45</b>	<b>15.45</b>	<b>15.45</b>	<b>0</b>	
Part-Time/Seasonal	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference	
Office Support Worker I	2	2	2	2	0	
Office Support Worker III	1	1	3	3	0	
Engineering Intern	0	0	1	1	0	
<b>Total Part-Time</b>	<b>3</b>	<b>3</b>	<b>6</b>	<b>6</b>	<b>0</b>	



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 (2018 – 2022) to execute the Mayor's Commitment to Gahanna and 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).

## 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 with the following icons:

	Sustainable Operating Model		GoForward Gahanna: Character of the City
	GoForward Gahanna: Business and Job Development		GoForward Gahanna: Good Government
	GoForward Gahanna: Roads, Bridges and Infrastructure		Economic Development Strategy
	GoForward Gahanna: Parks, Trails and Recreation		Parks Master Plan

## 2018 Capital Improvement Plan

### Sustainable Ongoing Operating Capital

The Sustainable Ongoing Operating Capital projects in the 2018 budget include:

Fund	Department	Planned Capital Improvements	2018 Request
<b>General</b>			
	Finance	Finance ERP Replacement	\$ 150,000
	Information Technology	Network Switch/Dual Core Lifecycle Replacement Program	\$ 41,250
	Information Technology	Physical Server Lifecycle Replacement	\$ 18,750
	Information Technology	SAN Equipment Replacement Program	\$ 22,500
	Information Technology	GIS Plotter	\$ 9,500
	Public Safety	Police Equipment Replacement Program	\$ 198,750
	Public Service	City Wide Traffic Signal Upgrades and Maintenance	\$ 100,000
	Public Service	Garage Equipment Replacement	\$ 10,000
	Public Service	Equipment Replacement Program (Excluding Police)	\$ 200,000
	Recreation and Parks	Creekside Park and Plaza Repairs	\$ 125,000
	Recreation and Parks	Golf Cart Replacement Program	\$ 30,000
		<b>General Fund Total</b>	<b>\$ 905,750</b>
<b>Capital Improvement</b>			
	Information Technology	GNET Fiber Network Growth & Redundancy Program	\$ 86,250
	Public Service	Asphalt Overlay	\$ 1,088,000
	Public Service	Detroit Street Rebuild	\$ 632,750
	Public Service	Street Lights at Intersections	\$ 15,000
	Recreation and Parks	GSP Infrastructure Replacement and Maintenance Program	\$ 150,000
	Recreation and Parks	Park, Trail and Golf Course Asphalt Resurfacing	\$ 187,500
	Recreation and Parks	Play Elements & Surfacing Replacement	\$ 50,000
		<b>Capital Improvement Fund Total</b>	<b>\$ 2,209,500</b>
<b>Street</b>			
	Public Service	Equipment Replacement Program (Excluding Police)	\$ 150,000
		<b>Street Fund Total</b>	<b>\$ 150,000</b>
		<b>Total Governmental Funds</b>	<b>\$ 3,265,250</b>

Fund	Department	Planned Capital Improvements	2018 Request
<b>Sewer Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 250,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 400,000</b>
<b>Storm Water</b>			
	Public Service	Bridge Replacement Program	\$ 229,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		<b>Storm Water Fund Total</b>	<b>\$ 279,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 100,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 250,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 929,000</b>

## 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 2018 requirements are included in the 2018 budget request, and in some cases only partial funding is provided based upon funds availability. Future years' requirements will be included in their future budget requests.

Fund	Department	One-Time Project Requests	2018 Request
<b>General</b>			
	Council	Audio/Visual Upgrade to Council Chambers	\$ 24,000
	Public Safety	Police Software Interface	\$ 39,000
		<b>General Fund Total</b>	<b>\$ 63,000</b>
<b>Capital Improvement</b>			
	Information Technology	City-wide Camera/Surveillance System	\$ 10,000
	Parks & Recreation	West Side Neighborhood Park	\$ 450,000
	Planning & Development	Fiber Optic Expansion	\$ 200,000
	Public Service	Morse Rd Columbus Project - Hamilton to Trellis Ln	\$ 600,000
	Public Service	South Stygler Road Widening	\$ 700,000
	Public Service	Agler Road Relocation Design	\$ 1,000,000
	Public Service	Central Park-Morrison & Claycraft Improvements Design	\$ 150,000
	Public Service	Taylor Station & Claycraft Intersection Improvement Design	\$ 150,000
	Public Service	Detroit Street Rebuilds	\$ 1,332,250
	Public Service	West Johnstown Road Improvement Design	\$ 150,000
		<b>Capital Improvement Fund Total</b>	<b>\$ 4,742,250</b>
<b>Street</b>			
	Information Technology	City-wide Camera/Surveillance System	\$ 3,000
		<b>Street Fund Total</b>	<b>\$ 3,000</b>
<b>Tax Increment Fund (TIF)</b>			
	Planning & Development	Crescent at Central Park	\$ 500,000
	Public Service	Demolition of City Owned Property	\$ 195,000
		<b>Tax Increment Fund Total</b>	<b>\$ 695,000</b>
<b>Clerk Computer</b>			
	Mayors Court	Court Software Upgrade	\$ 100,000
		<b>Clerk Computer Fund Total</b>	<b>\$ 100,000</b>
<b>Court Building</b>			
	Council	Audio/Visual Upgrade to Council Chambers	\$ 6,000
		<b>Court Building Fund Total</b>	<b>\$ 6,000</b>
		<b>Total Governmental Funds</b>	<b>\$ 5,609,250</b>

Fund	Department	One-Time Project Requests	2018 Request
<b>Sewer Capital Improvement</b>			
	Public Service	E Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln)	\$ 50,000
	Informaion Technology	City-wide Camera/Surveillance System	\$ 3,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 53,000</b>
<b>Storm Water</b>			
	Informaion Technology	City-wide Camera/Surveillance System	\$ 3,000
	Public Service	South Stygler Road Widening	\$ 90,000
		<b>Storm Water Fund Total</b>	<b>\$ 93,000</b>
<b>Water</b>			
	Informaion Technology	City-wide Camera/Surveillance System	\$ 2,000
		<b>Water Fund Total</b>	<b>\$ 2,000</b>
<b>Water Capital Improvement</b>			
	Informaion Technology	City-wide Camera/Surveillance System	\$ 3,000
	Public Service	South Stygler Road Widening	\$ 136,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 139,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 287,000</b>

### Capital Improvement Fund

The City's Capital Improvement Fund was created by City Ordinance ORD-77-84 for the purposes of acquiring, purchasing and/or constructing permanent improvements, including land acquisition costs, for any public purpose, as well as paying the cost of property improvements purchased for any public purpose. When developing the Capital Needs Assessment and annual budget request, the Administration determines which projects would be appropriately funded by the Capital Improvement Fund.

The Capital Improvement Fund does not have a dedicated or sustainable source of revenue. It only receives funds from transfers from the General Fund. This appropriation request includes a transfer of \$6,951,750 from the General Fund to the Capital Improvement Fund in order to appropriately account for the proposed General Government Sustainable Ongoing Capital projects and one-time projects that should be funded by the Capital Improvement Fund in 2018.

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>325-CAPITAL IMPROVEMENTS</b>					
4632-MISCELLANEOUS INCOME	0	0	42,600	0	-42,600
4931-GENERAL FUND TRANSFER	1,997,550	2,762,700	2,478,710	6,951,750	4,473,040
<b>325-CAPITAL IMPROVEMENTS Total</b>	<b>1,997,550</b>	<b>2,762,700</b>	<b>2,521,310</b>	<b>6,951,750</b>	<b>4,430,440</b>

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>325-Capital Improvement Fund</b>					
5512-CAPITAL EQUIPMENT	0	0	0	10,000	10,000
5513-CAPITAL - STREETS	674,818	802,369	2,785,410	5,803,000	3,017,590
5531-LAND ACQUISITION	197,563	178,700	178,700		-178,700
5596-CAPITAL PROJ/IMP	1,689,932	1,005,652	745,400	1,138,750	393,350
5944-TRANSFER	0	0	269,600	0	-269,600
<b>325-Capital Improvement Fund Total</b>	<b>2,562,313</b>	<b>1,986,722</b>	<b>3,979,110</b>	<b>6,951,750</b>	<b>2,972,640</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**

# CAPITAL PROJECT INFORMATION

## Project Name: Finance ERP Replacement

### Strategic Plan Linkages

5.3 Good Government: Results Performance Measurement



**Project Lead:** Joann Bury  
**Department:** Finance  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The City's current software was purchased in 2006 and was last updated in 2014. The system has many limitations and cannot adequately provide financial information to allow for results performance measurement. As part of this replacement the City will also be replacing the timekeeping system which was purchased nearly a decade ago and no longer meets the needs of City departments for scheduling and timekeeping purposes. Upgrading software allows the City to stay current with technological innovations and capabilities increasing efficiency and reporting.

The estimated cost assumes the new system will be hosted by the City the same as the current system. The City will be investigating alternatives to determine if hosting on-site is still beneficial to the City from an on-going maintenance and upgrade perspective as well as initial cash outlay to purchase the products.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$200,000	\$150,000				\$350,000
<b>Total</b>	<b>\$200,000</b>	<b>\$150,000</b>				<b>\$350,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Network Switch/Dual Core Lifecycle Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The purpose of this program is to create a sustainable lifecycle equipment replacement program for our access layer switches and network core switches. The City has 2 access layer switches, one in City Hall and one in the Police Department. These switches provide network capabilities and connectivity for end points and servers. Standard lifecycle for our access layer switches range between 4 and 6 years depending on manufacturer support and reliability of the equipment. Currently, the City has 1 pair of clustered network switches that is the backbone of our networking infrastructure. This switch provides network capabilities to our access layer switches (mentioned above) thereby providing networking capabilities throughout the entire city. Standard lifecycle for our core infrastructure switch is 5-6 years depending on manufacturer support and reliability of the equipment.

By replacing our switches proactively within our established lifecycle, we mitigate our risk of unplanned network outages. This helps us ensure that we are able to keep our network services available at all times. This lifecycle plan accounts for future replacements of these important switches.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Vendor support options for 365 days a year, 7 days a week with either 4 or 8 hour response times included in this estimate. Design and implementation fees for upgrading network technologies as they change are also included in this estimate.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	<b>\$275,000</b>
<b>Total</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$55,000</b>	<b>\$275,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Physical Server Lifecycle Replacement

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$125,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: SAN Equipment Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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 as well as a backup data storage device for secure, off network data storage. 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.

### Description and estimate of 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 tape technology that will be evaluated from a cost and a restore time prospective.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$150,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: GIS Plotter Replacement Plan

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Priority 3  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

A key tool in GIS for not only production but for providing service to other City departments is the large format plotter. The current large format plotter is at end of support from the manufacture (HP) due to its age. 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 2018 estimate of \$9500 is a request to purchase a replacement for the current plotter that should last 7 years. The 2019-2022 is to cover the replacement cost in 7 years.

We are requesting a replacement to continue to provide the same level of services as we have in the past.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$9,500	\$1,500	\$1,500	\$1,500	\$1,500	\$15,500
<b>Total</b>	<b>\$9,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$15,500</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Police Equipment Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Greg Knoblock  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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 General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Citywide Traffic Signal Upgrades and Maintenance

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Robert Priestas  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide

### Briefly describe project and its 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, 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 City currently operates 40 traffic signals. This goal would be to replace 2-3 signals per year with the requested funding.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$500,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Fleet Non-Automotive Equipment Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Greg Knoblock  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The purpose of this is to request a sustainable general fund equipment replacement program for Fleet Maintenance non-automotive 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.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
<b>Total</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$75,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Equipment Replacement Program (Excluding Police)

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Greg Knoblock  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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 General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	\$1,125,000
Street	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
<b>Total</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$1,875,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Creekside Park and Plaza Repairs

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Jeff Barr  
**Department:** Recreation and Parks  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** Ward Two

### Briefly describe project and its importance:

This project is a recurring annual funding program that will provide necessary repairs and alterations to Creekside Park and plaza, associated trails and bridges, electrical, lighting and structural repairs and stabilization to the island and mill race area.

Specific items currently identified for these funds are:

- Repair or replace structural steel systems-specifically 62 bridge area and south island
- Restore eroded banks of the island
- Repair failing masonry walls, sidewalks and paver areas on plaza
- Repair drainage and waterproofing issues on the plaza
- Repair and replace steps and handrails on the site
- Replace electrical devices and lights ruined by water infiltration around the plaza

### Description and estimate of ongoing operating and maintenance costs and/or savings:

#### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$625,000
<b>Total</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$625,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Golf Cart Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Jeff Barr  
**Department:** Recreation and Parks  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Two

### Briefly describe project and its importance:

The purpose of this project is to continue a sustainable golf cart replacement program which began with a capital lease entered into during 2015. The lease replaced 25 owned golf carts with 30 new carts. This ensures the golf course has the necessary equipment to remain a revenue-generating facility. Once ownership transfers at the end of the lease period or 2019, the new carts will need to be replaced within 3-5 years. In 2023, the golf course will enter a similar lease agreement to replace carts again.

\*The retired carts will be sold through the City's auction site to partially offset the total expense.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

These carts will be replaced on a routine basis. Maintenance costs will continue as they are now.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$30,000	\$30,000				\$60,000
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>				<b>\$60,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: GNET Fiber Network Redundancy Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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.

Initial evaluation was completed in late 2015 which identified single points of failure and areas where redundancy and growth are important. The Morse Road GNET extension will add fiber connectivity on the south side of Morse Road from Stygler Road to Johnstown Road and tying into GNET on Hamilton Road. This project was identified as the first phase to be executed as it was able to be constructed at half the initial cost projection and to give twice the amount of fiber. The funds required to pay for this project will be approximately \$115,000 in 2016, 2017, and 2018. Future GNET projects will be determined once this project is completed and are estimated to cost \$100,000 annually.

This project addresses ongoing maintenance, the Economic Development strategy for Fiber Expansion is part of another capital project.

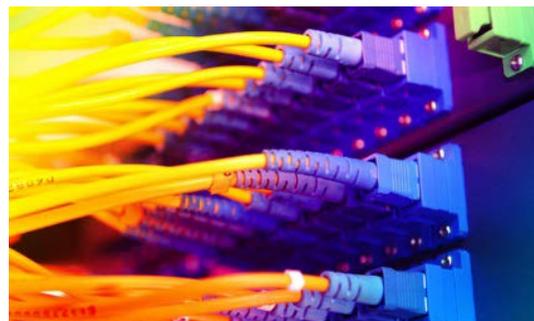
### Description and estimate of ongoing operating and maintenance costs and/or savings:

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

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$115,000	\$100,000	\$100,000	\$100,000	\$100,000	\$515,000
<b>Total</b>	<b>\$115,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$515,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Asphalt Overlay

### Strategic Plan Linkages

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR  
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR



**Project Lead:** Rob Priestas  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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 related to the ride quality and current maintenance costs.

The 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. Road Projects are determined based on a rating below 75 to meet the GoForward Gahanna Goal. At this time, the funding levels as requested are projected to meet the minimum requirements to sustain our goals for the City's streets.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

This program is actual costs of maintaining our City streets.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$1,088,000	\$1,088,000	\$1,294,000	\$1,294,000	\$1,294,000	\$6,058,000
<b>Total</b>	<b>\$1,088,000</b>	<b>\$1,088,000</b>	<b>\$1,294,000</b>	<b>\$1,294,000</b>	<b>\$1,294,000</b>	<b>\$6,058,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Detroit Street Rebuild

### Strategic Plan Linkages

- 2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR
- 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR



**Project Lead:** Rob Priestas  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide

### Briefly describe project and its 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 11.23 miles of Detroit style streets remaining in the City which equates to about 8.39% of the entire roadway network. In 2015 a bond was acquired to fund \$4,500,000 in street rebuilds, which will carry our program though the end of 2017.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$1,965,000	\$1,965,000	\$1,965,000	\$1,965,000	\$1,965,000	<b>\$9,825,000</b>
<b>Total</b>	<b>\$1,965,000</b>	<b>\$1,965,000</b>	<b>\$1,965,000</b>	<b>\$1,965,000</b>	<b>\$1,965,000</b>	<b>\$9,825,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Street Lights at Intersections/LED Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Dottie Franey  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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 that is made available each year to be spent on street lighting at intersections as requests are received.

Additionally, 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.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
<b>Total</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$100,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: GSP Infrastructure Replacement and Maintenance Program

### Strategic Plan Linkages

3.2 Parks, Trails & Recreation: SW Floodplain Park Plan



**Project Lead:** Jeff Barr

**Department:** Recreation and Parks

**Priority Category:** Operating Capital

**Fund Type:** General Government

**Offsetting Revenue:** No

**Project Ward:** Ward Two

### Briefly describe project and its importance:

The purpose of this project is to create a sustainable repair and maintenance program for the Gahanna Swimming Pool (GSP). If the Gahanna Swimming Pool is to continue to serve the public for years to come, it will be necessary to make improvements for the public's safety and lengthen its lifespan. This program will include capital repairs and lifecycle replacements for boilers, slides and other facility elements as well as larger scale initiatives such as replacement of the pool membrane and pool deck rebuilds.

In 2018, planned replacements include:

- 1 of the pools 2 boilers- has not been replaced by since before City took possession of property in 2008, estimated useful life of 10 years
- Front pool membrane and deck rebuild. Replacing the liner with a PVC membrane will extend the life of the pool for 10 years or more.

In 2019, planned replacements include:

- 2<sup>nd</sup> of 2 boilers- has not been replaced by since before City took possession of property in 2008, estimated useful life of 10 years

In 2020, planned replacements include:

- Replacement of the GSP slide- has not been replaced by since before City took possession of property in 2008, estimated useful life of 20 years

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Maintenance savings, conservatively, would be \$3,000 annually. Current slide repairs are required to repair the steelwork and replace parts, however this is not for prolonged life of the slide. Very little maintenance costs are needed for newer boilers compared to older boilers, newer boilers will be more efficient which will have a cost savings on natural gas.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$170,000	\$75,000	\$50,000	\$50,000	\$50,000	\$395,000
<b>Total</b>	<b>\$170,000</b>	<b>\$75,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$395,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Park and Trail Asphalt Resurfacing

### Strategic Plan Linkages

Not Applicable



**Project Lead:** Jeff Barr  
**Department:** Recreation and Parks  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The purpose of this project is to create a sustainable ongoing program for the maintenance of asphalt surfaces in our park system. 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 Headley, Woodside Green, Academy, Shull, Rathburn Woods's path, Trapp Park walkway, and golf course cart path.

There are some asphalt resurfacing projects that require work completed in 2018. 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 use Public Service rating system ensuring City wide consistency.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

A fully funded asphalt resurfacing program would reduce our current maintenance costs and reduce major costs related to complete trail and asphalt surface replacements.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$1,250,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Play Elements and Surface Replacement

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Jeff Barr  
**Department:** Recreation and Parks  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

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 and safety surfacing have life cycles that can last up to 20 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. The amount requested will accommodate 1 playground replacement per year. Maintaining and replacing existing park assets is necessary for safety, citizen satisfaction and managing resources.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$400,000
<b>Total</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$80,000</b>	<b>\$400,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Enterprise Equipment Replacement Program

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Dottie Franey  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Storm Water	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<b>\$250,000</b>
Water Capital Improvement	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	<b>\$750,000</b>
Sewer Capital Improvement	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	<b>\$750,000</b>
<b>Total</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$1,750,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Sanitary Sewer System Maintenance

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The purpose of this project is to create a sustainable sanitary sewer system maintenance program. As a result of the City's EPA mandated Sanitary Sewer Evaluation Study completed in 2014, as approved by the EPA, ongoing system evaluation and maintenance is required. Items to be performed under this program include manhole rehabilitation, sewer pipe lining and/or replacement, sewer line extensions to areas with no sewer, and closed circuit TV evaluation and cleaning.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

System evaluation and subsequent rehabilitation projects extend infrastructure life 50+ years.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Sewer Capital Improvement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$1,250,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Bridge Replacement Program

### Strategic Plan Linkages

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70 PCR  
 2.2 Roads, Bridges and Infrastructure: Local Roads 65 PCR



**Project Lead:** Rob Priestas  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Ongoing maintenance costs would be minimal.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$229,000	\$229,000	\$229,000	\$229,000	\$183,000	\$1,099,000
Storm Water	\$229,000	\$229,000	\$229,000	\$229,000	\$183,000	\$1,099,000
<b>Total</b>	<b>\$458,000</b>	<b>\$458,000</b>	<b>\$458,000</b>	<b>\$458,000</b>	<b>\$366,000</b>	<b>\$2,198,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Replace Older Existing Waterlines

**Strategic Plan Linkages**  
Not Applicable



**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** Operating Capital  
**Fund Type:** Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its 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.

The City maintains approximately 151 miles of water line. The requested funds will fix approximately 200 linear feet of line per year.

### Description and estimate of 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	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Water Capital Improvement	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$500,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Audio/Visual Upgrade to Council Chambers

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Kimberly Banning  
**Department:** Council  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The audio/visual equipment in Council Chambers was purchased in 1993. The large screens were purchased to replace TV's several years ago and the ceiling mount projectors were added at that time. Due to the age of the system, it is necessary to upgrade the entire system for new technology for enhancement of transparency to our citizens and ease of use during meetings of Council, Planning Commission and Court. Patrons are not able to hear discussions in Chambers and it is imperative to upgrade the sound system in order to accommodate public attendees. The equipment was repaired this year, however, we continue to have the same issues. The main thrust of the upgrade will be to take the current system from analog domain and convert everything over to digital and replace the microphone mixers, speakers, monitors and install new wiring.

Possible funding could come from the Mayor's Court computer fund.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Any costs for maintenance should be able to be absorbed in the Council Office Expense budget.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$80,000					\$80,000
<b>Total</b>	<b>\$80,000</b>					<b>\$80,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Police Software Interface

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Lt. S. Murphy #48  
**Department:** Public Safety  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The purpose of this police software project is to create an interface between the Division's Records Management System (RMS), which is provided by TriTech Software Systems, and Matrix Pointe (Matrix). Currently, the Franklin County Prosecutor's Office requires the electronic filing (e-file) for all adult felony criminal cases (Common Pleas Court) and all juvenile cases (Court of Domestic Relations) through the Matrix system. The Matrix e-filing system is also anticipated to soon involve all filings with the Franklin County Municipal Court (FCMC) in the near future. FCMC is the initial court in which all offenses are filed for the purposes of arraignment. In addition, many misdemeanor offenses such as Domestic Violence and some traffic offenses are filed through FCMC and subsequently adjudicated.

Currently, officers of the Division enter report information into the reporting module of the TriTech RMS. The same information must then be manually entered again into the Matrix portal as part of the e-file requirement. This redundant process is time-consuming and creates a significant backlog in terms of administrative work for the assigned investigators.

By funding this interface, the Division will be able to increase its efficiency exponentially, eliminate unnecessary administrative burdens and allow officers and detectives to concentrate on service delivery to the public.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

The interface will require a one-time appropriation for the initial design, construction, testing and related fees. The estimated cost for the development of the Matrix Pointe Court interface is \$39,000.00 with an annual maintenance fee of \$900.00. Currently, the Division has a responsive 24/7/365 support agreement with TriTech included in its annual operating budget. The additional \$900 support fee for the interface as proposed by TriTech will be incorporated in the Division's operating request. At present, the Division processes approximately 1,700 e-filing submissions annually with a submission time of two hours or potentially longer. At an hourly rate of \$42.17, the Division expends in excess of \$100,000 in staff costs to facilitate the e-file requirement.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$39,000					\$39,000
<b>Total</b>	<b>\$39,000</b>					<b>\$39,000</b>

### Project Images:



Franklin County  
Ohio

# CAPITAL PROJECT INFORMATION

## Project Name: City Wide Camera/Surveillance System

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** City Wide

### Briefly describe project and its importance:

A holistic functioning camera system with web-based viewing and redundant storage will be used at key park, recreation and city locations. This will provide enhanced situational awareness to first responders and a visible deterrent to crime. This system can tie into our current network infrastructure, be centrally located and link all department cameras. Having one system would provide cost savings by reducing licensing, maintenance and support contracts for multiple systems. Proposed areas for new surveillance cameras are Creekside, Oklahoma Complex and Water Tower/Park Storage. The Milestone VMS system will cost approximately \$50,000 which will accommodate 90 camera licenses and have 3 year maintenance. The Qnap storage required to store video captured from various cameras across the city will cost approximately \$25,000 and will allow for 80TB of stored data which will meet current records retention standards. Cameras will be powered over Ethernet eliminating traditional power sources for each camera at a cost savings for installation.

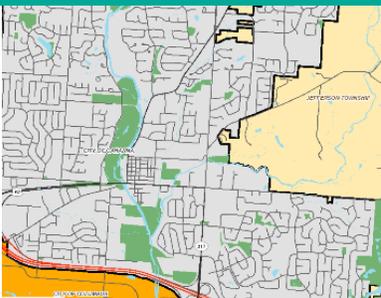
### Description and estimate of ongoing operating and maintenance costs and/or savings:

A 5 year lifecycle is suggested. Anticipate an expense every 5 years of \$75,000 for licensing/ storage.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
General	\$75,000	\$60,000	\$35,000	\$35,000	\$25,000	\$230,000
Street	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Water	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$10,000
Storm Water	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Water Capital Improvement	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
Sewer Capital Improvement	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$15,000
<b>Total</b>	<b>\$89,000</b>	<b>\$74,000</b>	<b>\$49,000</b>	<b>\$49,000</b>	<b>\$39,000</b>	<b>\$300,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: West Side Neighborhood Park

### Strategic Plan Linkages

Not Applicable



**Project Lead:** Jeff Barr  
**Department:** Recreation and Parks  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward One

### Briefly describe project and its importance:

In 2017, the City purchased parkland at 620 McCutcheon Road but has not yet fully developed the space into a park. The funds identified in the project will be used to develop a new neighborhood park on the west side of Gahanna. This area of town has been identified as severely underserved and park investment on this side of the community has been identified in the Parks Master Plan as a priority.

We have obtained \$250,000 in state capital funding, \$125,000 Nature Works grant, \$25,000 from Gahanna Parks Foundation, and \$300,000 City appropriation for phase I park development. Additional funding will be needed for phase II park development in 2018 and phase III in 2019. We will continue to apply for grants and working with other partners to create more development dollars for this project. Future grants awarded and other funding resources secured would reduce budget request.

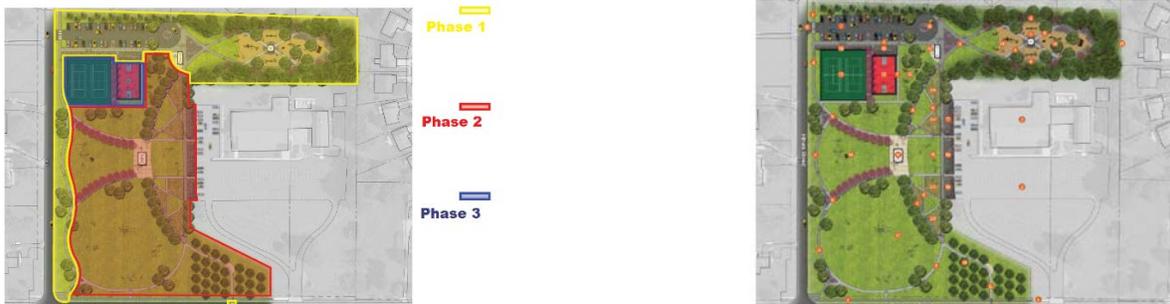
### Description and estimate of ongoing operating and maintenance costs and/or savings:

Future operating and maintenance cost of approximately \$15,000 yearly will be necessary to maintain the park within the current park system.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$450,000	\$450,000				\$900,000
<b>Total</b>	<b>\$450,000</b>	<b>\$450,000</b>				<b>\$900,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Fiber Optic Expansion for Development

**Strategic Plan Linkages**  
Economic Development Plan



**Project Lead:** Craig Main  
**Department:** Information Technology  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The City has expanded fiber optic infrastructure over a number of years to increase capacity for governmental services and providing the GahannaNet Incentive Program. This program is designed to attract and retain businesses within the City of Gahanna. The City plans to continue to expand on fiber optic infrastructure to continue incentivizing business retention and expansion. The City's Long Term Fiber Network Plan will provide a basis to determine areas that are in need of this investment that will result in an acceptable rate of return. As these areas are identified, the IT, Service and Development departments will combine efforts to ensure planned road expansions and construction projects, where applicable, include fiber capabilities. This will involve running appropriate conduit and cabling in conjunction with new projects to help reduce future construction costs and protect infrastructure.

If fiber optic expansion is performed in a Tax Increment Financing District (TIF), the TIF could be utilized to repay all or a portion of these expenses.

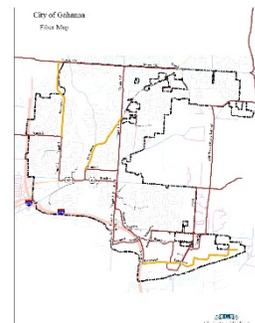
### Description and estimate of ongoing operating and maintenance costs and/or savings:

As of 2015, the City averaged an annual maintenance cost of an estimated \$2,843 per mile of fiber asset. It is expected that any future fiber installations will require an annual maintenance cost of \$2,843 per mile of installation.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$1,000,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Morse Rd. Columbus Project (Hamilton Rd-Trellis Ln)

### Strategic Plan Linkages

2.1 Roads, Bridges & Infrastructure: Arterial Roads 70  
PCR



**Project Lead:** Robert Priestas  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Two

### Briefly describe project and its importance:

This project is a Columbus project with a Gahanna component. This project would help to alleviate congestion along Morse Road by providing turn lanes. Additionally, a sidewalk on the Gahanna side of Morse road would provide the pedestrian link from Hamilton to the roundabout. This project coupled with an interim widening of Hamilton Road in the Columbus jurisdiction would enable two northbound through lanes on Hamilton thereby relieving congestion on the Gahanna side of the intersection. City of Columbus has secured MORPC Attributable Funds for this project which is expected to cover 80% of the project construction costs.

During 2015 funds were budgeted and expended for design and the 2017 budget included funding for the right of way purchases. Construction will begin in 2018 and is anticipated to take two years to complete.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Project maintenance costs are not anticipated to be significantly different from the existing condition.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$600,000					\$600,000
<b>Total</b>	<b>\$600,000</b>					<b>\$600,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: South Stygler Widening (US62-W. Johnstown Rd)

### Strategic Plan Linkages

2.3 Roads, Bridges & Infrastructure: West Side



**Project Lead:** Robert Priestas  
**Department:** Public Service  
**Priority Category:** Priority 2  
**Fund Type:** General/Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** Ward One

### Briefly describe project and its importance:

The purpose of this project is to widen South Stygler Road between US-62 and W. Johnstown Road to relieve congestion on W. Johnstown Road and increase the capacity of the US-62 and Stygler Road intersection. The project includes installation of curbs and other needed infrastructure as well as an upgrade to the pedestrian and vehicle access to the roadway.

Stormwater funds will be used for work such as inlet, catch basin and manhole replacement, new storm pipe and ditch re-grading. Water funds will be used to fund any work related to the waterline such as waterline/hydrant relocation, waterline lowering, etc.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

This project will have minimal impact on long term maintenance

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$700,000					\$700,000
Storm Water	\$90,000					\$90,000
Water Capital Improvement	\$136,000					\$136,000
<b>Total</b>	<b>\$926,000</b>					<b>\$926,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Agler Road Relocation

### Strategic Plan Linkages

2.3 Roads, Bridges & Infrastructure: West Side



**Project Lead:** Rob Priestas  
**Department:** Public Service  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward One

### Briefly describe project and its importance:

We are currently studying options for relieving congestion at the Stygler Rd. at Agler Rd. intersection. The project is aimed at creating more distance between the Stygler Rd. /Agler Rd. and the Stygler Rd. /US62 intersections. The two intersections are currently only 300 feet apart which does not provide enough storage space for cars entering the stretch of Stygler Rd. between the two intersections. The result is that during pm peak periods, southbound cars waiting at the Stygler Rd. /US62 intersection will back up through the Stygler Rd. /Agler Rd. intersection.  
 2018-Design; 2019-ROW Acquisition; 2020-Construction

The City will pursue OPWC funding and federal MORPC attributable funds for this project.

Through the GoForward Gahanna community engagement process, the West side was identified as an area that needed attention. The intersection at Stygler/Agler is the main entrance to this side of Gahanna. Improving the flow through this intersection would create easier access for residents and encourage business development in the area.'

Our Go Forward Gahanna Strategic Plan Identifies Strategic Result 2.3 West Side Intersection Completed. This goal of this result states that 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. As part of the Economic Development Strategy adopted earlier this year, one possible alternative to help improve these intersections was presented and studied as part of the West Side Priority Development Area (PDA). This project is directly aimed at achieving both our Strategic Plan Goal, and meeting our ED Strategy goals as part for the Westside PDA.

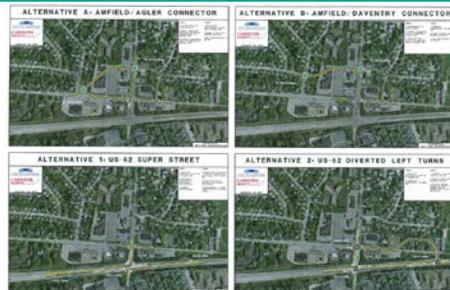
### Description and estimate of ongoing operating and maintenance costs and/or savings:

Once constructed, any additional pavement will have to be accounted for in future paving program budgets

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$1,000,000	\$2,900,000	\$8,100,000			\$12,000,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$2,900,000</b>	<b>\$8,100,000</b>			<b>\$12,000,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Central Park – Morrison and Claycraft Improvements

### Strategic Plan Linkages

1.2 Business & Job Development: Job Creation



**Project Lead:** Anthony Jones  
**Department:** Development  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Three

### Briefly describe project and its importance:

This project will improve the infrastructure along Morrison Road, Claycraft Road and Science Boulevard. The infrastructure improvements include street widening, curb and gutters, multi-purpose paths and right of way acquisition. This project will dramatically improve the quality of infrastructure around the Central Park of Gahanna development, which will help to spur private investment and job creation opportunities. This project will have a significant economic impact on the City of Gahanna and has been identified in the 2015 Economic Development Strategy with potential for a high return on investment.

2018 would include project design. 2019 funding will include the anticipated 1-2 year construction.

The Central Park Tax Increment Financing District could be utilized to repay these infrastructure expenses over time.

