



2022 Proposed Budget



Gahanna

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2022 Proposed Budget

City of Gahanna, Ohio

Laurie Jadwin, Mayor

City Council

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

Krystal Gonchar, MPA, Clerk of Council

Raymond Mularski, City Attorney

Executive Team

Joann Bury, Director of Finance
Miranda Volmer, Director of Administrative Services
Michael Blackford, Director of Planning
Nathan Strum, Economic Development Director
Carrin Wester, Communications Manager

Keith Winn, Director of Public Safety
Jeff Spence, Chief of Police
Grant Crawford, Director of Public Service
Stephania Bernard-Ferrell, Director of Parks & Recreation
Amanda Parker, Clerk of Courts
Kevin Schultz, Information Technology Manager

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October 25, 2021

Dear Residents of Gahanna and Members of Council:

The following is a presentation of my Administration's Proposed 2022 Budget Request for the City of Gahanna.

As we prepared to transition from 2020 into 2021, a great deal of uncertainty remained around the global pandemic and its financial ramifications to our city. Throughout 2021, the Administration continued to evaluate and adjust operations, facilities, upcoming initiatives, and staffing to prioritize and ensure the seamless and continuous delivery of services to our residents and businesses at the highest level possible. At the same time, we experienced a significant increase in economic development in 2021, and income tax collections to date have outperformed original expectations. As the City prepares for 2022, however, the future remains cloudy with regard the City's largest revenue source - income taxes.

Beginning January 1, 2022, the withholding rules that were implemented in 2020 to provide revenue stability for local governments during the pandemic no longer will be allowable. Instead, existing provisions of the Ohio Revised Code (ORC), located in ORC §718, will be followed for 2022. As many will recall, the emergency orders put into place by the State allowed employers to withhold income taxes as if the employees were reporting to work daily, even if they were working remotely in another municipality. In 2021, when the emergency orders were lifted, it allowed for employers to continue withholding in this manner but would allow employees to request a refund if they did not work or live in the municipality the withholdings were made to. Requests for refunds for 2021 will be received in 2022, and it is difficult to determine who may qualify for a refund or who will go through the process of requesting a refund. Depending on the number of refund requests, this also may create an administrative burden for employers, thereby slowing the process.

In addition, a pending lawsuit challenging the Emergency Order of the State and how withholdings were made could further impact the City's income tax revenue in 2022. Should the plaintiffs prevail, employees will be able to request a refund from March 2020 forward for any withholdings made for a municipality in which they did not work or live. The uncertainty of this litigation, as well as the uncertainty of the extent of potential refunds, make it very difficult to predict what this may mean for the City.

With the expectation that there will be some level of refunds requested, the Administration's estimate for income tax revenue in 2022 includes an increase to refunds of 75% or \$588 thousand. Although there has been economic growth this may be offset by additional changes to remote work environment. There is simply not enough information to confidently predict an increase or decrease. As a result, 2022 income tax revenue is estimated to remain flat, based on the adjusted 2021 estimates. This will be closely monitored over the next few years to determine the appropriate trend for forecasting.

Factors Influencing 2022 Budget Development

Priorities and Issues

2021 is the final year of the 2016 *GoForward Gahanna* plan. With the passage of Issue 12 in May 2019, it is clear that updates to the plan are needed to ensure that it effectively addresses the critical needs of the City and prioritizes initiatives previously identified by the residents. The condition of City facilities and the need to replace or improve every building will need to be considered as part of the strategic plan refresh. Although the Administration began work on updating strategic priorities in the first quarter of 2020, the sudden onset of the pandemic in March 2020 necessitated that this work be postponed for several months. The Administration subsequently resumed efforts to refresh these strategic goals, and we anticipate that a



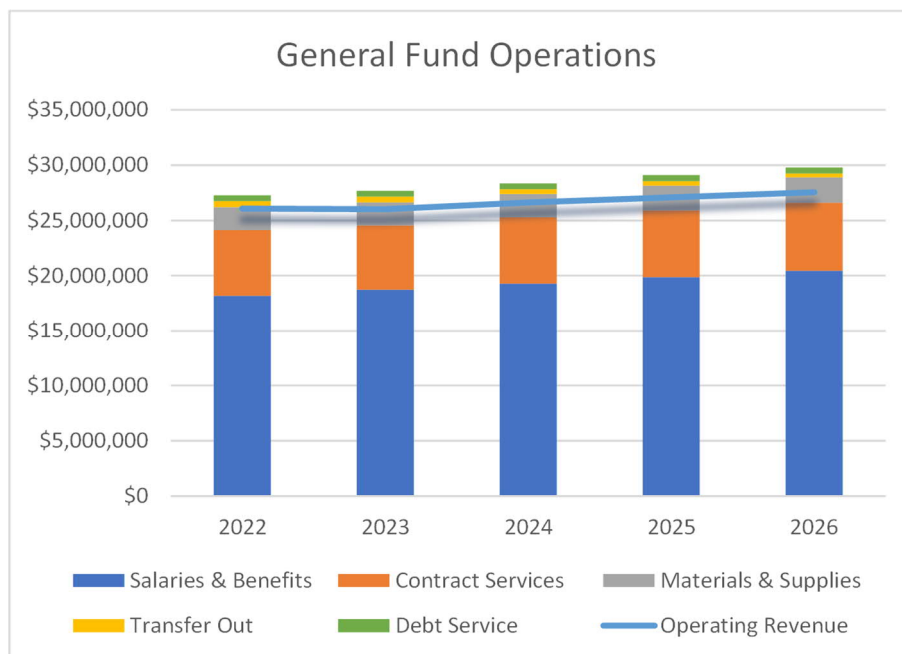
draft of an updated strategic plan will be presented to Council by the end of 2021, to allow for Council's input and review. The existing strategic priorities identified in *GoForward Gahanna* include:

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

Revenue & Expenditure Environments

For 2022, General Fund revenues are anticipated to be \$26 million, an 18% increase from original 2021 estimates. The increase is based on projections for year-end 2021, with revenue for the General Fund outperforming original expectations, largely due to income taxes. Through the end of the 2021 third quarter, the City has realized a 5% increase over 2020, whereas the original estimate for 2021 predicted a 10% decrease. In addition to income taxes, some activity that was able to be funded from restricted resources (or special funds) in 2021 returned to the General Fund, as there was less capacity moving into 2022. Because most programs and events were cancelled in 2020 due to the pandemic, larger than expected surpluses were created in some of the special funds. This allowed for more activities to be budgeted in those funds for 2021.

Expenditures for the General Fund are estimated to be \$27 million, which represents a 11% increase over 2021 revised estimates. The majority of this increase, or 9% of the 11% increase, is related to the reclassification of activities from the special funds back to the General Fund, as discussed above. The remaining 2% increase is mainly the result of increases to salaries and benefits to adjust current positions to market rates.





Long-Term Financial Planning

Beyond 2022, assuming the continued success of vaccinations and the absence of any new emergent variants, it is estimated that 2023 will be the final recovery year from the pandemic. We are planning for 0% growth in income tax through 2023, followed by a modest increase of 1% for 2024, and 2% increase for both 2025 and 2026. This will continue to be monitored closely and adjustments will be made as more information is realized and economic growth continues.

In addition to updating the City's five-year strategic plan as we move into 2022, the City also has begun the process of developing a first-ever, long-term Capital Improvement Plan. While the City historically has prepared a five-year capital needs assessment, a longer-term vision that identifies a projected timeline and resources for capital projects has not been done. The previous capital needs assessment was simply a general inventory of needed capital maintenance and improvements, as it was impossible to devise a meaningful long-term Capital Improvement Plan without a permanent dedicated resource for capital improvements. Thanks to the passage of the income tax increase in 2019 (Issue 12), it not only is now possible to create a long-term plan but is also considered to be a best practice to formulate a plan on how to best use these resources in order to continue moving the City forward in a responsible manner. Addressing the deficiencies of City facilities will be incorporated into this plan. It is the goal of the Administration to present an initial draft of this plan to Council within the first half of 2022 for comment and input, and to have a completed plan for the City as we begin the 2023 budget preparation.

Budget Overview

The 2022 Budget Request includes the City's General Fund, Capital Projects, Special Revenue, Proprietary and Custodial Funds. The total expenditure budget request for 2022, inclusive of all funds, is \$81.9 million. The following table provides a summary comparison, by major fund type, of the 2022 request and previous budget years.

Fund	2019 Actual	2020 Actuals	2021 Revised Budget	2022 Request
GENERAL FUND	36,554,723	22,642,907	24,513,533	27,282,864
SPECIAL REVENUE FUNDS	7,854,062	10,113,471	13,074,012	14,879,990
CAPITAL PROJECTS FUNDS	3,857,195	4,810,628	11,814,099	12,519,890
ENTERPRISE FUNDS	19,423,169	18,938,112	21,534,339	24,440,217
OTHER	2,460,080	7,668,973	2,806,584	2,792,010
Grand Total	70,149,228	64,174,091	73,742,567	81,914,970

Operations

The 2022 budget request for operating expenditures increased in most funds. The General Fund increased by \$2.7M, or 11%, which includes \$2.1M returning from special funds. For all funds, salaries and benefits increased based on previously negotiated union increases, anticipated increases for union contracts expiring at the end of 2021, cost of living increases for non-union employees, and the addition of necessary staff to align with the increase in projects. The City has implemented several healthcare programs over the years to contain healthcare costs, including a wellness program, near-site medical center, and a High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). These programs have proven to be cost effective, as the City has a 0% increase for healthcare for 2022.



