

CAPITAL IMPROVEMENTS

Capital Improvement Plan

Capital funding comes from several resources with the majority generated from thirty percent of the City's 2.5% income tax levy restricted for capital maintenance and improvements. The City's Capital Improvement Fund was created by City Ordinance ORD-77-84 and was amended by ORD-0054-2019 due to the passage of Issue 12 (or the 1% income tax increase). Voters approved 75% of the 1% increase to be used for capital improvements and equipment including without limitation streets, buildings, park facilities, trails and playground elements and maintenance and repair of the same for, infrastructure; public safety; municipal facilities; parks and recreation and paying debt service for any such purpose. This provides for a dedicated funding stream for capital purposes that was previously not available. City Council passed the first Capital Improvement Plan (CIP) through the adoption of Ordinance 0060-2023 to utilize these and other capital resources strategically.

The CIP identifies associated resources and is funded based on priority and linkage to various plans and programs throughout the City such as the Land Use Plan, Parks Master Plan, Equipment Rating Program, Street Rating Program, and others. The CIP accomplishes the following:

- Formulates a five-, ten-, fifteen-, and twenty-year timeline to fund and complete identified projects.
- Creates the Capital Improvement Advisory Committee for on-going monitoring and recommendations for amendments to the plan.
- Establishes policy and procedures for project identification, classification, prioritization, approval, monitoring, and close out.
- Identifies the appropriate funding mechanism for each project and assurance funding levels are at an amount necessary to accomplish capital items identified for each year.

Each five-year increment of the CIP reflects the current stage the project is in as follows:

- Actionable – Projects are in the design and construction phase and are actively being implemented. Timelines for completion have been established.
- Assessment – Projects in this category are in the planning and assessment phase and the feasibility for implementation is being consideration.
- Identified – Projects in this category have been identified with feasibility and assessment work to commence in out years.
- Visionary – These projects are considered long-term visionary projects and identified in concept only.

As projects move through a process of assessment, feasibility, and cost, they will either move up on the timeline, be removed or stay stagnant. The implementation of Our Gahanna in 2026 will begin to inform the Capital Improvement Plan as the City cohesively moves toward the shared vision of the City.

The CIP incorporates all funding resources that are restricted for capital purposes and other sources that are not restricted to capital but may be used for capital purposes. Including the Capital Improvement Fund, Water & Sewer Capital Funds, Tax Increment Finance (TIF) Funds, Street Fund, and others.

Terms and Definitions

Capital Maintenance

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.

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 the Administration, Council, and the public to analyze and prioritize what new projects, services, or initiatives the City should undertake. As part of the CIP, capital improvements will be assigned a priority level to further assess and prioritize capital needs across the organization. Below are the CIP priorities.

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 following projects and initiatives inform the Capital Improvement Plan.

- Best practices.
- Our Gahanna strategic and economic development plan to be implemented in 2026.
- Facility Plan.
- Department-specific plans such as the Land Use Plan, and Parks Master Plan.
- Surveys conducted with the community.
- The experience and research of the departmental professionals.

2026 Capital Improvement Plan

Capital Maintenance & Improvements

The Capital Maintenance & Improvement projects in the 2026 budget include:

Capital Improvement Fund			
Improvement	ENGINEERING	Hamilton Road ODOT Urban Paving	\$ 1,000,000
Improvement	ENGINEERING	Morse Road Asphalt Overlay (Cherry Bottom to Hamilton Rd)	\$ 150,000
Improvement	PARKS AND RECREATION	Academy Park Improvements	\$ 6,000,000
Improvement	PARKS AND RECREATION	Aquatic Assessment/Facilities Plan	\$ 90,000
Improvement	PARKS AND RECREATION	Ashburnham - Play & Shade Structures	\$ 200,000
Improvement	PARKS AND RECREATION	Friendship Park - Play & Shade Structures w/ Surface	\$ 750,000
Improvement	PARKS AND RECREATION	Park Asset Repair, Replacement & Upgrade	\$ 250,000
Improvement	PARKS AND RECREATION	Park Signage Replacement	\$ 15,000
Improvement	PARKS AND RECREATION	Park Signage Replacement	\$ 136,000
Maintenance	ENGINEERING	Sidewalk Maintenance Program	\$ 550,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 2,300,000
Maintenance	ENGINEERING	Street Program - Street Rebuild	\$ 355,000
Maintenance	ENGINEERING	Streetlights Upgrades & Maintenance	\$ 100,000
Maintenance	ENGINEERING	Traffic Control Upgrades & Maintenance	\$ 360,000
Maintenance	IT DEPARTMENT	Fiber Optic Network Expansion & Red.	\$ 250,000
Maintenance	PARKS AND RECREATION	Ashburnham Sidewalk	\$ 25,000
Maintenance	PARKS AND RECREATION	Asphalt Lot Maintenance	\$ 100,000
Maintenance	PARKS AND RECREATION	Friendship Park Parking Lot	\$ 60,000
Maintenance	PARKS AND RECREATION	Play Elements & Resurfacing Annual	\$ 50,000
Maintenance	PARKS AND RECREATION	Pump Room Maintenance	\$ 25,000
Maintenance	PARKS AND RECREATION	Trail & Path Maintenance	\$ 200,000
Maintenance	PARKS AND RECREATION	Woodside Green Trail Rebuild	\$ 40,000
Maintenance	PUBLIC SAFETY	Police Vehicle Replacement	\$ 119,000
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 10,000
Maintenance	PUBLIC SERVICE FLEET	Specialty Equipment Replacement	\$ 444,500
Maintenance	PUBLIC SERVICE FLEET	Vehicle Replacement	\$ 265,000
Capital Improvement Fund Total			\$ 13,844,500
Enforcement and Education			
Improvement	PUBLIC SAFETY	Speed Awareness Signs	\$ 25,000
Enforcement and Education Total			\$ 25,000
Street Fund			
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 320,000
Maintenance	PUBLIC SERVICE FLEET	Specialty Equipment Replacement	\$ 230,000
Street Fund Total			\$ 550,000
TAX INCRIMENT FUND			
Improvement	PARKS AND RECREATION	Pizzurro Park - Dog Play & Shade Structures	\$ 100,000
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 100,000
Maintenance	ENGINEERING	Street Program - Asphalt Overlay	\$ 150,000
Maintenance	ENGINEERING	Traffic Control Upgrades & Maintenance	\$ 165,000
Tax Increment Fund Total			\$ 555,000
TOTAL GOVERNMENTAL FUNDS			\$ 14,974,500