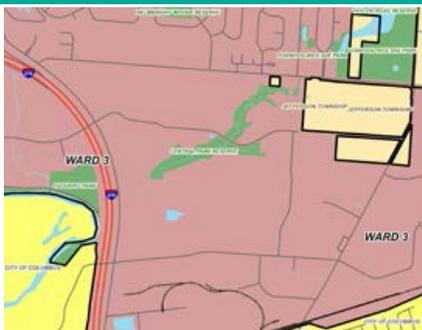
### Description and estimate of ongoing operating and maintenance costs and/or savings:

The public infrastructure may have associated maintenance costs, but specific maintenance costs have not been determined.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$150,000	\$1,200,000				\$1,350,000
<b>Total</b>	<b>\$150,000</b>	<b>\$1,200,000</b>				<b>\$1,350,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Taylor Station and Claycraft Road Intersection Improvement

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Robert Priestas  
**Department:** Public Service  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Three

### Briefly describe project and its importance:

This project plans to improve the intersection of Claycraft Road with Taylor Station Road with a modern roundabout. This intersection is a critical intersection to our industrial area. Currently the intersection is failing during the evening peak hours, and operates at a level of service E. This results in heavy backups for northbound Taylor Station Road from Claycraft Road south to East Broad Street. The proposed improvements will improve the intersection level of service from an E to an A.

2018 would include project design, 2019 Right-of-Way acquisition, and construction 2020.

The City will pursue OPWC funding for this project. In addition, this project is eligible for TIF funding.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Once constructed, any additional pavement will have to be accounted for in future paving programs. The proposed roundabout will ultimately reduce long term maintenance costs by removing a signal from operation and maintenance.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$150,000	\$100,000	\$1,400,000			\$1,650,000
Storm			\$50,000			\$50,000
Water Capital Improvement			\$60,000			\$60,000
<b>Total</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$1,510,000</b>			<b>\$1,760,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: West Johnstown Road Improvements

### Strategic Plan Linkages

2.3 Roads, Bridges & Infrastructure: West Side



**Project Lead:** Robert Priestas  
**Department:** Public Service  
**Priority Category:** Priority 2  
**Fund Type:** General/Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** Ward One

### Briefly describe project and its importance:

The purpose of this project is to widen West Johnstown Road from Stygler Road to Olde Ridenour Road. This would create a three lane pavement section with curb and sidewalk.

Sewer fund projects could include lateral relocations, manhole adjustments, etc. The stormwater components of the West Johnstown Road widening project will include inlet, catch basin and manhole replacement, new storm pipe, ditch re-grading, culverts and headwalls. Water funds will be used to fund any work related to the waterline such as waterline/hydrant relocation, waterline lowering, etc. Specifically, an existing 16 inch asbestos concrete line will be replaced.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

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

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$150,000	\$2,000,000				\$2,150,000
Storm Water		\$250,000				\$250,000
Water Capital Improvement		\$250,000				\$250,000
Sewer Capital Improvement		\$25,000				\$25,000
<b>Total</b>	<b>\$150,000</b>	<b>\$2,525,000</b>				<b>\$2,675,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Crescent at Central Park

### Strategic Plan Linkages

1.2 Business & Job Development: Job Creation



**Project Lead:** Anthony Jones  
**Department:** Development  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** Ward Three

### Briefly describe project and its importance:

This project is necessary to provide public infrastructure to Crescent at Central Park of Gahanna, which is the newest 111 acre office park in the City of Gahanna. Located along Tech Center Drive, the Crescent is poised to be a significant jobs generator for the City of Gahanna. The Crescent has been designed to be completed in three phases that will ultimately create 19 separate lots which will accommodate a combination of medical office, general office, lodging, retail and recreational land uses. The first phase was the construction of the Tech Center Drive extension from Hamilton Road to Morrison Road, the I-270 Overpass Bridge and Buckles Court. This phase has been completed.

The second phase consists of extending Buckles Court north into the northeastern portion of the property. This will result in the creation of 5 separate parcels that vary in size but total approximately 20 acres. The Public Infrastructure improvements will include, but not be limited to, new roadway, water lines, sewer lines, utility lines, storm water and management components. The funding for the project will be compiled from multiple sources. The Gahanna Community Improvement Corporation is seeking a grant from American Electric Power. The Department of Planning & Development is seeking funding from the Franklin County Infrastructure Bank in an amount not to exceed 50% of the infrastructure costs. The Property Owner/Developer will be contributing the remaining amount of funds for the project. The City will utilize Tax Increment Financing to repay the Franklin County Infrastructure Bank.

The third phase consists of extending public infrastructure improvements into the northwest portion of the property. The public infrastructure improvements will include, but not be limited to, new roadway, water lines, sewer lines, utility lines, storm water and management components. The funding for the project will be compiled from multiple sources that have yet to be determined. Tax Increment Financing could be utilized to pay for the public infrastructure improvements.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

The public infrastructure may have associated maintenance costs, but specific maintenance costs have not been determined.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement	\$500,000	\$1,000,000				\$1,500,000
<b>Total</b>	<b>\$500,000</b>	<b>\$1,000,000</b>				<b>\$1,500,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Demolition of City Owned Property

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Dottie Franey  
**Department:** Public Service  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** No  
**Project Ward:** Ward Two

### Briefly describe project and its importance:

The City currently owns a property at 181 Granville Street. It is located at the intersection of Shull Ave and Granville Street. The property has a building on it that is currently vacant and not being used by the city for any type of operations.

The intended use of the property is for the extension of Shull Ave south towards the Service Operations Complex. In order to accomplish this intended use, the building must be demolished.

The demolition of the building requires asbestos abatement of approximately \$115,000. The estimated cost of the building demolition would be an additional \$80,000. Therefore, the total estimated cost to demolish the building is \$195,000.

TIF funds could be utilized to fund the demolition.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

There will be a grass mowing expense that will be required once the building is demolished. The estimated cost of that is not known at this time.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Capital Improvement		\$195,000				\$195,000
<b>Total</b>		<b>\$195,000</b>				<b>\$195,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: Court Software Upgrade

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Craig Main  
**Department:** Mayor's Court  
**Priority Category:** Priority 2  
**Fund Type:** General Government  
**Offsetting Revenue:** Yes  
**Project Ward:** City Wide

### Briefly describe project and its importance:

The current software platform being used by Mayor's Court will be reaching end of life and no longer be supported by the end of 2018. Court is proactively looking to upgrade the case management software to ensure no disruption of service when this occurs. This new software will allow the court software to interact with the Police Department software and provide a streamlined transfer of information, eliminating duplication of effort. It also has the capability of adding modules in the future that could move the court in the direction of enhanced electronic storage of and access to case file information.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

Initial upgrade and implementation costs are still being calculated. Current software maintenance costs are approx. \$9200 / year. The costs for the new software are estimated to be \$11,600 / yr. The current and additional costs are offset by court computer fees collected on cases heard in Mayor's Court.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Court Computer Fund	\$100,000					\$100,000
<b>Total</b>	<b>\$100,000</b>					<b>\$100,000</b>

### Project Images:



# CAPITAL PROJECT INFORMATION

## Project Name: E Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln)

**Strategic Plan Linkages**  
Not Applicable

**Project Lead:** Jeff Feltz  
**Department:** Public Service  
**Priority Category:** Priority 1  
**Fund Type:** Proprietary  
**Offsetting Revenue:** No  
**Project Ward:** Ward Two

### Briefly describe project and its importance:

The purpose of this project is to design and construct the East Johnstown Road Sanitary Sewer which will provide sanitary sewer service to a section of the City currently without sewer. It should be noted that all of the areas without sewers addressed by this project are currently in the City of Gahanna. This new sewer district would provide sanitary sewer service to approximately 29 parcels currently using onsite treatment systems. The Franklin County Board of Health and Ohio EPA strongly recommend providing gravity sewer to areas with onsite systems. The first phase of the project would involve crossing the Big Walnut Creek.

Residents are not assessed for this work. The department collects front footage fees (along with Capacity) which help offset some of the construction costs. This project will be designed in 2018, constructed in 2019.

### Description and estimate of ongoing operating and maintenance costs and/or savings:

There would be minimal operations and maintenance costs once this project was completed. Standard manhole inspection, camera, and clean every 5 to 7 years.

### PROJECT FINANCIAL ESTIMATE

Fund	2018 estimate	2019 estimate	2020 estimate	2021 estimate	2022 estimate	Total
Sewer Capital Improvement	\$50,000	\$300,000				\$350,000
<b>Total</b>	<b>\$50,000</b>	<b>\$300,000</b>				<b>\$350,000</b>

### Project Images:





**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 costs 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 and Engineering. Detailed staffing and operational information on those divisions are provided in the Public Service and Engineering 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.

Per 1,000 Gallons	Rate Type	2015	2016	2017	2018*
	Water	\$ 6.68	\$ 6.68	\$ 7.01	\$ 7.29
	Sewer	\$ 5.92	\$ 6.81	\$ 7.01	\$ 7.22
	Water Capital Improvement	\$ 0.89	\$ 0.85	\$ 0.38	\$ 0.38
	Sewer Capital Improvement	\$ 0.35	\$ 0.51	\$ 1.02	\$ 1.08
<b>Total Per Thousand Gallons</b>		<b>\$ 13.84</b>	<b>\$ 14.85</b>	<b>\$ 15.42</b>	<b>\$ 15.97</b>

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.

Quarterly Fees	Fee Type	2015	2016	2017	2018*
	Columbus Consent Order Surcharge	\$ 7.80	\$ 7.88	\$ 7.98	\$ 8.20
	Storm Water	\$ 13.00	\$ 13.00	\$ 13.00	\$ 13.00
	Quarterly Refuse Pickup	\$ 50.19	\$ 50.19	\$ 50.19	\$ 50.19
	<b>Total</b>	<b>\$ 70.99</b>	<b>\$ 71.07</b>	<b>\$ 71.17</b>	<b>\$ 71.39</b>

**\*2018 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.

## 2018 Enterprise Capital Improvement Plan

The 2018 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	Planned Capital Improvements	2018 Request
<b>Sewer Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 250,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 400,000</b>
<b>Storm Water</b>			
	Public Service	Bridge Replacement Program	\$ 229,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		<b>Storm Water Fund Total</b>	<b>\$ 279,000</b>
<b>Water Capital Improvement</b>			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 100,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 250,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 929,000</b>

### One-Time Capital Projects

Fund	Department	One-Time Project Requests	2018 Request
<b>Sewer Capital Improvement</b>			
	Public Service	E Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln)	\$ 50,000
	Information Technology	City-wide Camera/Surveillance System	\$ 3,000
		<b>Sewer Capital Improvement Fund Total</b>	<b>\$ 53,000</b>
<b>Storm Water</b>			
	Information Technology	City-wide Camera/Surveillance System	\$ 3,000
	Public Service	South Stygler Road Widening	\$ 90,000
		<b>Storm Water Fund Total</b>	<b>\$ 93,000</b>
<b>Water</b>			
	Information Technology	City-wide Camera/Surveillance System	\$ 2,000
		<b>Water Fund Total</b>	<b>\$ 2,000</b>
<b>Water Capital Improvement</b>			
	Information Technology	City-wide Camera/Surveillance System	\$ 3,000
	Public Service	South Stygler Road Widening	\$ 136,000
		<b>Water Capital Improvement Fund Total</b>	<b>\$ 139,000</b>
		<b>Total Enterprise Funds</b>	<b>\$ 287,000</b>

## Enterprise Fund Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>631-STORMWATER</b>					
4309-GRANTS	182,625	20,292	0	0	0
4401-SALES/INCOME/FEES	1,096,714	1,112,240	1,112,400	1,146,300	33,900
4601-PENALTY	8,958	10,021	9,000	9,000	0
4931-GENERAL FUND TRANSFER	20,000	20,000	20,000	20,000	0
<b>631-STORMWATER Total</b>	<b>1,308,297</b>	<b>1,162,553</b>	<b>1,141,400</b>	<b>1,175,300</b>	<b>33,900</b>
<b>641-OEPA FEDERAL GRANT</b>					
4933-TRANSFER FROM STORMWATER	111,200	0	0	0	0
<b>641-OEPA FEDERAL GRANT Total</b>	<b>111,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>651-WATER</b>					
4214-S/W INSTALLER LICENSE	0	1,163	1,300	1,200	-100
4401-SALES/INCOME/FEES	6,399,998	6,891,118	7,254,928	7,858,600	603,672
4402-TAP FEES	770	770	1,500	1,800	300
4403-INSPECTION FEES	2,800	2,680	1,600	2,300	700
4405-WATER METERS	29,020	76,460	46,600	60,000	13,400
4406-WATER HYDRANT SALES	2,823	2,979	2,300	2,000	-300
4600-REFUSE INCOME	0	35,182	0	34,070	34,070
4601-PENALTY	66,431	63,132	73,200	67,000	-6,200
4632-MISCELLANEOUS INCOME	34,308	35,414	10,000	20,000	10,000
4634-INSURANCE SETTLEMENTS	7,409	11,876	572	5,000	4,428
4641-SALE OF ASSETS	8,061	677	0	3,000	3,000
4931-TRANSFER FROM GENERAL FUND	0	34,187	0	0	0
4951-ADVANCE FROM GENERAL FUND	0	0	630,000	630,000	0
<b>651-WATER Total</b>	<b>6,551,619</b>	<b>7,155,637</b>	<b>8,022,000</b>	<b>8,684,970</b>	<b>662,970</b>
<b>652-WATER SYSTEM CAPITAL IMP</b>					
4421-CAPACITY CHARGES	68,492	446,858	216,900	284,300	67,400
4422-FRONT FOOT CHARGES	5,400	32,527	19,200	21,600	2,400
4425-CAPITAL IMPROVEMENTS	782,670	790,097	635,500	544,300	-91,200
4940-TRANSFER FROM TAX INC.	451,400	354,500	354,100	302,280	-51,820
<b>652-WATER SYSTEM CAPITAL IMP Total</b>	<b>1,307,961</b>	<b>1,623,982</b>	<b>1,225,700</b>	<b>1,152,480</b>	<b>-73,220</b>
<b>661-SEWER</b>					
4214-S/W INSTALLER LICENSE	0	1,163	1,300	1,200	-100
4401-SALES/INCOME/FEES	4,757,829	5,702,237	5,890,400	6,795,800	905,400
4403-INSPECTION FEES	2,480	2,080	1,500	1,500	0
4409-COL ERU SURCHARGE	676,385	692,218	725,700	735,900	10,200
4600-REFUSE INCOME	0	35,182	0	34,070	34,070
4601-PENALTY	48,734	54,618	95,700	95,700	0
4602-COL CONSNT PENALTY (CCOP)	5,426	5,909	5,500	5,500	0
4641-SALE OF ASSETS	7,062	0	0	0	0
4931-TRANSFER FROM GENERAL FUND	0	34,188	0	0	0
4937-TRANSFER FROM WSCI FUND	750,000	2,300,000	0	0	0
4939-TRANSFER FROM SSCI FUND	0	750,000	200,000	200,000	0
<b>661-SEWER Total</b>	<b>6,247,915</b>	<b>9,577,594</b>	<b>6,920,100</b>	<b>7,869,670</b>	<b>949,570</b>
<b>662-SEWER SYSTEM CAPITAL IMP</b>					
4129.01-W SIDE SANITARY SP ASSESS	36,352	25,353	26,700	26,700	0
4129.02-TRIANGLE E SP ASSESS	578	578	500	500	0
4129.03-LARRY LN SAN SEWER	638	638	600	600	0
4129.04-JOHNSTOWN RD SP ASSESS	0	0	600	600	0
4421-CAPACITY CHARGES	158,036	353,375	201,800	238,000	36,200
4422-FRONT FOOT CHARGES	19,140	53,383	19,100	28,000	8,900
4425-CAPITAL IMPROVEMENTS	290,609	408,704	647,900	587,100	-60,800
4632-MISCELLANEOUS INCOME	3,406	0	0	0	0
4937-TRANSFER FROM WSCI	16,000	100,000	0	0	0
4940-TRANSFER FROM TAX INC.	0	51,600	46,500	24,610	-21,890
<b>662-SEWER SYSTEM CAPITAL IMP Total</b>	<b>524,760</b>	<b>993,631</b>	<b>943,700</b>	<b>906,110</b>	<b>-37,590</b>
<b>Grand Total</b>	<b>16,051,753</b>	<b>20,513,397</b>	<b>18,252,900</b>	<b>19,788,530</b>	<b>1,535,630</b>

Enterprise Funds

## Enterprise Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>631-Stormwater Fund</b>					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	40,988	44,964	60,480	63,720	3,240
5106-FT ADMIN HOURLY	6,428	7,002	8,680	7,580	-1,100
5107-FT STEELWORKERS	116,655	119,660	123,570	127,780	4,210
5111-PART TIME	1,282	1,965	5,200	5,000	-200
5116-SERVICE CREDIT	2,130	2,653	2,780	3,040	260
5117-OVERTIME	13,312	12,556	15,000	15,000	0
5122-EMPLOYEE WELLNESS	701	929	1,470	1,470	0
5123-CELL STIPEND	0	0	860	860	0
5131-PERS	31,099	32,447	36,700	37,620	920
5132-WORKERS COMPENSATION	4,471	4,648	5,250	5,380	130
5133-HEALTH INSURANCE	57,772	59,310	68,420	64,790	-3,630
5134-LIFE INSURANCE	709	792	850	1,120	270
5135-DENTAL INSURANCE	3,086	3,137	3,340	3,200	-140
5136-VISION INSURANCE	661	672	760	740	-20
5137-UNIFORM ALLOWANCE	1,597	1,586	3,000	2,000	-1,000
5138-MEDICARE	3,121	3,248	3,810	3,900	90
5142-EAP	104	106	120	120	0
<b>Salaries &amp; Benefits Total</b>	<b>326,494</b>	<b>338,644</b>	<b>384,370</b>	<b>387,570</b>	<b>3,200</b>
Operating					
5221-STORMWATER REPAIR	91,284	22,869	100,000	45,100	-54,900
5249-CONTRACT SERVICES	7,988	6,244	6,600	7,300	700
5251-TECHNOLOGY	7,897	7,503	15,100	15,600	500
5256-RAGS & TOWELS	819	762	1,200	600	-600
5279-TRAINING	90	90	1,400	300	-1,100
5282-INSURANCE	3,559	4,300	5,400	4,000	-1,400
5318-SMALL TOOLS	284	622	1,900	700	-1,200
5325-SAFETY SUPPLIES	890	638	1,900	800	-1,100
5416-REPAIR	50,400	48,371	50,000	46,800	-3,200
5445-ENGINEERING EXPENSES	13,204	29,988	29,250	18,200	-11,050
5456-OPERATIONAL EXPENSES	30,391	19,090	40,000	24,300	-15,700
5470-REGULATORY REQUIREMENTS	58,753	43,494	50,000	52,400	2,400
<b>Operating Total</b>	<b>265,557</b>	<b>183,970</b>	<b>302,750</b>	<b>216,100</b>	<b>-86,650</b>
Transfers					
5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0
5930.2-ADMINISTRATIVE CHARGES	71,286	72,100	72,300	74,510	2,210
5933-TRANS TO GBR	174,760	174,900	176,400	172,600	-3,800
5944-TRANSFER	111,200	0	2,750	0	-2,750
<b>Transfers Total</b>	<b>383,036</b>	<b>272,790</b>	<b>277,240</b>	<b>272,900</b>	<b>-4,340</b>
Capital					
5512-CAPITAL EQUIPMENT	3,250	0	0	3,000	3,000
5515-EQUIP REPLACEMENT PROGRAM	0	3,888	50,000	50,000	0
5525-CAPITAL MAINTENANCE	0	0	0	20,000	20,000
5596-CAPITAL PROJ/IMP	269,307	137,921	702,000	319,000	-383,000
<b>Capital Total</b>	<b>272,557</b>	<b>141,808</b>	<b>752,000</b>	<b>392,000</b>	<b>-360,000</b>
<b>631-Stormwater Fund Total</b>	<b>1,247,645</b>	<b>937,213</b>	<b>1,716,360</b>	<b>1,268,570</b>	<b>-447,790</b>
<b>641-OEPA Federal Grant</b>					
Capital					
5596-CAPITAL PROJ/IMP	0	276,987	0	0	0
<b>Capital Total</b>	<b>0</b>	<b>276,987</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>641-OEPA Federal Grant Total</b>	<b>0</b>	<b>276,987</b>	<b>0</b>	<b>0</b>	<b>0</b>

Enterprise Funds

Enterprise Funds	Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	651-Water Fund					
	Salaries & Benefits					
	5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
	5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
	5105-FT ADMIN SALARY	40,250	44,198	58,330	62,910	4,580
	5106-FT ADMIN HOURLY	6,465	7,044	10,090	7,630	-2,460
	5107-FT STEELWORKERS	248,357	251,305	261,030	271,310	10,280
	5111-PART TIME	1,282	1,965	5,200	5,000	-200
	5116-SERVICE CREDIT	3,966	4,767	4,920	5,430	510
	5117-OVERTIME	21,120	21,003	20,500	21,000	500
	5122-EMPLOYEE WELLNESS	1,046	1,715	2,450	2,450	0
	5123-CELL STIPEND	0	0	1,150	1,150	0
	5131-PERS	50,722	52,255	57,080	58,960	1,880
	5132-WORKERS COMPENSATION	7,286	7,488	8,160	8,430	270
	5133-HEALTH INSURANCE	92,950	92,687	100,630	96,840	-3,790
	5134-LIFE INSURANCE	1,162	1,269	1,340	1,900	560
	5135-DENTAL INSURANCE	4,257	4,157	4,320	4,300	-20
	5136-VISION INSURANCE	870	853	930	940	10
	5137-UNIFORM ALLOWANCE	1,597	1,586	3,000	2,000	-1,000
	5138-MEDICARE	5,089	5,238	5,920	6,110	190
	5142-EAP	180	180	190	190	0
	Salaries & Benefits Total	528,981	540,681	589,320	600,800	11,480
	Operating					
	5241-BANK CHARGES	19,819	24,384	24,300	27,500	3,200
	5249-CONTRACT SERVICES	12,342	8,597	11,300	10,600	-700
	5251-TECHNOLOGY	18,666	29,539	40,900	41,100	200
	5256-RAGS & TOWELS	819	762	1,200	600	-600
	5262-PRINTING	3,294	3,579	4,000	3,900	-100
	5265-BILL PRINTING SERVICES	5,539	2,602	6,500	4,300	-2,200
	5268-WATER PURCHASES	4,639,711	5,367,424	6,774,800	6,900,000	125,200
	5279-TRAINING	813	197	1,800	1,500	-300
	5282-INSURANCE	5,381	6,362	7,000	6,500	-500
	5295-CO AUDITOR & TREAS FEES	126	119	250	100	-150
	5306-MAINTENANCE SUPPLIES	22,885	20,442	27,000	23,500	-3,500
	5318-SMALL TOOLS	648	921	1,900	1,000	-900
	5320-OPERATING EQUIPMENT	950	1,250	2,800	2,800	0
	5325-SAFETY SUPPLIES	913	1,041	2,900	1,000	-1,900
	5332-METERS	260,598	195,710	174,000	174,000	0
	5333-FIRE HYDRANTS	7,609	8,812	19,703	8,100	-11,603
	5401-OFFICE EXPENSE	1,410	589	3,000	900	-2,100
	5402-POSTAGE	9,766	8,984	12,500	11,000	-1,500
	5416-REPAIR	40,762	35,679	53,415	40,300	-13,115
	5445-ENGINEERING EXPENSES	62,350	28,929	38,000	38,000	0
	5470-REGULATORY REQUIREMENTS	26,330	24,469	42,800	34,000	-8,800
	5475-WATER LICENSE FEE	12,144	12,190	13,000	13,000	0
	5481-UTILITIES - GAS	3,092	2,463	6,400	3,200	-3,200
	5482-UTILITIES - ELECTRIC	27,965	30,222	36,300	28,100	-8,200
	5483-UTILITIES - CELL PHONE	1,672	1,482	1,200	1,500	300
	Operating Total	5,185,602	5,816,748	7,306,968	7,376,500	69,532
	Transfers					
	5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0
	5930.2-ADMINISTRATIVE CHARGES	402,700	380,700	556,800	516,410	-40,390
	Transfers Total	428,490	406,490	582,590	542,200	-40,390
	Capital					
	5512-CAPITAL EQUIPMENT	20,203	0	0	2,000	2,000
	5515-EQUIP REPLACEMENT PROGRAM	0	17,287	50,000	150,000	100,000
	5596-CAPITAL PROJ/IMP	0	0	4,000		-4,000
	Capital Total	20,203	17,287	54,000	152,000	98,000
	Advance					
	5950-ADVANCE	0	0	0	138,600	138,600
	Advance Total	0	0	0	138,600	138,600
	651-Water Fund Total	6,163,275	6,781,206	8,532,878	8,810,100	277,222

	Expenditures	2015 Actual	2016 Actual	2017	2018 Request	2017-2018 Difference
				Appropriated		
Enterprise Funds	661-Sewer Fund					
	Salaries & Benefits					
	5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
	5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
	5105-FT ADMIN SALARY	40,250	44,197	58,330	62,910	4,580
	5106-FT ADMIN HOURLY	6,465	7,044	10,090	7,630	-2,460
	5107-FT STEELWORKERS	248,355	251,304	261,030	271,310	10,280
	5111-PART TIME	1,282	1,965	5,200	5,000	-200
	5116-SERVICE CREDIT	3,966	4,767	4,920	5,430	510
	5117-OVERTIME	21,120	21,002	20,500	21,000	500
	5122-EMPLOYEE WELLNESS	1,046	1,715	2,450	2,550	100
	5123-CELL STIPEND	0	0	1,150	1,150	0
	5131-PERS	50,722	52,255	57,080	58,970	1,890
	5132-WORKERS COMPENSATION	7,287	7,487	8,160	8,430	270
	5133-HEALTH INSURANCE	92,949	92,687	100,630	96,840	-3,790
	5134-LIFE INSURANCE	1,162	1,269	1,340	1,900	560
	5135-DENTAL INSURANCE	4,257	4,157	4,320	4,300	-20
	5136-VISION INSURANCE	870	853	930	940	10
	5137-UNIFORM ALLOWANCE	1,597	1,587	3,000	2,000	-1,000
	5138-MEDICARE	5,089	5,238	5,920	6,110	190
	5142-EAP	179	179	190	190	0
	Salaries & Benefits Total	528,976	540,677	589,320	600,910	11,590
	Operating					
	5222-BACK-UPS	13,461	25,012	30,000	17,500	-12,500
	5241-BANK CHARGES	19,819	24,383	23,700	27,500	3,800
	5249-CONTRACT SERVICES	26,190	22,484	24,150	25,400	1,250
	5251-TECHNOLOGY	18,724	29,730	38,550	41,300	2,750
	5256-RAGS & TOWELS	819	762	1,200	600	-600
	5262-PRINTING	3,294	3,579	4,000	3,900	-100
	5265-BILL PRINTING SERVICES	5,539	2,602	6,500	4,300	-2,200
	5269-SEWER RENTAL	5,876,230	2,962,990	5,250,000	5,500,000	250,000
	5270-COLUMBUS SEWER SURCHARGE	675,879	692,345	726,000	740,000	14,000
	5279-TRAINING	133	27	1,700	300	-1,400
	5282-INSURANCE	3,773	4,846	5,400	4,000	-1,400
	5295-CO AUDITOR & TREAS FEES	126	119	250	100	-150
	5306-MAINTENANCE SUPPLIES	22,503	18,932	25,000	21,000	-4,000
	5318-SMALL TOOLS	488	758	1,800	800	-1,000
	5320-OPERATING EQUIPMENT	950	1,250	2,800	2,800	0
	5325-SAFETY SUPPLIES	1,079	638	1,800	900	-900
	5401-OFFICE EXPENSE	903	240	2,000	500	-1,500
	5402-POSTAGE	9,766	8,984	12,500	11,000	-1,500
	5416-REPAIR	37,147	28,024	64,000	30,600	-33,400
	5445-ENGINEERING EXPENSES	4,720	1,150	38,000	7,000	-31,000
	5470-REGULATORY REQUIREMENTS	15,996	16,690	33,300	31,000	-2,300
	5481-UTILITIES - GAS	1,648	1,025	2,600	1,700	-900
	5482-UTILITIES - ELECTRIC	6,322	5,764	5,600	5,800	200
	5483-UTILITIES - CELL PHONE	1,672	1,482	1,200	1,500	300
Operating Total	6,747,181	3,853,814	6,302,050	6,479,500	177,450	
Transfers						
5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0	
5930.2-ADMINISTRATIVE CHARGES	309,420	370,781	382,900	441,830	58,930	
Transfers Total	335,210	396,571	408,690	467,620	58,930	
Capital						
5512-CAPITAL EQUIPMENT	20,203	0	0		0	
5515-EQUIP REPLACEMENT PROGRAM	0	17,287	50,000	150,000	100,000	
5596-CAPITAL PROJ/IMP	66,750	78,913	4,000		-4,000	
Capital Total	86,952	96,200	54,000	150,000	96,000	
661-Sewer Fund Total	7,698,318	4,887,262	7,354,060	7,698,030	343,970	

	Expenditures	2015 Actual	2016 Actual	2017	2018	2017-2018
				Appropriated	Request	Difference
Enterprise Funds	652-Water System Capital Improvement Fund					
	Operating					
	5476-CAPITAL MAINTENANCE	0	37,153	70,000	740,000	670,000
	Operating Total	0	37,153	70,000	740,000	670,000
	Transfers					
	5933-TRANS TO GBR	25,758	25,800	26,000	26,200	200
	5940-TRANS TO SEWER FUND	0	2,300,000	0	0	0
	5942-TRANS TO SSCI	0	100,000	0	0	0
	Transfers Total	25,758	2,425,800	26,000	26,200	200
	Capital					
	5512-CAPITAL EQUIPMENT	6,968	0	0	3,000	3,000
	5596-CAPITAL PROJ/IMP	1,058,522	249,524	100,000	236,000	136,000
	Capital Total	1,065,490	249,524	100,000	239,000	139,000
	652-Water System Capital Improvement Fund	1,091,248	2,712,477	196,000	1,005,200	809,200
	662-Sewer System Capital Improvement Fund					
	Operating					
	5295-CO AUDITOR & TREAS FEES	88	25	300	100	-200
	5474-CAPACITY CHARGES	56,822	216,134	201,900	250,000	48,100
	5476-CAPITAL MAINTENANCE	315,906	78,006	0	0	0
	Operating Total	372,817	294,165	202,200	250,100	47,900
	Transfers					
	5933-TRANS TO GBR	25,758	25,800	26,000	26,200	200
	5940-TRANS TO SEWER FUND	750,000	750,000	200,000	200,000	0
	Transfers Total	775,758	775,800	226,000	226,200	200
	Capital					
	5512-CAPITAL EQUIPMENT	38,992	7,969	0	3,000	3,000
	5596-CAPITAL PROJ/IMP	156,242	0	220,000	300,000	80,000
	Capital Total	195,234	7,969	220,000	303,000	83,000
662-Sewer System Capital Improvement Fund	1,343,808	1,077,934	648,200	779,300	131,100	
<b>Grand Total Enterprise Funds</b>	<b>17,544,293</b>	<b>16,673,077</b>	<b>18,447,498</b>	<b>19,561,200</b>	<b>1,113,702</b>	

## 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 (2.0% of gross pay in 2018) 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

Internal Service Fund		2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
	Revenue					
	900-SELF INS WORKERS COMP FUND					
	4944-TRANSFER FROM LIABILITY A	243,343	252,074	276,040	291,270	15,230
	900-SELF INS WORKERS COMP FUND Total	243,343	252,074	276,040	291,270	15,230
	<b>Grand Total</b>	<b>243,343</b>	<b>252,074</b>	<b>276,040</b>	<b>291,270</b>	<b>15,230</b>

## Internal Service Fund Expenditures

Internal Service Fund	Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
	900-Workers Compensation Self Insurance Fund					
	Operating					
	5249-CONTRACT SERVICES	96,391	75,015	80,700	0	-80,700
	5282-INSURANCE	16,520	49,281	79,590	168,310	88,720
	5284-WORKERS COMP CLAIMS	59,852	62,977	70,510	63,500	-7,010
	Operating Total	172,763	187,273	230,800	231,810	1,010
	900-Workers Compensation Self Insurance Fund Total	172,763	187,273	230,800	231,810	1,010
	<b>Grand Total</b>	<b>172,763</b>	<b>187,273</b>	<b>230,800</b>	<b>231,810</b>	<b>1,010</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 2018 revenues and/or expenditures.

**Special Revenue Funds**

Fund	Planned Revenue	Planned Expense
AG Peace Officer Training		
Clerk's Office Computer Fund		
County Permissive		
Court Building Fund		
Clerk of Court Computer Fund		
Court Computerization Fund		
Cul-de-Sac Maintenance		
Enforcement & Education		
Federal Law Enforcement Seizure		
Park		
Park-In-Lieu of Fees		
Parks & Recreation Donation		
Permanent Improvement		
Police Duty Weapon		
Police Pension		
Public Landscape Trust		
Right of Way		
State Highway		
State Law Enforcement Trust		
Street		
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 2018.

## 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. While gas prices fluctuate, this revenue source does not as the tax is a fixed amount per gallon. 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. Until another revenue source is identified for road maintenance and improvements the General Fund will have to continue to supplement the current resources available for the City's street programs. Permissive Motor Vehicle License Tax revenues are based on historical trends.