Capital Program

The 2022 budget request includes \$18.8M in capital outlay across all funds. This includes the City's capital maintenance expenditures and planned investment in priority one-time capital projects outlined in the City's capital needs assessment.

Debt Service

The 2022 budget request includes annual debt service payments of \$2.7M for bonds and OPWC loans. In total, \$19.7M currently is outstanding, with interest and annual debt service payments comparable to 2021 levels.

Conclusion

The City is moving into 2022 with recovery and strategic planning at the forefront of all initiatives. Although the financial impact of the pandemic is ongoing, recovery is on the horizon. As the "new normal" post pandemic is realized, having a long-term vision for the City that the Citizens, Council, and the Administration agree upon will set the City up for success and growth. I look forward to working with all of you to keep Gahanna moving forward.

Respectfully,

A handwritten signature in blue ink that reads "Laurie A. Jadwin".

Laurie A. Jadwin, 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. These resources provide services to meet the needs of Gahanna residents, businesses and stakeholders. The budget 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 requesting input from the public.

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 and provides financial and operational information about the City from a variety of perspectives and in degrees of detail.

Introduction

The Introductory section of the budget includes information that provides context and history about the City. This section includes the following:

Gahanna Overview

This section of the document contains useful, quick reference information about the City, its organization, the City's history, Government structure, the City's guiding principles (which includes the City's strategic plan), and a City-wide organizational 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 City funds; a functional summary of City departments; and the funds used to support the Departments' operations. It also contains 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 most of the resources for services cities typically offer, including public safety, maintenance, and general government functions that are 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, if applicable, performance measurement data.

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. This section also provides information regarding the portion of income taxes (30% of the 2.5% levied) restricted for capital maintenance and improvements.

Proprietary Funds

The Proprietary Funds 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 private business. 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 - the 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 provides a detailed explanation of the purpose, planned revenues and planned expenses for each of the Special Revenue Funds with planned activity in 2022. The Special Revenue Funds included in this section are (1) City's Tax Increment Finance (TIF) districts and their associated funding, (2) 10% of the 2.5% income tax levied that is restricted for public safety, parks & recreation and public service operational activities.

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.

Custodial Funds

Custodial 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 Custodial Funds and their planned revenue and expenses.

Appropriation Ordinance

This section contains the 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: 12.4 square miles

Streets Maintained: 327.72 lane miles

Streetlights: 1899

Traffic Signals: 40

Pavement Condition Rating (2020): 85.52%

Water Main Miles: 148

Sanitary Sewer Miles: 152.6

Storm Sewer Miles: 114.9

City Owned Miles of Fiber: 37.35

Parks

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

Demographics

Population: 35,726 (2020 Census)

Median Age: 39.9 years old

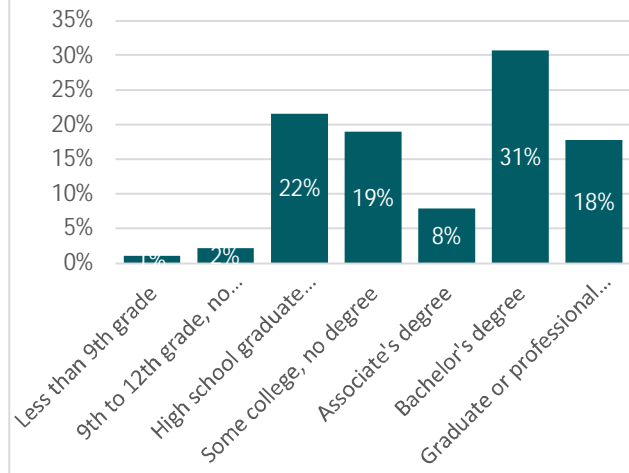
75.5% of population over 18 years

15.3% over 65 years

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

- 81.4% White
- 11.9% Black
- 3.0% Latino
- 3.2% Asian

Educational Attainment of 25 and Over



Unemployment Rate: 5.4%

Households: 13,506

- Average Size: 2.6 people
- 71.1% Households are families
- 73.8% Owner-occupied

Median Household Income: \$88,475

Median Home Value: \$216,100

Average Home Sales Price: \$386,882

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 (2020): 7,593

Private

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

Economics

Sales & Use Tax: 7.50%

Real Estate Tax (2020)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 129.90
Gahanna City portion: 2.4 mills (2020 mill rate levied for taxes payable in 2021)

Real Value (2020)

The County Auditor assessed value of real property within the City of Gahanna \$1,231,269,590. The real estate tax rate would be applied to this value to generate property tax receipts for 2021.

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

\$4,610 total, City share is \$151 (Based on 2020 mill rate, excludes rollback & homestead exemptions)

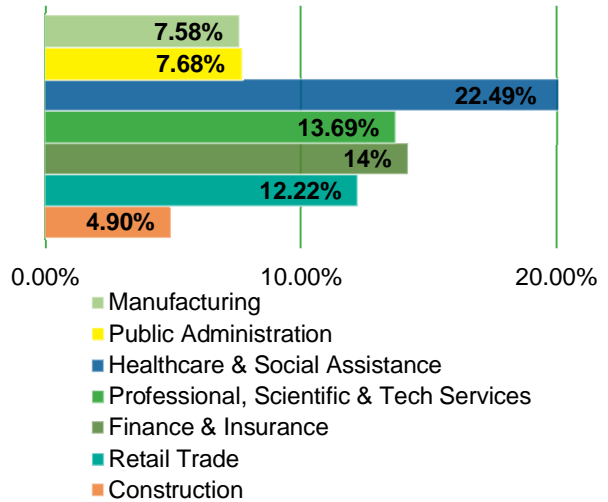
Your Real Estate Tax Dollar At Work



Top Ten Real Estate Taxpayers (2020)

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

Gahanna's Major Industries



Income Tax Collections

Municipal Income Tax Rate: 2.5%

Income Tax Collections by Type (2020)

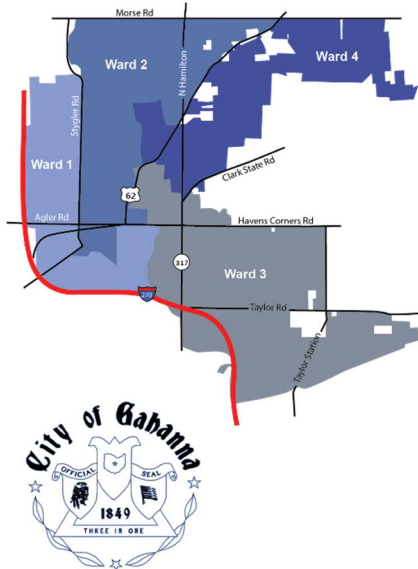
- Withholding \$22.42 M, 75.84%
- Individual \$3.77 M, 12.75%
- Net Profit \$3.38 M 11.42%

Top Ten Income Tax Withholders (2020)

Employer	Type
Gahanna-Jefferson Schools	Public School District
American Electric Power	Public Utility
Ohio Power Company	Public Utility
Reliant Capital Solutions LLC	Collection Agency
Ohio Health Physicians Group	Healthcare Provider
Columbus Academy	Private School K-12
The Ohio State University	Healthcare Provider
ADP Total Source III Inc	Human Resource Management
City of Gahanna	Municipal Government
McGraw Hill Education LLC	Education Materials Supplier

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” translates from a Native American word meaning “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



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 as applicable. 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.

Front Row (from left to right): Council Vice President Nancy McGregor, At Large; Council Member Merisa Bowers, At Large; Council Member Karen Angelou, At Large.

Back Row (from left to right): Council Member Michael Schnetzer, Ward 2; Council Member Stephen Renner, Ward 1; Council President Brian D. Larick, Ward 3; Council Member Jamie Leeseberg, Ward 4.

Gahanna's Mayor

The City has a strong Mayor-Council form of government. The Mayor is popularly elected by the citizens of Gahanna, serves a four-year term, and 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 ensuring that all laws and ordinances are enforced. The Mayor appoints professional directors to the City's departments, who administer the day-to-day operations of the City.

Mayor Laurie Jadwin was sworn in as Mayor of Gahanna on January 2, 2020. Prior to being elected, she served as Executive Director of Visit Gahanna for 7+ years and operated a successful law firm for 20+ years, representing several Fortune 500 companies while also volunteering in the community. Mayor Jadwin and her husband are long-time residents of Gahanna, having made Gahanna their home in 1992, and raising both of their daughters here.

The Mayor's vision for the City is to pursue smart economic development that best positions Gahanna for long-term success within the Region, utilizing strategic investments, effective fiscal management, and sustainable programs and services.



Mayor, Laurie A. Jadwin

City Attorney



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

Raymond J. Mularski, Esq. was elected in November 2019 to serve as Gahanna's City Attorney. He was sworn into office on January 2, 2020 and will serve a four-year term. Mr. Mularski is a lifelong resident of Gahanna and a graduate of the Gahanna Jefferson School District. After receiving his law degree from The Ohio State University, he built and managed his own law practice in Gahanna over the last 35 years. Prior to being elected as City Attorney, Mr. Mularski served as the prosecutor for the City for 32 years.

City Attorney, Raymond J. Mularski

GUIDING PRINCIPLES

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 included public engagement events, beginning in January 2016. An Outreach Team comprised of community leaders and volunteers were tasked with spreading 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 to collect input 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. It was then collated 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 citywide strategic plan that intended to guide the policy agenda, budgets and management for the next five years. The plan was adopted by City Council in March 2016 and spanned the years 2016 through 2021.