FUND	DEPARTMENT	CAPITAL REQUEST	2026 REQUEST
Sewer Capital Fund			
Improvement	ENGINEERING	Sanitary Pump Station Improvement	\$ 200,000
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000
Maintenance	ENGINEERING	Sanitary CCTV Program	\$ 250,000
Maintenance	ENGINEERING	Sanitary System Rehab & Replacement	\$ 325,000
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 60,000
Sewer Capital Fund Total			\$ 875,000
Stormwater Capital Fund			
Maintenance	ENGINEERING	Stormwater CCTV Program	\$ 125,000
Maintenance	ENGINEERING	Stormwater System Rehab & Replacement	\$ 750,000
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 33,000
Stormwater Capital Fund Total			\$ 908,000
Water Capital Fund			
Improvement	ENGINEERING	West Gahanna - Utility Improvements	\$ 40,000
Maintenance	ENGINEERING	Street Program - Street Rebuild	\$ 2,250,000
Maintenance	ENGINEERING	Waterline Replacement	\$ 300,000
Maintenance	PUBLIC SERVICE	Fire Hydrant Replacement Program	\$ 50,000
Maintenance	PUBLIC SERVICE FLEET	Heavy Equipment Replacement	\$ 90,000
Water Capital Fund Total			\$ 2,730,000
TOTAL ENTERPRISE FUNDS			\$ 4,513,000
Grand Total			\$ 19,487,500

The CIP is located on the City website at www.gahanna.gov and contains detailed information on the projects identified above. Readers should refer to the CIP for specific project information.

Capital Improvement Funds

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
CAPITAL IMPROVEMENT FUND	R	32506550	Income Tax	(\$10,926,916)	(\$11,718,172)	(\$12,185,500)	(\$13,714,400)	(\$1,528,900)
			Charges for Services	(\$29,203)	(\$32,375)	\$0	(\$33,000)	(\$33,000)
			Fines & Fees	(\$165,405)	(\$233,199)	(\$120,000)	(\$142,500)	(\$22,500)
			Intergovernmental	(\$20,000)	(\$118,979)	\$0	\$0	\$0
			Investment Income	\$0	(\$1,661,736)	(\$1,800,000)	(\$40,000)	\$1,760,000
			Other	(\$5,866)	\$0	\$0	\$0	\$0
			Issuance of Debt	\$0	(\$53,765,000)	\$0	\$0	\$0
			Sale of Capital Assets	\$0	(\$92,197)	(\$75,000)	(\$75,000)	\$0
			Transfer In	\$0	\$0	(\$848,000)	\$0	\$848,000
		32506550 Total		(\$11,147,390)	(\$67,621,658)	(\$15,028,500)	(\$14,004,900)	\$1,023,600
	R Total			(\$11,147,390)	(\$67,621,658)	(\$15,028,500)	(\$14,004,900)	\$1,023,600
	E	32506550	Capital Outlay	\$9,864,379	\$22,462,983	\$15,255,859	\$13,844,500	(\$1,411,359)
			Interest & Fiscal Charges	\$425,000	\$0	\$0	\$0	\$0
			Transfer Out	\$0	\$0	\$3,913,150	\$3,914,650	\$1,500
		32506550 Total		\$10,289,379	\$22,462,983	\$19,169,009	\$17,759,150	(\$1,409,859)
		32506000	Capital Outlay	\$218,220	\$106,855	\$0	\$0	\$0
		32506000 Total		\$218,220	\$106,855	\$0	\$0	\$0
	E Total			\$10,507,599	\$22,569,838	\$19,169,009	\$17,759,150	(\$1,409,859)
CAPITAL IMPROVEMENT FUND Total				(\$639,791)	(\$45,051,821)	\$4,140,509	\$3,754,250	(\$386,259)
Grand Total				(\$639,791)	(\$45,051,821)	\$4,140,509	\$3,754,250	(\$386,259)

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

Revenue & Expenditure Detail

Fund Name	Account Type	ORG	Object Description	2023 Actuals	2024 Actuals	2025 Revised Budget	2026 Budget Request	2026 Vs 2025
COURT BUILDING FUND	R	32904000	Fines & Fees	(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
		32904000 Total		(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
	R Total			(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
COURT BUILDING FUND Total				(\$16,041)	(\$13,132)	(\$16,800)	(\$16,800)	\$0
PARK FUND	R	32708000	Fines & Fees	(\$1,000)	(\$151,000)	\$0	\$0	\$0
		32708000 Total		(\$1,000)	(\$151,000)	\$0	\$0	\$0
	R Total			(\$1,000)	(\$151,000)	\$0	\$0	\$0
PARK FUND Total				(\$1,000)	(\$151,000)	\$0	\$0	\$0
Grand Total				(\$17,041)	(\$164,132)	(\$16,800)	(\$16,800)	\$0