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

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>220-STREET</b>					
4157-PERMISSIVE LICENSE TAX	263,263	265,997	255,000	255,000	0
4158-AUTO LICENSE	229,794	228,906	245,000	245,000	0
4159-GAS TAX	1,142,964	1,076,145	1,120,000	1,120,000	0
4632-MISCELLANEOUS INCOME	28,999	38,178	1,000	10,000	9,000
4634-INSURANCE SETTLEMENTS	210	2,098	0	1,000	1,000
4641-SALE OF ASSETS	33,500	43,010	10,000	20,000	10,000
<b>220-STREET Total</b>	<b>1,698,729</b>	<b>1,654,336</b>	<b>1,631,000</b>	<b>1,651,000</b>	<b>20,000</b>

## Street Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>220-Street Fund</b>					
Salaries & Benefits					
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	11,068	14,240	29,890	31,290	1,400
5107-FT STEELWORKERS	343,973	351,608	364,680	373,550	8,870
5111-PART TIME	10,835	1,965	12,480	10,000	-2,480
5116-SERVICE CREDIT	4,562	5,538	6,540	7,260	720
5117-OVERTIME	48,013	31,665	58,000	58,000	0
5122-EMPLOYEE WELLNESS	1,323	1,327	2,670	2,670	0
5123-CELL STIPEND	0	0	2,010	2,010	0
5131-PERS	61,886	60,044	70,390	71,380	990
5132-WORKERS COMPENSATION	8,854	8,602	10,060	10,200	140
5133-HEALTH INSURANCE	132,022	144,280	157,940	147,730	-10,210
5134-LIFE INSURANCE	1,365	1,415	1,470	1,980	510
5135-DENTAL INSURANCE	5,188	5,235	5,490	5,390	-100
5136-VISION INSURANCE	882	896	990	950	-40
5137-UNIFORM ALLOWANCE	2,389	2,791	5,000	4,000	-1,000
5138-MEDICARE	5,158	5,022	7,290	7,400	110
5142-EAP	198	199	210	210	0
<b>Salaries &amp; Benefits Total</b>	<b>661,556</b>	<b>658,688</b>	<b>759,570</b>	<b>759,100</b>	<b>-470</b>
Operating					
5216-TRAFFIC LIGHT REPAIR	34,699	37,432	35,000	35,000	0
5249-CONTRACT SERVICES	84,875	56,084	63,800	69,100	5,300
5251-TECHNOLOGY	6,813	795	12,000	12,400	400
5256-RAGS & TOWELS	819	762	2,100	900	-1,200
5279-TRAINING	196	0	800	200	-600
5282-INSURANCE	8,725	11,100	12,500	9,000	-3,500
5306-MAINTENANCE SUPPLIES	286,785	244,136	197,412	197,200	-212
5318-SMALL TOOLS	511	1,996	2,800	1,400	-1,400
5320-OPERATING EQUIPMENT	0	3,825	21,700	16,100	-5,600
5325-SAFETY SUPPLIES	1,270	786	1,900	1,000	-900
5401-OFFICE EXPENSE	359	525	1,400	500	-900
5416-REPAIR	3,436	3,245	9,600	8,000	-1,600
5481-UTILITIES - GAS	1,648	1,025	2,900	1,700	-1,200
5482-UTILITIES - ELECTRIC	4,105	4,080	5,200	4,100	-1,100
5483-UTILITIES - CELL PHONE	1,674	2,156	1,600	1,700	100
<b>Operating Total</b>	<b>435,914</b>	<b>367,949</b>	<b>370,712</b>	<b>358,300</b>	<b>-12,412</b>
Transfers					
5933-TRANS TO GBR	493,244	494,600	449,200	403,500	-45,700
<b>Transfers Total</b>	<b>493,244</b>	<b>494,600</b>	<b>449,200</b>	<b>403,500</b>	<b>-45,700</b>
Capital					
5512-CAPITAL EQUIPMENT	303,790	0	0	3,000	3,000
5515-EQUIP REPLACEMENT PROGRAM	13,755	111,888	193,010	150,000	-43,010
5596-CAPITAL PROJ/IMP	0	6,900	4,000		-4,000
<b>Capital Total</b>	<b>317,545</b>	<b>118,788</b>	<b>197,010</b>	<b>153,000</b>	<b>-44,010</b>
<b>220-Street Fund Total</b>	<b>1,908,259</b>	<b>1,640,024</b>	<b>1,776,492</b>	<b>1,673,900</b>	<b>-102,592</b>

## 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. While gas prices fluctuate, this revenue source does not as the tax is a fixed amount per gallon. 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. Until another revenue source is identified for road maintenance and improvements the General Fund will have to continue to supplement the current resources available for the City's street programs. Permissive Motor Vehicle License Tax revenues are based on historical trends.

Estimated expenditures are based on street 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

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>222-STATE HIGHWAY</b>					
4158-AUTO LICENSE	18,735	80,051	18,000	18,000	0
4159-GAS TAX	92,673	86,851	90,000	90,000	0
<b>222-STATE HIGHWAY Total</b>	<b>111,408</b>	<b>166,902</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>

## State Highway Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>222-State Highway Fund</b>					
Salaries & Benefits					
5117-OVERTIME	16,262	5,647	16,500	19,500	3,000
5131-PERS	2,277	791	3,570	2,730	-840
5132-WORKERS COMPENSATION	325	113	510	390	-120
5138-MEDICARE	228	79	370	290	-80
Salaries & Benefits Total	19,092	6,630	20,950	22,910	1,960
Operating					
5216-TRAFFIC LIGHT REPAIR	20,629	20,061	26,000	20,000	-6,000
5249-CONTRACT SERVICES	8,536	8,278	8,500	12,900	4,400
5251-TECHNOLOGY	6,163	0	11,200	11,500	300
5306-MAINTENANCE SUPPLIES	19,743	19,413	22,900	20,800	-2,100
5482-UTILITIES - ELECTRIC	6,843	6,464	7,500	6,500	-1,000
Operating Total	61,913	54,216	76,100	71,700	-4,400
Capital					
5512-CAPITAL EQUIPMENT	5,292	0	0		0
Capital Total	5,292	0	0		0
<b>222-State Highway Fund Total</b>	<b>86,297</b>	<b>60,846</b>	<b>97,050</b>	<b>94,610</b>	<b>-2,440</b>

## 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

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
225-LAW ENFORCEMENT TRUST					
4632-MISCELLANEOUS INCOME	31,444	500	9,100	9,100	0
<b>225-LAW ENFORCEMENT TRUST Total</b>	<b>31,444</b>	<b>500</b>	<b>9,100</b>	<b>9,100</b>	<b>0</b>

## State Law Enforcement Trust Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
225-State Law Enforcement Trust Fund					
Operating					
5411-LAW ENFORCEMENT EXPENSE	10,770	20,190	15,371	63,100	47,729
Operating Total	10,770	20,190	15,371	63,100	47,729
<b>225-State Law Enforcement Trust Fund Total</b>	<b>10,770</b>	<b>20,190</b>	<b>15,371</b>	<b>63,100</b>	<b>47,729</b>

## 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 and Education Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
226-ENFORCEMENT & EDUCATION					
4306-ENF & EDUCATION/MUNI	0	0	500	500	0
4316-ENF & EDUCATION	2,850	2,650	3,200	3,200	0
<b>226-ENFORCEMENT &amp; EDUCATION Total</b>	<b>2,850</b>	<b>2,650</b>	<b>3,700</b>	<b>3,700</b>	<b>0</b>

## Enforcement and Education Expenditures

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. For 2018, the Mayor's Court evaluated the fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

## Clerk's Office Computer Fund Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>229- CLERK'S OFFICE COMPUTER FUND</b>					
4675-CAPITAL INCOME	45,568	26,745	42,900	27,000	-15,900
4930 - TRANSFER	0	3,459	0	0	0
<b>229-COURT Total</b>	<b>45,568</b>	<b>30,204</b>	<b>42,900</b>	<b>27,000</b>	<b>-15,900</b>

## Clerk's Office Computer Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>229-Clerks Office Computer Fund</b>					
Operating					
5251-TECHNOLOGY		0	16,500	16,500	0
5320-OPERATING EQUIPMENT	135	0	0	0	0
5456-OPERATIONAL EXPENSES	22,270	18,735	11,000	11,000	0
Operating Total	22,404	18,735	27,500	27,500	0
Capital					
5512-CAPITAL EQUIPMENT	0	0	0	100,000	100,000
Capital Total	0	0	0	100,000	100,000
<b>229-Clerks Office Computer Fund Total</b>	<b>22,404</b>	<b>18,735</b>	<b>27,500</b>	<b>127,500</b>	<b>100,000</b>

## County Permissive Tax

The City has levied a \$5 Permissive License Tax under City of Gahanna code section 163 on motor vehicle registrations. The tax is collected by the State and administered by Franklin County. Funds are received from the County based on individual City projects approved by the Franklin County Engineer's Office. Projects must be for roadway maintenance, construction and improvements as identified by ORC section 4504.06.

## County Permissive Tax Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
231-COUNTY PERMISSIVE					
4157-PERMISSIVE LICENSE TAX	250,000	0	150,000	150,000	0
<b>231-COUNTY PERMISSIVE Total</b>	<b>250,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>

## County Permissive Tax Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
231-County Permissive Tax Fund					
Capital					
5596-CAPITAL PROJ/IMP	313,979	0	219,000	0	-219,000
Capital Total	313,979	0	219,000	0	-219,000
<b>231-County Permissive Tax Fund Total</b>	<b>313,979</b>	<b>0</b>	<b>219,000</b>	<b>0</b>	<b>-219,000</b>

## 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).

## Court Computer Fund Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
234 - COURT COMPUTER					
4675 - CAPITAL INCOME	0	2,521	16,740	4,200	-12,540
<b>234 - COURT COMPUTER Total</b>	<b>0</b>	<b>2,521</b>	<b>16,740</b>	<b>4,200</b>	<b>-12,540</b>

## Court Computer Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
234- Court Computer Fund					
Operating					
5251-TECHNOLOGY	0	0	3,000	1,600	-1,400
Operating Total	0	0	3,000	1,600	-1,400
<b>234- Court Computer Fund Total</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>1,600</b>	<b>-1,400</b>

## 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 Seizure Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>235-DOJ LAW ENF SEIZURE</b>					
4611-INTEREST INCOME	2,076	2,091	2,000	0	-2,000
4632-MISCELLANEOUS INCOME	168,684	2,536	25,000	25,000	0
<b>235-DOJ LAW ENF SEIZURE Total</b>	<b>170,760</b>	<b>4,627</b>	<b>27,000</b>	<b>25,000</b>	<b>-2,000</b>

## Federal Law Enforcement Seizure Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>235-Federal Law Enforcement Seizure Fund</b>					
Operating					
5411-LAW ENFORCEMENT EXPENSE	9,779	5,566	19,000	58,900	39,900
Operating Total	9,779	5,566	19,000	58,900	39,900
Capital					
5512-CAPITAL EQUIPMENT	26,244	23,821	0	0	0
Capital Total	26,244	23,821	0	0	0
<b>235-Federal Law Enforcement Seizure Fund Total</b>	<b>36,023</b>	<b>29,387</b>	<b>19,000</b>	<b>58,900</b>	<b>39,900</b>

## AG Peace Officer Training

The AG Peace Officer Training Fund receives reimbursement from the Ohio Attorney General for required annual peace officer professional training. The funds must be used for future annual peace officer professional training under ORC section 109.802.

Anticipated revenues and expenditures are based on anticipated training requirements through the end of the current year and expectations for the upcoming year.

## AG Peace Officer Training Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
237-AG PEACE OFFICER TRAINING					
4309-GRANTS	4,560	4,880	13,640	4,900	-8,740
<b>237-AG PEACE OFFICER TRAINING Total</b>	<b>4,560</b>	<b>4,880</b>	<b>13,640</b>	<b>4,900</b>	<b>-8,740</b>

## AG Peace Officer Training Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
237-AG Peace Officer Training					
Operating					
5279-TRAINING	0	0	23,080	4,900	-18,180
Operating Total	0	0	23,080	4,900	-18,180
<b>237-AG Peace Officer Training Total</b>	<b>0</b>	<b>0</b>	<b>23,080</b>	<b>4,900</b>	<b>-18,180</b>

## Right of Way

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 Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
241-RIGHT OF WAY					
4191-RIGHT OF WAY FEES	52,888	30,025	50,000	35,000	-15,000
<b>241-RIGHT OF WAY Total</b>	<b>52,888</b>	<b>30,025</b>	<b>50,000</b>	<b>35,000</b>	<b>-15,000</b>

## Right of Way Expenditures

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

## Court Building Fund

The Court Building Fund receives a proportionate share of cash or proceeds from cases heard in the Gahanna Municipal Mayor's Court and is restricted to expenditures for acquisition of land and/or construction or renovation of a facility to house the Mayor's Court under City of Gahanna Code, section 133.099.

Anticipated revenues are based on historical trends. Expenditures are based on current Court facility needs.

## Court Building Fund Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>329-COURT BUILDING</b>					
4675-CAPITAL INCOME	28,600	22,443	26,700	23,000	-3,700
<b>329-COURT BUILDING Total</b>	<b>28,600</b>	<b>22,443</b>	<b>26,700</b>	<b>23,000</b>	<b>-3,700</b>

## Court Building Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>329-Court Building</b>					
Operating					
5251-TECHNOLOGY	0	0	3,500	0	-3,500
Operating Total	0	0	3,500	0	-3,500
Transfers					
5944-TRANSFER	0	3,459	0	0	0
Transfers Total	0	3,459	0	0	0
Capital					
5512-CAPITAL EQUIPMENT	0	0	0	6,000	6,000
Capital Total	0	0	0	6,000	6,000
<b>329-Court Building Total</b>	<b>0</b>	<b>3,459</b>	<b>3,500</b>	<b>6,000</b>	<b>2,500</b>

## 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 Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>510-POLICE PENSION</b>					
4121-REAL ESTATE TAX	242,095	248,233	249,105	281,000	31,895
4123-PERSONAL TANGIBLE	26	0	0	0	0
4153-ROLLBACK & HOMESTEAD	31,933	31,795	31,800	32,000	200
4931-GENERAL FUND TRANSFER	688,844	743,160	670,980	669,530	-1,450
<b>510-POLICE PENSION Total</b>	<b>962,898</b>	<b>1,023,187</b>	<b>951,885</b>	<b>982,530</b>	<b>30,645</b>

## Police Pension Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>510-Police Pension Fund</b>					
Salaries & Benefits					
5140-POLICE PENSION	959,118	961,362	1,064,480	1,097,330	32,850
Salaries & Benefits Total	959,118	961,362	1,064,480	1,097,330	32,850
Operating					
5295-CO AUDITOR & TREAS FEES	3,781	3,858	5,000	4,700	-300
Operating Total	3,781	3,858	5,000	4,700	-300
<b>510-Police Pension Fund Total</b>	<b>962,898</b>	<b>965,221</b>	<b>1,069,480</b>	<b>1,102,030</b>	<b>32,550</b>

## 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 Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
515-POLICE DUTY WEAPON					
4690-POLICE WEAPONS FUND	17,138	13,765	12,500	12,500	0
<b>515-POLICE DUTY WEAPON Total</b>	<b>17,138</b>	<b>13,765</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>

## Police Duty Weapon Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
515-Police Duty Weapon Fund					
Operating					
5437-WEAPONS PURCHASES	17,444	13,292	8,000	10,000	2,000
Operating Total	17,444	13,292	8,000	10,000	2,000
<b>515-Police Duty Weapon Fund Total</b>	<b>17,444</b>	<b>13,292</b>	<b>8,000</b>	<b>10,000</b>	<b>2,000</b>

### 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 2018 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.



(Eastgate Crossroads TIF highlighted in green)

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.

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. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for school district compensation payments, payments to the project developer and County Auditor deductions.

## Eastgate-Crossroads Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
224701-EASTGATE TRIANGLE TIF					
4140-TIF PILOT	456,601	658,361	590,000	802,400	212,400
<b>224701-EASTGATE TRIANGLE TIF Total</b>	<b>456,601</b>	<b>658,361</b>	<b>590,000</b>	<b>802,400</b>	<b>212,400</b>

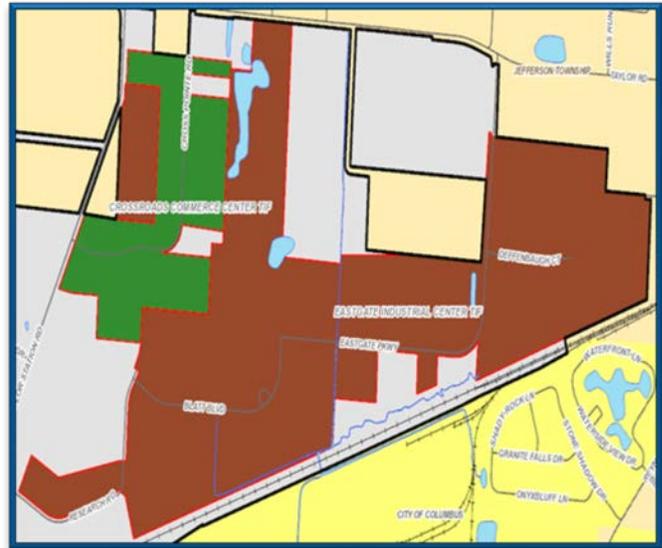
## Eastgate-Crossroads Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224701-EASTGATE TRIANGLE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	6,588	10,812	11,800	13,100	1,300
5490-SCHOOL DIST COMPENSATION	231,100	365,147	323,900	439,700	115,800
5850-TIF REPAYMENT-DEVELOPER	221,200	286,712	254,300	349,600	95,300
Operating Total	458,888	662,671	590,000	802,400	212,400
<b>224701-EASTGATE TRIANGLE TIF Total</b>	<b>458,888</b>	<b>662,671</b>	<b>590,000</b>	<b>802,400</b>	<b>212,400</b>

## 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.

Proposed future uses of the funds generated from the Eastgate—Pizzutti TIF are for school district compensation payments, reimbursements to the General Fund for the initial investment, WSCI Fund for Taylor Road Booster Station and County Auditor deductions.

## Eastgate-Pizzutti Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>224702-EASTGATE PIZUTTI TIF</b>					
4140-TIF PILOT	609,206	530,941	679,100	727,000	47,900
4153-ROLLBACK & HOMESTEAD	527	510	600	300	-300
4471-TIF MUP/MSP	0	6,000	6,000	6,000	0
<b>224702-EASTGATE PIZUTTI TIF Total</b>	<b>609,733</b>	<b>537,451</b>	<b>685,700</b>	<b>733,300</b>	<b>47,600</b>

## Eastgate-Pizzutti Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224702-EASTGATE PIZZUTTI TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	13,728	8,506	13,700	10,900	-2,800
5490-SCHOOL DIST COMPENSATION	323,203	292,406	372,600	398,200	25,600
Operating Total	336,931	300,912	386,300	409,100	22,800
Transfers					
5930-TRANS TO GENERAL FUND	500,000	500,000	200,000	185,065	-14,935
5941-TRANSFER TO WSCI	450,000	350,000	350,000	300,000	-50,000
Transfers Total	950,000	850,000	550,000	485,065	-64,935
<b>224702-EASTGATE PIZZUTTI TIF Total</b>	<b>1,286,931</b>	<b>1,150,912</b>	<b>936,300</b>	<b>894,165</b>	<b>-42,135</b>

## 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 and County Auditor deductions.

## Manor Homes Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
224703-MANOR HOMES TIF					
4140-TIF PILOT	209,949	235,962	274,800	333,000	58,200
4153-ROLLBACK & HOMESTEAD	26,964	30,974	21,800	23,100	1,300
<b>224703-MANOR HOMES TIF Total</b>	<b>236,914</b>	<b>266,936</b>	<b>296,600</b>	<b>356,100</b>	<b>59,500</b>

## Manor Homes Expenditures

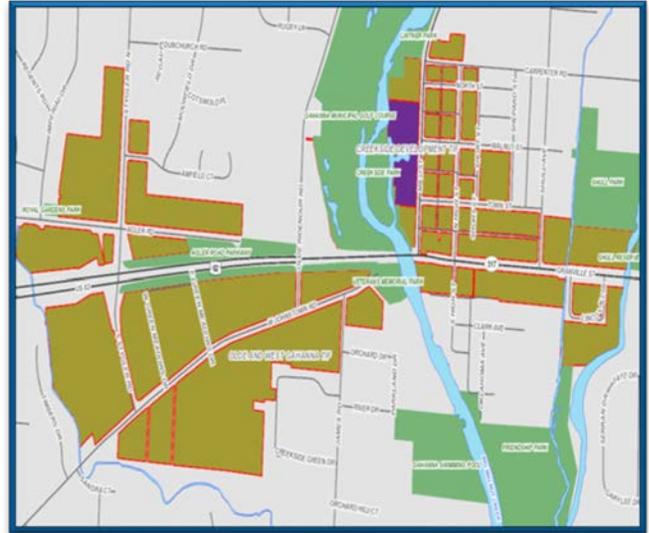
Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224703-MANOR HOMES TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	2,786	3,152	5,900	5,300	-600
Operating Total	2,786	3,152	5,900	5,300	-600
Transfers					
5933-TRANS TO GBR	222,200	256,600	260,500	185,000	-75,500
Transfers Total	222,200	256,600	260,500	185,000	-75,500
<b>224703-MANOR HOMES TIF Total</b>	<b>224,986</b>	<b>259,752</b>	<b>266,400</b>	<b>190,300</b>	<b>-76,100</b>

## 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.

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



*(Olde and West Gahanna TIF highlighted in green)*

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, demolition of 181 Granville St., and County Auditor deductions.

## Olde Gahanna and West Gahanna Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>224704-WEST GAHANNA TIF</b>					
4140-TIF PILOT	263,403	199,419	219,600	222,100	2,500
4153-ROLLBACK & HOMESTEAD	341	273	400	200	-200
<b>224704-WEST GAHANNA TIF Total</b>	<b>263,743</b>	<b>199,691</b>	<b>220,000</b>	<b>222,300</b>	<b>2,300</b>

## Olde Gahanna and West Gahanna Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224704-WEST GAHANNA TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	5,732	3,451	4,400	4,600	200
5851-TIF TOWNSHIP REIMB	107,186	68,165	74,800	75,000	200
Operating Total	112,918	71,616	79,200	79,600	400
Capital					
5513-CAPITAL - STREETS	0	0	60,000	260,000	200,000
5596-CAPITAL PROJ/IMP	104,286	104,286	104,290	195,000	90,710
Capital Total	104,286	104,286	164,290	455,000	290,710
<b>224704-WEST GAHANNA TIF Total</b>	<b>217,204</b>	<b>175,902</b>	<b>243,490</b>	<b>534,600</b>	<b>291,110</b>

## 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

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>224705-CREEKSIDE TIF</b>					
4140-TIF PILOT	318,910	174,761	227,900	300,500	72,600
4153-ROLLBACK & HOMESTEAD	7,811	7,811	6,900	6,700	-200
4471-TIF MUP/MSP	116,601	209,492	113,500	113,500	0
4931-GENERAL FUND TRANSFER	19,312	0	0	0	0
<b>224705-CREEKSIDE TIF Total</b>	<b>462,634</b>	<b>392,064</b>	<b>348,300</b>	<b>420,700</b>	<b>72,400</b>

## Creekside Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224705-CREEKSIDE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	13,990	2,596	4,600	4,600	0
Operating Total	13,990	2,596	4,600	4,600	0
Transfers					
5933-TRANS TO GBR	454,400	297,400	343,700	425,200	81,500
Transfers Total	454,400	297,400	343,700	425,200	81,500
<b>224705-CREEKSIDE TIF Total</b>	<b>468,390</b>	<b>299,996</b>	<b>348,300</b>	<b>429,800</b>	<b>81,500</b>

## 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 the PILOTS multiplied by the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area, until the TIF has generated \$638,000 or the cost of the public infrastructure improvements, whichever is less. Upon reaching the cost of the improvements or \$638,000 the schools will receive 100% of the PILOTS multiplied by, the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area.

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. The City is also anticipating an extension of Buckles Court contingent upon a cost sharing agreement with the developer and a loan from Franklin County.

## Crescent at Central Park Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>224706-CRESCENT AT CENTRAL PARK TIF</b>					
4140-TIF PILOT	167,245	166,834	169,300	175,700	6,400
4615-LOAN PROCEEDS	0	0	0	750,000	750,000
<b>224706-CRESCENT AT CENTRAL PARK TIF Total</b>	<b>167,245</b>	<b>166,834</b>	<b>169,300</b>	<b>925,700</b>	<b>756,400</b>

## Crescent at Central Park Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>224706-CRESCENT AT CENTRAL PARK TIF</b>					
Operating					
5295-CO AUDITOR & TREAS FEES	1,895	1,890	3,300	2,100	-1,200
5490-SCHOOL DIST COMPENSATION	28,100	60,798	46,400	48,100	1,700
Operating Total	29,995	62,688	49,700	50,200	500
Transfers					
5930-TRANS TO GENERAL FUND	61,400	100,000	100,000	150,000	50,000
5941-TRANSFER TO WSCI	1,400	4,500	4,100	2,280	-1,820
5942-TRANSFER TO SSCI	16,000	51,600	46,500	24,610	-21,890
Transfers Total	78,800	156,100	150,600	176,890	26,290
Capital					
5513-CAPITAL - STREETS	0	0	0	500,000	500,000
Capital Total	0	0	0	500,000	500,000
<b>224706-CRESCENT AT CENTRAL PARK TIF Total</b>	<b>108,795</b>	<b>218,788</b>	<b>200,300</b>	<b>727,090</b>	<b>526,790</b>

## 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

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
224707-HAMILTON RD TIF					
4140-TIF PILOT	0	0	136,900	33,620	-103,280
4471-TIF MUP/MSP	0	0	80,000	126,380	46,380
<b>224707-HAMILTON RD TIF Total</b>	<b>0</b>	<b>0</b>	<b>216,900</b>	<b>160,000</b>	<b>-56,900</b>

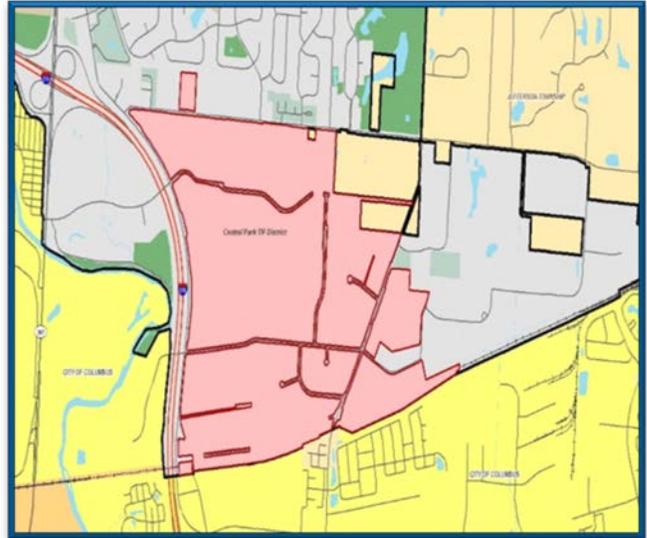
## Hamilton Road Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224707-HAMILTON RD TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	0	0	2,700	400	-2,300
5850-TIF REPAYMENT-DEVELOPER	0	0	148,400	62,900	-85,500
Operating Total	0	0	151,100	63,300	-87,800
<b>224707-HAMILTON RD TIF Total</b>	<b>0</b>	<b>0</b>	<b>151,100</b>	<b>63,300</b>	<b>-87,800</b>

## 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. 2017 was the first year the City received PILOT payments from this TIF and additional future uses have not yet been determined.

## Central Park Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
224708-CENTRAL PARK TIF					
4140-TIF PILOT	0	0	0	230,199	230,199
<b>224708-CENTRAL PARK TIF Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,199</b>	<b>230,199</b>

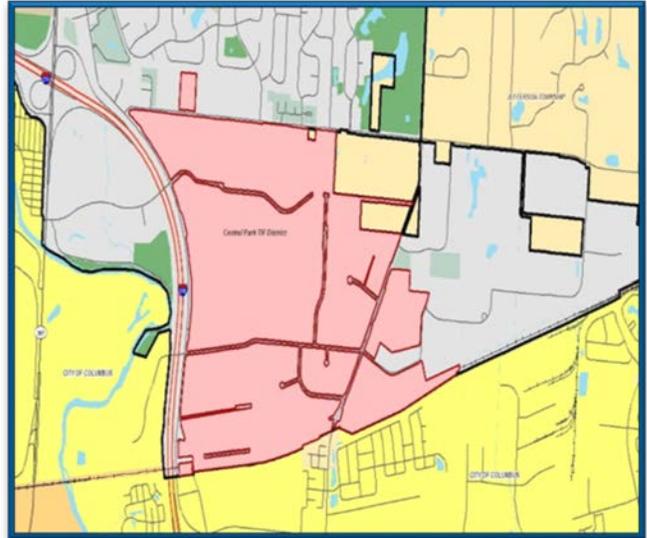
## Central Park Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
224708-CENTRAL PARK TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	0	0	10,000	2,700	-7,300
Operating Total	0	0	10,000	2,700	-7,300
<b>224708-CENTRAL PARK TIF Total</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>2,700</b>	<b>-7,300</b>

## 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.



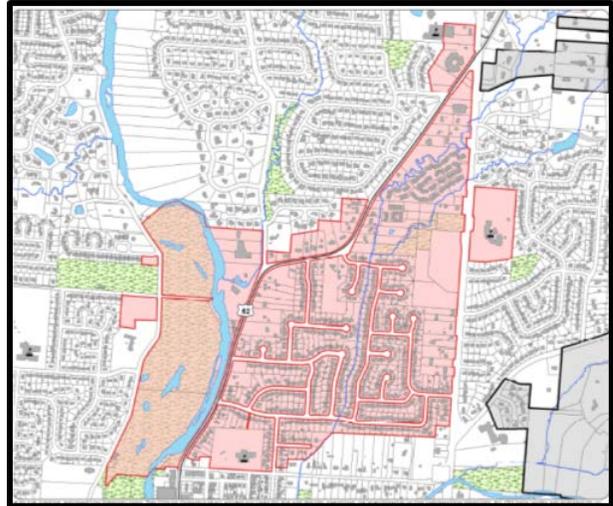
Proposed uses of the funds are for County Auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the North Triangle District include, but are not limited to, the following:

- ❖ 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

Revenue and expenditures for the North Triangle TIF are not expected until the first tax year in which improvements first appear on the tax list and duplicate of real and public utility property for parcels within the TIF District. The tax year in which this will happen is contingent upon new construction within the District which cannot currently be estimated.

## 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

Revenue and expenditures for the Johnstown Road TIF are not expected until the first tax year in which improvements first appear on the tax list and duplicate of real and public utility property for parcels within the TIF District. The tax year in which this will happen is contingent upon new construction within the District which cannot currently be estimated.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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 \$20,265,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
<b>Various Purpose, Series 2007 (partially refunded in 2015)</b> <i>Projects Funded:</i> Central Corridor Park, Recreational Trails, Hannah Park Completion, Bedford Stormwater Remediation, Gahanna Heights Stormwater Remediation, Rice Avenue Basin and Foxwood Park, Prince of Wales and Chapelfield Rebuilds, Tech Center Drive and Science Boulevard Improvements, Broadband Strategic Plan, Manor Homes Public Infrastructure	\$11,350,000	\$565,000
<b>Various Purpose Refunding, Series 2013</b> Partially refunded 2005 bonds	\$8,975,000	\$8,475,000
<b>Various Purpose &amp; Refunding, Series 2015</b> Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$11,225,000

### Other City Debt

The City has additional \$1,188,195 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
<b>OPWC: US 62 &amp; Stygler Rd</b>	\$735,124	\$514,587
<b>OPWC: US 62 Improvements</b>	\$1,036,320	\$673,608

### 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. 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	\$21,075,000	\$565,000	\$565,000
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$565,000	\$565,000
G.O. Debt Exempt From Limitations		\$19,700,000	\$19,700,000
Maximum Allowable		\$51,542,789	\$98,399,870
<b>Balance of Limitation</b>		<b>\$50,977,789</b>	<b>\$97,834,870</b>

### 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 2018 bond retirement payments of \$2,205,200, \$555,200 will be interest and the remaining \$1,650,000 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 2017.

### General Bond Retirement Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>431100-GENERAL GOVERNMENT</b>					
4121-REAL ESTATE TAX	244,383	251,752	240,824	283,000	42,176
4123-PERSONAL TANGIBLE	25	0	0	0	0
4153-ROLLBACK & HOMESTEAD	30,860	30,731	30,800	31,000	200
4613-BOND PROCEEDS	7,620,000	0	0	0	0
4616-PREMIUM ON SALE OF BONDS	726,287	0	0	0	0
4931-GENERAL FUND TRANSFER	365,770	719,508	697,100	597,500	-99,600
4932-TRANSFER FROM STREETS	493,244	494,600	449,200	403,500	-45,700
4933-TRANSFER FROM STORMWATER	174,760	174,900	176,400	172,600	-3,800
4937-TRANSFER FROM WSCI FUND	25,758	25,800	26,000	26,200	200
4939-TRANSFER FROM SSCI FUND	25,758	25,800	26,000	26,200	200
4940-TRANSFER FROM TAX INC.	676,600	554,000	604,200	610,200	6,000
<b>431100-GENERAL GOVERNMENT Total</b>	<b>10,383,444</b>	<b>2,277,090</b>	<b>2,250,524</b>	<b>2,150,200</b>	<b>-100,324</b>

### General Bond Retirement Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>431810-GENERAL BOND RETIREMENT</b>					
Debt Service					
5811-GENERAL BOND RETIREMENT	2,033,502	2,273,361	2,242,700	2,205,200	-37,500
5812-PAYMENT TO BOND ESCROW AGENT	8,134,295	0	0	0	0
Debt Service Total	10,167,797	2,273,361	2,242,700	2,205,200	-37,500
Operating					
5286-BOND ISSUANCE COST	97,440	0	0	0	0
5295-CO AUDITOR & TREAS FEES	3,654	3,729	5,400	4,800	-600
Operating Total	101,094	3,729	5,400	4,800	-600
<b>431810-GENERAL BOND RETIREMENT Total</b>	<b>10,268,891</b>	<b>2,277,090</b>	<b>2,248,100</b>	<b>2,210,000</b>	<b>-38,100</b>

# AGENCY FUNDS

## Overview

The City maintains five 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. The TIZ Real Estate Fund will not be active after 2016 as all properties have been transferred. 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.

## 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 2018.

### 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. There are no anticipated revenues or expenditures for 2018.

### 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. There are no anticipated revenues or expenditures for 2018.

### 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 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. For 2018 estimated revenues are \$1,890,930 and expenditures are \$1,816,200.

### 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. For 2018, estimated revenues are \$50,100 and expenditures are \$0.