As we are ending the final year of *GoForward Gahanna*, the Administration has begun the process of updating this plan. As part of the refresh, the mission and vision statements will be evaluated and modernized, and new goals and strategic results will be presented to Council for their input, as city leadership works together to set forth a path for the next five years.

Go FORWARD
GAHANNA
results that matter



Strategic Plan Overview

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

Vision

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

Mission

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

Strategic Priorities and Results

To accomplish Gahanna's Vision and Mission, the below strategic priorities and associated strategic results were identified under the *GoForward* plan to be completed in 2016-2021. Since adoption of the strategic plan, the Administration developed detailed implementation plans for these strategic results and began working to achieve them. While the Administration has been able to work towards many of the goals identified in the Plan, financial instability of the City throughout most of the life of the Plan, combined with a recent

worldwide pandemic, hampered the City's ability to reach many of the objectives that were identified. The following outlines the objectives under the original plan:

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

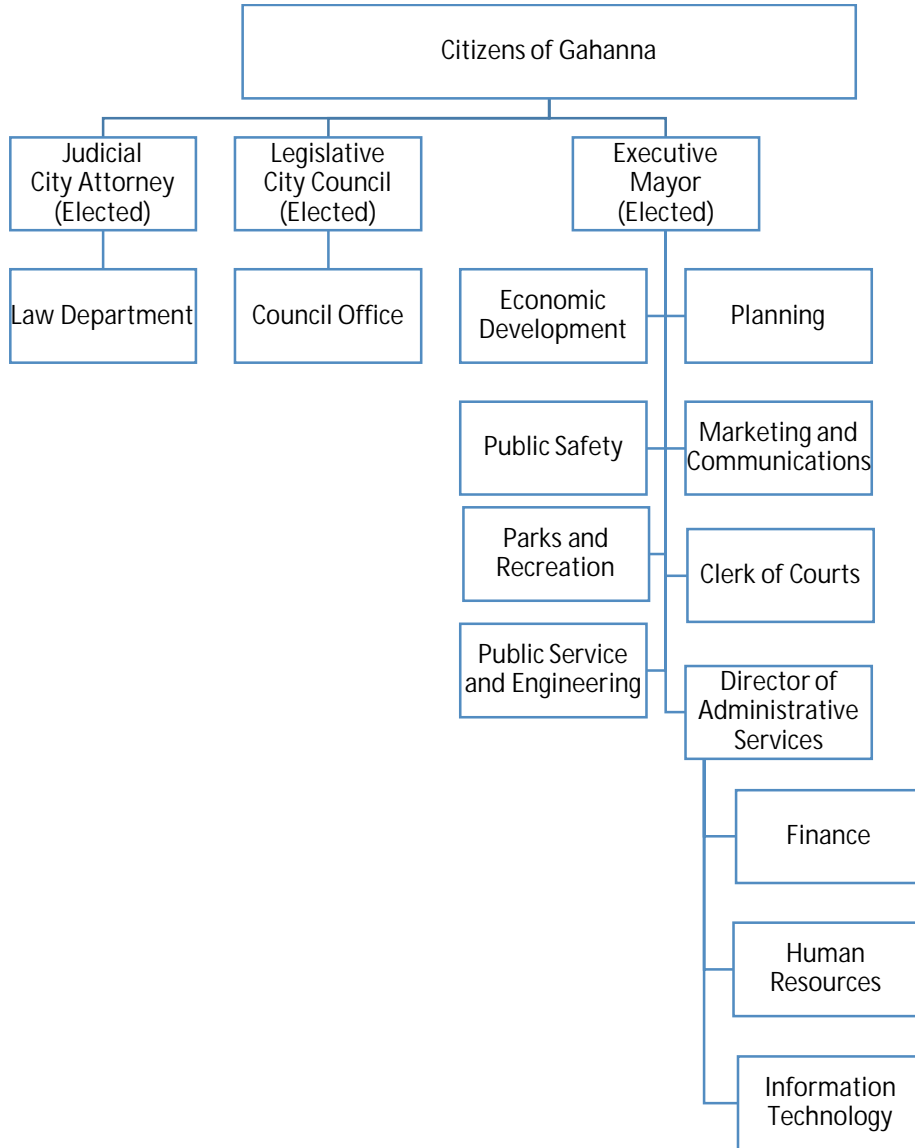
The strategic plan assists the City in aligning spending with community priorities. The 2022 budget is consistent with priorities and strategic results identified in *GoForward Gahanna*. The successful passage of the 1% income tax increase in 2019 has provided funding for all capital maintenance as well as several capital improvements projects which align with the Plan. These are discussed in the Capital Improvement section of the book.

The underlying goal of the refresh that is currently underway is to ensure that guiding principles continue to align with what matters most for the citizens and stakeholders of the City. Following an opportunity for input and collaboration with Council, the Administration will finalize a proposed results-driven plan that sets for achievable goals based on projected revenue and staffing. The proposed plan will set forth the guiding principles and strategic results to accomplish over the next five years and identify the metrics and measurements for each Department to report the status of each result.

CITY ORGANIZATIONAL STRUCTURE

The City's organizational structure is designed to support quality services to the citizens of the Gahanna community. The day-to-day operations of the City are managed by the Mayor and appointed department directors. The City is staffed by a mix of full-time, part-time, and seasonal employees whose compensation and benefits are authorized through three bargaining-unit contracts and multiple separate annual salary and benefit 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, when a position is vacated through retirement or attrition, a thorough analysis is completed of the functions that were being performed in the position, the long-term needs for those functions, and whether there are any opportunities to condense or reduce the functions in order to improve operational and cost efficiencies.

City of Gahanna Personnel Detail

The below charts provide a summary of staffing levels at the City for years 2019 through 2022, and an overview of the staffing levels requested for 2022. It should be noted that 2019 and 2020 were not typical for the City. In 2019, vacancies were left unfilled in anticipation of a new administration. The onset of COVID-19 in 2020 resulted in the City making a number of reductions to 2020 staffing for cancelled events and programming.

Total Personnel by Department		2019 Actual	2020 ** Actual	2021 Appropriated	2022 Request	2021 vs. 2022 Difference
	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	1	2	2.25	2.25	0
	Council Office	2.5	2	2	2	0
	Office of the Mayor	3	5	6	7	1
	Clerk of Courts	3	3	3	3	0
	Finance	5	4	5	4	-1
	Human Resources	3	3.5	3.5	4	.5
	Information Technology	5.5	5	5	5	0
	Parks & Recreation *	192	82.5	168.5	190.5	22
	Development	4	2	3	3	0
	Planning	0	0	10	11	1
	Public Safety	79	80	78.75	85.75	7
	Public Service & Engineering	44	42	41	43.5	2.5
Total	367	256	353	386	33	

Employment Status		2019 Actual	2020 ** Actual	2021 Appropriated	2022 Request	2021 vs. 2022 Difference
	Elected/Appointed Officials	39	39	39	39	0
	Full-Time	149	158	173	187	14
	Part-Time/Seasonal *	179	59	141	160	19
	Total Positions	367	256	353	386	33

Total Personnel by Classification		2019 Actual	2020 ** Actual	2021 Appropriated	2022 Request	2021 vs. 2022 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	9	8	8	8	0
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Deputy Directors	4	1	1	1	0
	Managers	0	4	7	9	2
	Superintendents	5	4	4	4	0
	Supervisors	8	5	3	3	0
	Full-Time Salary	13	16	19	22	3
	Full-Time Hourly	15	20	22	25	3
	Full-Time Steelworkers	30	31	40	41	1
	Lieutenants/Sergeants	10	10	10	10	0
	Officers	46	46	46	50	4
	Dispatchers	11	12	11	12	1
	Part-Time/Seasonal *	175	58	141	160	19
Total Positions	367	256	353	386	33	

* - Seasonal staff fluctuates from year to year based on hours of operation and availability of staff to work. Seasonal staffing levels for 2022 were based on the last full regular season or 2019.

** - Seasonal positions in the Department of Parks & Recreation were removed from appropriations in 2020 due to the COVID-19 related cancellation of many programs (e.g., camps and pools).

FINANCIAL MANAGEMENT POLICIES

Financial Policies

As a part of the 2022 Budget process, the Administration requests that Council adopt the following City financial policies by Resolution. These policies describe the Administration's approach to overall fiscal planning and management.

Budget Policies

- The City defines a balanced budget as one in which current year revenues plus unreserved fund balances are sufficient to pay for current year operations.
- The City's annual budget will provide for the appropriate ongoing maintenance and repair of capital assets and provide for 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 controls to ensure adherence with the approved budget. All funds except Custodial 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 both the Director of Finance and the Mayor.

General Fund- Fund Balance Policy

- The City will maintain a mandatory Emergency Reserve in the General Fund, calculated as 25% of planned operating expenses. The Fund Balance Policy was adopted in 2014 and restructured in 2021 by City Council by Ordinance ORD-0010-2021 (see Appendix D).
- Unencumbered fund balance will be utilized for current or future appropriations but shall be maintained at a level of at least two months of 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 greater than \$5,000 and an estimated useful life greater than 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 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 by 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 budget.
- The City will utilize an equipment replacement program for equipment-type assets that is based on the useful life of each equipment category, usage, and damage, and will set aside funds annually to fund priority equipment replacements.
- The City will use a street and bridge rating program to identify streets and bridges most in need of repair or replacement.