## Agency Fund Revenue

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>800-UNCLAIMED FUNDS</b>					
800100-GENERAL GOVERNMENT					
4902-UNCLAIMED FUNDS-MAYORS CT	0	483	0	0	0
800100-GENERAL GOVERNMENT Total	0	483	0	0	0
<b>800-UNCLAIMED FUNDS Total</b>	<b>0</b>	<b>483</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>834-GYFBL</b>					
835434-SENIOR CENTER					
4431-RECREATION INCOME	0	15,619	0	0	0
835434-SENIOR CENTER Total	0	15,619	0	0	0
<b>834-GYFBL Total</b>	<b>0</b>	<b>15,619</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>835-SENIOR ESCROW</b>					
835434-SENIOR CENTER					
4632-MISCELLANEOUS INCOME	40	456	100	0	-100
835434-SENIOR CENTER Total	40	456	100	0	-100
<b>835-SENIOR ESCROW Total</b>	<b>40</b>	<b>456</b>	<b>100</b>	<b>0</b>	<b>-100</b>
<b>837-VETERANS MEMORIAL</b>					
837431-PARKS					
4691-DONATIONS	753	1,275	100	0	-100
837431-PARKS Total	753	1,275	100	0	-100
<b>837-VETERANS MEMORIAL Total</b>	<b>753</b>	<b>1,275</b>	<b>100</b>	<b>0</b>	<b>-100</b>
<b>850-REFUSE ESCROW</b>					
850140-PUBLIC SERVICE					
4601-PENALTY	0	24,919	0	25,000	25,000
850140-PUBLIC SERVICE Total	0	24,919	0	25,000	25,000
850345-REFUSE ESCROW					
4921-ESCROW	1,893,181	1,898,026	1,812,100	1,865,930	53,830
4931-ESCROW	0	31,302	0	0	0
850345-REFUSE ESCROW Total	1,893,181	1,929,328	1,812,100	1,865,930	53,830
<b>850-REFUSE ESCROW Total</b>	<b>1,893,181</b>	<b>1,954,247</b>	<b>1,812,100</b>	<b>1,890,930</b>	<b>78,830</b>
<b>860-DEVELOPERS ESCROW</b>					
860145-ENGINEERING					
4257-ENGINEERING FEES	225,530	127,590	5,900	50,000	44,100
4921.01-DRIVEWAYS & SIDEWALKS	0	567	0	0	0
4921-ESCROW	0	0	100	100	0
860145-ENGINEERING Total	225,530	128,157	6,000	50,100	44,100
<b>860-DEVELOPERS ESCROW Total</b>	<b>225,530</b>	<b>128,157</b>	<b>6,000</b>	<b>50,100</b>	<b>44,100</b>
<b>870-TIZ REAL ESTATE ESCROW</b>					
870343-DEVELOPMENT					
4018-TRANSFER	0	0	2,421	0	-2,421
4125-TAX INCREMENT EQUIVALENT	1,788	0	0	0	0
870343-DEVELOPMENT Total	1,788	0	2,421	0	-2,421
<b>870-TIZ REAL ESTATE ESCROW Total</b>	<b>1,788</b>	<b>0</b>	<b>2,421</b>	<b>0</b>	<b>-2,421</b>
<b>Grand Total</b>	<b>2,121,292</b>	<b>2,100,236</b>	<b>1,820,721</b>	<b>1,941,030</b>	<b>120,309</b>

## Agency Fund Expenditures

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
835-Senior Escrow Fund					
835434-SENIOR SERVICES					
Operating					
5420-PROGRAM ESCROW	730	869	0	0	0
Operating Total	730	869	0	0	0
835434-SENIOR SERVICES Total	730	869	0	0	0
835-Senior Escrow Fund Total	730	869	0	0	0
837-Veterans Memorial Fund					
837431-PARKS					
Operating					
5420-PROGRAM ESCROW	900	1,277	0	0	0
Operating Total	900	1,277	0	0	0
837431-PARKS Total	900	1,277	0	0	0
837-Veterans Memorial Fund Total	900	1,277	0	0	0
850-Refuse Escrow Fund					
850345-REFUSE					
Operating					
5420-PROGRAM ESCROW	1,801,595	1,750,177	1,812,100	1,816,200	4,100
Operating Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
850345-REFUSE Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
850-Refuse Escrow Fund Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
860-Developers Escrow Fund					
860343-DEVELOPMENT					
Operating					
5420-PROGRAM ESCROW	132,631	91,109	0	0	0
5944-Transfers	0	0	370,000	0	-370,000
Operating Total	132,631	91,109	370,000	0	-370,000
860343-DEVELOPMENT Total	132,631	91,109	370,000	0	-370,000
860-Developers Escrow Fund Total	132,631	91,109	370,000	0	-370,000
870-TIZ Real Estate Escrow Fund					
870135-MISCELLANEOUS					
Operating					
5299-TAX PAYMENTS	9,888	0	0	0	0
Operating Total	9,888	0	0	0	0
870135-MISCELLANEOUS Total	9,888	0	0	0	0
870-TIZ Real Estate Escrow Fund Total	9,888	0	0	0	0
834-GYFBL					
835432-RECREATION					
Operating					
5420-PROGRAM ESCROW	0	14,023	0	0	0
Operating Total	0	14,023	0	0	0
835432-RECREATION Total	0	14,023	0	0	0
834-GYFBL Total	0	14,023	0	0	0
<b>Grand Total</b>	<b>1,945,743</b>	<b>1,857,455</b>	<b>2,182,100</b>	<b>1,816,200</b>	<b>-365,900</b>



**THIS PAGE INTENTIONALLY LEFT BLANK**

ORD-XXXX-2017  
**ANNUAL APPROPRIATION ORDINANCE**  
 (REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures of the City of Gahanna, State of Ohio, during the fiscal year ending December 31, 2018.

**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 of the City of Gahanna, during the fiscal year ending December 31, 2018, the following sums be and they are hereby set aside and appropriated, as follows:

**Sec. 2.** That it be appropriated from the GENERAL FUND

<b>101-General Fund</b>	
<b>Community Environment</b>	
<b>Finance</b>	
Supplies & Materials	\$ 425,400
<b>Finance Total</b>	<b>\$ 425,400</b>
 <b>Information Technology</b>	
Salaries & Benefits	\$ 623,240
Contractual Services	\$ 183,000
Supplies & Materials	\$ 270,500
Capital	\$ 92,000
<b>Information Technology Total</b>	<b>\$ 1,168,740</b>
 <b>Parks &amp; Recreation</b>	
Capital	\$ 125,000
<b>Parks &amp; Recreation Total</b>	<b>\$ 125,000</b>
 <b>Planning &amp; Development</b>	
Salaries & Benefits	\$ 433,820
Contractual Services	\$ 249,000
Supplies & Materials	\$ 430,000
<b>Planning &amp; Development Total</b>	<b>\$ 1,112,820</b>
 <b>Public Service</b>	
Salaries & Benefits	\$ 509,040
Contractual Services	\$ 209,700
Supplies & Materials	\$ 86,600
<b>Public Service Total</b>	<b>\$ 805,340</b>
<b>Community Environment Total</b>	<b>\$ 3,637,300</b>
<b>Debt Service</b>	
<b>Finance</b>	
Transfers	\$ 597,500
<b>Finance Total</b>	<b>\$ 597,500</b>
<b>Debt Service Total</b>	<b>\$ 597,500</b>
<b>General Government</b>	
<b>Council Office</b>	
Salaries & Benefits	\$ 377,630
Contractual Services	\$ 75,500
Supplies & Materials	\$ 51,000
Capital	\$ 24,000
<b>Council Office Total</b>	<b>\$ 528,130</b>

<b>Department of Law</b>	
Salaries & Benefits	\$ 123,130
Contractual Services	\$ 239,450
Supplies & Materials	\$ 13,200
<b>Department of Law Total</b>	<b>\$ 375,780</b>

<b>Finance</b>	
Salaries & Benefits	\$ 397,800
Contractual Services	\$ 883,850
Supplies & Materials	\$ 26,500
Capital	\$ 150,000
<b>Finance Total</b>	<b>\$ 1,458,150</b>

<b>Human Resources</b>	
Salaries & Benefits	\$ 308,040
Contractual Services	\$ 172,050
Supplies & Materials	\$ 28,450
<b>Human Resources Total</b>	<b>\$ 508,540</b>

<b>Office of the Mayor</b>	
Salaries & Benefits	\$ 598,990
Contractual Services	\$ 240,000
Supplies & Materials	\$ 8,000
<b>Office of the Mayor Total</b>	<b>\$ 846,990</b>

<b>Public Service</b>	
Salaries & Benefits	\$ 676,850
Contractual Services	\$ 500,200
Supplies & Materials	\$ 591,000
Capital	\$ 100,000
<b>Public Service Total</b>	<b>\$ 1,868,050</b>

<b>Clerk of Courts</b>	
Salaries & Benefits	\$ 241,560
Contractual Services	\$ 64,200
Supplies & Materials	\$ 3,600
<b>Clerk of Courts Total</b>	<b>\$ 309,360</b>

<b>General Government Total</b>	<b>\$ 5,895,000</b>
---------------------------------	---------------------

<b>Leisure Time Activities</b>
--------------------------------

<b>Parks &amp; Recreation</b>	
Salaries & Benefits	\$ 3,182,290
Contractual Services	\$ 340,690
Supplies & Materials	\$ 993,120
Capital	\$ 36,450
<b>Parks &amp; Recreation Total</b>	<b>\$ 4,552,550</b>

<b>Leisure Time Activities Total</b>	<b>\$ 4,552,550</b>
--------------------------------------	---------------------

<b>Other Uses of Funds</b>
----------------------------

<b>Finance</b>	
Advances	\$ 630,000
Transfers	\$ 7,011,750
<b>Finance Total</b>	<b>\$ 7,641,750</b>

<b>Other Uses of Funds Total</b>	<b>\$ 7,641,750</b>
----------------------------------	---------------------

Public Health Services	
<b>Finance</b>	
Contractual Services	\$ 301,500
<b>Finance Total</b>	<b>\$ 301,500</b>
<b>Public Health Services Total</b>	<b>\$ 301,500</b>

Security of Persons & Property	
<b>Public Safety</b>	
Salaries & Benefits	\$ 8,920,160
Contractual Services	\$ 467,980
Supplies & Materials	\$ 191,900
Capital	\$ 237,750
Transfer	\$ 669,530
<b>Public Safety Total</b>	<b>\$ 10,487,320</b>
<b>Security of Persons &amp; Property Total</b>	<b>\$ 10,487,320</b>

Transportation	
<b>Public Service</b>	
Salaries & Benefits	\$ 502,900
Contractual Services	\$ 10,100
Supplies & Materials	\$ 693,000
Capital	\$ 210,000
<b>Public Service Total</b>	<b>\$ 1,416,000</b>

<b>Transportation Total</b>	<b>\$ 1,416,000</b>
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	\$ -
<b>101 - Total General Fund</b>	<b>\$ 34,528,920</b>

Sec. 4. That there be appropriated from the SPECIAL REVENUE FUNDS AS FOLLOWS:

220-Street Fund	
<b>Public Service</b>	
Salaries & Benefits	\$ 759,100
Contractual Services	\$ 126,600
Supplies & Materials	\$ 231,700
Capital	\$ 153,000
Transfers	\$ 403,500
<b>Public Service Total</b>	<b>\$ 1,673,900</b>
<b>220-Street Fund Total</b>	<b>\$ 1,673,900</b>

222-State Highway Fund	
<b>Public Service</b>	
Salaries & Benefits	\$ 22,910
Contractual Services	\$ 44,400
Supplies & Materials	\$ 27,300
<b>Public Service Total</b>	<b>\$ 94,610</b>
<b>222-State Highway Fund Total</b>	<b>\$ 94,610</b>

224-Tax Increment Fund	
<b>Finance</b>	
Contractual Services	\$ 1,417,200
Capital	\$ 955,000
Transfers	\$ 1,272,155
<b>Finance Total</b>	<b>\$ 3,644,355</b>

224-Tax Increment Fund Total \$ 3,644,355

**225-State Law Enforcement Trust Fund**

**Public Safety**

Supplies & Materials \$ 63,100

**Public Safety Total** \$ 63,100

225-State Law Enforcement Trust Fund Total \$ 63,100

**229-Clerk Computer Fund**

**Clerk of Courts**

Contractual Services \$ 16,500

Supplies & Materials \$ 11,000

Capital \$ 100,000

**Clerk of Court Total** \$ 127,500

229-Clerk Computer Fund Total \$ 127,500

**234-Court Computer Fund**

**Clerk of Courts**

Contractual Services \$ 1,600

**Clerk of Courts Total** \$ 1,600

234-Court Computer Fund Total \$ 1,600

**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

**237-AG Peace Officer Training Fund**

**Public Safety**

Contractual Services \$ 4,900

**Public Safety Total** \$ 4,900

237-AG Peace Officer Training Fund Total \$ 4,900

**510-Police Pension Fund**

**Finance**

Salaries & Benefits \$ 1,097,330

Contractual Services \$ 4,700

**Finance Total** \$ 1,102,030

510-Police Pension Fund Total \$ 1,102,030

**515-Police Duty Weapon Fund**

**Public Safety**

Supplies & Materials \$ 10,000

**Public Safety Total** \$ 10,000

515-Police Duty Weapon Fund Total \$ 10,000

**750-Reserve for Sick & Vacation Fund**

<b>Finance</b>	
Salaries & Benefits	\$ 155,180
<b>Finance Total</b>	<u>\$ 155,180</u>

**750-Reserve for Sick & Vacation Fund Total** \$ 155,180

**TOTAL SPECIAL REVENUE FUNDS** \$ 6,936,075

Sec. 5. That there be appropriated from the **CAPITAL PROJECTS FUNDS AS FOLLOWS:**

**325-Capital Improvement Fund**

<b>Finance</b>	
Capital	\$ 6,951,750
<b>Finance Total</b>	<u>\$ 6,951,750</u>

**325-Capital Improvement Fund Total** \$ 6,951,750

**329-Court Building Fund**

<b>Finance</b>	
Capital	\$ 6,000
<b>Finance Total</b>	<u>\$ 6,000</u>

**329-Court Building Fund Total** \$ 6,000

**TOTAL CAPITAL PROJECTS FUNDS** \$ 6,957,750

Sec. 6. That there be appropriated from the **DEBT SERVICE FUND AS FOLLOWS:**

**431-General Bond Retirement Fund**

<b>Finance</b>	
Bond Retirement	\$ 2,205,200
Contractual Services	\$ 4,800
<b>Finance Total</b>	<u>\$ 2,210,000</u>

**431-General Bond Retirement Fund Total** \$ 2,210,000

**TOTAL DEBT SERVICE FUND** \$ 2,210,000

Sec. 7. That there be appropriated from the **ENTERPRISE FUNDS AS FOLLOWS:**

**631-Stormwater Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 387,570
Contractual Services	\$ 72,900
Supplies & Materials	\$ 143,200
Capital	\$ 392,000
Transfers	\$ 272,900
<b>Public Service Total</b>	<u>\$ 1,268,570</u>

**631-Stormwater Fund Total** \$ 1,268,570

**651-Water Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 600,800
Contractual Services	\$ 6,996,100
Supplies & Materials	\$ 380,400
Capital	\$ 152,000
Advance	\$ 138,600
Transfers	\$ 542,200
<b>Public Service Total</b>	<b>\$ 8,810,100</b>

**651-Water Fund Total** \$ 8,810,100

**652-Water System Capital Improvement Fund**

<b>Public Service</b>	
Supplies & Materials	\$ 740,000
Capital	\$ 239,000
Transfers	\$ 26,200
<b>Public Service Total</b>	<b>\$ 1,005,200</b>

**652-Water System Capital Improvement Fund Total** \$ 1,005,200

**661-Sewer Fund**

<b>Public Service</b>	
Salaries & Benefits	\$ 600,910
Contractual Services	\$ 6,364,900
Supplies & Materials	\$ 114,600
Capital	\$ 150,000
Transfers	\$ 467,620
<b>Public Service Total</b>	<b>\$ 7,698,030</b>

**661-Sewer Fund Total** \$ 7,698,030

**662-Sewer System Capital Improvement Fund**

<b>Public Service</b>	
Contractual Services	\$ 100
Supplies & Materials	\$ 250,000
Capital	\$ 303,000
Transfers	\$ 226,200
<b>Public Service Total</b>	<b>\$ 779,300</b>

**662-Sewer System Capital Improvement Fund Total** \$ 779,300

**TOTAL ENTERPRISE FUNDS** \$ 19,561,200

**Sec. 8.** That there be appropriated from the **AGENCY FUNDS AS FOLLOWS:**

**850-Refuse Escrow Fund**

<b>Public Service</b>	
Supplies & Materials	\$ 1,816,200
<b>Public Service Total</b>	<b>\$ 1,816,200</b>

**850-Refuse Escrow Fund Total** \$ 1,816,200

**TOTAL AGENCY FUNDS** \$ 1,816,200

**Sec. 9.** That there be appropriated from the **INTERNAL SERVICE FUND AS FOLLOWS:**

<b>900-Workers Compensation Self Insurance Fund</b>	
<b>Human Resources</b>	
Contractual Services	\$ 231,810
<b>Human Resources Total</b>	<b>\$ 231,810</b>
<b>900-Workers Compensation Self Insurance Fund Total</b>	<b>\$ 231,810</b>
<b>TOTAL INTERNAL SERVICE FUND</b>	<b>\$ 231,810</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 72,241,955</b>

**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

\_\_\_\_\_  
Kimberly Banning, 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



**THIS PAGE INTENTIONALLY LEFT BLANK**

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>101-GENERAL FUND</b>					
101100-GENERAL GOVERNMENT					
4101-INCOME TAX	18,041,575	19,132,369	20,325,000	19,908,000	-417,000
4115-HOTEL/MOTEL TAX	495,550	509,953	507,300	520,200	12,900
4121-REAL ESTATE TAX	1,460,519	1,503,408	1,500,495	1,699,160	198,665
4123-PERSONAL TANGIBLE	154	0	0	0	0
4124-INHERITANCE TAX	74,323	15	0	0	0
4151-LOCAL GOVERNMENT FUND	757,629	704,660	700,000	675,900	-24,100
4152-CIGARETTE TAX	818	810	900	900	0
4153-ROLLBACK & HOMESTEAD	192,374	191,555	191,700	191,000	-700
4309-GRANTS	360,812	333,609	0	0	0
4610-REBATES	277	1,052	1,000	65,000	64,000
4611-INTEREST INCOME	449,705	498,474	479,800	500,000	20,200
4612-INVESTMENT INCOME	10,234	31,301	8,000	0	-8,000
4632-MISCELLANEOUS INCOME	147,186	231,262	50,000	25,000	-25,000
4653-TAX P&I COLLECTED	309,538	277,751	312,900	300,000	-12,900
4659-TAX MISC FEES & NSF FEES	879	503	100	0	-100
4801-INCOME TAX REFUNDS	-441,527	-464,346	-486,600	-492,700	-6,100
4930-TRANSFER		0	370,000	0	-370,000
4934-TRANSFER-GARAGE CHARGES	77,370	77,370	77,370	77,370	0
4935-TRANSFER-ADMIN CHARGES	783,407	823,581	1,012,000	1,032,750	20,750
4940-TRANSFER FROM TAX INC.	561,400	600,000	300,000	335,065	35,065
4951-ADVANCE FROM WATER	0	0	0	138,600	138,600
4960-REFUND PY EXPENDITURES	487	0	0	0	0
101100-GENERAL GOVERNMENT Total	23,282,710	24,453,326	25,349,965	24,976,245	-373,720
101111-COUNCIL					
4156-LIQUOR PERMITS	55,257	53,987	54,200	54,200	0
4271-PASSPORT FEES	0	3,771	2,500	2,500	0
101111-COUNCIL Total	55,257	57,758	56,700	56,700	0
101121-OFFICE OF THE MAYOR					
4318 -CHARGES FOR SERVICES		0	2,000	0	-2,000
101121-OFFICE OF THE MAYOR Total		0	2,000	0	-2,000
101125-HUMAN RESOURCES					
4258-EMPLOYEE TESTING FEES	600	0	500	500	0
101125-HUMAN RESOURCES Total	600	0	500	500	0
101140-PUBLIC SERVICE					
4181-CABLE FRANCHISE FEES	596,436	594,688	590,000	595,000	5,000
4214-S/W INSTALLER LICENSE	2,625	300	0	0	0
4600-REFUSE INCOME	65,848	0	0	0	0
4601-PENALTY	28,041	3,262	0	0	0
4641-SALE OF ASSETS	41,405	61,701	25,000	50,000	25,000
4912-RENT MBC	19,495	25,969	42,000	25,000	-17,000
101140-PUBLIC SERVICE Total	753,850	685,919	657,000	670,000	13,000
101141-LANDS & BUILDINGS					
4270-CITY MAPS	66	114	0	100	100
4634-INSURANCE SETTLEMENTS	57,791	171,067	20,000	20,000	0
101141-LANDS & BUILDINGS Total	57,857	171,181	20,000	20,100	100
101145-ENGINEERING					
4257-ENGINEERING FEES	75,300	34,152	50,000	50,000	0
101145-ENGINEERING Total	75,300	34,152	50,000	50,000	0

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
101151-MAYOR'S COURT					
4301-FRANKLIN CO MUNI COURT	30,107	21,578	27,100	22,000	-5,100
4501-FINES,FEES,FORFEITURES	548,873	384,127	533,000	385,000	-148,000
101151-MAYOR'S COURT Total	578,980	405,705	560,100	407,000	-153,100
101181-CITY ATTORNEY					
4317-FIBER PROJECT SHARED SVC	15,000	0	0	0	0
101181-CITY ATTORNEY Total	15,000	0	0	0	0
101211-POLICE					
4213-STREET VENDORS LICENSE	100	0	2,300	4,200	1,900
4215-AMUSEMENT DEVICES PERMIT	12,600	10,400	15,300	15,700	400
4235-SOLICITORS PERMITS	500	775	600	600	0
4238-ALARM PERMITS	46,290	47,750	36,500	41,500	5,000
4267-REPORT/DATA FEES	633	821	2,300	2,300	0
4268-IMMOBILIZATION FEE	3,350	2,760	3,100	3,100	0
4269-FINGERPRINTING FEES	13,634	14,568	13,200	14,000	800
4272-911 CHARGES	4,750	12,000	14,500	14,500	0
4273-DEER HUNTING PERMITS	1,890	1,570	2,100	1,320	-780
4275-SPECIAL DUTY CRUISER	13,542	15,727	7,100	8,000	900
4300.01-OVERTIME GRANT	7,279	8,254	45,000	10,200	-34,800
4311-SRO CHARGES	129,586	196,900	152,700	156,000	3,300
101211-POLICE Total	234,153	311,525	294,700	271,420	-23,280
101341-ZONING					
4212-SIGN ERECTORS LICENSE	805	325	600	700	100
4236-CONDITIONAL USE PERMIT	600	800	800	800	0
4237-FENCE PERMITS	3,000	3,225	3,000	3,000	0
4239-VARIANCE PERMITS	3,600	2,700	3,000	3,400	400
4251-PWSF FEES	0	0	500	500	0
4255-PLAT FEES	3,175	7,061	4,000	5,300	1,300
4256-ZONING FEES	5,641	5,270	7,000	6,300	-700
4260-CERT OF APPROP PERMIT FEE	3,619	4,239	3,000	4,600	1,600
4264-FLOOD PLAIN USE/LOT SPLIT	50	50	100	100	0
4265-ZONING CHANGE	2,900	950	2,000	2,000	0
101341-ZONING Total	23,390	24,620	24,000	26,700	2,700
101343-DEVELOPMENT					
4317-FIBER PROJECT SHARED SVC	0	12,000	0	0	0
4660-TAX INCENTIVE FEES	12,405	9,836	12,200	8,981	-3,219
101343-DEVELOPMENT Total	12,405	21,836	12,200	8,981	-3,219
101344-BUILDING					
4211-CONTRACTORS LICENSE	27,530	22,795	20,000	23,800	3,800
4232-BUILDING PERMITS	294,772	323,602	322,000	331,500	9,500
4233-ELECTRICAL PERMITS	90,020	78,814	73,000	82,700	9,700
4234-PLUMBING PERMITS	87,460	42,410	70,000	64,200	-5,800
4266.01-BBS 3% COMM FEE	10,534	9,224	11,000	10,600	-400
4266.02-BBS 1% RES FEE	1,158	1,288	1,000	1,200	200
101344-BUILDING Total	511,474	478,133	497,000	514,000	17,000
101348-INFORMATION TECHNOLOGY					
4312-IT CHARGES FOR SERVICE	26,038	74,074	78,000	18,000	-60,000
4314-FIBER BOND REPAYMENT	0	11,265	15,153	11,300	-3,853
4315-FIBER MAINTENANCE FEES	0	0	2,700	2,700	0
101348-INFORMATION TECHNOLOGY Total	26,038	85,339	95,853	32,000	-63,853

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
101359-CREEKSIDE					
4470-CREEKSIDE RENT	146,255	152,635	146,000	150,000	4,000
4692 - P&R DONATIONS	0	18,000	0	0	0
101359-CREEKSIDE Total	146,255	170,635	146,000	150,000	4,000
101363-PARKING GARAGE					
4407-PARKING GARAGE INCOME	8,179	5,396	7,000	6,000	-1,000
101363-PARKING GARAGE Total	8,179	5,396	7,000	6,000	-1,000
101431-PARKS					
4603-COMMUNITY EVENT REIMBURSEMENT	169	0	0	0	0
4632 - MISCELLANEOUS	0	1,348	0	0	0
4634-INSURANCE SETTLEMENTS	1,606	1,195	0	0	0
4692 - JULY 4TH	0	22,047	0	0	0
101431-PARKS Total	1,775	24,590	0	0	0
101432-RECREATION					
4431-RECREATION INCOME	454,409	468,882	472,000	477,000	5,000
101432-RECREATION Total	454,409	468,882	472,000	477,000	5,000
101433-GOLF					
4411-GC GREEN FEES	132,745	144,428	138,000	145,000	7,000
4412-GC EQUIPMENT RENTAL	61,426	73,846	68,000	74,800	6,800
4413-GC PRO SHOP	9,447	9,280	9,500	9,000	-500
4414-GC CLUB HOUSE RENTAL	39,326	35,045	38,000	32,000	-6,000
4415-GOLF COURSE MEMBERSHIPS	16,254	18,830	18,000	18,300	300
4416-GC LEAGUE FEES	30,248	36,576	32,000	30,200	-1,800
4417-GC KITCHEN/BAR	223	328	0	0	0
4418-GC SNACKS- TAXABLE	32,134	35,947	36,000	40,100	4,100
4419-GC MISC	150	2,139	0	0	0
4424-GOLF COURSE PROGRAMS	3,947	1,022	0	0	0
4494-GOLF OVER/SHORT	0	292	0	0	0
4641-SALE OF ASSETS	2,811	2,408	6,000	4,000	-2,000
101433-GOLF Total	328,711	360,141	345,500	353,400	7,900
101434-SENIOR CENTER					
4432.1-SENIORS Program Revenue	10,442	17,875	16,000	16,250	250
4432.2-SENIORS Center Rental	6,545	16,723	14,000	14,000	0
4432.3-SENIORS Misc	32	74	50	75	25
4432-SENIORS Memberships	10,918	8,800	10,750	10,750	0
101434-SENIOR CENTER Total	27,936	43,471	40,800	41,075	275
101437-PARK FACILITIES					
4433-NONRESIDENT SPORT FEE	23,600	9,145	20,000	21,000	1,000
4434-PARK RENTAL FEES	36,630	45,190	40,000	46,000	6,000
4435-PARK USE FEES***	51,489	51,795	43,500	62,000	18,500
4633 - PARK RESTITUTION	0	82	0	0	0
4692 - P&R DONATIONS	0	3,000	0	0	0
101437-PARK FACILITIES Total	111,719	109,212	103,500	129,000	25,500
101438-HUNTERS RIDGE					
4451-POOL GATE RECEIPTS	26,066	32,524	28,000	28,000	0
4452-POOL SWIM LESSONS	0	938	950	950	0
4453-POOL PROGRAM REVENUE	1,680	2,751	2,500	2,500	0
4454-POOL FACILITY RENTAL	3,455	3,510	3,400	3,400	0
4455-POOL MEMBERSHIPS	193,275	191,604	190,000	191,000	1,000
4456-POOL SWIM/DIVE TEAMS	8,454	10,695	10,930	10,000	-930

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
4457-POOL CONCESSIONS	15,399	17,150	15,500	15,000	-500
4459-POOL MISC	1,602	1,259	0	0	0
4494-OVER/SHORT	-28	2,201	0	0	0
<b>101438-HUNTERS RIDGE Total</b>	<b>249,904</b>	<b>262,633</b>	<b>251,280</b>	<b>250,850</b>	<b>-430</b>
<b>101439-OHIO HERB EDUCATION CTR</b>					
4115-HOTEL/MOTEL TAX	0	0	46,200	47,200	1,000
4460-OHEC HOTEL/MOTEL TAX	45,030	46,339	0	0	0
4461-OHEC PROGRAM REVENUE	14,033	16,221	15,500	15,500	0
4463.01-OHEC MERCHANDISE-TAXABLE	7,580	5,652	6,750	6,750	0
4463.02-OHEC MERCHANDISE-NONTAX	16,053	17,415	16,250	16,250	0
4464-OHEC RENTAL	1,003	2,355	2,000	2,000	0
4469-OHEC MISCELLANEOUS	3	9	0	0	0
<b>101439-OHIO HERB EDUCATION CTR Total</b>	<b>83,702</b>	<b>87,991</b>	<b>86,700</b>	<b>87,700</b>	<b>1,000</b>
<b>101440-GAHANNA SWIM CLUB</b>					
4481-GSC GATE	41,012	59,555	43,000	43,000	0
4482-GSC SWIM LESSONS	2,862	2,618	2,600	2,600	0
4483-GSC PROGRAM	1,500	11,140	16,300	16,300	0
4484-GSC FACILITY	4,925	4,270	3,500	3,500	0
4485-GSC MEMBERSHIPS	2,820	2,560	3,000	2,000	-1,000
4486-GSC SWIM/DIVE	7,500	5,200	0	0	0
4487-GSC CONCESSIONS	19,915	25,297	22,000	22,000	0
4489-GSC MISCELLANEOUS	33,404	38,275	26,600	30,000	3,400
<b>101440-GAHANNA SWIM CLUB Total</b>	<b>113,937</b>	<b>148,914</b>	<b>117,000</b>	<b>119,400</b>	<b>2,400</b>
<b>101512-FLEET</b>					
4307-FLEET CHARGES FOR SERVICE	0	0	5,000	0	-5,000
4313-SVC DEPT MINERVA PARK CHG	8,047	7,674	0	7,000	7,000
<b>101512-FLEET Total</b>	<b>8,047</b>	<b>7,674</b>	<b>5,000</b>	<b>7,000</b>	<b>2,000</b>
<b>101-GENERAL FUND Total</b>	<b>27,161,587</b>	<b>28,419,032</b>	<b>29,194,798</b>	<b>28,655,071</b>	<b>-539,727</b>
<b>220-STREET</b>					
<b>220330-STREETS</b>					
4157-PERMISSIVE LICENSE TAX	263,263	265,997	255,000	255,000	0
4158-AUTO LICENSE	229,794	228,906	245,000	245,000	0
4159-GAS TAX	1,142,964	1,076,145	1,120,000	1,120,000	0
4632-MISCELLANEOUS INCOME	28,999	38,178	1,000	10,000	9,000
4634-INSURANCE SETTLEMENTS	210	2,098	0	1,000	1,000
4641-SALE OF ASSETS	33,500	43,010	10,000	20,000	10,000
<b>220330-STREETS Total</b>	<b>1,698,729</b>	<b>1,654,336</b>	<b>1,631,000</b>	<b>1,651,000</b>	<b>20,000</b>
<b>220-STREET Total</b>	<b>1,698,729</b>	<b>1,654,336</b>	<b>1,631,000</b>	<b>1,651,000</b>	<b>20,000</b>
<b>222-STATE HIGHWAY</b>					
<b>222331-STATE HIGHWAY</b>					
4158-AUTO LICENSE	18,735	80,051	18,000	18,000	0
4159-GAS TAX	92,673	86,851	90,000	90,000	0
<b>222331-STATE HIGHWAY Total</b>	<b>111,408</b>	<b>166,902</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>
<b>222-STATE HIGHWAY Total</b>	<b>111,408</b>	<b>166,902</b>	<b>108,000</b>	<b>108,000</b>	<b>0</b>
<b>224-TAX INCREMENT</b>					
<b>224701-EASTGATE TRIANGLE TIF</b>					
4140-TIF PILOT	456,601	658,361	590,000	802,400	212,400
<b>224701-EASTGATE TRIANGLE TIF Total</b>	<b>456,601</b>	<b>658,361</b>	<b>590,000</b>	<b>802,400</b>	<b>212,400</b>
<b>224702-EASTGATE PIZUTTI TIF</b>					
4140-TIF PILOT	609,206	530,941	679,100	727,000	47,900