Debt Management Policies

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

Revenue Policies

- The City will estimate annual revenues conservatively, objectively and in an analytical manner.
- The City will encourage diversification of its revenues, 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.
- Should an expenditure occur 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, both at the time that the order was made and at the time that the invoice was processed, that sufficient funds were appropriated and available for this purpose. Should such expenditure exceed \$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-0009-2021 (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 Annual Comprehensive Financial Report (ACFR).
- The City will compile a Annual Comprehensive Financial Report (ACFR) which will be submitted to the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting Program. The ACFR should satisfy the criteria established by the GFOA.
- Financial systems shall be maintained to monitor revenues, expenditures, and program performance on an on-going basis.
- Real-time financial data, including actual performance compared to budget and prior periods, will be available on-line for review by departments. Department heads are responsible for managing their budgets within the total appropriations for their departments.
- Financial reporting to Council shall include the quarterly budget reports as well as special reports as deemed appropriate by Council, the Finance Director, or the Mayor.

ACCOUNTING AND FUND STRUCTURE

Basis of Accounting

The City of Gahanna operates on a cash basis for budgetary purposes. 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 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 compliance for specific activities to various stakeholders including the citizens of Gahanna.

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, 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. These funds include the Public Safety, Parks & Recreation and Public Service Funds to demonstrate compliance with the 10% of the 2.5% income tax levied restricted by the voters for operational activities within these areas. Also included in the Special Revenue Funds are the Street Maintenance and Repair Fund and the State Highway Fund. These two funds receive funding from the City's share of motor vehicle registration fees and gasoline taxes. The Street Maintenance and Repair Fund and the State Highway Fund provide for the maintenance of streets and State highways within City limits. The City's Tax Increment Financing (TIF) fund is also considered a special revenue fund.

Capital Improvement Funds

The City's capital improvement funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. This fund is also used to account for the 30% of the 2.5% income tax approved by the voters to be used for capital maintenance and improvements. Capital outflows financed by proprietary funds and assets held in trust are excluded.

Debt Service Fund

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

Proprietary Funds

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. These funds are established when 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

Custodial Funds

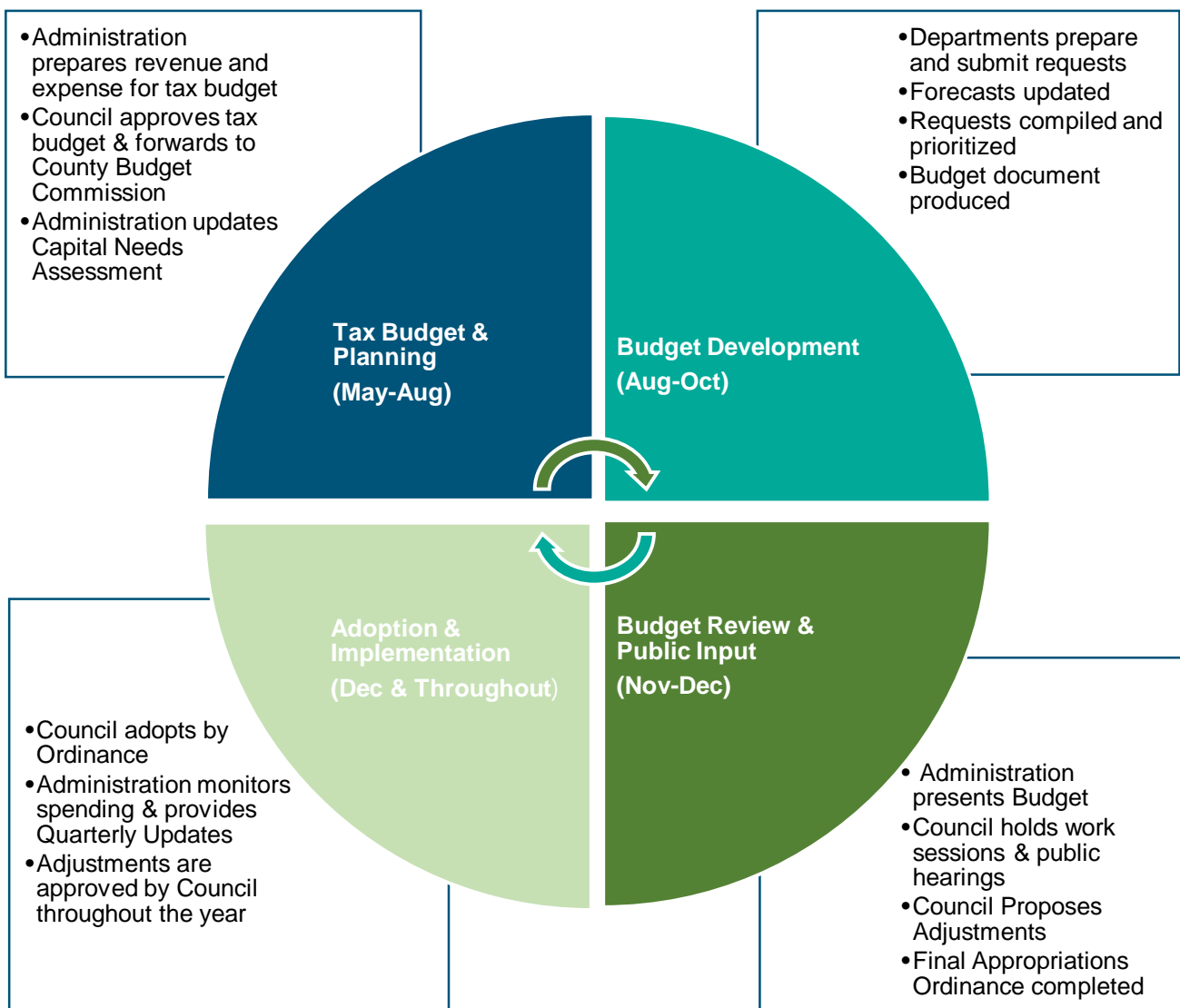
These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made as directed by the purchasing agent from the outside party.

BUDGET PROCESS

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

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

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



Tax Budget

State statute requires the City to adopt an annual cash basis tax budget. By Motion, City Council approves submission of the tax budget by July 15 of each year. This budget is submitted to the Franklin County Budget Commission 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 Chapter 5705 and City Charter Section 3.08 to adopt an appropriation ordinance by December 31st of each year for the ensuing fiscal year. This appropriation ordinance controls expenditures at the fund, department, and object levels (the legal level of control) and is effective January 1. The appropriations may be amended or supplemented during the year by action of Council. The appropriations ordinance sets spending limitations within each fund and department by category: salaries & benefits, operating expenditures, capital outlay and transfers. City Council, in the appropriations ordinance, gives the Finance Director the authority to make transfers up to \$3,000 between appropriation line items within any department and fund. Any requests for appropriation transfers between departments or in excess of \$3,000 must be approved by Council.

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

2022 Budget Calendar

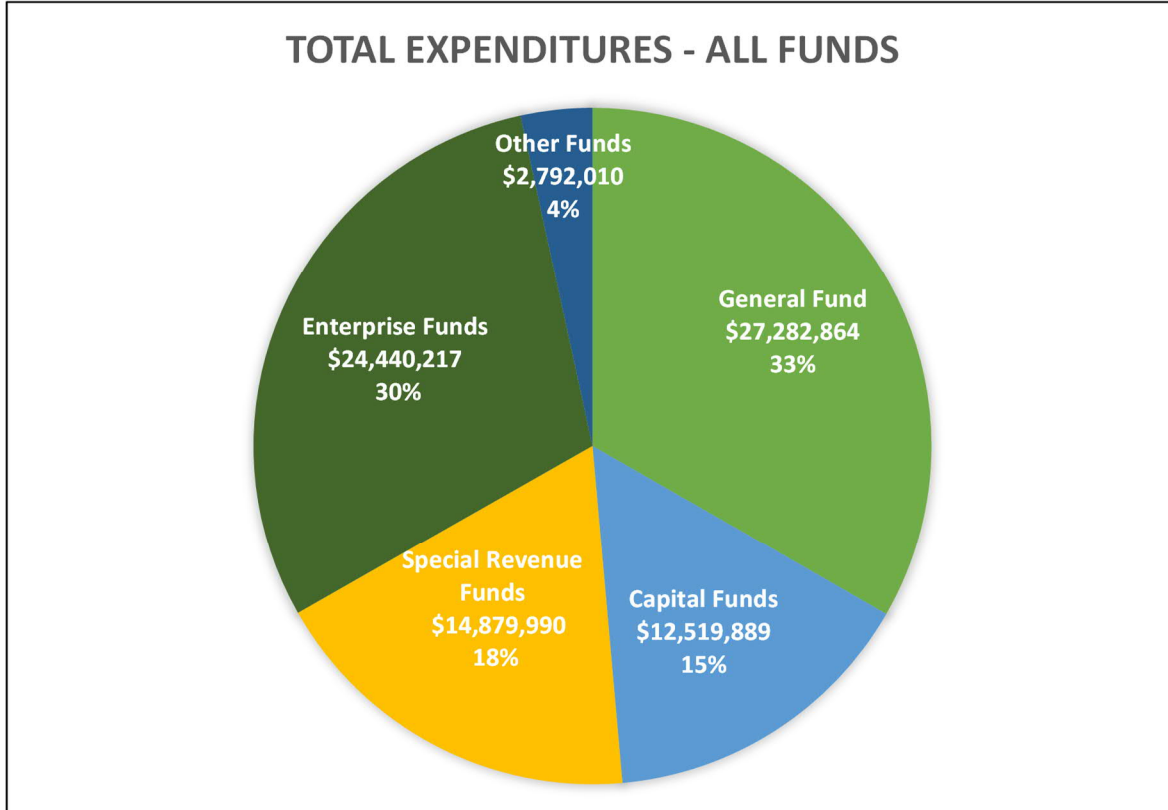
The following calendar lists the internal and external schedule for budget development and proposed budget adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
May 25	Administration Capital Needs kickoff
June 18	Capital Needs Assessment project sheets due to Finance
June 28	<i>Council Committee Meeting</i> Tax Budget provided to Council for review and adoption
July 6	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
July 26	<i>Council Committee Meeting</i> 2022 Capital Needs Assessment presented to Council
August 5	Administration Budget kickoff 2022 Budget Projection loaded into accounting system for departments to begin working on operating budgets.
August 26	All 2022 operating budget requests to Directors in accounting system.
September 13	Directors finalize narratives.
September 13 – October 1	Finance uses the accounting system to compile all requests and coordinates meetings with Directors and the Mayor to discuss requests and finalizes budget book.
October 25	<i>Council Committee Meeting</i> Budget request provided to Council.
November 1	<i>Formal City Council Meeting</i> Formal Presentation. Public comment permitted
November 8	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
November 22	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 6	<i>Formal City Council Meeting</i> Public comment permitted
December 13	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 20	<i>Formal City Council Meeting</i> Council approves the 2022 Appropriation Ordinance