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
4153-ROLLBACK & HOMESTEAD	527	510	600	300	-300
4471-TIF MUP/MSP	0	6,000	6,000	6,000	0
<b>224702-EASTGATE PIZUTTI TIF Total</b>	<b>609,733</b>	<b>537,451</b>	<b>685,700</b>	<b>733,300</b>	<b>47,600</b>
224703-MANOR HOMES TIF					
4140-TIF PILOT	209,949	235,962	274,800	333,000	58,200
4153-ROLLBACK & HOMESTEAD	26,964	30,974	21,800	23,100	1,300
<b>224703-MANOR HOMES TIF Total</b>	<b>236,914</b>	<b>266,936</b>	<b>296,600</b>	<b>356,100</b>	<b>59,500</b>
224704-WEST GAHANNA TIF					
4140-TIF PILOT	263,403	199,419	219,600	222,100	2,500
4153-ROLLBACK & HOMESTEAD	341	273	400	200	-200
<b>224704-WEST GAHANNA TIF Total</b>	<b>263,743</b>	<b>199,691</b>	<b>220,000</b>	<b>222,300</b>	<b>2,300</b>
224705-CREEKSIDE TIF					
4140-TIF PILOT	318,910	174,761	227,900	300,500	72,600
4153-ROLLBACK & HOMESTEAD	7,811	7,811	6,900	6,700	-200
4471-TIF MUP/MSP	116,601	209,492	113,500	113,500	0
4931-GENERAL FUND TRANSFER	19,312	0	0	0	0
<b>224705-CREEKSIDE TIF Total</b>	<b>462,634</b>	<b>392,064</b>	<b>348,300</b>	<b>420,700</b>	<b>72,400</b>
224706-BUCKLES TIF					
4140-TIF PILOT	167,245	166,834	169,300	175,700	6,400
4615-LOAN PROCEEDS	0	0	0	750,000	750,000
<b>224706-BUCKLES TIF Total</b>	<b>167,245</b>	<b>166,834</b>	<b>169,300</b>	<b>925,700</b>	<b>756,400</b>
224707-HAMILTON RD TIF					
4140-TIF PILOT	0	0	136,900	33,620	-103,280
4471-TIF MUP/MSP	0	0	80,000	126,380	46,380
<b>224707-HAMILTON RD TIF Total</b>	<b>0</b>	<b>0</b>	<b>216,900</b>	<b>160,000</b>	<b>-56,900</b>
224708-CENTRAL PARK TIF					
4140-TIF PILOT	0	0	0	230,199	230,199
<b>224708-CENTRAL PARK TIF Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,199</b>	<b>230,199</b>
<b>224-TAX INCREMENT Total</b>	<b>2,196,871</b>	<b>2,221,339</b>	<b>2,526,800</b>	<b>3,850,699</b>	<b>1,323,899</b>
225-LAW ENFORCEMENT TRUST					
225211-POLICE					
4632-MISCELLANEOUS INCOME	31,444	500	9,100	9,100	0
<b>225211-POLICE Total</b>	<b>31,444</b>	<b>500</b>	<b>9,100</b>	<b>9,100</b>	<b>0</b>
<b>225-LAW ENFORCEMENT TRUST Total</b>	<b>31,444</b>	<b>500</b>	<b>9,100</b>	<b>9,100</b>	<b>0</b>
226-ENFORCEMENT & EDUCATION					
226211-POLICE					
4306-ENF & EDUCATION/MUNI	0	0	500	500	0
4316-ENF & EDUCATION	2,850	2,650	3,200	3,200	0
<b>226211-POLICE Total</b>	<b>2,850</b>	<b>2,650</b>	<b>3,700</b>	<b>3,700</b>	<b>0</b>
<b>226-ENFORCEMENT &amp; EDUCATION Total</b>	<b>2,850</b>	<b>2,650</b>	<b>3,700</b>	<b>3,700</b>	<b>0</b>
229-COURT					
229151-MAYOR'S COURT					
4675-CAPITAL INCOME	45,568	26,745	42,900	27,000	-15,900
4930 - TRANSFER	0	3,459	0	0	0
<b>229151-MAYOR'S COURT Total</b>	<b>45,568</b>	<b>30,204</b>	<b>42,900</b>	<b>27,000</b>	<b>-15,900</b>
<b>229-COURT Total</b>	<b>45,568</b>	<b>30,204</b>	<b>42,900</b>	<b>27,000</b>	<b>-15,900</b>
231-COUNTY PERMISSIVE					
231330-STREETS					
4157-PERMISSIVE LICENSE TAX	250,000	0	150,000	150,000	0
<b>231330-STREETS Total</b>	<b>250,000</b>	<b>0</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
231-COUNTY PERMISSIVE Total	250,000	0	150,000	150,000	0
232-CUL-DE-SAC MAINTENANCE					
232330-STREETS					
4263-CUL-DE-SAC MAINTENANCE	18,500	0	0	0	0
232330-STREETS Total	18,500	0	0	0	0
232-CUL-DE-SAC MAINTENANCE Total	18,500	0	0	0	0
234 - COURT COMPUTER					
234151 - MAYOR'S COURT					
4675 - CAPITAL INCOME		2,521	16,740	4,200	-12,540
234151 - MAYOR'S COURT Total		2,521	16,740	4,200	-12,540
234 - COURT COMPUTER Total		2,521	16,740	4,200	-12,540
235-DOJ LAW ENF SEIZURE					
235211-POLICE					
4611-INTEREST INCOME	2,076	2,091	2,000	0	-2,000
4632-MISCELLANEOUS INCOME	168,684	2,536	25,000	25,000	0
235211-POLICE Total	170,760	4,627	27,000	25,000	-2,000
235-DOJ LAW ENF SEIZURE Total	170,760	4,627	27,000	25,000	-2,000
236-TREASURY LAW ENF SEIZURE					
236211-POLICE					
4163-TREASURY EQUITABLE SHARE	0	83,164	0	0	0
236211-POLICE Total	0	83,164	0	0	0
236-TREASURY LAW ENF SEIZURE Total	0	83,164	0	0	0
237-AG PEACE OFFICER TRAINING					
237211-POLICE					
4309-GRANTS	4,560	4,880	13,640	4,900	-8,740
237211-POLICE Total	4,560	4,880	13,640	4,900	-8,740
237-AG PEACE OFFICER TRAINING Total	4,560	4,880	13,640	4,900	-8,740
241-RIGHT OF WAY					
241141-LANDS & BUILDINGS					
4191-RIGHT OF WAY FEES	52,888	30,025	50,000	35,000	-15,000
241141-LANDS & BUILDINGS Total	52,888	30,025	50,000	35,000	-15,000
241-RIGHT OF WAY Total	52,888	30,025	50,000	35,000	-15,000
323-OPWC LOCAL TRANS IMPROVE					
323145-ENGINEERING					
4309-GRANTS	502,062	304,339	0	0	0
323145-ENGINEERING Total	502,062	304,339	0	0	0
323-OPWC LOCAL TRANS IMPROVE Total	502,062	304,339	0	0	0
324-BOND CAPITAL IMPROVEMENT					
324100-GENERAL GOVERNMENT					
4611-INTEREST INCOME	3,665	16,028	15,000	0	-15,000
4613-BOND PROCEEDS	5,095,000	0	0	0	0
4616-PREMIUM ON SALE OF BONDS	183,402	0	0	0	0
324100-GENERAL GOVERNMENT Total	5,282,067	16,028	15,000	0	-15,000
324-BOND CAPITAL IMPROVEMENT Total	5,282,067	16,028	15,000	0	-15,000
325-CAPITAL IMPROVEMENTS					
325100-GENERAL GOVERNMENT					
4632-MISCELLANEOUS INCOME	0	0	42,600	0	-42,600
4931-GENERAL FUND TRANSFER	1,997,550	2,762,700	2,478,710	6,951,750	4,473,040
325100-GENERAL GOVERNMENT Total	1,997,550	2,762,700	2,521,310	6,951,750	4,430,440
325-CAPITAL IMPROVEMENTS Total	1,997,550	2,762,700	2,521,310	6,951,750	4,430,440

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>327-PARK</b>					
327431-PARKS					
4261-PARK FEE	99,966	11,000	20,000	0	-20,000
327431-PARKS Total	99,966	11,000	20,000	0	-20,000
<b>327-PARK Total</b>	<b>99,966</b>	<b>11,000</b>	<b>20,000</b>	<b>0</b>	<b>-20,000</b>
<b>328-PARK-IN-LIEU OF FEES</b>					
328431-PARKS					
4931-TRANSFER	0	44,466	0	0	0
328431-PARKS Total	0	44,466	0	0	0
<b>328-PARK-IN-LIEU OF FEES Total</b>	<b>0</b>	<b>44,466</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>329-COURT BUILDING</b>					
329151-MAYOR'S COURT					
4675-CAPITAL INCOME	28,600	22,443	26,700	23,000	-3,700
329151-MAYOR'S COURT Total	28,600	22,443	26,700	23,000	-3,700
<b>329-COURT BUILDING Total</b>	<b>28,600</b>	<b>22,443</b>	<b>26,700</b>	<b>23,000</b>	<b>-3,700</b>
<b>431-GENERAL BOND RETIREMENT</b>					
431100-GENERAL GOVERNMENT					
4121-REAL ESTATE TAX	244,383	251,752	240,824	283,000	42,176
4123-PERSONAL TANGIBLE	25	0	0	0	0
4153-ROLLBACK & HOMESTEAD	30,860	30,731	30,800	31,000	200
4613-BOND PROCEEDS	7,620,000	0	0	0	0
4616-PREMIUM ON SALE OF BONDS	726,287	0	0	0	0
4931-GENERAL FUND TRANSFER	365,770	719,508	697,100	597,500	-99,600
4932-TRANSFER FROM STREETS	493,244	494,600	449,200	403,500	-45,700
4933-TRANSFER FROM STORMWATER	174,760	174,900	176,400	172,600	-3,800
4937-TRANSFER FROM WSCI FUND	25,758	25,800	26,000	26,200	200
4939-TRANSFER FROM SSCI FUND	25,758	25,800	26,000	26,200	200
4940-TRANSFER FROM TAX INC.	676,600	554,000	604,200	610,200	6,000
431100-GENERAL GOVERNMENT Total	10,383,444	2,277,090	2,250,524	2,150,200	-100,324
<b>431-GENERAL BOND RETIREMENT Total</b>	<b>10,383,444</b>	<b>2,277,090</b>	<b>2,250,524</b>	<b>2,150,200</b>	<b>-100,324</b>
<b>510-POLICE PENSION</b>					
510211-POLICE					
4121-REAL ESTATE TAX	242,095	248,233	249,105	281,000	31,895
4123-PERSONAL TANGIBLE	26	0	0	0	0
4153-ROLLBACK & HOMESTEAD	31,933	31,795	31,800	32,000	200
4931-GENERAL FUND TRANSFER	688,844	743,160	670,980	669,530	-1,450
510211-POLICE Total	962,898	1,023,187	951,885	982,530	30,645
<b>510-POLICE PENSION Total</b>	<b>962,898</b>	<b>1,023,187</b>	<b>951,885</b>	<b>982,530</b>	<b>30,645</b>
<b>515-POLICE DUTY WEAPON</b>					
515211-POLICE					
4690-POLICE WEAPONS FUND	17,138	13,765	12,500	12,500	0
515211-POLICE Total	17,138	13,765	12,500	12,500	0
<b>515-POLICE DUTY WEAPON Total</b>	<b>17,138</b>	<b>13,765</b>	<b>12,500</b>	<b>12,500</b>	<b>0</b>
<b>631-STORMWATER</b>					
631362-STORMWATER					
4309-GRANTS	182,625	20,292	0	0	0
4401-SALES/INCOME/FEES	1,096,714	1,112,240	1,112,400	1,146,300	33,900
4601-PENALTY	8,958	10,021	9,000	9,000	0
4931-GENERAL FUND TRANSFER	20,000	20,000	20,000	20,000	0
631362-STORMWATER Total	1,308,297	1,162,553	1,141,400	1,175,300	33,900

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
<b>631-STORMWATER Total</b>	<b>1,308,297</b>	<b>1,162,553</b>	<b>1,141,400</b>	<b>1,175,300</b>	<b>33,900</b>
641-OEPA FEDERAL GRANT					
641362-OEPA FEDERAL GRANT					
4933-TRANSFER FROM STORMWATER	111,200	0	0	0	0
641362-OEPA FEDERAL GRANT Total	111,200	0	0	0	0
<b>641-OEPA FEDERAL GRANT Total</b>	<b>111,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
651-WATER					
651350-WATER					
4214-S/W INSTALLER LICENSE	0	1,163	1,300	1,200	-100
4401-SALES/INCOME/FEES	6,399,998	6,891,118	7,254,928	7,858,600	603,672
4402-TAP FEES	770	770	1,500	1,800	300
4403-INSPECTION FEES	2,800	2,680	1,600	2,300	700
4405-WATER METERS	29,020	76,460	46,600	60,000	13,400
4406-WATER HYDRANT SALES	2,823	2,979	2,300	2,000	-300
4600-REFUSE INCOME	0	35,182	0	34,070	34,070
4601-PENALTY	66,431	63,132	73,200	67,000	-6,200
4632-MISCELLANEOUS INCOME	34,308	35,414	10,000	20,000	10,000
4634-INSURANCE SETTLEMENTS	7,409	11,876	572	5,000	4,428
4641-SALE OF ASSETS	8,061	677	0	3,000	3,000
4931-TRANSFER FROM GENERAL FUND	0	34,187	0	0	0
4951-ADVANCE FROM GENERAL FUND	0	0	630,000	630,000	0
651350-WATER Total	6,551,619	7,155,637	8,022,000	8,684,970	662,970
<b>651-WATER Total</b>	<b>6,551,619</b>	<b>7,155,637</b>	<b>8,022,000</b>	<b>8,684,970</b>	<b>662,970</b>
652-WATER SYSTEM CAPITAL IMP					
652351-WATER SYSTEM CAPITAL IMP					
4421-CAPACITY CHARGES	68,492	446,858	216,900	284,300	67,400
4422-FRONT FOOT CHARGES	5,400	32,527	19,200	21,600	2,400
4425-CAPITAL IMPROVEMENTS	782,670	790,097	635,500	544,300	-91,200
4940-TRANSFER FROM TAX INC.	451,400	354,500	354,100	302,280	-51,820
652351-WATER SYSTEM CAPITAL IMP Total	1,307,961	1,623,982	1,225,700	1,152,480	-73,220
<b>652-WATER SYSTEM CAPITAL IMP Total</b>	<b>1,307,961</b>	<b>1,623,982</b>	<b>1,225,700</b>	<b>1,152,480</b>	<b>-73,220</b>
661-SEWER					
661360-SEWER					
4214-S/W INSTALLER LICENSE	0	1,163	1,300	1,200	-100
4401-SALES/INCOME/FEES	4,757,829	5,702,237	5,890,400	6,795,800	905,400
4403-INSPECTION FEES	2,480	2,080	1,500	1,500	0
4409-COL ERU SURCHARGE	676,385	692,218	725,700	735,900	10,200
4600-REFUSE INCOME	0	35,182	0	34,070	34,070
4601-PENALTY	48,734	54,618	95,700	95,700	0
4602-COL CONSNT PENALTY (CCOP)	5,426	5,909	5,500	5,500	0
4641-SALE OF ASSETS	7,062	0	0	0	0
4931-TRANSFER FROM GENERAL FUND	0	34,188	0	0	0
4937-TRANSFER FROM WSCI FUND	750,000	2,300,000	0	0	0
4939-TRANSFER FROM SSCI FUND	0	750,000	200,000	200,000	0
661360-SEWER Total	6,247,915	9,577,594	6,920,100	7,869,670	949,570
<b>661-SEWER Total</b>	<b>6,247,915</b>	<b>9,577,594</b>	<b>6,920,100</b>	<b>7,869,670</b>	<b>949,570</b>
662-SEWER SYSTEM CAPITAL IMP					
662361-SEWER SYSTEM CAPITAL IMP					
4129.01-W SIDE SANITARY SP ASSESS	36,352	25,353	26,700	26,700	0
4129.02-TRIANGLE E SP ASSESS	578	578	500	500	0

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
4129.03-LARRY LN SAN SEWER	638	638	600	600	0
4129.04-JOHNSTOWN RD SP ASSESS	0	0	600	600	0
4421-CAPACITY CHARGES	158,036	353,375	201,800	238,000	36,200
4422-FRONT FOOT CHARGES	19,140	53,383	19,100	28,000	8,900
4425-CAPITAL IMPROVEMENTS	290,609	408,704	647,900	587,100	-60,800
4632-MISCELLANEOUS INCOME	3,406	0	0	0	0
4937-TRANSFER FROM WSCI	16,000	100,000	0	0	0
4940-TRANSFER FROM TAX INC.	0	51,600	46,500	24,610	-21,890
662361-SEWER SYSTEM CAPITAL IMP Total	524,760	993,631	943,700	906,110	-37,590
662-SEWER SYSTEM CAPITAL IMP Total	524,760	993,631	943,700	906,110	-37,590
750-RESERVE FOR SICK/VACATION					
750100-GENERAL GOVERNMENT					
4931-GENERAL FUND TRANSFER	0	25,000	75,000	40,000	-35,000
750100-GENERAL GOVERNMENT Total	0	25,000	75,000	40,000	-35,000
750-RESERVE FOR SICK/VACATION Total	0	25,000	75,000	40,000	-35,000
800-UNCLAIMED FUNDS					
800100-GENERAL GOVERNMENT					
4902-UNCLAIMED FUNDS-MAYORS CT	0	483	0	0	0
800100-GENERAL GOVERNMENT Total	0	483	0	0	0
800-UNCLAIMED FUNDS Total	0	483	0	0	0
834-GYFBL					
835434-SENIOR CENTER					
4431-RECREATION INCOME	0	15,619	0	0	0
835434-SENIOR CENTER Total	0	15,619	0	0	0
834-GYFBL Total	0	15,619	0	0	0
835-SENIOR ESCROW					
835434-SENIOR CENTER					
4632-MISCELLANEOUS INCOME	40	456	100	0	-100
835434-SENIOR CENTER Total	40	456	100	0	-100
835-SENIOR ESCROW Total	40	456	100	0	-100
837-VETERANS MEMORIAL					
837431-PARKS					
4691-DONATIONS	753	1,275	100	0	-100
837431-PARKS Total	753	1,275	100	0	-100
837-VETERANS MEMORIAL Total	753	1,275	100	0	-100
850-REFUSE ESCROW					
850140-PUBLIC SERVICE					
4601-PENALTY	0	24,919	0	25,000	25,000
850140-PUBLIC SERVICE Total	0	24,919	0	25,000	25,000
850345-REFUSE ESCROW					
4921-ESCROW	1,893,181	1,898,026	1,812,100	1,865,930	53,830
4931-ESCROW	0	31,302	0	0	0
850345-REFUSE ESCROW Total	1,893,181	1,929,328	1,812,100	1,865,930	53,830
850-REFUSE ESCROW Total	1,893,181	1,954,247	1,812,100	1,890,930	78,830
860-DEVELOPERS ESCROW					
860145-ENGINEERING					
4257-ENGINEERING FEES	225,530	127,590	5,900	50,000	44,100
4921.01-DRIVEWAYS & SIDEWALKS	0	567	0	0	0
4921-ESCROW	0	0	100	100	0
860145-ENGINEERING Total	225,530	128,157	6,000	50,100	44,100

## APPENDIX A - REVENUE LINE ITEM DETAIL

Revenue	2015 Actual	2016 Actual	2017 Estimate	2018 Estimate	Change
860-DEVELOPERS ESCROW Total	225,530	128,157	6,000	50,100	44,100
870-TIZ REAL ESTATE ESCROW					
870343-DEVELOPMENT					
4018-TRANSFER	0	0	2,421	0	-2,421
4125-TAX INCREMENT EQUIVALENT	1,788	0	0	0	0
870343-DEVELOPMENT Total	1,788	0	2,421	0	-2,421
870-TIZ REAL ESTATE ESCROW Total	1,788	0	2,421	0	-2,421
900-SELF INS WORKERS COMP FUN					
900125-HUMAN RESOURCES					
4944-TRANSFER FROM LIABILITY A	243,343	252,074	276,040	291,270	15,230
900125-HUMAN RESOURCES Total	243,343	252,074	276,040	291,270	15,230
900-SELF INS WORKERS COMP FUN Total	243,343	252,074	276,040	291,270	15,230
Grand Total	69,435,279	61,985,906	59,996,258	66,704,480	6,708,222

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
<b>101-General Fund</b>					
101111-COUNCIL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	68,400	68,400	68,400	106,200	37,800
5101-DIRECTOR	78,006	79,255	81,620	83,670	2,050
5105-FT ADMIN SALARY	0	32,363	25,805	52,390	26,585
5106-FT ADMIN HOURLY	24,699	0	19,100	39,940	20,840
5116-SERVICE CREDIT	0	0	0	1,300	1,300
5117-OVERTIME	65	0	200	200	0
5122-EMPLOYEE WELLNESS	0	102	800	1,200	400
5131-PERS	23,964	25,202	27,400	39,890	12,490
5132-WORKERS COMPENSATION	3,429	3,602	3,920	5,700	1,780
5133-HEALTH INSURANCE	20,753	21,870	34,645	37,120	2,475
5134-LIFE INSURANCE	371	404	460	740	280
5135-DENTAL INSURANCE	2,158	2,252	2,990	3,960	970
5136-VISION INSURANCE	507	550	670	1,080	410
5138-MEDICARE	2,465	2,600	2,840	4,140	1,300
5142-EAP	48	51	70	100	30
<b>Salaries &amp; Benefits Total</b>	<b>224,865</b>	<b>236,653</b>	<b>268,920</b>	<b>377,630</b>	<b>108,710</b>
Operating					
5249-CONTRACT SERVICES	6,687	669	15,000	15,000	0
5251-TECHNOLOGY	28,679	14,604	53,000	40,000	-13,000
5274-SEMINARS/MEETINGS	1,536	3,545	2,500	0	-2,500
5275-ANNUAL DUES	315	4,480	4,500	4,500	0
5279-TRAINING	0	470	6,000	16,000	10,000
5320-OPERATING EQUIPMENT	0	13,330	2,000	2,000	0
5401-OFFICE EXPENSE	679	2,442	6,000	8,000	2,000
5404-LEGAL EXPENSES	6,676	15,574	15,000	25,000	10,000
5408-CONTINGENCY	0	0	4,000	4,000	0
5450-RECORD STORAGE & DISPOSAL	0	0	0	12,000	12,000
<b>Operating Total</b>	<b>44,571</b>	<b>55,115</b>	<b>108,000</b>	<b>126,500</b>	<b>18,500</b>
Capital					
5512-CAPITAL EQUIPMENT	0	0	0	24,000	24,000
<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24,000</b>	<b>24,000</b>
<b>101111-COUNCIL Total</b>	<b>269,436</b>	<b>291,767</b>	<b>376,920</b>	<b>528,130</b>	<b>151,210</b>
101121-OFFICE OF MAYOR					
Salaries & Benefits					
5002-MAYOR	103,809	103,809	103,810	103,810	0
5105-FT ADMIN SALARY	3,887	96,433	102,830	105,420	2,590
5106-FT ADMIN HOURLY	0	0	36,685	39,150	2,465
5111-PART TIME	37,548	40,361	1,505	0	-1,505
5114-INTERN/COOP	0	0	9,575	10,400	825
5116-SERVICE CREDIT	0	650	650	650	0
5117-OVERTIME	0	0	250	250	0
5122-EMPLOYEE WELLNESS	255	0	1,200	1,200	0
5123-CELL STIPEND	0	0	960	960	0
5131-PERS	20,307	33,775	36,170	36,660	490
5132-WORKERS COMPENSATION	2,906	4,827	5,170	5,240	70
5133-HEALTH INSURANCE	22,687	39,250	68,280	68,990	710
5134-LIFE INSURANCE	402	796	900	970	70
5135-DENTAL INSURANCE	1,317	2,292	4,425	3,960	-465
5136-VISION INSURANCE	329	504	970	1,080	110
5138-MEDICARE	2,030	3,373	3,750	3,800	50
5142-EAP	91	93	70	100	30
<b>Salaries &amp; Benefits Total</b>	<b>195,567</b>	<b>326,164</b>	<b>377,200</b>	<b>382,640</b>	<b>5,440</b>
Operating					
5249-CONTRACT SERVICES	26,135	101,857	27,500	100,000	72,500
5251-TECHNOLOGY	0	0	15,000	15,000	0
5261-RESIDENT SURVEY	0	17,712	0	0	0
5262-PRINTING	171	0	0	0	0
5272-EMPLOYEE REMBURSEMENT	17,879	16,112	20,000	20,000	0
5274-SEMINARS/MEETINGS	55,914	50,993	50,000	50,000	0
5275-ANNUAL DUES	0	0	0	5,000	5,000
5401-OFFICE EXPENSE	2,742	3,860	12,500	5,000	-7,500
<b>Operating Total</b>	<b>102,841</b>	<b>190,533</b>	<b>125,000</b>	<b>195,000</b>	<b>70,000</b>
<b>101121-OFFICE OF MAYOR Total</b>	<b>298,409</b>	<b>516,697</b>	<b>502,200</b>	<b>577,640</b>	<b>75,440</b>
101123-RECORDS ADMINISTRATION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	250	150	600	0	-600
5105-FT ADMIN SALARY	42,218	57,090	3,100	0	-3,100

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5106-FT ADMIN HOURLY	11,155	0	19,000	0	-19,000
5111-PART TIME	0	21,487	980	0	-980
5116-SERVICE CREDIT	850	850	0	0	0
5117-OVERTIME	1,250	73	250	0	-250
5122-EMPLOYEE WELLNESS	75	439	200	0	-200
5131-PERS	7,595	11,045	2,830	0	-2,830
5132-WORKERS COMPENSATION	1,118	1,590	460	0	-460
5133-HEALTH INSURANCE	9,685	10,658	8,615	0	-8,615
5134-LIFE INSURANCE	192	211	270	0	-270
5135-DENTAL INSURANCE	1,640	1,706	825	0	-825
5136-VISION INSURANCE	398	417	200	0	-200
5138-MEDICARE	790	1,132	330	0	-330
5142-EAP	38	70	100	0	-100
<b>Salaries &amp; Benefits Total</b>	<b>77,254</b>	<b>106,918</b>	<b>37,760</b>	<b>0</b>	<b>-37,760</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	63,688	597	0	0	0
5276-LEASE EXPENSE	516	0	0	0	0
5279-TRAINING	25	17	500	0	-500
5401-OFFICE EXPENSE	3,714	6,413	10,500	0	-10,500
<b>Operating Total</b>	<b>67,942</b>	<b>7,026</b>	<b>11,000</b>	<b>0</b>	<b>-11,000</b>
<b>101123-RECORDS ADMINISTRATION Total</b>	<b>145,196</b>	<b>113,945</b>	<b>48,760</b>	<b>0</b>	<b>-48,760</b>
<b>101124-MARKETING &amp; COMMUNICATIONS</b>					
<b>Salaries &amp; Benefits</b>					
5105-FT ADMIN SALARY	65,101	66,402	68,390	70,110	1,720
5111-PART TIME	0	27,554	83,775	81,330	-2,445
5114-INTERN/COOP	0	0	26,195	20,800	-5,395
5116-SERVICE CREDIT	0	0	0	650	650
5122-EMPLOYEE WELLNESS	255	0	400	400	0
5123-CELL STIPEND	0	0	1,075	1,440	365
5131-PERS	9,114	13,154	25,240	24,470	-770
5132-WORKERS COMPENSATION	1,307	1,879	3,610	3,500	-110
5133-HEALTH INSURANCE	7,722	7,734	8,830	8,980	150
5134-LIFE INSURANCE	236	248	280	350	70
5135-DENTAL INSURANCE	1,317	1,365	1,550	1,320	-230
5136-VISION INSURANCE	329	334	340	360	20
5138-MEDICARE	931	1,340	2,630	2,540	-90
5142-EAP	31	49	95	100	5
<b>Salaries &amp; Benefits Total</b>	<b>86,343</b>	<b>120,058</b>	<b>222,410</b>	<b>216,350</b>	<b>-6,060</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	7,638	11,191	80,185	10,000	-70,185
5251-TECHNOLOGY	0	0	1,130	12,000	10,870
5254-PROMOTION	9,201	3,905	10,000	10,000	0
5274-SEMINARS/MEETINGS	0	0	600	0	-600
5290-WEB SITE	10,455	7,800	31,685	18,000	-13,685
5401-OFFICE EXPENSE	487	4,648	1,500	3,000	1,500
<b>Operating Total</b>	<b>27,781</b>	<b>27,544</b>	<b>125,100</b>	<b>53,000</b>	<b>-72,100</b>
<b>101124-MARKETING &amp; COMMUNICATIONS Total</b>	<b>114,125</b>	<b>147,602</b>	<b>347,510</b>	<b>269,350</b>	<b>-78,160</b>
<b>101125-HUMAN RESOURCES</b>					
<b>Salaries &amp; Benefits</b>					
5101-DIRECTOR	84,579	95,597	82,920	86,360	3,440
5105-FT ADMIN SALARY	61,459	36,992	56,670	58,090	1,420
5106-FT ADMIN HOURLY	37,674	39,022	39,860	40,860	1,000
5111-PART TIME	0	0	7,720	8,590	870
5116-SERVICE CREDIT	650	1,300	1,300	1,300	0
5117-OVERTIME	0	713	1,200	1,000	-200
5122-EMPLOYEE WELLNESS	1,145	811	1,200	1,200	0
5123-CELL STIPEND	0	0	960	960	0
5131-PERS	25,811	24,315	26,860	27,770	910
5132-WORKERS COMPENSATION	3,705	3,480	3,840	3,970	130
5133-HEALTH INSURANCE	55,985	62,793	77,615	69,050	-8,565
5134-LIFE INSURANCE	666	589	645	860	215
5135-DENTAL INSURANCE	3,950	3,985	5,080	3,960	-1,120
5136-VISION INSURANCE	988	1,056	1,340	1,080	-260
5138-MEDICARE	2,487	2,336	2,790	2,880	90
5142-EAP	93	93	110	110	0
5143-DRUG TESTING	4,363	0	0	0	0
<b>Salaries &amp; Benefits Total</b>	<b>283,555</b>	<b>273,080</b>	<b>310,110</b>	<b>308,040</b>	<b>-2,070</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	0	34,136	0	0	0
5251-TECHNOLOGY	18,849	10,041	16,500	14,600	-1,900

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5279-TRAINING	11,525	6,765	15,000	15,000	0
5280-EMPLOYEE RELATIONS	980	1,262	2,500	3,750	1,250
5281-WELLNESS PLAN	9,004	7,145	10,200	127,000	116,800
5297-MISCELLANEOUS	6,194	6,062	5,900	0	-5,900
5325-SAFETY SUPPLIES	6,684	15,862	10,000	9,600	-400
5401-OFFICE EXPENSE	1,355	4,068	3,000	3,850	850
5405-EMPLOYEE SCREENINGS	0	14,185	20,000	15,000	-5,000
5432-ADVERTISING	6,869	8,092	10,000	0	-10,000
5278-RECRUITING	1,979	3,433	2,500	11,700	9,200
Operating Total	63,439	111,051	95,600	200,500	104,900
101125-HUMAN RESOURCES Total	346,994	384,132	405,710	508,540	102,830
101130-FINANCE					
Salaries & Benefits					
5101-DIRECTOR	95,982	89,421	92,890	95,210	2,320
5102-DEPUTY DIRECTOR	78,786	3,033	0	0	0
5106-FT ADMIN HOURLY	125,063	128,864	147,360	152,670	5,310
5111-PART TIME	18,364	22,687	30,125	33,590	3,465
5116-SERVICE CREDIT	1,250	1,900	1,900	1,900	0
5117-OVERTIME	365	340	1,500	1,500	0
5122-EMPLOYEE WELLNESS	1,308	995	1,600	1,600	0
5123- CELL STIPEND	0	0	480	480	0
5131-PERS	44,800	34,473	38,620	40,170	1,550
5132-WORKERS COMPENSATION	6,426	4,951	5,520	5,740	220
5133-HEALTH INSURANCE	77,798	53,648	53,790	54,290	500
5134-LIFE INSURANCE	1,126	806	890	1,270	380
5135-DENTAL INSURANCE	6,136	4,094	4,645	3,960	-685
5136-VISION INSURANCE	1,544	1,001	1,010	1,080	70
5138-MEDICARE	4,484	3,537	4,000	4,170	170
5142-EAP	174	148	170	170	0
Salaries & Benefits Total	463,604	349,896	384,500	397,800	13,300
Operating					
5241-BANK CHARGES	22,075	23,836	22,000	15,650	-6,350
5249-CONTRACT SERVICES	423,340	400,967	510,300	450,000	-60,300
5251-TECHNOLOGY	34,640	36,037	37,400	36,600	-800
5279-TRAINING	1,914	299	2,000	2,000	0
5282-INSURANCE	100	0	300	100	-200
5301-OFFICE SUPPLIES	356	0	0	0	0
5401-OFFICE EXPENSE	5,003	5,320	9,000	5,000	-4,000
5462-DELINQUENT TAX CASES	7,997	1,476	8,100	5,000	-3,100
Operating Total	495,423	467,935	589,100	514,350	-74,750
Capital					
5596-CAPITAL PROJ/IMP	0	0	150,000	150,000	0
Capital Total	0	0	150,000	150,000	0
101130-FINANCE Total	959,027	817,831	1,123,600	1,062,150	-61,450
101131-AUDITOR					
Operating					
5289-MUNICIPAL COURT	23,426	31,981	30,000	25,000	-5,000
5294-ELECTIONS	0	77,536	15,000	15,000	0
5295-CO AUDITOR & TREAS FEES	26,131	23,322	30,000	28,400	-1,600
5296-TAX DELINQUENT LAND	29	43	500	100	-400
Operating Total	49,586	132,883	75,500	68,500	-7,000
101131-AUDITOR Total	49,586	132,883	75,500	68,500	-7,000
101135-MISCELLANEOUS					
Operating					
5291-UNEMPLOYMENT COMPENSATION	1,130	14,403	15,000	10,000	-5,000
5293-AUDIT EXPENSES	26,281	32,042	40,000	35,000	-5,000
5299-TAX PAYMENTS	242,705	242,708	250,000	266,000	16,000
5433-LEGAL ADVERTISING	4,068	3,997	5,000	4,000	-1,000
5455-MISCELLANEOUS EXPENSES	16,236	0	0	0	0
5456-OPERATIONAL EXPENSES	140	768	10,000	2,000	-8,000
5463-SETTLEMENTS & JUDGEMENTS	0	7,678	120,000	10,000	-110,000
5495-REFUNDS	100	750	1,000	500	-500
5496-STATUTORY REFUNDS	750	0	0	0	0
Operating Total	291,410	302,345	441,000	327,500	-113,500
101135-MISCELLANEOUS Total	291,410	302,345	441,000	327,500	-113,500
101140-PUBLIC SERVICE					
Salaries & Benefits					
5101-DIRECTOR	99,052	101,030	103,640	106,250	2,610
5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
5105-FT ADMIN SALARY	28,981	32,530	34,070	34,930	860