ALL FUNDS SUMMARY

Consolidated Financial Overview

This overview includes an overall financial summary 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 individual department and fund narratives.



Fund	Requested Appropriations	
General Fund		27,282,864
Capital Funds		12,519,889
Special Revenue Funds		14,879,990
Enterprise Funds		24,440,217
	Stormwater	1,189,634
	Water	8,656,018
	Water Capital Improvement	1,750,851
	Sewer	8,191,363
	Sewer Capital Improvement	2,025,851
	Refuse	2,626,500
Other Funds		2,792,010
All Funds Total		81,914,970

Fund Balance and Appropriation Summary

Fund	2021 Beginning Unencumbered Fund Balance	Revenue 2021 Budget	Expenditures 2021 Budget	Est. Funds Available to Appropriate 1 / 1 / 22	Revenue 2022 Budget	Expenditures 2022 Budget	Estimated 2022 Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	17,604,994	25,046,952	24,513,592	18,138,354	26,078,856	27,282,864	16,934,346
750-Reserve for Sick & Vacation Fund	120,401	231,645	231,645	120,401	239,000	238,844	120,557
SPECIAL REVENUE FUNDS							
220-Street Fund	800,938	2,164,000	2,210,707	754,231	2,275,000	2,312,078	717,153
222-State Highway Fund	497,791	145,000	147,513	495,278	161,000	164,732	491,546
224-Tax Increment Fund	2,635,556	4,034,213	2,355,028	4,314,741	3,831,350	3,808,100	4,337,991
225-State Law Enforcement Trust Fund	59,325	50,000	50,500	58,825	0	0	58,825
226 - Enforcement & Education	38,975	1,000	17,500	22,475	0	17,500	4,975
227 - Parks & Rec Donation	11,496	0	0	11,496	0	0	11,496
228-Permanent Improvement Fund	-17,754	17,800	0	46	0	0	46
229-Clerk of Court Computer Fund	238,482	29,000	33,600	233,882	29,000	79,500	183,382
230-CARES Fund	182,164	1,623	89,690	94,098	0	0	94,098
231-County Permissive Tax Fund	65,991	200,000	200,000	65,991	0	0	65,991
232-Cul-de-sac Maintenance Fund	42,027	0	0	42,027	0	0	42,027
233-ARP Fund	0	1,858,441	186,000	1,672,441	1,858,441	2,400,000	1,130,882
234-Court Computerization Fund	37,117	11,000	1,750	46,367	11,000	2,000	55,367
235-Federal Law Enforcement Seizure Fund	21,819	6,000	15,500	12,319	30,000	30,000	12,319
236-Treasury Law Enforcement Seizure	94,287	25,000	65,500	53,787	70,000	70,000	53,787
237-AG Peace Officer Training	1,459	0	0	1,459	0	0	1,459
238-Street Tree	47,215	0	0	47,215	0	0	47,215
240-Public Safety Fund	384,737	1,374,414	1,371,736	387,415	1,346,135	1,436,267	297,283
241-Right of Way	602,089	60,000	60,000	602,089	60,000	60,000	602,089
242-Parks & Recreation Fund	837,952	1,748,253	2,491,114	95,091	1,627,980	1,713,987	9,084
243-Public Service Fund	797,219	1,818,173	2,236,947	378,445	1,168,135	1,264,322	282,258
510-Police Pension Fund	671,133	1,313,087	1,274,526	709,694	1,277,660	1,277,660	709,694
515-Police Duty Weapon Fund	15,560	8,200	8,200	15,560	5,000	5,000	15,560
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
838-Recreation Scholarship	10,750	0	10,000	750	0	0	750
CAPITAL FUNDS							
322-State Capital Grant	0	0	0	0	0	0	0
325-Capital Improvement	6,171,863	9,220,952	11,814,099	3,578,716	9,149,750	12,519,890	208,576
327-Park Fund	110,037	0	0	110,037	0	0	110,037
328-Park-in-Lieu of Fees Fund	12,943	0	0	12,943	0	0	12,943
329-Court Building Fund	309,289	19,000	0	328,289	19,000	0	347,289
330-Federal Highway Grant Fund	-32,937	32,937	0	0	0	0	0
DEBT SERVICE							
431-General Bond Retirement Fund	1,098,367	2,249,423	2,211,584	1,136,206	2,208,097	2,208,010	1,136,293
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	1,594,458	1,209,700	1,285,021	1,519,137	1,234,700	1,189,634	1,564,203
651-Water Fund	2,267,404	8,845,270	8,230,118	2,882,556	8,834,218	8,656,018	3,060,756
652-Water System Capital Improvement Fund	2,886,333	786,693	590,905	3,082,121	1,765,552	1,750,851	3,096,822
661-Sewer Fund	4,251,332	7,413,916	7,713,240	3,952,008	8,104,664	8,191,363	3,865,310
662-Sewer System Capital Improvement Fund	2,753,757	1,167,243	1,400,905	2,520,095	1,724,565	2,025,851	2,218,809
850-Refuse Escrow Fund	271,081	2,329,800	2,314,150	286,731	2,339,800	2,626,500	31
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	626,079	256,449	195,000	687,528	264,000	184,000	767,528
CUSTODIAL FUNDS							
800-Unclaimed Funds	31,268	0	0	31,268	0	0	31,268
835-Senior Escrow Fund	8,904	0	0	8,904	0	0	8,904
836-Park Facility Deposit Fund	7,868	0	0	7,868	0	0	7,868
837-Veterans Memorial Fund	7,131	0	0	7,131	0	0	7,131
840-Insurance Demolition Fund	76,861	0	0	76,861	0	0	76,861
860-Developers Escrow Fund	3,474	400,000	400,000	3,474	400,000	400,000	3,474
ALL FUNDS TOTAL	48,265,054	74,075,184	73,726,070	48,614,167	76,112,903	81,914,971	42,812,100

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	Development	Public Safety	Public Service	Planning Department
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			◆										
230-CARES Fund	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
231-County Permissive Tax Fund													◆
232-Cul-de-sac Maintenance Fund													◆
233-ARP Fund	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
234-Court Computer Fund			◆										
235-Federal Law Enforcement Seizure Fund											◆		
236-Treasury Law Enforcement Seizure Fund											◆		
237-AG Peace Officer Training Fund											◆		
238-Street Tree Fund													◆
239-OCJS Grant Fund											◆		
240-Public Safety Fund											◆		
241-Right of Way Fund													◆
242-Parks & Recreation Fund								◆					
243-Public Service Fund													◆
325-Capital Improvement Fund						◆	◆	◆	◆	◆	◆		
326-Park Improvement and Acquisition Fund								◆					
327-Park Fund								◆					
328-Park-in-Lieu of Fees Fund								◆					
329-Court Building Fund			◆										
431-General Bond Retirement Fund						◆							
435-Special Assessment GBR						◆							
510-Police Pension Fund											◆		
515-Police Duty Weapon Fund											◆		
530-Public Landscape Trust Fund								◆					
631-Stormwater Fund													◆
651-Water Fund													◆
652-Water System Capital Improvement Fund													◆
661-Sewer Fund													◆
662-Sewer System Capital Improvement Fund													◆
750-Reserve for Sick & Vacation Fund						◆							
800-Unclaimed Funds						◆							
835-Senior Escrow Fund								◆					
837-Veterans Memorial Fund								◆					
838-Recreation Scholarship Fund								◆					
850-Refuse Escrow Fund													◆
860-Developers Escrow Fund													◆
900-Workers Compensation Self Insurance Fund					◆								

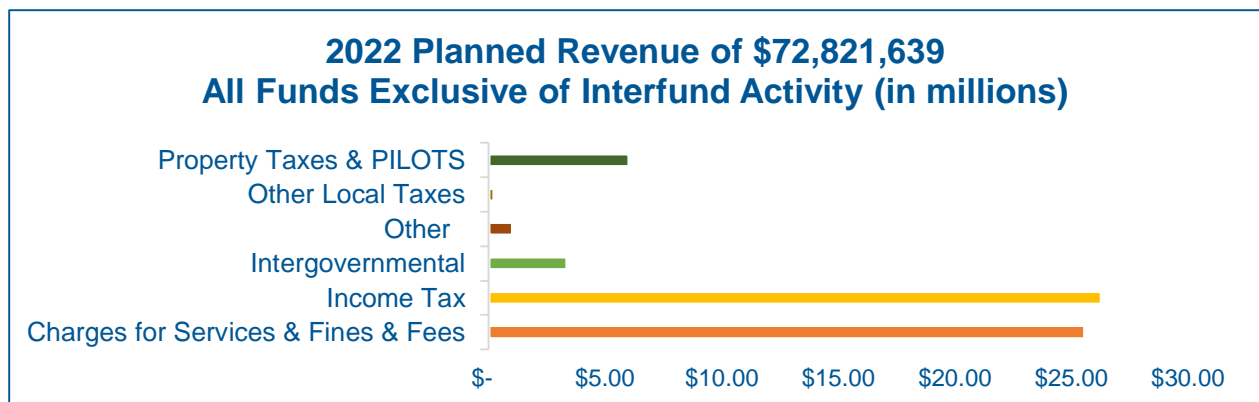
Revenue Sources

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 2022-2026.

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 to maintain as accurate a forecasting model as possible. Revenue growth is forecasted in a conservative manner to ensure that spending decisions are made that do not over-obligate the City.

The graph below identifies all City revenue sources planned for 2022 exclusive of inter-fund transfers and advances, which are anticipated to total \$3,291,264.



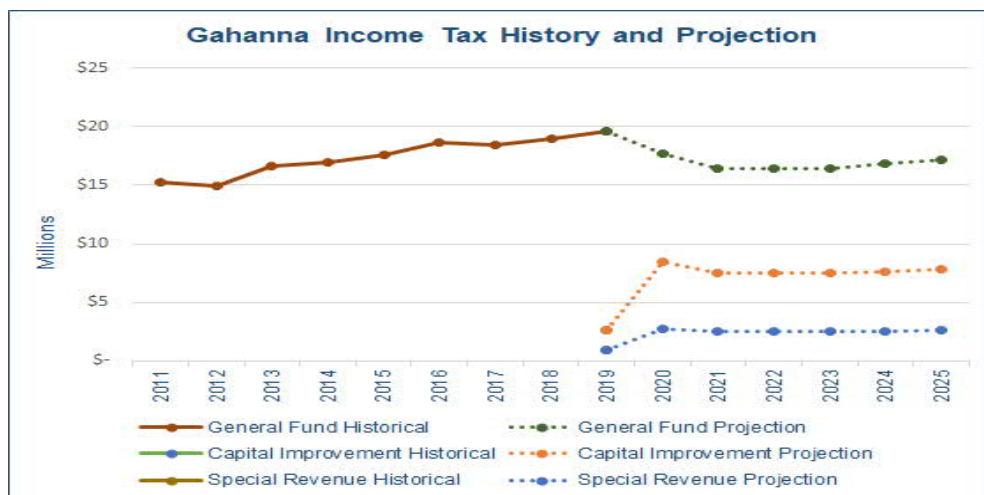
Income Tax

Gahanna's local income tax rate is 2.5% on income earned, with 100% credit applied to the lesser of Gahanna's income tax or the income tax residents pay to another municipality. Businesses are subject to the rate of 2.5% on net profits. Of the 2.5% assessed, 1.5% of the total amount assessed is for general operations of the City and is projected to be \$19 million for 2022. The remaining 1% of the total amount assessed is split between multiple funds. Seventy-five percent (75%) of the 1% increase is restricted for capital improvements. This portion is posted to the Capital Improvement Fund and is projected to be \$8.9 million for 2022. The remaining 25% of the 1% increase is restricted for operational costs associated with public safety, public service and parks and recreation, and is posted to one of three separate Special Revenue Funds for each purpose. The total projected for special revenue in 2022 is \$3 million. The amount posted to each Special Revenue Fund is based on the percentage of total net costs planned for each activity within the Special Revenue Funds, along with unreserved fund balance carried forward. This is the largest source of revenue for the public safety and public service funds.

Like most of our peer cities, 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 1.4% 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 2020, 74% of Gahanna's local income tax came from business withholdings, 12% from the net profits of Gahanna businesses, and 14% 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. The pandemic had a significant impact on income tax revenue, with an actual 7% in lost income tax revenue for the year 2020 for the General Fund, or approximately \$1.4 million.

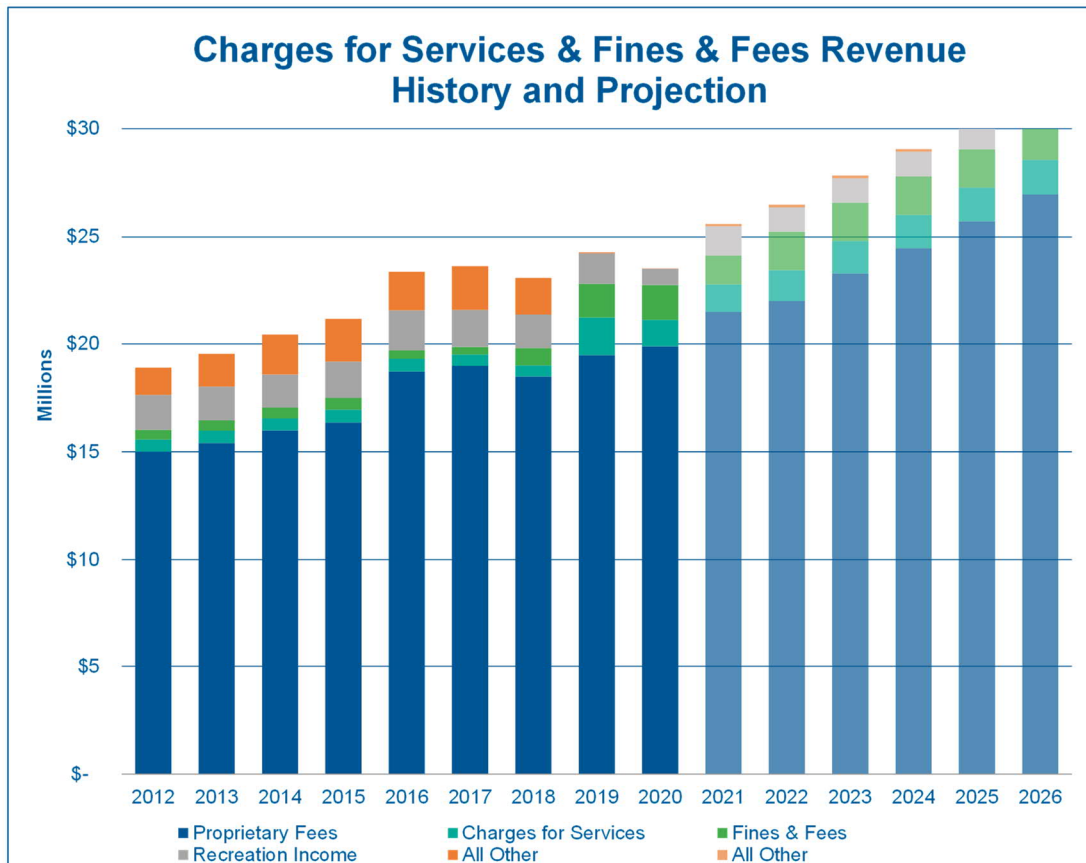
On a national level, the Federal Reserve is still anticipating uncertainty into 2022, with real growth occurring in 2023. Although overall economic numbers are improving, they are providing a false sense of recovery as the results are still not at pre-pandemic levels. Supply chain disruptions also are a factor, as many consumers are ready to buy but businesses have limited or no inventory. This increased demand is expected to continue, which will help to drive recovery. While there is enough positive momentum to expect at least three federal reserve interest rate hikes in 2023 with three more in 2024, ongoing debt ceiling debate could affect this projection. Overall momentum nonetheless is positive, and similar positive momentum is being experienced on a local level with economic growth occurring. However, this growth may be offset by continued movement to remote work environments and potential refunds related to the State emergency orders and pending litigation. Based on this collective information, the estimate for revenue is a flat growth of 0% to 2% through 2026.



Charges for Services & Fines and Fees

The second largest source of revenue across all funds is Charges for Services and Fines & Fees, with an estimated \$26.5 million in revenue planned for 2022. Over 83% of this revenue source, or \$22 million, is comprised of proprietary charges for services for the City's Water, Sewer, Stormwater and Refuse Utilities. These Enterprise Funds are operated similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service & Engineering develops a fee structure that is adequate to fund current operations and capital needs, as well as to 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 set by the City of Columbus continue to rise. The City purchases water and sewer services from the City of Columbus and sells these services to businesses and residents in the City. This along with increased operation costs and needed infrastructure improvements necessitate rate increases.



Other primary sources of charges for services and fine and fee revenue collected include parks and recreation charges for services (\$1,125,500 planned for 2022), administrative charges for services (\$687,690 planned for 2022), cable franchise & cell tower rental fees (\$512,280 planned for 2022), fines and fees collected by the City's Mayor's Court (\$479,000 planned for 2022), and income tax penalty and interest (\$405,000 planned for 2022). These revenue sources are estimated based on historical collection trends. COVID-19 had a significant impact on recreation income in 2020, and future estimates do not anticipate any additional decreases related to COVID-19. As the City moves into the first and second quarters of 2022, conditions and trends will be monitored to determine whether these revenue sources need to be re-evaluated and adjusted.