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5106-FT ADMIN HOURLY	20,001	21,091	22,260	22,820	560
5116-SERVICE CREDIT	1,575	1,675	2,130	2,300	170
5117-OVERTIME	297	146	500	500	0
5122-EMPLOYEE WELLNESS	853	975	980	980	0
5123-CELL STIPEND	0	0	600	600	0
5131-PERS	23,561	24,581	25,650	26,260	610
5132-WORKERS COMPENSATION	3,387	3,532	3,670	3,760	90
5133-HEALTH INSURANCE	28,052	33,183	33,475	32,670	-805
5134-LIFE INSURANCE	578	628	650	1,300	650
5135-DENTAL INSURANCE	2,997	3,453	3,795	3,900	105
5136-VISION INSURANCE	749	817	820	890	70
5138-MEDICARE	2,411	2,508	2,660	2,720	60
5142-EAP	71	76	80	80	0
<b>Salaries &amp; Benefits Total</b>	<b>231,100</b>	<b>245,332</b>	<b>254,600</b>	<b>259,130</b>	<b>4,530</b>
Operating					
5214-STREET LIGHTS	62,203	89,501	95,353	100,000	4,647
5249.001-CONTRACT SERVICES-FIBER	25,835	26,144	0	0	0
5249-CONTRACT SERVICES	7,841	28,202	56,400	44,200	-12,200
5251-TECHNOLOGY	650	795	900	900	0
5273-MILEAGE REIMBURSEMENT	0	0	500	0	-500
5401-OFFICE EXPENSE	1,827	398	500	1,600	1,100
5442-PROPERTY CLEANUP SERVICES	5,113	4,125	6,000	5,000	-1,000
5481-UTILITIES - GAS	28,954	18,387	42,100	30,200	-11,900
5482-UTILITIES - ELECTRIC	315,584	316,536	353,700	335,700	-18,000
<b>Operating Total</b>	<b>448,006</b>	<b>484,088</b>	<b>555,453</b>	<b>517,600</b>	<b>-37,853</b>
Capital					
5596-CAPITAL PROJ/IMP	0	0	0	100,000	100,000
<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>101140-PUBLIC SERVICE Total</b>	<b>679,105</b>	<b>729,420</b>	<b>810,053</b>	<b>876,730</b>	<b>66,677</b>
101141-LANDS & BUILDING					
Salaries & Benefits					
5107-FT STEELWORKERS	58,450	60,777	61,080	62,700	1,620
5111-PART TIME	27,893	29,414	51,160	63,120	11,960
5116-SERVICE CREDIT	0	0	830	930	100
5117-OVERTIME	451	1,312	3,100	2,000	-1,100
5122-EMPLOYEE WELLNESS	445	400	400	400	0
5131-PERS	12,151	12,810	16,320	18,080	1,760
5132-WORKERS COMPENSATION	1,736	1,838	2,340	2,590	250
5133-HEALTH INSURANCE	22,220	20,939	19,920	19,380	-540
5134-LIFE INSURANCE	240	245	260	330	70
5135-DENTAL INSURANCE	771	771	780	840	60
5136-VISION INSURANCE	123	123	130	140	10
5137-UNIFORM ALLOWANCE	442	563	1,750	2,000	250
5138-MEDICARE	1,233	1,303	1,700	1,880	180
5142-EAP	83	93	130	130	0
<b>Salaries &amp; Benefits Total</b>	<b>126,237</b>	<b>130,590</b>	<b>159,900</b>	<b>174,520</b>	<b>14,620</b>
Operating					
5249-CONTRACT SERVICES	98,281	208,297	156,000	147,800	-8,200
5250-JANITORIAL CONTRACT	47,074	59,402	54,900	63,500	8,600
5262-PRINTING	13,129	8,287	20,000	10,000	-10,000
5276-LEASE EXPENSE	32,205	36,666	34,000	36,700	2,700
5279-TRAINING	0	0	1,000	1,000	0
5282-INSURANCE	87,004	75,176	78,400	95,000	16,600
5301-OFFICE SUPPLIES	29,758	31,335	39,000	35,100	-3,900
5304-OPERATIONAL SUPPLIES	7,136	6,350	7,000	7,000	0
5306-MAINTENANCE SUPPLIES	3,030	1,171	9,383	25,000	15,617
5310-MAINTENANCE BUILDING	44,982	35,946	55,500	35,000	-20,500
5318-SMALL TOOLS	724	0	1,600	300	-1,300
5325-SAFETY SUPPLIES	0	24,699	1,500	1,500	0
5401-OFFICE EXPENSE	440	567	700	500	-200
5402-POSTAGE	20,026	10,744	22,400	15,400	-7,000
5456-OPERATIONAL EXPENSES	20,869	56,858	28,500	30,000	1,500
5483-UTILITIES - CELL PHONE	392	492	600	2,200	1,600
<b>Operating Total</b>	<b>405,048</b>	<b>555,993</b>	<b>510,483</b>	<b>506,000</b>	<b>-4,483</b>
<b>101141-LANDS &amp; BUILDING Total</b>	<b>531,286</b>	<b>686,582</b>	<b>670,383</b>	<b>680,520</b>	<b>10,137</b>
101145-ENGINEERING					
Salaries & Benefits					
5101-DIRECTOR	77,694	80,455	85,480	94,000	8,520
5105-FT ADMIN SALARY	49,333	50,322	51,620	52,930	1,310
5114-INTERN/COOP	0	2,570	9,720	10,400	680

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5116-SERVICE CREDIT	850	1,050	1,050	1,050	0
5122-EMPLOYEE WELLNESS	445	205	800	800	0
5131-PERS	17,903	18,816	20,910	22,290	1,380
5132-WORKERS COMPENSATION	2,563	2,689	2,990	3,190	200
5133-HEALTH INSURANCE	47,225	49,978	51,690	52,190	500
5134-LIFE INSURANCE	459	471	500	610	110
5135-DENTAL INSURANCE	2,633	2,729	3,100	2,640	-460
5136-VISION INSURANCE	659	667	670	720	50
5138-MEDICARE	1,814	1,904	2,170	2,310	140
5142-EAP	62	62	70	70	0
<b>Salaries &amp; Benefits Total</b>	<b>201,640</b>	<b>211,919</b>	<b>230,770</b>	<b>243,200</b>	<b>12,430</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	0	6,816	0	0	0
5251-TECHNOLOGY	1,993	1,993	3,000	3,100	100
5401-OFFICE EXPENSE	4,573	2,269	6,000	3,700	-2,300
5445-ENGINEERING EXPENSES	63,917	45,006	60,000	50,300	-9,700
5483-UTILITIES - CELL PHONE	307	868	2,700	2,500	-200
<b>Operating Total</b>	<b>70,790</b>	<b>56,952</b>	<b>71,700</b>	<b>59,600</b>	<b>-12,100</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	0	14,915	0	0	0
5596-CAPITAL PROJ/IMP	16,988	0	0	0	0
<b>Capital Total</b>	<b>16,988</b>	<b>14,915</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>101145-ENGINEERING Total</b>	<b>289,418</b>	<b>283,786</b>	<b>302,470</b>	<b>302,800</b>	<b>330</b>
<b>101151-MAYOR'S COURT</b>					
<b>Salaries &amp; Benefits</b>					
5101-DIRECTOR	69,518	70,908	72,740	74,570	1,830
5107-FT STEELWORKERS	106,216	108,328	111,120	113,910	2,790
5111-PART TIME	15,026	9,665	14,970	0	-14,970
5116-SERVICE CREDIT	2,100	1,925	3,050	3,150	100
5117-OVERTIME	0	0	500	500	0
5122-EMPLOYEE WELLNESS	445	1,450	1,200	1,200	0
5123-CELL STIPEND	0	0	480	480	0
5131-PERS	27,000	26,716	28,950	27,140	-1,810
5132-WORKERS COMPENSATION	3,906	3,887	4,140	3,880	-260
5133-HEALTH INSURANCE	9,261	9,535	10,130	9,940	-190
5134-LIFE INSURANCE	652	659	675	850	175
5135-DENTAL INSURANCE	2,365	2,413	2,600	2,460	-140
5136-VISION INSURANCE	504	509	525	560	35
5138-MEDICARE	2,824	2,807	2,990	2,820	-170
5142-EAP	124	117	130	100	-30
<b>Salaries &amp; Benefits Total</b>	<b>239,942</b>	<b>238,918</b>	<b>254,200</b>	<b>241,560</b>	<b>-12,640</b>
<b>Operating</b>					
5240-COUNSEL - INDIGENT	4,646	5,988	7,600	5,200	-2,400
5241-BANK CHARGES	11,311	4,930	8,000	8,000	0
5242-CONTRACT MAGISTRATE	51,000	51,000	52,000	51,000	-1,000
5401-OFFICE EXPENSE	310	460	1,000	400	-600
5456-OPERATIONAL EXPENSES	2,662	2,574	5,000	3,200	-1,800
<b>Operating Total</b>	<b>69,930</b>	<b>64,952</b>	<b>73,600</b>	<b>67,800</b>	<b>-5,800</b>
<b>101151-MAYOR'S COURT Total</b>	<b>309,871</b>	<b>303,870</b>	<b>327,800</b>	<b>309,360</b>	<b>-18,440</b>
<b>101171-CIVIL SERVICE</b>					
<b>Salaries &amp; Benefits</b>					
5001-COUNCIL,BOARDS,COMMISSION	1,400	1,500	5,746	0	-5,746
5105-FT ADMIN SALARY		4,932	190	0	-190
5106-FT ADMIN HOURLY	3,800	0	0	0	0
5117-OVERTIME	10	0	0	0	0
5122-EMPLOYEE WELLNESS	0	16	0	0	0
5131-PERS	533	691	27	0	-27
5132-WORKERS COMPENSATION	105	129	120	0	-120
5133-HEALTH INSURANCE	642	848	37	0	-37
5134-LIFE INSURANCE	14	18	0	0	0
5135-DENTAL INSURANCE	130	136	0	0	0
5136-VISION INSURANCE	27	33	0	0	0
5138-MEDICARE	75	93	90	0	-90
5142-EAP	3	3	0	0	0
<b>Salaries &amp; Benefits Total</b>	<b>6,739</b>	<b>8,398</b>	<b>6,210</b>	<b>0</b>	<b>-6,210</b>
<b>Operating</b>					
5401-OFFICE EXPENSE	0	0	500	0	-500
5466-TRANSCRIPTS & RECORDS	0	984	0	0	0
<b>Operating Total</b>	<b>0</b>	<b>984</b>	<b>500</b>	<b>0</b>	<b>-500</b>
<b>101171-CIVIL SERVICE Total</b>	<b>6,739</b>	<b>9,382</b>	<b>6,710</b>	<b>0</b>	<b>-6,710</b>

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>101181-CITY ATTORNEY</b>					
Salaries & Benefits					
5003-CITY ATTORNEY	65,563	65,563	65,570	65,570	0
5111-PART TIME	6,523	19,470	41,420	39,210	-2,210
5115-CONTRACT LABOR	7,500	7,500	0	0	0
5131-PERS	10,092	11,905	14,980	14,670	-310
5132-WORKERS COMPENSATION	1,442	1,701	2,140	2,100	-40
5134-LIFE INSURANCE	2	13	20	20	0
5138-MEDICARE	1,045	1,233	1,560	1,520	-40
5142-EAP	5	28	40	40	0
Salaries & Benefits Total	92,172	107,413	125,730	123,130	-2,600
Operating					
5231-RECORDING/FILING FEES	620	1,265	1,000	700	-300
5232-COUNSEL - SPECIAL	125,302	94,731	96,000	75,000	-21,000
5233-COUNSEL-PROSECUTOR	113,705	123,257	123,000	126,000	3,000
5234-COUNSEL-LABOR	17,644	55,911	26,000	29,000	3,000
5238-COUNSEL - TIF	1,200	0	1,500	0	-1,500
5249-CONTRACT SERVICES	11,308	7,862	8,500	7,500	-1,000
5275-ANNUAL DUES	710	0	0	0	0
5279-TRAINING	0	693	1,250	1,250	0
5304-OPERATIONAL SUPPLIES	12,250	12,304	12,500	12,100	-400
5401-OFFICE EXPENSE	0	2,061	1,500	1,100	-400
5466-TRANSCRIPTS & RECORDS	0	0	500	0	-500
Operating Total	282,738	298,084	271,750	252,650	-19,100
<b>101181-CITY ATTORNEY Total</b>	<b>374,911</b>	<b>405,497</b>	<b>397,480</b>	<b>375,780</b>	<b>-21,700</b>
<b>101211-POLICE</b>					
Salaries & Benefits					
5101-DIRECTOR	112,736	115,434	118,420	121,390	2,970
5102-DEPUTY DIRECTOR	72,480	0	110,960	120,530	9,570
5107-FE STEELWORKERS	49,055	50,028	51,370	52,610	1,240
5108-LIEUTENANTS/SERGEANTS	911,467	877,862	887,515	971,080	83,565
5109.1-SCHOOL RESOURCE OFFICER	167,847	170,739	175,430	180,670	5,240
5109-OFFICERS	3,313,710	3,452,147	3,743,255	3,801,830	58,575
5111-PART TIME	131,921	123,672	161,900	87,720	-74,180
5116-SERVICE CREDIT	61,425	58,825	63,280	66,430	3,150
5117.001-OVERTIME GRANT	0	0	14,000	0	-14,000
5117-OVERTIME	115,518	128,473	150,000	167,000	17,000
5118-HOLIDAY OVERTIME	92,936	74,152	86,000	86,000	0
5119-TRU OVERTIME	5,879	6,219	13,900	10,900	-3,000
5120-SHIFT PAY	55,507	50,713	50,000	50,000	0
5122-EMPLOYEE WELLNESS	40,779	40,963	46,200	46,200	0
5123-CELL STIPEND	0	0	5,280	5,280	0
5131-PERS	25,526	24,271	30,100	19,650	-10,450
5132-WORKERS COMPENSATION	102,759	103,096	113,550	115,360	1,810
5133-HEALTH INSURANCE	1,095,828	1,134,398	1,197,390	1,200,380	2,990
5134-LIFE INSURANCE	16,427	16,145	17,415	24,510	7,095
5135-DENTAL INSURANCE	70,493	74,845	86,315	73,440	-12,875
5136-VISION INSURANCE	17,793	17,915	18,810	19,940	1,130
5137.002-BODY ARMOUR	20,538	18,946	20,000	20,000	0
5137-UNIFORM ALLOWANCE	115,143	79,281	125,000	125,000	0
5138-MEDICARE	72,944	73,160	82,330	83,640	1,310
5142-EAP	1,792	1,735	1,840	1,840	0
Salaries & Benefits Total	6,670,504	6,693,021	7,370,260	7,451,400	81,140
Operating					
5249-CONTRACT SERVICES	29,444	17,994	38,600	93,600	55,000
5251.002-TECH MAINTENANCE - IT	2,082	7,666	0	0	0
5251-TECHNOLOGY	126,115	121,286	122,100	161,780	39,680
5257-LEADS	7,494	7,200	10,900	7,900	-3,000
5259-CRUISER WASHING	16,534	13,200	18,000	18,000	0
5267-EMERGENCY SERVICES	13,153	12,470	20,100	21,600	1,500
5277-EXAMS	4,062	3,618	11,500	9,200	-2,300
5279-TRAINING	31,730	49,816	48,500	58,800	10,300
5282-INSURANCE	45,603	51,919	59,900	44,000	-15,900
5283-INSURANCE DEDUCTIBLE	0	0	11,600	2,300	-9,300
5301-OFFICE SUPPLIES	652	0	0	0	0
5310-MAINTENANCE BUILDING	1,914	232	0	0	0
5320-OPERATING EQUIPMENT	21,930	7,463	15,600	0	-15,600
5327-WEAPONS & TRNG SUPPLIES	53,932	49,979	51,500	51,500	0
5328-DETECTIVE BUREAU SUPPLIES	7,169	10,200	11,800	9,100	-2,700
5401-OFFICE EXPENSE	12,980	9,943	15,000	13,900	-1,100

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5447-JAIL EXPENSE	8,069	5,288	5,300	5,300	0
5448-SPECIAL INVESTIGATIONS	25,432	29,867	27,300	27,300	0
5449-ELECTRONIC EXPENSES	45,843	50,863	51,400	0	-51,400
5452-FINGERPRINTING FEES	9,872	10,296	10,600	9,200	-1,400
5456-OPERATIONAL EXPENSES	7,056	7,687	8,100	17,500	9,400
<b>Operating Total</b>	<b>471,067</b>	<b>466,985</b>	<b>537,800</b>	<b>550,980</b>	<b>13,180</b>
Transfers					
5931-TRANS TO POLICE PENSION	688,844	743,160	670,980	669,530	-1,450
<b>Transfers Total</b>	<b>688,844</b>	<b>743,160</b>	<b>670,980</b>	<b>669,530</b>	<b>-1,450</b>
Capital					
5512-CAPITAL EQUIPMENT	221,222	31,358	75,000	39,000	-36,000
5515-EQUIP REPLACEMENT PROGRAM	287,301	124,458	279,140	198,750	-80,390
5596-CAPITAL PROJ/IMP	22,065	3,648	0	0	0
<b>Capital Total</b>	<b>530,588</b>	<b>159,464</b>	<b>354,140</b>	<b>237,750</b>	<b>-116,390</b>
<b>101211-POLICE Total</b>	<b>8,361,003</b>	<b>8,062,630</b>	<b>8,933,180</b>	<b>8,909,660</b>	<b>-23,520</b>
101212-SAFETY					
Salaries & Benefits					
5101-DIRECTOR	9,600	9,600	51,420	52,710	1,290
5104-SUPERVISORS	64,098	67,461	69,220	70,960	1,740
5106-FT ADMIN HOURLY	132,081	133,257	140,510	144,060	3,550
5116-SERVICE CREDIT	1,300	2,150	2,350	1,700	-650
5117-OVERTIME	1,718	3,219	3,000	3,000	0
5122-EMPLOYEE WELLNESS	801	839	1,600	1,600	0
5123-CELL STIPEND	0	0	960	960	0
5131-PERS	29,232	30,196	37,670	38,500	830
5132-WORKERS COMPENSATION	4,213	4,324	5,390	5,500	110
5133-HEALTH INSURANCE	32,146	58,491	76,650	43,910	-32,740
5134-LIFE INSURANCE	708	733	740	1,170	430
5135-DENTAL INSURANCE	2,633	4,797	3,910	2,640	-1,270
5136-VISION INSURANCE	659	1,140	1,010	720	-290
5138-MEDICARE	3,011	3,048	3,910	3,990	80
5142-EAP	124	124	140	130	-10
<b>Salaries &amp; Benefits Total</b>	<b>282,323</b>	<b>319,379</b>	<b>398,480</b>	<b>371,550</b>	<b>-26,930</b>
Operating					
5274-SEMINARS/MEETINGS	0	0	1,500	0	-1,500
5401-OFFICE EXPENSE	90	312	500	200	-300
<b>Operating Total</b>	<b>90</b>	<b>312</b>	<b>2,000</b>	<b>200</b>	<b>-1,800</b>
<b>101212-SAFETY Total</b>	<b>282,413</b>	<b>319,691</b>	<b>400,480</b>	<b>371,750</b>	<b>-28,730</b>
101213-A & I CONTROL					
Operating					
5456-OPERATIONAL EXPENSES	0	0	200	0	-200
<b>Operating Total</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>-200</b>
<b>101213-A &amp; I CONTROL Total</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>-200</b>
101215-EMERGENCY MANAGEMENT					
Salaries & Benefits					
5101-DIRECTOR	25,244	0	0	0	0
5131-PERS	3,534	0	0	0	0
5132-WORKERS COMPENSATION	505	0	0	0	0
5138-MEDICARE	366	0	0	0	0
<b>Salaries &amp; Benefits Total</b>	<b>29,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Operating					
5267-EMERGENCY SERVICES	55,897	40,227	41,300	41,300	0
<b>Operating Total</b>	<b>55,897</b>	<b>40,227</b>	<b>41,300</b>	<b>41,300</b>	<b>0</b>
<b>101215-EMERGENCY MANAGEMENT Total</b>	<b>85,546</b>	<b>40,227</b>	<b>41,300</b>	<b>41,300</b>	<b>0</b>
101216-PRISONERS					
Operating					
5456-OPERATIONAL EXPENSES	41,422	45,564	69,500	57,500	-12,000
<b>Operating Total</b>	<b>41,422</b>	<b>45,564</b>	<b>69,500</b>	<b>57,500</b>	<b>-12,000</b>
<b>101216-PRISONERS Total</b>	<b>41,422</b>	<b>45,564</b>	<b>69,500</b>	<b>57,500</b>	<b>-12,000</b>
101217-PUBLIC HEALTH					
Operating					
5249-CONTRACT SERVICES	258,421	268,111	294,000	301,500	7,500
<b>Operating Total</b>	<b>258,421</b>	<b>268,111</b>	<b>294,000</b>	<b>301,500</b>	<b>7,500</b>
<b>101217-PUBLIC HEALTH Total</b>	<b>258,421</b>	<b>268,111</b>	<b>294,000</b>	<b>301,500</b>	<b>7,500</b>
101221-COMMUNICATIONS/DISPATCH					
Salaries & Benefits					
5110-DISPATCHERS	528,599	571,311	589,270	602,270	13,000
5116-SERVICE CREDIT	4,800	6,000	6,000	6,930	930
5117-OVERTIME	109,546	65,754	109,950	110,000	50
5118-HOLIDAY OVERTIME	17,132	18,300	18,750	19,000	250

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5120-SHIFT PAY	14,926	14,951	15,000	15,000	0
5122-EMPLOYEE WELLNESS	2,000	2,000	4,000	4,000	0
5131-PERS	93,829	94,508	104,020	106,010	1,990
5132-WORKERS COMPENSATION	13,541	13,574	14,860	15,150	290
5133-HEALTH INSURANCE	135,276	138,348	170,445	178,350	7,905
5134-LIFE INSURANCE	1,885	2,054	1,930	2,400	470
5135-DENTAL INSURANCE	12,814	12,602	15,965	13,200	-2,765
5136-VISION INSURANCE	3,182	3,058	3,225	3,600	375
5137-UNIFORM ALLOWANCE	1,834	7,994	9,785	10,000	215
5138-MEDICARE	9,643	9,693	10,780	10,980	200
5142-EAP	300	313	320	320	0
<b>Salaries &amp; Benefits Total</b>	<b>949,309</b>	<b>960,460</b>	<b>1,074,300</b>	<b>1,097,210</b>	<b>22,910</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	135	168	3,300	0	-3,300
5279-TRAINING	7,542	5,891	9,500	9,500	0
5401-OFFICE EXPENSE	352	317	500	400	-100
<b>Operating Total</b>	<b>8,030</b>	<b>6,376</b>	<b>13,300</b>	<b>9,900</b>	<b>-3,400</b>
<b>101221-COMMUNICATIONS/DISPATCH Total</b>	<b>957,338</b>	<b>966,837</b>	<b>1,087,600</b>	<b>1,107,110</b>	<b>19,510</b>
<b>101341-ZONING</b>					
<b>Salaries &amp; Benefits</b>					
5104-SUPERVISORS	62,653	63,903	65,560	67,210	1,650
5107-FT STEELWORKERS	53,108	54,158	55,615	56,960	1,345
5111-PART TIME	16,739	16,648	39,455	49,300	9,845
5116-SERVICE CREDIT	2,075	2,525	2,530	2,630	100
5117-OVERTIME	1,316	668	1,800	1,500	-300
5122-EMPLOYEE WELLNESS	540	290	800	800	0
5131-PERS	19,025	19,306	23,250	24,980	1,730
5132-WORKERS COMPENSATION	2,729	2,764	3,330	3,570	240
5133-HEALTH INSURANCE	37,787	41,339	42,990	42,570	-420
5134-LIFE INSURANCE	433	440	460	1,070	610
5135-DENTAL INSURANCE	2,088	2,136	2,320	2,160	-160
5136-VISION INSURANCE	453	457	460	500	40
5138-MEDICARE	1,923	1,953	2,410	2,590	180
5142-EAP	91	91	130	130	0
<b>Salaries &amp; Benefits Total</b>	<b>200,958</b>	<b>206,677</b>	<b>241,110</b>	<b>255,970</b>	<b>14,860</b>
<b>Operating</b>					
5251-TECHNOLOGY	4,405	4,771	16,000	21,600	5,600
5401-OFFICE EXPENSE	419	802	1,500	1,200	-300
5483-UTILITIES - CELL PHONE	0	0	1,500	1,400	-100
<b>Operating Total</b>	<b>4,824</b>	<b>5,573</b>	<b>19,000</b>	<b>24,200</b>	<b>5,200</b>
<b>101341-ZONING Total</b>	<b>205,782</b>	<b>212,250</b>	<b>260,110</b>	<b>280,170</b>	<b>20,060</b>
<b>101342-PLANNING COMMISSION</b>					
<b>Salaries &amp; Benefits</b>					
5001-COUNCIL,BOARDS,COMMISSION	25,200	25,200	25,200	0	-25,200
5105-FT ADMIN SALARY	0	0	25,560	0	-25,560
5111-PART TIME	12,865	0	0	0	0
5117-OVERTIME	0	0	250	0	-250
5122-EMPLOYEE WELLNESS	0	0	200	0	-200
5131-PERS	5,329	3,613	7,168	0	-7,168
5132-WORKERS COMPENSATION	761	516	1,030	0	-1,030
5133-HEALTH INSURANCE	0	0	4,390	0	-4,390
5134-LIFE INSURANCE	10	0	90	0	-90
5135-DENTAL INSURANCE	0	0	620	0	-620
5136-VISION INSURANCE	0	0	170	0	-170
5138-MEDICARE	552	374	750	0	-750
5142-EAP	21	0	20	0	-20
<b>Salaries &amp; Benefits Total</b>	<b>44,738</b>	<b>29,703</b>	<b>65,448</b>	<b>0</b>	<b>-65,448</b>
<b>Operating</b>					
5279-TRAINING	0	2,897	500	0	-500
5401-OFFICE EXPENSE	330	0	500	0	-500
5433-LEGAL ADVERTISING	2,579	2,725	5,000	0	-5,000
5466-TRANSCRIPTS & RECORDS	0	0	800	0	-800
<b>Operating Total</b>	<b>2,909</b>	<b>5,622</b>	<b>6,800</b>	<b>0</b>	<b>-6,800</b>
<b>101342-PLANNING COMMISSION Total</b>	<b>47,647</b>	<b>35,325</b>	<b>72,248</b>	<b>0</b>	<b>-72,248</b>
<b>101343-DEVELOPMENT</b>					
<b>Salaries &amp; Benefits</b>					
5101-DIRECTOR	92,690	94,547	96,990	99,430	2,440
5102-DEPUTY DIRECTOR	73,655	75,933	78,450	80,430	1,980
5105-FT ADMIN SALARY	65,752	67,069	68,800	70,540	1,740
5106-FT ADMIN HOURLY	43,878	44,747	45,910	47,060	1,150

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5116-SERVICE CREDIT	1,300	1,950	1,950	2,150	200
5117-OVERTIME	79	24	500	150	-350
5122-EMPLOYEE WELLNESS	470	686	1,600	1,600	0
5123-CELL STIPEND	0	0	125	1,440	1,315
5131-PERS	38,830	39,798	41,390	42,390	1,000
5132-WORKERS COMPENSATION	5,556	5,708	5,920	6,060	140
5133-HEALTH INSURANCE	62,960	67,173	69,320	70,040	720
5134-LIFE INSURANCE	1,001	1,023	1,050	1,280	230
5135-DENTAL INSURANCE	5,266	5,458	6,195	5,280	-915
5136-VISION INSURANCE	1,317	1,334	1,340	1,440	100
5138-MEDICARE	3,799	3,975	4,290	4,400	110
5142-EAP	124	124	130	130	0
<b>Salaries &amp; Benefits Total</b>	<b>396,678</b>	<b>409,551</b>	<b>423,960</b>	<b>433,820</b>	<b>9,860</b>
Operating					
5243-COMMUNITY SUPPORT	0	50,000	50,000	50,000	0
5249-CONTRACT SERVICES	6,443	34,500	70,000	75,000	5,000
5251-TECHNOLOGY	2,920	3,410	4,000	4,000	0
5253-PLANNING	99,600	10,877	150,000	50,000	-100,000
5254-PROMOTION	850	28,879	50,000	30,000	-20,000
5275-ANNUAL DUES	35,766	36,528	39,500	40,000	500
5401-OFFICE EXPENSE	1,881	1,381	5,100	5,000	-100
5419-LAND BANK PROGRAM	75,000	350,000	350,000	350,000	0
5456-OPERATIONAL EXPENSES	0	10,524	175,000	0	-175,000
<b>Operating Total</b>	<b>222,460</b>	<b>526,098</b>	<b>893,600</b>	<b>604,000</b>	<b>-289,600</b>
<b>101343-DEVELOPMENT Total</b>	<b>619,138</b>	<b>935,648</b>	<b>1,317,560</b>	<b>1,037,820</b>	<b>-279,740</b>
101344-BUILDING					
Salaries & Benefits					
5103-SUPERINTENDENTS	72,828	74,283	76,200	78,110	1,910
5104-SUPERVISORS	59,668	60,857	62,440	63,990	1,550
5106-FT ADMIN HOURLY	36,944	38,183	39,160	40,150	990
5116-SERVICE CREDIT	2,150	2,550	2,550	2,550	0
5117-OVERTIME	494	693	1,500	1,000	-500
5122-EMPLOYEE WELLNESS	825	790	1,200	1,200	0
5123-CELL STIPEND	0	0	480	480	0
5131-PERS	24,092	24,719	25,630	26,250	620
5132-WORKERS COMPENSATION	3,470	3,558	3,670	3,750	80
5133-HEALTH INSURANCE	27,652	18,537	25,290	26,550	1,260
5134-LIFE INSURANCE	612	627	645	1,180	535
5135-DENTAL INSURANCE	2,633	2,886	4,645	3,960	-685
5136-VISION INSURANCE	659	667	1,010	1,080	70
5138-MEDICARE	2,491	2,550	2,660	2,720	60
5142-EAP	93	93	100	100	0
<b>Salaries &amp; Benefits Total</b>	<b>234,611</b>	<b>230,992</b>	<b>247,180</b>	<b>253,070</b>	<b>5,890</b>
Operating					
5241-BANK CHARGES	4,352	4,994	4,500	5,400	900
5246-CONTRACT PLAN REVIEW SERV	55,374	53,252	59,500	50,100	-9,400
5247-CONTRACT ELECTRICAL INSP	55,088	50,967	60,000	50,000	-10,000
5249-CONTRACT SERVICES	2,548	0	0	0	0
5251-TECHNOLOGY	2,267	74,527	18,600	18,600	0
5252-BUILDING, STATE FEE	11,692	10,158	16,000	11,600	-4,400
5279-TRAINING	590	590	1,500	600	-900
5401-OFFICE EXPENSE	543	911	1,000	800	-200
5451-PLUMBING FEES	53,421	27,045	40,000	36,900	-3,100
5483-UTILITIES - CELL PHONE	0	0	1,100	1,400	300
<b>Operating Total</b>	<b>185,875</b>	<b>222,444</b>	<b>202,200</b>	<b>175,400</b>	<b>-26,800</b>
Capital					
5596-CAPITAL PROJ/IMP	0	0	24,000		-24,000
<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>24,000</b>		<b>-24,000</b>
<b>101344-BUILDING Total</b>	<b>420,486</b>	<b>453,436</b>	<b>473,380</b>	<b>428,470</b>	<b>-44,910</b>
101345-REFUSE					
Operating					
5251-TECHNOLOGY		0	7,750	8,000	250
<b>Operating Total</b>		<b>0</b>	<b>7,750</b>	<b>8,000</b>	<b>250</b>
<b>101345-REFUSE Total</b>		<b>0</b>	<b>7,750</b>	<b>8,000</b>	<b>250</b>
101347-BOARD OF ZONING APPEAL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	0	700	6,000	0	-6,000
5132-WORKERS COMPENSATION	0	14	120	0	-120
5138-MEDICARE	0	10	90	0	-90
<b>Salaries &amp; Benefits Total</b>	<b>0</b>	<b>724</b>	<b>6,210</b>	<b>0</b>	<b>-6,210</b>

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
Operating					
5466-TRANSCRIPTS & RECORDS	0	0	3,200	0	-3,200
Operating Total	0	0	3,200	0	-3,200
101347-BOARD OF ZONING APPEAL Total	0	724	9,410	0	-9,410
101348-INFORMATION TECHNOLOGY					
Salaries & Benefits					
5101-DIRECTOR	89,476	93,026	95,760	112,540	16,780
5105-FT ADMIN SALARY	107,106	124,502	128,830	211,430	82,600
5106-FT ADMIN HOURLY	13,080	37,204	41,960	52,000	10,040
5111-PART TIME	6,884	12,688	28,610	8,340	-20,270
5114-INTERN/COOP	0	0	0	15,600	15,600
5116-SERVICE CREDIT	1,050	1,050	1,700	1,050	-650
5117-OVERTIME	725	121	1,000	1,000	0
5122-EMPLOYEE WELLNESS	400	755	1,600	1,600	0
5123-CELL STIPEND	0	0	1,920	1,920	0
5131-PERS	30,565	37,603	42,200	56,770	14,570
5132-WORKERS COMPENSATION	4,387	5,400	6,030	8,110	2,080
5133-HEALTH INSURANCE	40,985	52,697	53,900	122,770	68,870
5134-LIFE INSURANCE	753	907	910	1,660	750
5135-DENTAL INSURANCE	3,950	5,458	4,900	6,600	1,700
5136-VISION INSURANCE	988	1,334	1,340	1,800	460
5138-MEDICARE	3,057	3,768	4,370	5,880	1,510
5142-EAP	109	148	170	170	0
Salaries & Benefits Total	303,514	376,660	415,200	609,240	194,040
Operating					
5249-CONTRACT SERVICES	51,482	12,912	25,000	14,000	-11,000
5251-TECHNOLOGY	139,400	168,946	187,000	120,000	-67,000
5252-SOFTWARE AS A SERVICE (SAAS)	0	0	0	55,000	55,000
5273-MILEAGE REIMBURSEMENT	90	192	1,000	700	-300
5274-SEMINARS/MEETINGS	0	0	0	3,300	3,300
5279-TRAINING	0	0	0	4,000	4,000
5301-OFFICE SUPPLIES	0	0	0	500	500
5320-OPERATING EQUIPMENT	139,002	126,937	162,000	150,000	-12,000
5321-IT ENDPOINT LIFECYCLE EQ	0	61,626	68,000	85,000	17,000
5401-OFFICE EXPENSE	25	218	500	2,500	2,000
5465-IT LICENSING	0	25,684	0	0	0
5483-UTILITIES - CELL PHONE	7,819	8,468	29,000	7,500	-21,500
5484-UTILITIES - TELEPHONE	35,513	36,731	27,500	25,000	-2,500
Operating Total	373,330	441,714	500,000	467,500	-32,500
Capital					
5512-CAPITAL EQUIPMENT	0	151,966	220,000	92,000	-128,000
5596-CAPITAL PROJ/IMP	20,530	0	0	0	0
Capital Total	20,530	151,966	220,000	92,000	-128,000
101348-INFORMATION TECHNOLOGY Total	697,374	970,340	1,135,200	1,168,740	33,540
101352-TAX INCENTIVES					
Operating					
5491-DEVELOPMENT TAX REBATES	373,575	103,450	394,000	75,000	-319,000
Operating Total	373,575	103,450	394,000	75,000	-319,000
101352-TAX INCENTIVES Total	373,575	103,450	394,000	75,000	-319,000
101354-CIC					
Operating					
5456-OPERATIONAL EXPENSES	45,108	46,048	42,200	47,200	5,000
Operating Total	45,108	46,048	42,200	47,200	5,000
101354-CIC Total	45,108	46,048	42,200	47,200	5,000
101355-GIS					
Salaries & Benefits					
5105-FT ADMIN SALARY	0	43,077	65,600	0	-65,600
5106-FT ADMIN HOURLY	15,806	539	0	0	0
5114-INTERN/COOP	0	5,033	10,400	0	-10,400
5117-OVERTIME	485	0	0	0	0
5122-EMPLOYEE WELLNESS	53	325	400	0	-400
5123-CELL STIPEND	0	0	480	0	-480
5131-PERS	2,267	6,811	10,770	0	-10,770
5132-WORKERS COMPENSATION	330	974	1,540	0	-1,540
5133-HEALTH INSURANCE	142	21,089	25,500	0	-25,500
5134-LIFE INSURANCE	34	154	250	0	-250
5135-DENTAL INSURANCE	276	927	1,550	0	-1,550
5136-VISION INSURANCE	69	222	340	0	-340
5138-MEDICARE	238	691	1,120	0	-1,120
5142-EAP	7	21	40	0	-40

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
Salaries & Benefits Total	19,707	79,862	117,990	0	-117,990
Operating					
5249-CONTRACT SERVICES	3,250	10,470	5,000	0	-5,000
5251-TECHNOLOGY	49,151	28,290	37,000	0	-37,000
5273-MILEAGE REIMBURSEMENT	0	0	800	0	-800
5401-OFFICE EXPENSE	0	0	3,000	0	-3,000
Operating Total	52,401	38,760	45,800	0	-45,800
101355-GIS Total	72,107	118,622	163,790	0	-163,790
101356-CVB					
Operating					
5456-OPERATIONAL EXPENSES	360,762	368,554	338,200	378,200	40,000
Operating Total	360,762	368,554	338,200	378,200	40,000
101356-CVB Total	360,762	368,554	338,200	378,200	40,000
101359-CREEKSIDE					
Salaries & Benefits					
5111-PART TIME	30,797	46,397	49,810	55,320	5,510
5131-PERS	4,312	6,496	6,940	7,750	810
5132-WORKERS COMPENSATION	616	928	940	1,110	170
5133-HEALTH INSURANCE	0	5,953	6,300	6,170	-130
5134-LIFE INSURANCE	14	24	30	30	0
5138-MEDICARE	447	659	680	810	130
5142-EAP	39	62	70	70	0
Salaries & Benefits Total	36,223	60,519	64,770	71,260	6,490
Operating					
5249-CONTRACT SERVICES	82,898	109,681	70,000	60,000	-10,000
5306-MAINTENANCE SUPPLIES	31,892	46,764	44,900	79,800	34,900
5320-OPERATING EQUIPMENT	0	0	15,000	0	-15,000
5421 - REC PROGRAM SERVICES	0	17,350	0	0	0
5456-OPERATIONAL EXPENSES	0	11,544	19,900	0	-19,900
Operating Total	114,789	185,338	149,800	139,800	-10,000
Capital					
5525-CAPITAL MAINTENANCE	31,092	220,060	125,000	125,000	0
5596-CAPITAL PROJ/IMP	20,671	0	0	0	0
Capital Total	51,763	220,060	125,000	125,000	0
101359-CREEKSIDE Total	202,775	465,917	339,570	336,060	-3,510
101363-PARKING GARAGE					
Operating					
5249-CONTRACT SERVICES	50,717	24,004	33,000	40,800	7,800
5282-INSURANCE	13,878	10,453	11,500	9,500	-2,000
5297-MISCELLANEOUS	3,935	0	6,000	1,500	-4,500
5456-OPERATIONAL EXPENSES	18,423	2,166	22,000	16,000	-6,000
5482-UTILITIES - ELECTRIC	24,479	22,508	42,400	28,900	-13,500
Operating Total	111,431	59,131	114,900	96,700	-18,200
Capital					
5512-CAPITAL EQUIPMENT	7,909	23,285	0	0	0
Capital Total	7,909	23,285	0	0	0
101363-PARKING GARAGE Total	119,339	82,416	114,900	96,700	-18,200
101431-PARKS					
Salaries & Benefits					
5101-DIRECTOR	94,967	83,957	86,340	91,490	5,150
5102-DEPUTY DIRECTOR	77,944	62,643	44,755	76,840	32,085
5103-SUPERINTENDENTS	41,332	48,713	65,470	72,030	6,560
5105-FT ADMIN SALARY	46,202	50,033	51,340	52,630	1,290
5106-FT ADMIN HOURLY	1,663	0	0	0	0
5107-FT STEELWORKERS	117,108	122,015	126,420	251,070	124,650
5111-PART TIME	266,030	312,127	450,800	651,330	200,530
5114 - INTERN/COOP	0	5,748	31,200	31,200	0
5116-SERVICE CREDIT	5,373	4,200	4,400	4,780	380
5117-OVERTIME	11,371	7,167	11,000	21,320	10,320
5122-EMPLOYEE WELLNESS	864	225	2,400	3,200	800
5123-CELL STIPEND	0	0	2,200	2,400	200
5131-PERS	92,674	97,474	126,670	176,160	49,490
5132-WORKERS COMPENSATION	13,246	14,326	18,100	25,170	7,070
5133-HEALTH INSURANCE	94,059	73,828	100,610	174,340	73,730
5134-LIFE INSURANCE	1,543	1,476	1,730	3,340	1,610
5135-DENTAL INSURANCE	5,929	5,157	5,475	7,620	2,145
5136-VISION INSURANCE	1,447	1,174	1,160	1,880	720
5137-UNIFORM ALLOWANCE	3,517	0	2,500	2,500	0
5138-MEDICARE	9,420	10,277	13,110	18,250	5,140
5142-EAP	568	604	870	1,150	280

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
Salaries & Benefits Total	885,255	901,142	1,146,550	1,668,700	522,150
Operating					
5249-CONTRACT SERVICES	181,678	204,118	150,000	218,100	68,100
5251-TECHNOLOGY	0	0	500	500	0
5254-PROMOTION	22,755	34,181	38,000	38,000	0
5279-TRAINING	1,009	290	1,400	3,500	2,100
5306-MAINTENANCE SUPPLIES	108,165	118,040	122,800	216,300	93,500
5320-OPERATING EQUIPMENT	19,466	43,907	20,500	0	-20,500
5325-SAFETY SUPPLIES	7,447	5,369	5,100	0	-5,100
5401-OFFICE EXPENSE	1,906	6,344	5,000	14,500	9,500
5483-UTILITIES - CELL PHONE	0	1,940	6,000	0	-6,000
Operating Total	342,427	414,191	349,300	490,900	141,600
Capital					
5512-CAPITAL EQUIPMENT	0	0	10,000		-10,000
5531-LAND ACQUISITION	0	0	20,000		-20,000
Capital Total	0	0	30,000		-30,000
101431-PARKS Total	1,227,682	1,315,333	1,525,850	2,159,600	633,750
101432-RECREATION					
Salaries & Benefits					
5103-SUPERINTENDENTS	33,255	67,069	68,800	65,830	-2,970
5104-SUPERVISORS	75,311	92,813	96,610	99,020	2,410
5111-PART TIME	26,787	40,972	51,550	61,040	9,490
5112-SEASONAL	4,686	7,693	20,000	25,050	5,050
5113-SEASONAL ESCROW	176,490	204,510	184,310	250,000	65,690
5116-SERVICE CREDIT	390	1,222	1,430	580	-850
5122-EMPLOYEE WELLNESS	211	236	1,160	1,160	0
5123-CELL STIPEND	0	0	1,382	1,390	8
5131-PERS	45,624	57,963	59,530	70,570	11,040
5132-WORKERS COMPENSATION	6,539	8,290	8,510	10,090	1,580
5133-HEALTH INSURANCE	19,036	24,373	27,545	16,970	-10,575
5134-LIFE INSURANCE	433	610	630	730	100
5135-DENTAL INSURANCE	1,737	4,400	3,835	3,810	-25
5136-VISION INSURANCE	437	1,080	970	1,040	70
5138-MEDICARE	4,709	5,954	6,170	7,310	1,140
5142-EAP	151	150	190	290	100
Salaries & Benefits Total	395,797	517,334	532,622	614,880	82,258
Operating					
5241-BANK CHARGES	9,745	11,075	14,000	12,000	-2,000
5249-CONTRACT SERVICES	0	1,500	0	0	0
5251-TECHNOLOGY	8,825	7,186	8,400	9,000	600
5254-PROMOTION	0	0	1,500	2,000	500
5273-MILEAGE REIMBURSEMENT	0	0	500	0	-500
5303-BOATING SAFETY	0	21,100	0	0	0
5304-OPERATIONAL SUPPLIES	2,179	940	2,400	0	-2,400
5320-OPERATING EQUIPMENT	2,909	17,364	4,600	0	-4,600
5401-OFFICE EXPENSE	884	2,454	3,000	3,000	0
5415-FOURTH OF JULY	0	0	0	36,000	36,000
5420-PROGRAM ESCROW	154,718	140,456	164,000	169,000	5,000
5421-REC PROGRAM SERVICES	840	0	57,000	33,000	-24,000
5456-OPERATIONAL EXPENSES	1,629	1,353	3,400	10,400	7,000
5483-UTILITIES - CELL PHONE	0	0	3,400	4,100	700
Operating Total	181,728	203,428	262,200	278,500	16,300
101432-RECREATION Total	577,526	720,762	794,822	893,380	98,558
101433-GOLF					
Salaries & Benefits					
5103-SUPERINTENDENTS	11,233	0	0	0	0
5104-SUPERVISORS	0	36,812	51,340	52,050	710
5111-PART TIME	144,779	125,964	124,800	131,040	6,240
5112-SEASONAL	5,999	2,236	0	0	0
5116-SERVICE CREDIT	160	0	0	0	0
5122-EMPLOYEE WELLNESS	46	225	400	400	0
5123-CELL STIPEND	0	0	635	960	325
5131-PERS	21,946	23,170	24,850	25,830	980
5132-WORKERS COMPENSATION	3,135	3,314	3,550	3,690	140
5133-HEALTH INSURANCE	4,151	10,887	8,770	1,000	-7,770
5134-LIFE INSURANCE	85	175	245	620	375
5135-DENTAL INSURANCE	198	927	1,550	0	-1,550
5136-VISION INSURANCE	61	222	340	0	-340
5138-MEDICARE	2,265	2,390	2,580	2,680	100
5142-EAP	117	130	160	190	30

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
Salaries & Benefits Total	194,175	206,453	219,220	218,460	-760
Operating					
5241-BANK CHARGES	4,146	4,815	4,700	5,000	300
5249-CONTRACT SERVICES	37,817	9,426	15,000	19,000	4,000
5250-JANITORIAL CONTRACT	6,175	6,875	8,060	8,060	0
5251-TECHNOLOGY	0	0	750	750	0
5254-PROMOTION	0	0	1,500	1,500	0
5282-INSURANCE	3,919	3,689	3,800	6,500	2,700
5305-SALEABLE SUPPLIES	16,952	16,547	21,900	17,700	-4,200
5306-MAINTENANCE SUPPLIES	7,914	20,160	27,100	59,000	31,900
5320-OPERATING EQUIPMENT	1,494	0	12,500	0	-12,500
5325-SAFETY SUPPLIES	0	0	1,000	0	-1,000
5456-OPERATIONAL EXPENSES	6,676	12,290	14,900	0	-14,900
5476-CAPITAL MAINTENANCE	14,680	7,236	8,000	8,000	0
5480-UTILITIES - WATER & SEWER	2,905	3,282	5,000	14,000	9,000
5481-UTILITIES - GAS	554	500	3,500	0	-3,500
5482-UTILITIES - ELECTRIC	10,016	8,866	9,500	0	-9,500
5483-UTILITIES - CELL PHONE	0	0	400	400	0
5494-OVER/SHORT	0	0	100	0	-100
Operating Total	113,247	93,687	137,710	139,910	2,200
Capital					
5515-EQUIP REPLACEMENT PROGRAM	29,864	29,864	30,000	30,000	0
5596-CAPITAL PROJ/IMP	891	0	0	0	0
Capital Total	30,755	29,864	30,000	30,000	0
101433-GOLF Total	338,177	330,003	386,930	388,370	1,440
101434-SENIOR SERVICES					
Salaries & Benefits					
5103-SUPERINTENDENTS	10,304	0	0	0	0
5104-SUPERVISORS	87,200	49,858	51,340	52,630	1,290
5111-PART TIME	10,995	23,745	34,180	47,400	13,220
5116-SERVICE CREDIT	1,348	0	0	0	0
5122-EMPLOYEE WELLNESS	144	674	400	400	0
5123-CELL STIPEND	0	0	480	480	0
5131-PERS	16,130	10,358	12,150	14,130	1,980
5132-WORKERS COMPENSATION	2,307	1,493	1,740	2,020	280
5133-HEALTH INSURANCE	24,254	25,052	25,820	26,100	280
5134-LIFE INSURANCE	248	177	200	200	0
5135-DENTAL INSURANCE	2,126	1,376	1,550	1,320	-230
5136-VISION INSURANCE	534	336	340	360	20
5138-MEDICARE	851	1,059	1,260	1,470	210
5142-EAP	62	60	70	100	30
Salaries & Benefits Total	156,503	114,188	129,530	146,610	17,080
Operating					
5249-CONTRACT SERVICES	0	490	1,000	1,500	500
5251-TECHNOLOGY	0	0	300	300	0
5254-PROMOTION	0	0	500	500	0
5320-OPERATING EQUIPMENT	0	7,102	10,500	0	-10,500
5401-OFFICE EXPENSE	328	514	1,500	1,500	0
5428-SENIOR SERVICES PROGRAMS	6,305	10,702	15,000	14,500	-500
5456-OPERATIONAL EXPENSES	258	63	0	10,000	10,000
Operating Total	6,891	18,871	28,800	28,300	-500
Capital					
5596-CAPITAL PROJ/IMP	0	4,643	2,500	0	-2,500
Capital Total	0	4,643	2,500	0	-2,500
101434-SENIOR SERVICES Total	163,393	137,701	160,830	174,910	14,080
101435-PARKS & REC COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	7,400	5,500	8,400	8,400	0
5132-WORKERS COMPENSATION	148	110	170	170	0
5138-MEDICARE	107	80	130	130	0
Salaries & Benefits Total	7,655	5,690	8,700	8,700	0
101435-PARKS & REC COMMISSION Total	7,655	5,690	8,700	8,700	0
101436-LANDSCAPE COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	900	800	3,000	3,000	0
5132-WORKERS COMPENSATION	18	16	60	60	0
5138-MEDICARE	13	12	50	50	0
Salaries & Benefits Total	931	828	3,110	3,110	0
101436-LANDSCAPE COMMISSION Total	931	828	3,110	3,110	0
101437-PARK FACILITIES					

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
<b>Salaries &amp; Benefits</b>					
5107-FT STEELWORKERS	61,947	64,670	113,070	0	-113,070
5111-PART TIME	209,552	188,209	178,590	0	-178,590
5116-SERVICE CREDIT	1,025	1,025	1,030	0	-1,030
5117-OVERTIME	8,864	8,402	10,320	0	-10,320
5122-EMPLOYEE WELLNESS	0	0	800	0	-800
5131-PERS	37,827	35,932	42,260	0	-42,260
5132-WORKERS COMPENSATION	5,439	5,246	6,040	0	-6,040
5133-HEALTH INSURANCE	19,419	28,866	65,990	0	-65,990
5134-LIFE INSURANCE	324	341	520	0	-520
5135-DENTAL INSURANCE	553	553	1,340	0	-1,340
5136-VISION INSURANCE	103	103	230	0	-230
5137-UNIFORM ALLOWANCE	0	2,696	250	0	-250
5138-MEDICARE	3,911	3,739	4,380	0	-4,380
5142-EAP	299	308	280	0	-280
<b>Salaries &amp; Benefits Total</b>	<b>349,263</b>	<b>340,090</b>	<b>425,100</b>	<b>0</b>	<b>-425,100</b>
<b>Operating</b>					
5249-CONTRACT SERVICES	96,099	84,389	80,000	0	-80,000
5279-TRAINING	0	0	2,100	0	-2,100
5306-MAINTENANCE SUPPLIES	42,016	42,812	42,800	0	-42,800
5318-SMALL TOOLS	0	0	1,500	0	-1,500
5320-OPERATING EQUIPMENT	58,662	14,016	23,000	0	-23,000
5325-SAFETY SUPPLIES	1,341	1,131	1,000	0	-1,000
5401-OFFICE EXPENSE	51	51	300	0	-300
5456-OPERATIONAL EXPENSES	1,203	2,372	2,000	0	-2,000
<b>Operating Total</b>	<b>199,372</b>	<b>144,770</b>	<b>152,700</b>	<b>0</b>	<b>-152,700</b>
<b>101437-PARK FACILITIES Total</b>	<b>548,635</b>	<b>484,860</b>	<b>577,800</b>	<b>0</b>	<b>-577,800</b>
<b>101438-HUNTERS RIDGE POOL</b>					
<b>Salaries &amp; Benefits</b>					
5103-SUPERINTENDENTS	6,908	0	0	0	0
5104-SUPERVISORS	0	12,070	17,290	18,710	1,420
5112-SEASONAL	54,657	91,756	97,000	94,130	-2,870
5116-SERVICE CREDIT	52	0	0	0	0
5122-EMPLOYEE WELLNESS	8	57	140	140	0
5123-CELL STIPEND	0	0	125	170	45
5131-PERS	7,486	14,457	16,050	15,840	-210
5132-WORKERS COMPENSATION	1,069	2,086	2,300	2,270	-30
5133-HEALTH INSURANCE	2,489	274	3,920	5,590	1,670
5134-LIFE INSURANCE	26	46	70	80	10
5135-DENTAL INSURANCE	144	418	475	470	-5
5136-VISION INSURANCE	36	88	120	130	10
5137-UNIFORM ALLOWANCE	0	1,000	1,000	1,000	0
5138-MEDICARE	770	1,512	1,670	1,650	-20
5142-EAP	3	14	20	40	20
<b>Salaries &amp; Benefits Total</b>	<b>73,648</b>	<b>123,777</b>	<b>140,180</b>	<b>140,220</b>	<b>40</b>
<b>Operating</b>					
5241-BANK CHARGES	744	1,360	2,500	2,000	-500
5249-CONTRACT SERVICES	16,735	0	0	0	0
5251-TECHNOLOGY	0	0	600	600	0
5254-PROMOTION	0	0	400	400	0
5282-INSURANCE	3,317	1,782	1,800	2,000	200
5305-SALEABLE SUPPLIES	7,787	8,778	9,600	9,600	0
5306-MAINTENANCE SUPPLIES	3,272	8,613	9,000	9,000	0
5320-OPERATING EQUIPMENT	10,144	24,106	19,420	0	-19,420
5403-SPECIAL EVENTS	0	0	580	0	-580
5456-OPERATIONAL EXPENSES	7,347	10,335	11,055	33,000	21,945
5480-UTILITIES - WATER & SEWER	4,770	4,997	9,000	18,000	9,000
5481-UTILITIES - GAS	1,984	2,145	2,945	0	-2,945
5482-UTILITIES - ELECTRIC	9,124	8,623	9,250	0	-9,250
<b>Operating Total</b>	<b>65,223</b>	<b>70,740</b>	<b>76,150</b>	<b>74,600</b>	<b>-1,550</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	12,208	0	0	0	0
5596-CAPITAL PROJ/IMP	13,853	0	0	0	0
<b>Capital Total</b>	<b>26,062</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>101438-HUNTERS RIDGE POOL Total</b>	<b>164,933</b>	<b>194,517</b>	<b>216,330</b>	<b>214,820</b>	<b>-1,510</b>
<b>101439-OHIO HERB EDUCATION CTR</b>					
<b>Salaries &amp; Benefits</b>					
5104-SUPERVISORS	6,842	6,126	6,290	6,450	160
5111-PART TIME	49,372	54,538	56,500	61,210	4,710
5112-SEASONAL	120	1,591	1,500	0	-1,500

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
5116-SERVICE CREDIT	0	78	80	80	0
5122-EMPLOYEE WELLNESS	25	15	50	50	0
5123-CELL STIPEND	0	0	60	60	0
5131-PERS	8,900	8,627	9,030	9,500	470
5132-WORKERS COMPENSATION	1,274	1,235	1,290	1,360	70
5133-HEALTH INSURANCE	0	0	6,100	6,290	190
5134-LIFE INSURANCE	49	51	60	60	0
5135-DENTAL INSURANCE	0	229	190	160	-30
5136-VISION INSURANCE	0	57	50	50	0
5138-MEDICARE	924	895	940	990	50
5142-EAP	67	66	70	70	0
<b>Salaries &amp; Benefits Total</b>	<b>67,573</b>	<b>73,509</b>	<b>82,210</b>	<b>86,330</b>	<b>4,120</b>
<b>Operating</b>					
5241-BANK CHARGES	687	987	1,300	1,100	-200
5251-TECHNOLOGY	0	0	400	750	350
5254-PROMOTION	0	0	1,000	500	-500
5305-SALEABLE SUPPLIES	16,063	12,189	17,600	17,800	200
5310-MAINTENANCE BUILDING	1,660	43	9,500	8,000	-1,500
5320-OPERATING EQUIPMENT	0	768	5,000	3,000	-2,000
5401-OFFICE EXPENSE	78	283	1,250	1,250	0
5403-SPECIAL EVENTS	3,651	8,995	7,500	0	-7,500
5456-OPERATIONAL EXPENSES	3,027	1,356	3,000	13,200	10,200
5480-UTILITIES - WATER & SEWER	210	277	500	3,100	2,600
5481-UTILITIES - GAS	1,008	726	1,000	0	-1,000
5482-UTILITIES - ELECTRIC	1,401	1,366	1,200	0	-1,200
5483-UTILITIES - CELL PHONE	0	0	400	0	-400
<b>Operating Total</b>	<b>27,786</b>	<b>26,991</b>	<b>49,650</b>	<b>48,700</b>	<b>-950</b>
<b>101439-OHIO HERB EDUCATION CTR Total</b>	<b>95,360</b>	<b>100,499</b>	<b>131,860</b>	<b>135,030</b>	<b>3,170</b>
<b>101440-GAHANNA SWIM CLUB</b>					
<b>Salaries &amp; Benefits</b>					
5103-SUPERINTENDENTS	9,242	0	0	0	0
5104-SUPERVISORS	0	22,415	32,110	34,740	2,630
5111-PART TIME	321	0	0	0	0
5112-SEASONAL	75,744	142,597	139,200	150,000	10,800
5116-SERVICE CREDIT	78	0	0	0	0
5122-EMPLOYEE WELLNESS	12	106	260	260	0
5123-CELL STIPEND	0	0	245	320	75
5131-PERS	12,144	22,984	24,490	25,950	1,460
5132-WORKERS COMPENSATION	1,735	3,316	3,500	3,710	210
5133-HEALTH INSURANCE	3,315	505	6,550	9,500	2,950
5134-LIFE INSURANCE	35	85	130	150	20
5135-DENTAL INSURANCE	192	775	875	860	-15
5136-VISION INSURANCE	48	163	220	240	20
5137-UNIFORM ALLOWANCE	430	1,784	2,000	2,000	0
5138-MEDICARE	1,250	2,404	2,540	2,690	150
5142-EAP	5	24	30	50	20
<b>Salaries &amp; Benefits Total</b>	<b>104,552</b>	<b>197,159</b>	<b>212,150</b>	<b>230,470</b>	<b>18,320</b>
<b>Operating</b>					
5241-BANK CHARGES	47	70	700	130	-570
5249-CONTRACT SERVICES	39,048	0	0	0	0
5251-TECHNOLOGY	0	0	750	0	-750
5254-PROMOTION	0	0	500	500	0
5282-INSURANCE	5,462	3,826	4,000	6,500	2,500
5305-SALEABLE SUPPLIES	12,098	14,425	12,050	14,750	2,700
5306-MAINTENANCE SUPPLIES	6,510	18,925	19,000	19,000	0
5320-OPERATING EQUIPMENT	14,215	49,507	45,000	0	-45,000
5401-OFFICE EXPENSE	19	0	0	0	0
5403-SPECIAL EVENTS	2,000	220	164	0	-164
5456-OPERATIONAL EXPENSES	7,128	10,074	18,622	60,000	41,378
5480-UTILITIES - WATER & SEWER	15,624	17,134	15,000	32,220	17,220
5481-UTILITIES - GAS	6,463	3,194	7,714	0	-7,714
5482-UTILITIES - ELECTRIC	9,312	9,901	9,500	0	-9,500
<b>Operating Total</b>	<b>117,927</b>	<b>127,275</b>	<b>133,000</b>	<b>133,100</b>	<b>100</b>
<b>101440-GAHANNA SWIM CLUB Total</b>	<b>222,479</b>	<b>324,433</b>	<b>345,150</b>	<b>363,570</b>	<b>18,420</b>
<b>101512-FLEET MAINTENANCE</b>					
<b>Salaries &amp; Benefits</b>					
5103-SUPERINTENDENTS	53,832	64,157	66,440	68,470	2,030
5107-FT STEELWORKERS	236,120	243,209	247,450	253,240	5,790
5116-SERVICE CREDIT	4,600	5,050	5,300	5,700	400
5117-OVERTIME	24,413	21,177	28,500	28,500	0

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5122-EMPLOYEE WELLNESS	1,100	785	2,000	2,000	0
5123-CELL STIPEND	0	0	480	480	0
5131-PERS	44,655	46,703	49,030	50,180	1,150
5132-WORKERS COMPENSATION	6,401	6,688	7,010	7,170	160
5133-HEALTH INSURANCE	58,319	68,302	71,855	71,410	-445
5134-LIFE INSURANCE	1,027	1,109	1,140	1,910	770
5135-DENTAL INSURANCE	2,581	2,748	2,935	2,820	-115
5136-VISION INSURANCE	476	592	600	660	60
5137-UNIFORM ALLOWANCE	2,089	2,010	7,100	5,000	-2,100
5138-MEDICARE	4,542	4,729	5,080	5,200	120
5142-EAP	150	155	160	160	0
<b>Salaries &amp; Benefits Total</b>	<b>440,308</b>	<b>467,413</b>	<b>495,080</b>	<b>502,900</b>	<b>7,820</b>
<b>Operating</b>					
5251-TECHNOLOGY	7,367	8,107	7,100	7,100	0
5256-RAGS & TOWELS	652	27	0	0	0
5279-TRAINING	2,019	428	5,000	3,000	-2,000
5316-GAS & OIL	188,411	127,525	400,000	255,000	-145,000
5317.001-VENDOR REPAIR SVC	0	55,200	134,287	127,300	-6,987
5317.002-REPAIR PARTS	0	237,653	221,360	220,000	-1,360
5317-PARTS	220,447	57,190	0	0	0
5318-SMALL TOOLS	1,179	5,557	5,940	5,000	-940
5319-TIRES	23,901	25,619	50,800	50,000	-800
5320-OPERATING EQUIPMENT	4,799	1,850	7,500	7,500	0
5325-SAFETY SUPPLIES	160	998	2,500	2,000	-500
5401-OFFICE EXPENSE	669	266	1,500	400	-1,100
5483-UTILITIES - CELL PHONE	804	1,469	1,700	1,700	0
<b>Operating Total</b>	<b>450,409</b>	<b>521,888</b>	<b>837,687</b>	<b>679,000</b>	<b>-158,687</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	0	0	12,000	10,000	-2,000
5515.003-PARK DEPT REPLACE PROGRAM	0	0	10,822		-10,822
5515-EQUIP REPLACEMENT PROGRAM	300,163	192,780	225,000	200,000	-25,000
<b>Capital Total</b>	<b>300,163</b>	<b>192,780</b>	<b>247,822</b>	<b>210,000</b>	<b>-37,822</b>
<b>101512-FLEET MAINTENANCE Total</b>	<b>1,190,879</b>	<b>1,182,081</b>	<b>1,580,589</b>	<b>1,391,900</b>	<b>-188,689</b>
<b>101514-SERVICE GARAGE</b>					
<b>Operating</b>					
5456-OPERATIONAL EXPENSES	0	0	800	800	0
<b>Operating Total</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>101514-SERVICE GARAGE Total</b>	<b>0</b>	<b>0</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>101515-JOINT FACILITY MAINTENANC</b>					
<b>Operating</b>					
5456-OPERATIONAL EXPENSES	288	0	2,900	300	-2,600
5480-UTILITIES - WATER & SEWER	22,843	23,142	24,600	22,200	-2,400
<b>Operating Total</b>	<b>23,131</b>	<b>23,142</b>	<b>27,500</b>	<b>22,500</b>	<b>-5,000</b>
<b>101515-JOINT FACILITY MAINTENANC Total</b>	<b>23,131</b>	<b>23,142</b>	<b>27,500</b>	<b>22,500</b>	<b>-5,000</b>
<b>101516-FUEL STATION</b>					
<b>Operating</b>					
5456-OPERATIONAL EXPENSES	1,125	0	4,600	800	-3,800
<b>Operating Total</b>	<b>1,125</b>	<b>0</b>	<b>4,600</b>	<b>800</b>	<b>-3,800</b>
<b>101516-FUEL STATION Total</b>	<b>1,125</b>	<b>0</b>	<b>4,600</b>	<b>800</b>	<b>-3,800</b>
<b>101991-TRANSFERS</b>					
<b>Transfers</b>					
5933-TRANS TO GBR	365,770	719,508	697,100	597,500	-99,600
5934-TRANS TO STORMWATER	20,000	20,000	20,000	20,000	0
5936-TRANS TO CAPITAL IMP	1,997,550	2,762,700	2,478,710	6,951,750	4,473,040
5938-TRANS TO RESERVE SICK/VAC	0	25,000	75,000	40,000	-35,000
5944-TRANSFER	19,312	99,677	4,672	0	-4,672
<b>Transfers Total</b>	<b>2,402,632</b>	<b>3,626,885</b>	<b>3,275,482</b>	<b>7,609,250</b>	<b>4,333,768</b>
<b>Advance</b>					
5950-ADVANCE	0	0	630,000	630,000	0
<b>Advance Total</b>	<b>0</b>	<b>0</b>	<b>630,000</b>	<b>630,000</b>	<b>0</b>
<b>101991-TRANSFERS Total</b>	<b>2,402,632</b>	<b>3,626,885</b>	<b>3,905,482</b>	<b>8,239,250</b>	<b>4,333,768</b>
<b>101-General Fund Total</b>	<b>24,780,289</b>	<b>27,068,265</b>	<b>31,001,027</b>	<b>34,528,920</b>	<b>3,527,893</b>
<b>220-Street Fund</b>					
<b>220330-STREETS</b>					
<b>Salaries &amp; Benefits</b>					
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	11,068	14,240	29,890	31,290	1,400
5107-FT STEELWORKERS	343,973	351,608	364,680	373,550	8,870
5111-PART TIME	10,835	1,965	12,480	10,000	-2,480
5116-SERVICE CREDIT	4,562	5,538	6,540	7,260	720

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5117-OVERTIME	48,013	31,665	58,000	58,000	0
5122-EMPLOYEE WELLNESS	1,323	1,327	2,670	2,670	0
5123-CELL STIPEND	0	0	2,010	2,010	0
5131-PERS	61,886	60,044	70,390	71,380	990
5132-WORKERS COMPENSATION	8,854	8,602	10,060	10,200	140
5133-HEALTH INSURANCE	132,022	144,280	157,940	147,730	-10,210
5134-LIFE INSURANCE	1,365	1,415	1,470	1,980	510
5135-DENTAL INSURANCE	5,188	5,235	5,490	5,390	-100
5136-VISION INSURANCE	882	896	990	950	-40
5137-UNIFORM ALLOWANCE	2,389	2,791	5,000	4,000	-1,000
5138-MEDICARE	5,158	5,022	7,290	7,400	110
5142-EAP	198	199	210	210	0
<b>Salaries &amp; Benefits Total</b>	<b>661,556</b>	<b>658,688</b>	<b>759,570</b>	<b>759,100</b>	<b>-470</b>
Operating					
5216-TRAFFIC LIGHT REPAIR	34,699	37,432	35,000	35,000	0
5249-CONTRACT SERVICES	84,875	56,084	63,800	69,100	5,300
5251-TECHNOLOGY	6,813	795	12,000	12,400	400
5256-RAGS & TOWELS	819	762	2,100	900	-1,200
5279-TRAINING	196	0	800	200	-600
5282-INSURANCE	8,725	11,100	12,500	9,000	-3,500
5306-MAINTENANCE SUPPLIES	286,785	244,136	197,412	197,200	-212
5318-SMALL TOOLS	511	1,996	2,800	1,400	-1,400
5320-OPERATING EQUIPMENT	0	3,825	21,700	16,100	-5,600
5325-SAFETY SUPPLIES	1,270	786	1,900	1,000	-900
5401-OFFICE EXPENSE	359	525	1,400	500	-900
5416-REPAIR	3,436	3,245	9,600	8,000	-1,600
5481-UTILITIES - GAS	1,648	1,025	2,900	1,700	-1,200
5482-UTILITIES - ELECTRIC	4,105	4,080	5,200	4,100	-1,100
5483-UTILITIES - CELL PHONE	1,674	2,156	1,600	1,700	100
<b>Operating Total</b>	<b>435,914</b>	<b>367,949</b>	<b>370,712</b>	<b>358,300</b>	<b>-12,412</b>
Transfers					
5933-TRANS TO GBR	493,244	494,600	449,200	403,500	-45,700
<b>Transfers Total</b>	<b>493,244</b>	<b>494,600</b>	<b>449,200</b>	<b>403,500</b>	<b>-45,700</b>
Capital					
5512-CAPITAL EQUIPMENT	303,790	0	0	3,000	3,000
5515-EQUIP REPLACEMENT PROGRAM	13,755	111,888	193,010	150,000	-43,010
5596-CAPITAL PROJ/IMP	0	6,900	4,000		-4,000
<b>Capital Total</b>	<b>317,545</b>	<b>118,788</b>	<b>197,010</b>	<b>153,000</b>	<b>-44,010</b>
<b>220330-STREETS Total</b>	<b>1,908,259</b>	<b>1,640,024</b>	<b>1,776,492</b>	<b>1,673,900</b>	<b>-102,592</b>
<b>220-Street Fund Total</b>	<b>1,908,259</b>	<b>1,640,024</b>	<b>1,776,492</b>	<b>1,673,900</b>	<b>-102,592</b>
222-State Highway Fund					
222331-STATE HIGHWAY					
Salaries & Benefits					
5117-OVERTIME	16,262	5,647	16,500	19,500	3,000
5131-PERS	2,277	791	3,570	2,730	-840
5132-WORKERS COMPENSATION	325	113	510	390	-120
5138-MEDICARE	228	79	370	290	-80
<b>Salaries &amp; Benefits Total</b>	<b>19,092</b>	<b>6,630</b>	<b>20,950</b>	<b>22,910</b>	<b>1,960</b>
Operating					
5216-TRAFFIC LIGHT REPAIR	20,629	20,061	26,000	20,000	-6,000
5249-CONTRACT SERVICES	8,536	8,278	8,500	12,900	4,400
5251-TECHNOLOGY	6,163	0	11,200	11,500	300
5306-MAINTENANCE SUPPLIES	19,743	19,413	22,900	20,800	-2,100
5482-UTILITIES - ELECTRIC	6,843	6,464	7,500	6,500	-1,000
<b>Operating Total</b>	<b>61,913</b>	<b>54,216</b>	<b>76,100</b>	<b>71,700</b>	<b>-4,400</b>
Capital					
5512-CAPITAL EQUIPMENT	5,292	0	0		0
<b>Capital Total</b>	<b>5,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>222331-STATE HIGHWAY Total</b>	<b>86,297</b>	<b>60,846</b>	<b>97,050</b>	<b>94,610</b>	<b>-2,440</b>
<b>222-State Highway Fund Total</b>	<b>86,297</b>	<b>60,846</b>	<b>97,050</b>	<b>94,610</b>	<b>-2,440</b>
224-Tax Increment Fund					
224701-EASTGATE TRIANGLE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	6,588	10,812	11,800	13,100	1,300
5490-SCHOOL DIST COMPENSATION	231,100	365,147	323,900	439,700	115,800
5850-TIF REPAYMENT-DEVELOPER	221,200	286,712	254,300	349,600	95,300
<b>Operating Total</b>	<b>458,888</b>	<b>662,671</b>	<b>590,000</b>	<b>802,400</b>	<b>212,400</b>
<b>224701-EASTGATE TRIANGLE TIF Total</b>	<b>458,888</b>	<b>662,671</b>	<b>590,000</b>	<b>802,400</b>	<b>212,400</b>
224702-EASTGATE PIZZUTTI TIF					
Operating					