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

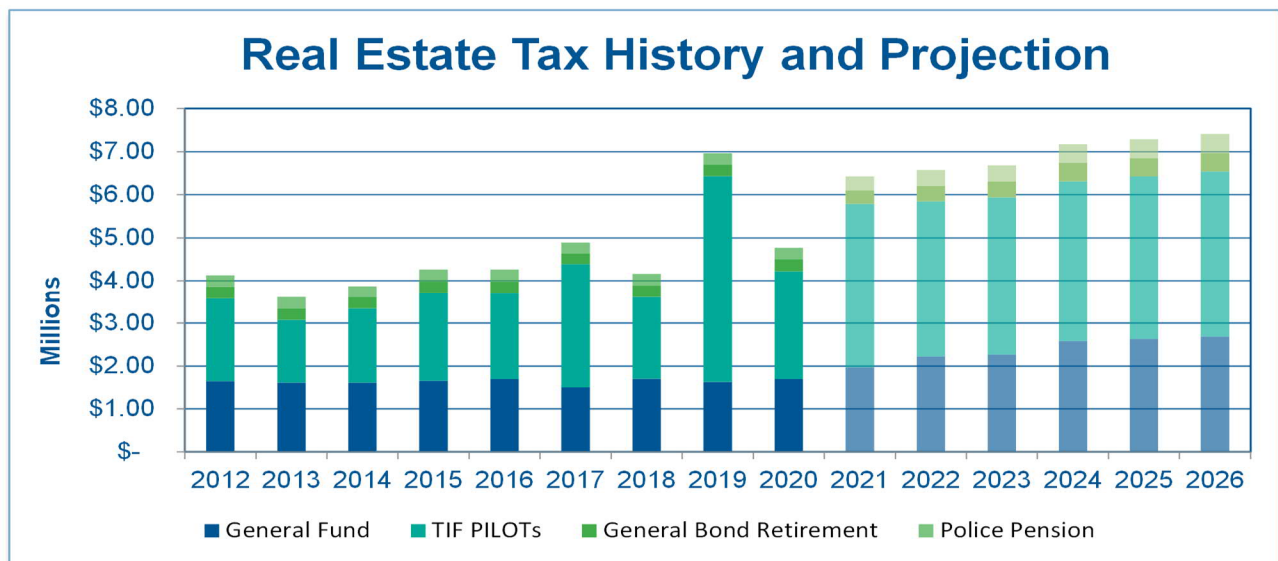
Real estate taxes and payments in-lieu-of taxes (PILOTS) are the third largest source of revenue City-wide and are estimated to total \$6.6 million in 2022. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

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

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The State reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included as part of intergovernmental revenue. The taxable assessed value for properties in Gahanna was most recently calculated in 2020 for taxes collected in 2021.

Property Classification	Amount	Percent
Real Estate	\$1,187,370,380	96%
Public Utility	\$43,899,210	4%
Total	\$1,231,269,590	100%

The County completes a comprehensive appraisal of properties every six years with an update every three years following the appraisal. The most recent update took place in 2017, with property values increasing by 13% on average. The County conducted its three-year update in tax year 2020 (for 2021 collections). The County Auditor projected a 16% increase for 2021, and collections are largely in line with this estimate. Beyond 2021, values are forecasted to increase by 17% and then remain relatively stable with 2% growth until the six-year appraisal is conducted. That appraisal will be conducted in tax year 2023 (for 2024 collections). Similar to the past appraisal, we are anticipating a 14% increase for 2024. Property tax revenue has not been impacted by COVID-19 and the City is not anticipating any impacts as we move into 2022 and beyond. TIF PILOT revenue is anticipated to grow as parcels within the TIF districts begin to produce incremental revenue through property improvements.



Intergovernmental

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

Gas and Motor Vehicle Taxes

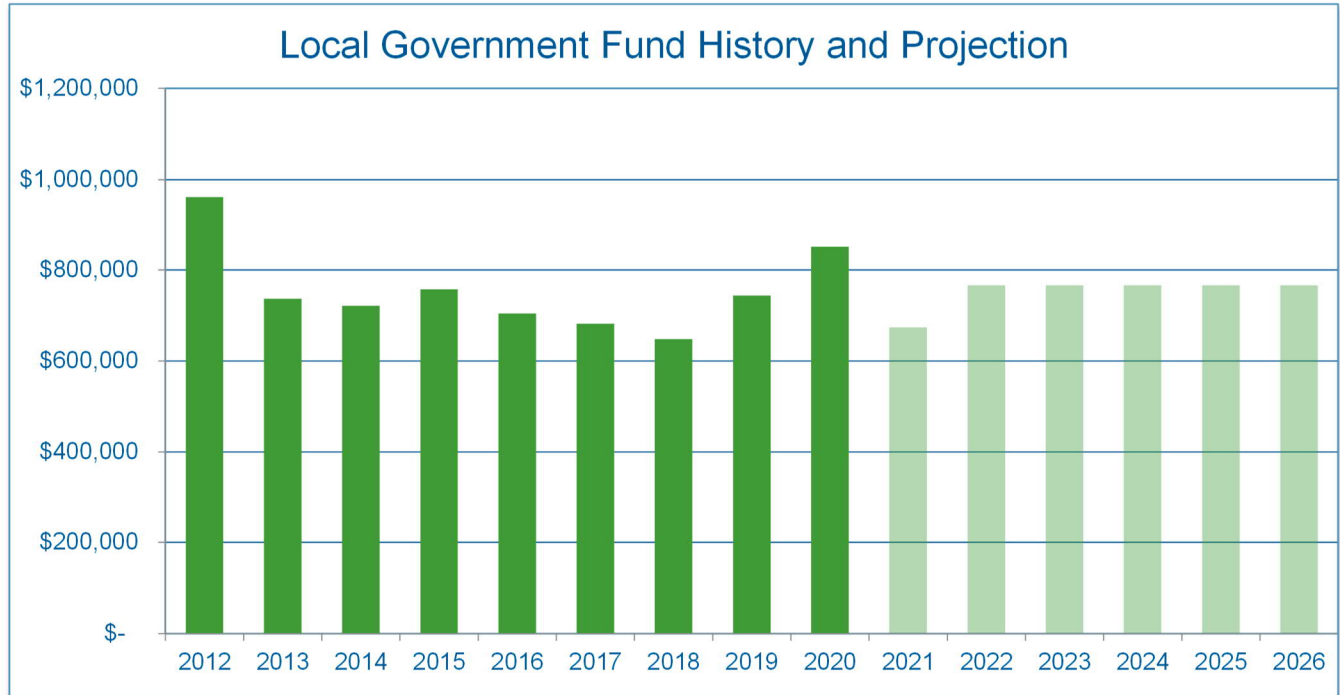
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The State levies an excise tax which was increased July 2019 to \$.385 per gallon of gasoline; diesel and all other fuel types to \$.47 per gallon; and compressed natural to \$.10 per gallon. A portion of these taxes are allocated to cities according to formulas set forth in ORC §§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. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to a cap of \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. Council would be required to pass an ordinance levying the new tax. To date, Council has not opted to levy this additional tax.

For 2021, the City estimated a 10% reduction related to the pandemic and actual revenues are producing at a level slightly higher, as an increase in travel and consumption has been realized. A 6% increase is anticipated for 2022, which would bring collections closer to pre-pandemic 2019 levels with the above state increases enacted. Although 2019 collections were for just ½ a year, we are anticipating continued fluctuations as the economy recovers. Beyond 2022, no increases are anticipated. As recovery continues during 2022, revenue will be closely monitored to determine adjustments that may be necessary.

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 led 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. Further changes to the allocation methodology were made in 2019. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding since 2011. In 2022, the City anticipates receiving less than half of its pre-2011 share of the Local Government Fund. During 2019, a slight change was made to the amount of state general revenue allocated to the Local Government Fund, increasing the percentage of state tax revenue credited to the General Fund each month from 1.66% to 1.68%. This equates to approximately \$5M more going into the Fund. Through the end of September 2021, the City has received 20% more than the County Auditor's estimate. This suggests that the State's general revenues are outperforming original estimates and that recovery already may be occurring at the State level. The County Auditor has estimated a 14% increase for 2022. While this momentum may continue, we are not predicting any growth beyond 2022 based on continued legislative changes to this stream of funding and economic uncertainties still surrounding the pandemic and recovery.

Other Intergovernmental

Other Intergovernmental Revenue consists of homestead and rollback reimbursements, federal forfeiture revenue sharing, state forfeiture revenue sharing, and grants (which includes American Rescue Plan (ARP) revenue). For 2022, the City is projecting \$2.3 million in revenue from these resources, with \$1.8 million representing ARP funds. In total, the City will receive \$3.7 million in ARP funds which are to be used strategically through the end of 2024 in continued response to the pandemic, to boost economic recovery, and to provide assistance to those disproportionately impacted by the pandemic.