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
5295-CO AUDITOR & TREAS FEES	13,728	8,506	13,700	10,900	-2,800
5490-SCHOOL DIST COMPENSATION	323,203	292,406	372,600	398,200	25,600
<b>Operating Total</b>	<b>336,931</b>	<b>300,912</b>	<b>386,300</b>	<b>409,100</b>	<b>22,800</b>
Transfers					
5930-TRANS TO GENERAL FUND	500,000	500,000	200,000	185,065	-14,935
5941-TRANSFER TO WSCI	450,000	350,000	350,000	300,000	-50,000
<b>Transfers Total</b>	<b>950,000</b>	<b>850,000</b>	<b>550,000</b>	<b>485,065</b>	<b>-64,935</b>
<b>224702-EASTGATE PIZZUTTI TIF Total</b>	<b>1,286,931</b>	<b>1,150,912</b>	<b>936,300</b>	<b>894,165</b>	<b>-42,135</b>
224703-MANOR HOMES TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	2,786	3,152	5,900	5,300	-600
<b>Operating Total</b>	<b>2,786</b>	<b>3,152</b>	<b>5,900</b>	<b>5,300</b>	<b>-600</b>
Transfers					
5933-TRANS TO GBR	222,200	256,600	260,500	185,000	-75,500
<b>Transfers Total</b>	<b>222,200</b>	<b>256,600</b>	<b>260,500</b>	<b>185,000</b>	<b>-75,500</b>
<b>224703-MANOR HOMES TIF Total</b>	<b>224,986</b>	<b>259,752</b>	<b>266,400</b>	<b>190,300</b>	<b>-76,100</b>
224704-WEST GAHANNA TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	5,732	3,451	4,400	4,600	200
5851-TIF TOWNSHIP REIMB	107,186	68,165	74,800	75,000	200
<b>Operating Total</b>	<b>112,918</b>	<b>71,616</b>	<b>79,200</b>	<b>79,600</b>	<b>400</b>
Capital					
5513-CAPITAL - STREETS	0	0	60,000	260,000	200,000
5596-CAPITAL PROJ/IMP	104,286	104,286	104,290	195,000	90,710
<b>Capital Total</b>	<b>104,286</b>	<b>104,286</b>	<b>164,290</b>	<b>455,000</b>	<b>290,710</b>
<b>224704-WEST GAHANNA TIF Total</b>	<b>217,204</b>	<b>175,902</b>	<b>243,490</b>	<b>534,600</b>	<b>291,110</b>
224705-CREEKSIDE TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	13,990	2,596	4,600	4,600	0
<b>Operating Total</b>	<b>13,990</b>	<b>2,596</b>	<b>4,600</b>	<b>4,600</b>	<b>0</b>
Transfers					
5933-TRANS TO GBR	454,400	297,400	343,700	425,200	81,500
<b>Transfers Total</b>	<b>454,400</b>	<b>297,400</b>	<b>343,700</b>	<b>425,200</b>	<b>81,500</b>
<b>224705-CREEKSIDE TIF Total</b>	<b>468,390</b>	<b>299,996</b>	<b>348,300</b>	<b>429,800</b>	<b>81,500</b>
224706-BUCKLES TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	1,895	1,890	3,300	2,100	-1,200
5490-SCHOOL DIST COMPENSATION	28,100	60,798	46,400	48,100	1,700
<b>Operating Total</b>	<b>29,995</b>	<b>62,688</b>	<b>49,700</b>	<b>50,200</b>	<b>500</b>
Transfers					
5930-TRANS TO GENERAL FUND	61,400	100,000	100,000	150,000	50,000
5941-TRANSFER TO WSCI	1,400	4,500	4,100	2,280	-1,820
5942-TRANSFER TO SSCI	16,000	51,600	46,500	24,610	-21,890
<b>Transfers Total</b>	<b>78,800</b>	<b>156,100</b>	<b>150,600</b>	<b>176,890</b>	<b>26,290</b>
Capital					
5513-CAPITAL - STREETS	0	0	0	500,000	500,000
<b>Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>
<b>224706-BUCKLES TIF Total</b>	<b>108,795</b>	<b>218,788</b>	<b>200,300</b>	<b>727,090</b>	<b>526,790</b>
224707-HAMILTON RD TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	0	0	2,700	400	-2,300
5850-TIF REPAYMENT-DEVELOPER	0	0	148,400	62,900	-85,500
<b>Operating Total</b>	<b>0</b>	<b>0</b>	<b>151,100</b>	<b>63,300</b>	<b>-87,800</b>
<b>224707-HAMILTON RD TIF Total</b>	<b>0</b>	<b>0</b>	<b>151,100</b>	<b>63,300</b>	<b>-87,800</b>
224708-CENTRAL PARK TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	0	0	10,000	2,700	-7,300
<b>Operating Total</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>2,700</b>	<b>-7,300</b>
<b>224708-CENTRAL PARK TIF Total</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>2,700</b>	<b>-7,300</b>
<b>224-Tax Increment Fund Total</b>	<b>2,765,194</b>	<b>2,768,020</b>	<b>2,745,890</b>	<b>3,644,355</b>	<b>898,465</b>
225-State Law Enforcement Trust Fund					
225211-POLICE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	10,770	20,190	15,371	63,100	47,729
<b>Operating Total</b>	<b>10,770</b>	<b>20,190</b>	<b>15,371</b>	<b>63,100</b>	<b>47,729</b>
<b>225211-POLICE Total</b>	<b>10,770</b>	<b>20,190</b>	<b>15,371</b>	<b>63,100</b>	<b>47,729</b>
<b>225-State Law Enforcement Trust Fund Total</b>	<b>10,770</b>	<b>20,190</b>	<b>15,371</b>	<b>63,100</b>	<b>47,729</b>
228-Permanent Improvement Fund					
228122-PERMANENT IMPROVEMENT					
Capital					

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5596-CAPITAL IMPROVEMENT	0	0	1,130,400	0	-1,130,400
Capital Total	0	0	1,130,400	0	-1,130,400
228122-PERMANENT IMPROVEMENT Total	0	0	1,130,400	0	-1,130,400
228-Permanent Improvement Fund Total	0	0	1,130,400	0	-1,130,400
229-Clerks Office Computer Fund					
229151 - MAYOR'S COURT					
Operating					
5251-TECHNOLOGY		0	16,500	16,500	0
Operating Total		0	16,500	16,500	0
229151 - MAYOR'S COURT Total		0	16,500	16,500	0
229151-MAYOR'S COURT					
Operating					
5320-OPERATING EQUIPMENT	135	0	0	0	0
5456-OPERATIONAL EXPENSES	22,270	18,735	11,000	11,000	0
Operating Total	22,404	18,735	11,000	11,000	0
Capital					
5512-CAPITAL EQUIPMENT	0	0	0	100,000	100,000
Capital Total	0	0	0	100,000	100,000
229151-MAYOR'S COURT Total	22,404	18,735	11,000	111,000	100,000
229-Clerks Office Computer Fund Total	22,404	18,735	27,500	127,500	100,000
231-County Permissive Tax Fund					
231330-STREET					
Capital					
5596-CAPITAL PROJ/IMP	313,979	0	219,000		-219,000
Capital Total	313,979	0	219,000		-219,000
231330-STREET Total	313,979	0	219,000		-219,000
231-County Permissive Tax Fund Total	313,979	0	219,000		-219,000
234- Court Computer Fund					
234151- MAYOR'S COURT					
Operating					
5251-TECHNOLOGY		0	3,000	1,600	-1,400
Operating Total		0	3,000	1,600	-1,400
234151- MAYOR'S COURT Total		0	3,000	1,600	-1,400
234- Court Computer Fund Total		0	3,000	1,600	-1,400
235-Federal Law Enforcement Seizure Fund					
235211-LAW ENFORCEMENT SEIZURE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	9,779	5,566	19,000	58,900	39,900
Operating Total	9,779	5,566	19,000	58,900	39,900
Capital					
5512-CAPITAL EQUIPMENT	26,244	23,821	0		0
Capital Total	26,244	23,821	0		0
235211-LAW ENFORCEMENT SEIZURE Total	36,023	29,387	19,000	58,900	39,900
235-Federal Law Enforcement Seizure Fund Total	36,023	29,387	19,000	58,900	39,900
237-AG Peace Officer Training					
237211-AG PEACE OFFICER TRAINING					
Operating					
5279-TRAINING	0	0	23,080	4,900	-18,180
Operating Total	0	0	23,080	4,900	-18,180
237211-AG PEACE OFFICER TRAINING Total	0	0	23,080	4,900	-18,180
237-AG Peace Officer Training Total	0	0	23,080	4,900	-18,180
323-OPWC Local Trans Improve					
323122-OPWC LOCAL TRANS IMPROVE					
Capital					
5513-CAPITAL - STREETS	502,062	304,339	0		0
Capital Total	502,062	304,339	0		0
323122-OPWC LOCAL TRANS IMPROVE Total	502,062	304,339	0		0
323-OPWC Local Trans Improve Total	502,062	304,339	0		0
324-Bond Capital Improvement					
324122-BOND CAPITAL IMPROVEMENT					
Operating					
5286-BOND ISSUANCE COST	182,514	0	0	0	0
Operating Total	182,514	0	0	0	0
Transfers					
5944-TRANSFER	0	0	887		-887
Transfers Total	0	0	887		-887
Capital					
5513-CAPITAL - STREETS	1,826,088	1,644,289	34,694		-34,694
Capital Total	1,826,088	1,644,289	34,694		-34,694
324122-BOND CAPITAL IMPROVEMENT Total	2,008,602	1,644,289	35,581	0	-35,581

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
324-Bond Capital Improvement Total	2,008,602	1,644,289	35,581	0	-35,581
325-Capital Improvement Fund					
325122-CAPITAL IMPROVEMENT					
Transfers					
5944-TRANSFER	0	0	269,600	0	-269,600
Transfers Total	0	0	269,600	0	-269,600
Capital					
5512-CAPITAL EQUIPMENT	0	0	0	10,000	10,000
5513-CAPITAL - STREETS	674,818	802,369	2,785,410	5,803,000	3,017,590
5531-LAND ACQUISITION	197,563	178,700	178,700		-178,700
5596-CAPITAL PROJ/IMP	1,689,932	1,005,652	745,400	1,138,750	393,350
Capital Total	2,562,313	1,986,722	3,709,510	6,951,750	3,242,240
325122-CAPITAL IMPROVEMENT Total	2,562,313	1,986,722	3,979,110	6,951,750	2,972,640
325-Capital Improvement Fund Total	2,562,313	1,986,722	3,979,110	6,951,750	2,972,640
327-Park Fund					
327431-PARKS					
Transfers					
5944-TRANSFER	0	44,466	0	0	0
Transfers Total	0	44,466	0	0	0
327431-PARKS Total	0	44,466	0	0	0
327-Park Fund Total	0	44,466	0	0	0
329-Court Building					
329151 - MAYOR'S COURT					
Operating					
5251-TECHNOLOGY		0	3,500	0	-3,500
Operating Total		0	3,500	0	-3,500
Transfers					
5944-TRANSFER		3,459	0	0	0
Transfers Total		3,459	0	0	0
Capital					
5512-CAPITAL EQUIPMENT		0	0	6,000	6,000
Capital Total		0	0	6,000	6,000
329151 - MAYOR'S COURT Total		3,459	3,500	6,000	2,500
329-Court Building Total		3,459	3,500	6,000	2,500
431-General Bond Retirement Fund					
431810-GENERAL BOND RETIREMENT					
Debt Service					
5811-GENERAL BOND RETIREMENT	2,033,502	2,273,361	2,242,700	2,205,200	-37,500
5812-PAYMENT TO BOND ESCROW AGENT	8,134,295	0	0	0	0
Debt Service Total	10,167,797	2,273,361	2,242,700	2,205,200	-37,500
Operating					
5286-BOND ISSUANCE COST	97,440	0	0	0	0
5295-CO AUDITOR & TREAS FEES	3,654	3,729	5,400	4,800	-600
Operating Total	101,094	3,729	5,400	4,800	-600
431810-GENERAL BOND RETIREMENT Total	10,268,891	2,277,090	2,248,100	2,210,000	-38,100
431-General Bond Retirement Fund Total	10,268,891	2,277,090	2,248,100	2,210,000	-38,100
510-Police Pension Fund					
510211-POLICE					
Salaries & Benefits					
5140-POLICE PENSION	959,118	961,362	1,064,480	1,097,330	32,850
Salaries & Benefits Total	959,118	961,362	1,064,480	1,097,330	32,850
Operating					
5295-CO AUDITOR & TREAS FEES	3,781	3,858	5,000	4,700	-300
Operating Total	3,781	3,858	5,000	4,700	-300
510211-POLICE Total	962,898	965,221	1,069,480	1,102,030	32,550
510-Police Pension Fund Total	962,898	965,221	1,069,480	1,102,030	32,550
515-Police Duty Weapon Fund					
515211-POLICE					
Operating					
5437-WEAPONS PURCHASES	17,444	13,292	8,000	10,000	2,000
Operating Total	17,444	13,292	8,000	10,000	2,000
515211-POLICE Total	17,444	13,292	8,000	10,000	2,000
515-Police Duty Weapon Fund Total	17,444	13,292	8,000	10,000	2,000
631-Stormwater Fund					
631350-STORMWATER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	40,988	44,964	60,480	63,720	3,240
5106-FT ADMIN HOURLY	6,428	7,002	8,680	7,580	-1,100

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5107-FT STEELWORKERS	116,655	119,660	123,570	127,780	4,210
5111-PART TIME	1,282	1,965	5,200	5,000	-200
5116-SERVICE CREDIT	2,130	2,653	2,780	3,040	260
5117-OVERTIME	13,312	12,556	15,000	15,000	0
5122-EMPLOYEE WELLNESS	701	929	1,470	1,470	0
5123-CELL STIPEND	0	0	860	860	0
5131-PERS	31,099	32,447	36,700	37,620	920
5132-WORKERS COMPENSATION	4,471	4,648	5,250	5,380	130
5133-HEALTH INSURANCE	57,772	59,310	68,420	64,790	-3,630
5134-LIFE INSURANCE	709	792	850	1,120	270
5135-DENTAL INSURANCE	3,086	3,137	3,340	3,200	-140
5136-VISION INSURANCE	661	672	760	740	-20
5137-UNIFORM ALLOWANCE	1,597	1,586	3,000	2,000	-1,000
5138-MEDICARE	3,121	3,248	3,810	3,900	90
5142-EAP	104	106	120	120	0
<b>Salaries &amp; Benefits Total</b>	<b>326,494</b>	<b>338,644</b>	<b>384,370</b>	<b>387,570</b>	<b>3,200</b>
<b>Operating</b>					
5221-STORMWATER REPAIR	91,284	22,869	100,000	45,100	-54,900
5249-CONTRACT SERVICES	7,988	6,244	6,600	7,300	700
5251-TECHNOLOGY	7,897	7,503	15,100	15,600	500
5256-RAGS & TOWELS	819	762	1,200	600	-600
5279-TRAINING	90	90	1,400	300	-1,100
5282-INSURANCE	3,559	4,300	5,400	4,000	-1,400
5318-SMALL TOOLS	284	622	1,900	700	-1,200
5325-SAFETY SUPPLIES	890	638	1,900	800	-1,100
5416-REPAIR	50,400	48,371	50,000	46,800	-3,200
5445-ENGINEERING EXPENSES	13,204	29,988	29,250	18,200	-11,050
5456-OPERATIONAL EXPENSES	30,391	19,090	40,000	24,300	-15,700
5470-REGULATORY REQUIREMENTS	58,753	43,494	50,000	52,400	2,400
<b>Operating Total</b>	<b>265,557</b>	<b>183,970</b>	<b>302,750</b>	<b>216,100</b>	<b>-86,650</b>
<b>Transfers</b>					
5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0
5930.2-ADMINISTRATIVE CHARGES	71,286	72,100	72,300	74,510	2,210
5933-TRANS TO GBR	174,760	174,900	176,400	172,600	-3,800
5944-TRANSFER	111,200	0	2,750	0	-2,750
<b>Transfers Total</b>	<b>383,036</b>	<b>272,790</b>	<b>277,240</b>	<b>272,900</b>	<b>-4,340</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	3,250	0	0	3,000	3,000
5515-EQUIP REPLACEMENT PROGRAM	0	3,888	50,000	50,000	0
5525-CAPITAL MAINTENANCE	0	0	0	20,000	20,000
5596-CAPITAL PROJ/IMP	269,307	137,921	702,000	319,000	-383,000
<b>Capital Total</b>	<b>272,557</b>	<b>141,808</b>	<b>752,000</b>	<b>392,000</b>	<b>-360,000</b>
<b>631350-STORMWATER Total</b>	<b>1,247,645</b>	<b>937,213</b>	<b>1,716,360</b>	<b>1,268,570</b>	<b>-447,790</b>
<b>631-Stormwater Fund Total</b>	<b>1,247,645</b>	<b>937,213</b>	<b>1,716,360</b>	<b>1,268,570</b>	<b>-447,790</b>
<b>641-OEPA Federal Grant</b>					
641351-OEPA FEDERAL GRANT					
<b>Capital</b>					
5596-CAPITAL PROJ/IMP	0	276,987	0	0	0
<b>Capital Total</b>	<b>0</b>	<b>276,987</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>641351-OEPA FEDERAL GRANT Total</b>	<b>0</b>	<b>276,987</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>641-OEPA Federal Grant Total</b>	<b>0</b>	<b>276,987</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>651-Water Fund</b>					
651350-WATER					
<b>Salaries &amp; Benefits</b>					
5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	40,250	44,198	58,330	62,910	4,580
5106-FT ADMIN HOURLY	6,465	7,044	10,090	7,630	-2,460
5107-FT STEELWORKERS	248,357	251,305	261,030	271,310	10,280
5111-PART TIME	1,282	1,965	5,200	5,000	-200
5116-SERVICE CREDIT	3,966	4,767	4,920	5,430	510
5117-OVERTIME	21,120	21,003	20,500	21,000	500
5122-EMPLOYEE WELLNESS	1,046	1,715	2,450	2,450	0
5123-CELL STIPEND	0	0	1,150	1,150	0
5131-PERS	50,722	52,255	57,080	58,960	1,880
5132-WORKERS COMPENSATION	7,286	7,488	8,160	8,430	270
5133-HEALTH INSURANCE	92,950	92,687	100,630	96,840	-3,790
5134-LIFE INSURANCE	1,162	1,269	1,340	1,900	560
5135-DENTAL INSURANCE	4,257	4,157	4,320	4,300	-20
5136-VISION INSURANCE	870	853	930	940	10

## APPENDIX A - EXPENDITURE LINE ITEM DETAIL

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5137-UNIFORM ALLOWANCE	1,597	1,586	3,000	2,000	-1,000
5138-MEDICARE	5,089	5,238	5,920	6,110	190
5142-EAP	180	180	190	190	0
<b>Salaries &amp; Benefits Total</b>	<b>528,981</b>	<b>540,681</b>	<b>589,320</b>	<b>600,800</b>	<b>11,480</b>
<b>Operating</b>					
5241-BANK CHARGES	19,819	24,384	24,300	27,500	3,200
5249-CONTRACT SERVICES	12,342	8,597	11,300	10,600	-700
5251-TECHNOLOGY	18,666	29,539	40,900	41,100	200
5256-RAGS & TOWELS	819	762	1,200	600	-600
5262-PRINTING	3,294	3,579	4,000	3,900	-100
5265-BILL PRINTING SERVICES	5,539	2,602	6,500	4,300	-2,200
5268-WATER PURCHASES	4,639,711	5,367,424	6,774,800	6,900,000	125,200
5279-TRAINING	813	197	1,800	1,500	-300
5282-INSURANCE	5,381	6,362	7,000	6,500	-500
5295-CO AUDITOR & TREAS FEES	126	119	250	100	-150
5306-MAINTENANCE SUPPLIES	22,885	20,442	27,000	23,500	-3,500
5318-SMALL TOOLS	648	921	1,900	1,000	-900
5320-OPERATING EQUIPMENT	950	1,250	2,800	2,800	0
5325-SAFETY SUPPLIES	913	1,041	2,900	1,000	-1,900
5332-METERS	260,598	195,710	174,000	174,000	0
5333-FIRE HYDRANTS	7,609	8,812	19,703	8,100	-11,603
5401-OFFICE EXPENSE	1,410	589	3,000	900	-2,100
5402-POSTAGE	9,766	8,984	12,500	11,000	-1,500
5416-REPAIR	40,762	35,679	53,415	40,300	-13,115
5445-ENGINEERING EXPENSES	62,350	28,929	38,000	38,000	0
5470-REGULATORY REQUIREMENTS	26,330	24,469	42,800	34,000	-8,800
5475-WATER LICENSE FEE	12,144	12,190	13,000	13,000	0
5481-UTILITIES - GAS	3,092	2,463	6,400	3,200	-3,200
5482-UTILITIES - ELECTRIC	27,965	30,222	36,300	28,100	-8,200
5483-UTILITIES - CELL PHONE	1,672	1,482	1,200	1,500	300
<b>Operating Total</b>	<b>5,185,602</b>	<b>5,816,748</b>	<b>7,306,968</b>	<b>7,376,500</b>	<b>69,532</b>
<b>Transfers</b>					
5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0
5930.2-ADMINISTRATIVE CHARGES	402,700	380,700	556,800	516,410	-40,390
<b>Transfers Total</b>	<b>428,490</b>	<b>406,490</b>	<b>582,590</b>	<b>542,200</b>	<b>-40,390</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	20,203	0	0	2,000	2,000
5515-EQUIP REPLACEMENT PROGRAM	0	17,287	50,000	150,000	100,000
5596-CAPITAL PROJ/IMP	0	0	4,000		-4,000
<b>Capital Total</b>	<b>20,203</b>	<b>17,287</b>	<b>54,000</b>	<b>152,000</b>	<b>98,000</b>
<b>Advance</b>					
5950-ADVANCE	0	0	0	138,600	138,600
<b>Advance Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,600</b>	<b>138,600</b>
<b>651350-WATER Total</b>	<b>6,163,275</b>	<b>6,781,206</b>	<b>8,532,878</b>	<b>8,810,100</b>	<b>277,222</b>
<b>651-Water Fund Total</b>	<b>6,163,275</b>	<b>6,781,206</b>	<b>8,532,878</b>	<b>8,810,100</b>	<b>277,222</b>
<b>652-Water System Capital Improvement Fund</b>					
<b>652351-WATER CAPITAL IMPROVEMENT</b>					
<b>Operating</b>					
5476-CAPITAL MAINTENANCE	0	37,153	70,000	740,000	670,000
<b>Operating Total</b>	<b>0</b>	<b>37,153</b>	<b>70,000</b>	<b>740,000</b>	<b>670,000</b>
<b>Transfers</b>					
5933-TRANS TO GBR	25,758	25,800	26,000	26,200	200
5940-TRANS TO SEWER FUND	0	2,300,000	0	0	0
5942-TRANS TO SSCI	0	100,000	0	0	0
<b>Transfers Total</b>	<b>25,758</b>	<b>2,425,800</b>	<b>26,000</b>	<b>26,200</b>	<b>200</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	6,968	0	0	3,000	3,000
5596-CAPITAL PROJ/IMP	1,058,522	249,524	100,000	236,000	136,000
<b>Capital Total</b>	<b>1,065,490</b>	<b>249,524</b>	<b>100,000</b>	<b>239,000</b>	<b>139,000</b>
<b>652351-WATER CAPITAL IMPROVEMENT Total</b>	<b>1,091,248</b>	<b>2,712,477</b>	<b>196,000</b>	<b>1,005,200</b>	<b>809,200</b>
<b>652-Water System Capital Improvement Fund Total</b>	<b>1,091,248</b>	<b>2,712,477</b>	<b>196,000</b>	<b>1,005,200</b>	<b>809,200</b>
<b>661-Sewer Fund</b>					
<b>661360-SEWER</b>					
<b>Salaries &amp; Benefits</b>					
5102-DEPUTY DIRECTOR	18,535	19,107	19,620	19,170	-450
5103-SUPERINTENDENTS	23,844	23,862	24,460	25,080	620
5105-FT ADMIN SALARY	40,250	44,197	58,330	62,910	4,580
5106-FT ADMIN HOURLY	6,465	7,044	10,090	7,630	-2,460
5107-FT STEELWORKERS	248,355	251,304	261,030	271,310	10,280
5111-PART TIME	1,282	1,965	5,200	5,000	-200

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

Expenditures	2015 Actual	2016 Actual	2017 Appropriated	2018 Request	2017-2018 Difference
5116-SERVICE CREDIT	3,966	4,767	4,920	5,430	510
5117-OVERTIME	21,120	21,002	20,500	21,000	500
5122-EMPLOYEE WELLNESS	1,046	1,715	2,450	2,550	100
5123-CELL STIPEND	0	0	1,150	1,150	0
5131-PERS	50,722	52,255	57,080	58,970	1,890
5132-WORKERS COMPENSATION	7,287	7,487	8,160	8,430	270
5133-HEALTH INSURANCE	92,949	92,687	100,630	96,840	-3,790
5134-LIFE INSURANCE	1,162	1,269	1,340	1,900	560
5135-DENTAL INSURANCE	4,257	4,157	4,320	4,300	-20
5136-VISION INSURANCE	870	853	930	940	10
5137-UNIFORM ALLOWANCE	1,597	1,587	3,000	2,000	-1,000
5138-MEDICARE	5,089	5,238	5,920	6,110	190
5142-EAP	179	179	190	190	0
<b>Salaries &amp; Benefits Total</b>	<b>528,976</b>	<b>540,677</b>	<b>589,320</b>	<b>600,910</b>	<b>11,590</b>
<b>Operating</b>					
5222-BACK-UPS	13,461	25,012	30,000	17,500	-12,500
5241-BANK CHARGES	19,819	24,383	23,700	27,500	3,800
5249-CONTRACT SERVICES	26,190	22,484	24,150	25,400	1,250
5251-TECHNOLOGY	18,724	29,730	38,550	41,300	2,750
5256-RAGS & TOWELS	819	762	1,200	600	-600
5262-PRINTING	3,294	3,579	4,000	3,900	-100
5265-BILL PRINTING SERVICES	5,539	2,602	6,500	4,300	-2,200
5269-SEWER RENTAL	5,876,230	2,962,990	5,250,000	5,500,000	250,000
5270-COLUMBUS SEWER SURCHARGE	675,879	692,345	726,000	740,000	14,000
5279-TRAINING	133	27	1,700	300	-1,400
5282-INSURANCE	3,773	4,846	5,400	4,000	-1,400
5295-CO AUDITOR & TREAS FEES	126	119	250	100	-150
5306-MAINTENANCE SUPPLIES	22,503	18,932	25,000	21,000	-4,000
5318-SMALL TOOLS	488	758	1,800	800	-1,000
5320-OPERATING EQUIPMENT	950	1,250	2,800	2,800	0
5325-SAFETY SUPPLIES	1,079	638	1,800	900	-900
5401-OFFICE EXPENSE	903	240	2,000	500	-1,500
5402-POSTAGE	9,766	8,984	12,500	11,000	-1,500
5416-REPAIR	37,147	28,024	64,000	30,600	-33,400
5445-ENGINEERING EXPENSES	4,720	1,150	38,000	7,000	-31,000
5470-REGULATORY REQUIREMENTS	15,996	16,690	33,300	31,000	-2,300
5481-UTILITIES - GAS	1,648	1,025	2,600	1,700	-900
5482-UTILITIES - ELECTRIC	6,322	5,764	5,600	5,800	200
5483-UTILITIES - CELL PHONE	1,672	1,482	1,200	1,500	300
<b>Operating Total</b>	<b>6,747,181</b>	<b>3,853,814</b>	<b>6,302,050</b>	<b>6,479,500</b>	<b>177,450</b>
<b>Transfers</b>					
5930.1-GARAGE CHARGES	25,790	25,790	25,790	25,790	0
5930.2-ADMINISTRATIVE CHARGES	309,420	370,781	382,900	441,830	58,930
<b>Transfers Total</b>	<b>335,210</b>	<b>396,571</b>	<b>408,690</b>	<b>467,620</b>	<b>58,930</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	20,203	0	0		0
5515-EQUIP REPLACEMENT PROGRAM	0	17,287	50,000	150,000	100,000
5596-CAPITAL PROJ/IMP	66,750	78,913	4,000		-4,000
<b>Capital Total</b>	<b>86,952</b>	<b>96,200</b>	<b>54,000</b>	<b>150,000</b>	<b>96,000</b>
<b>661360-SEWER Total</b>	<b>7,698,318</b>	<b>4,887,262</b>	<b>7,354,060</b>	<b>7,698,030</b>	<b>343,970</b>
<b>661-Sewer Fund Total</b>	<b>7,698,318</b>	<b>4,887,262</b>	<b>7,354,060</b>	<b>7,698,030</b>	<b>343,970</b>
<b>662-Sewer System Capital Improvement Fund</b>					
<b>662361-SEWER CAPITAL IMPROVEMENT</b>					
<b>Operating</b>					
5295-CO AUDITOR & TREAS FEES	88	25	300	100	-200
5474-CAPACITY CHARGES	56,822	216,134	201,900	250,000	48,100
5476-CAPITAL MAINTENANCE	315,906	78,006	0	0	0
<b>Operating Total</b>	<b>372,817</b>	<b>294,165</b>	<b>202,200</b>	<b>250,100</b>	<b>47,900</b>
<b>Transfers</b>					
5933-TRANS TO GBR	25,758	25,800	26,000	26,200	200
5940-TRANS TO SEWER FUND	750,000	750,000	200,000	200,000	0
<b>Transfers Total</b>	<b>775,758</b>	<b>775,800</b>	<b>226,000</b>	<b>226,200</b>	<b>200</b>
<b>Capital</b>					
5512-CAPITAL EQUIPMENT	38,992	7,969	0	3,000	3,000
5596-CAPITAL PROJ/IMP	156,242	0	220,000	300,000	80,000
<b>Capital Total</b>	<b>195,234</b>	<b>7,969</b>	<b>220,000</b>	<b>303,000</b>	<b>83,000</b>
<b>662361-SEWER CAPITAL IMPROVEMENT Total</b>	<b>1,343,808</b>	<b>1,077,934</b>	<b>648,200</b>	<b>779,300</b>	<b>131,100</b>
<b>662-Sewer System Capital Improvement Fund Total</b>	<b>1,343,808</b>	<b>1,077,934</b>	<b>648,200</b>	<b>779,300</b>	<b>131,100</b>
<b>750-Reserve for Sick &amp; Vacation Fund</b>					
<b>750135-RESERVE FOR SICK/VAC</b>					

**APPENDIX A - EXPENDITURE LINE ITEM DETAIL**

<b>Expenditures</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Appropriated</b>	<b>2018 Request</b>	<b>2017-2018 Difference</b>
Salaries & Benefits					
5126-RESERVE SICK/VAC	144,807	152,415	150,000	150,000	0
5132-WORKERS COMPENSATION	2,896	2,655	3,000	3,000	0
5138-MEDICARE	1,329	1,910	2,180	2,180	0
Salaries & Benefits Total	149,032	156,981	155,180	155,180	0
750135-RESERVE FOR SICK/VAC Total	149,032	156,981	155,180	155,180	0
750-Reserve for Sick & Vacation Fund Total	149,032	156,981	155,180	155,180	0
835-Senior Escrow Fund					
835434-SENIOR SERVICES					
Operating					
5420-PROGRAM ESCROW	730	869	0	0	0
Operating Total	730	869	0	0	0
835434-SENIOR SERVICES Total	730	869	0	0	0
835-Senior Escrow Fund Total	730	869	0	0	0
837-Veterans Memorial Fund					
837431-PARKS					
Operating					
5420-PROGRAM ESCROW	900	1,277	0	0	0
Operating Total	900	1,277	0	0	0
837431-PARKS Total	900	1,277	0	0	0
837-Veterans Memorial Fund Total	900	1,277	0	0	0
850-Refuse Escrow Fund					
850345-REFUSE					
Operating					
5420-PROGRAM ESCROW	1,801,595	1,750,177	1,812,100	1,816,200	4,100
Operating Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
850345-REFUSE Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
850-Refuse Escrow Fund Total	1,801,595	1,750,177	1,812,100	1,816,200	4,100
860-Developers Escrow Fund					
860343-DEVELOPMENT					
Operating					
5420-PROGRAM ESCROW	132,631	91,109	0	0	0
5944-Transfers	0	0	370,000	0	-370,000
Operating Total	132,631	91,109	370,000	0	-370,000
860343-DEVELOPMENT Total	132,631	91,109	370,000	0	-370,000
860-Developers Escrow Fund Total	132,631	91,109	370,000	0	-370,000
870-TIZ Real Estate Escrow Fund					
870135-MISCELLANEOUS					
Operating					
5299-TAX PAYMENTS	9,888	0	0	0	0
Operating Total	9,888	0	0	0	0
870135-MISCELLANEOUS Total	9,888	0	0	0	0
870-TIZ Real Estate Escrow Fund Total	9,888	0	0	0	0
900-Workers Compensation Self Insurance Fund					
900125-WORKERS COMP SELF INS					
Operating					
5249-CONTRACT SERVICES	96,391	75,015	80,700	0	-80,700
5282-INSURANCE	16,520	49,281	79,590	168,310	88,720
5284-WORKERS COMP CLAIMS	59,852	62,977	70,510	63,500	-7,010
Operating Total	172,763	187,273	230,800	231,810	1,010
900125-WORKERS COMP SELF INS Total	172,763	187,273	230,800	231,810	1,010
900-Workers Compensation Self Insurance Fund Total	172,763	187,273	230,800	231,810	1,010
834-GYFBL					
835432-RECREATION					
Operating					
5420-PROGRAM ESCROW	0	14,023	0	0	0
Operating Total	0	14,023	0	0	0
835432-RECREATION Total	0	14,023	0	0	0
834-GYFBL Total	0	14,023	0	0	0
<b>Grand Total</b>	<b>66,057,256</b>	<b>57,719,131</b>	<b>65,417,159</b>	<b>72,241,955</b>	<b>6,824,796</b>

# 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.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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.



**THIS PAGE INTENTIONALLY LEFT BLANK**

# 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.



**THIS PAGE INTENTIONALLY LEFT BLANK**

## 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 a 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.