For 2022, the Administration is requesting to use \$2.4 million of ARP funds for the following:

- \$1,940,000 requested for water and sewer projects as identified in the final regulations to improve clean drinking water and collection and treatment of wastewater and stormwater. These activities are allowable as a general necessity for the public health and wellbeing of the community.
- \$210,000 requested for parks and recreation. The final rules recognized that parks were experiencing high volumes of usage during the pandemic, requiring additional maintenance. Park systems also are a safe way to enjoy activities in the outdoors, reducing the risk of spread of the virus while allowing for socialization.
- \$50,000 requested for providing grants to non-profit organizations that work directly with those most impacted by the pandemic to expand or maintain these important services.
- \$200,000 request for furniture replacement in City Hall under the loss in revenue provisions. Prior to 2021, the City was understaffed. With the increase in capital projects and programs enabled by the passage of Issue 12 in May 2019, additional staffing positions were projected to be added in 2020. The onset of the pandemic resulted in the City adjusting the 2020 budget and deferring many planned hires to 2021. Due to loss in revenue related to the pandemic, however, furniture was not addressed as part of the 2021 budget. Although positions were added in 2021 and several more positions are needed and requested to be added in 2022, the current facility lacks adequate space and furniture to accommodate the City's growing staff. (Challenges around the lack of space are addressed within the Capital section of this document.)

All Other Sources

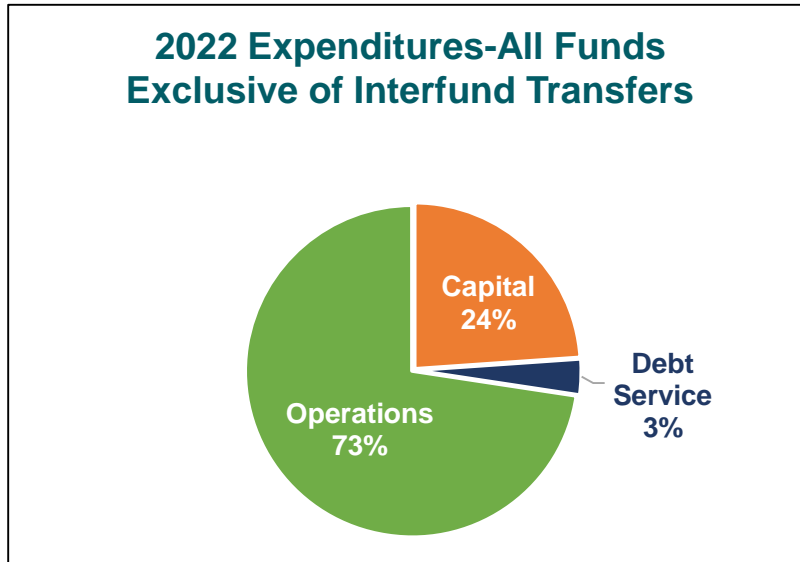
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2022 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue)	\$400,000
Interest & Investment Income	Investment earnings are a function of the cash available for investments, market interest rates and allowable investments per the City's investment policy.	\$400,000
Miscellaneous Income	Miscellaneous income includes unanticipated amounts received from donations, the sale of assets, insurance settlements, and any other unforeseen sources that do not fit any of the other identified categories.	\$31,000
Licenses & Permits	City Code requires individuals to obtain a license or permit for various activities to be conducted within City limits, such as building permits, solicitor permits, installer licenses for water and sewer services, etc.	\$522,280

Lodging taxes and investment income are anticipated to increase compared to 2020. However, this is still well below pre-pandemic levels and is only anticipated to grow slightly over the next five years by 1% to 2%.

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service. In 2022, 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 \$57.1 million, or 73% of current expenditures. Total capital outlay is estimated at \$18.8 million, or 24% of total expenditures. Expenditures toward debt service are estimated to be \$2.7 million, or 3% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2022 total operating expenditures of \$57.1 million are 9% more than 2021 appropriations as amended. As the City continues to increase services and the community grows, operational expenditures will also increase.

As a service organization, the City provides services that protect and enhance the quality of life for its citizens. 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, and Emergency Management.
- **Transportation:** Provides for the safe and effective transport within the City; includes fleet, street maintenance and engineering.
- **Community Environment:** Economic Development, Planning, and Information Technology
- **Leisure Time Activities:** Operation & maintenance of City-owned parks, recreation programming, pools, golf course and Senior Center.

The Department narratives that follow summarize actual operating expenditures for 2019 and 2020, appropriations for 2021 as amended, and the 2022 budget request. Line-item revenue and expenditure details are provided in Appendix A of this document.

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

Salaries and Benefits

Salaries and benefits include the funds needed to pay all salaries and wages, employee benefits (such as health insurance), and legally mandated fringe benefit expenses (such as pension contributions and Medicare). In general, salaries and benefits make up 45% of total operating expenditures citywide. Of the City's 2.5% income tax levy, 10% is restricted for the operations of public safety, parks & recreation, and public service. The following programs have been established within these special revenue funds for 2022:

- Public Safety Fund – accounts for the school resource officer program, new community liaison officer and subsidizing police pension. Property taxes levied specifically for police pension cover a portion of pension expense. The remainder is funded with transfers from the Public Safety Fund.
- Parks & Recreation Fund – accounts for camps, Gahanna Swim Club and Hunter's Ridge Pool, Senior Center, Gahanna Golf Course, part-time marketing & communications coordinator, and horticulturalist.
- Public Service Fund – accounts for engineering activities and parking garage maintenance.

The 2022 budget includes funding for full-time, part-time, and seasonal positions. The new full-time and part-time requests for 2022 are outlined below. Unless otherwise noted, the funding for these positions will be from the General Fund.

- The Office of the Mayor is requesting the following:
 - Hiring one (1) full-time Public Information Officer. Throughout 2021, a number of factors have led to an increase in workload and a consequent re-evaluation of staffing needs within the Marketing & Communications Division. These factors include, among others, the return to pre-pandemic levels of city programming and events, a significant rise in the number and size of capital projects requiring increased communications with residents and businesses, the build out of an experienced economic development team and related increase in need for economic development marketing and communications, and a focus on expanded resident communications from both the Administration and Council. In order to meet these identified needs, the previously-identified and approved role of Community Liaison would be expanded to the position of Community Relations Officer, with the current Communications Manager moving into this role and not only retaining responsibility for overseeing resident-related communications, but also functioning as the liaison between the City and Mayor's Office and community organizations to enhance direct communications and align initiatives. The Public Information Officer role would be responsible for non-resident communications, including but not limited to media inquiries, press releases, crisis communications, and supporting overall communications as needed.
 - Elevate the existing Marketing & Communications Coordinator to a full-time position (currently at 35 hours per week with benefits; would move to 40 hours per week with benefits). This position would work under the direction of the Community Relations Officer and would provide needed staffing resources for various projects focused on resident communications and engagement.
- Department of Public Safety is requesting the following:
 - Hiring of three (3) full-time Police Officers. Currently, the Division is budgeted for 56 sworn positions (a decrease from 61 sworn officers in 2008). However, due to retirements, injuries, military deployments, and other factors (including the long lead time necessary to adequately hire, train and deploy diverse candidates to serve as Police Officers), the Division rarely operates at its budgeted strength. Emphasis within the budget will be placed on funding a "readiness rate" of sworn positions based on an analytical review of the Division's relief factor, to ensure that the Division operates at its intended strength. A readiness rate for the Division would include one (1) new Officer and one (1) Officer replacement for a patrol Sergeant promotional backfill.

- In response to community expectations to provide personnel dedicated to more complex and time-consuming community issues, the Division is requesting one (1) position for a Community Liaison Officer. This officer would be an extension of the community policing unit and would utilize special funds to address acute community needs. This position is requested for funding out of the Public Safety Fund.
- Hiring of a Dispatcher Operations Manager to oversee the coordination, management and integration of systems and personnel in the new Operations Center. Upon opening a fully functional co-located dispatcher center, the Division immediately will be poised to present dispatching services to potential public safety partners in the northeast region of Central Ohio. The viability of the new dispatch center being able to function as a regional center will be directly dependent upon adequate staffing and supervision.
- Hiring of one (1) 9-1-1 Dispatcher. The current overtime usage demonstrated by staff exceeds the costs associated with hiring an additional Dispatcher.
- The Division currently lacks clerical expertise and assistance in the executive offices where executive staff prepare, collate, file, update reports, and distribute documents. The Division is requesting one (1) Administrative Assistant position to perform the clerical, recordkeeping, filing, reporting, budgetary and related duties (previously performed by a Management Analyst) to improve operational efficiencies.
- Department of Public Service & Engineering is requesting the following:
 - Hiring of one (1) Development Engineer from the Public Service Fund. The engineering workload has drastically increased due to dedicated funding for capital improvements and increased economic development in Gahanna. This position will allow the Division of Engineering to restructure duties and streamline processes. This position will provide for a single point of contact for developers and permitting. In addition, the Development Engineer will serve as the project manager for development projects that are approved, ensuring that compliance and inspections are done in an efficient manner.
 - Hiring of one (1) Administrative Assistant – Engineering from the Public Service Fund. The administrative duties for the Division of Engineering are currently spread among the Engineering staff. These tasks take away from the core functions of team members. In addition, the increase in projects has resulted in increased resident inquires, correspondence, and notifications. This full-time position will be a single point of contact for these matters, including the newly funded sidewalk program. Lastly, this position will provide a front desk presence for the Division of Engineering for residents.
 - Hiring of one (1) Electrician from the Street, State Highway, Public Service, Water, and Sewer Funds. Currently, the City hires numerous outside companies to complete tasks related to electrical needs. Because of costs and lack of availability, most electrical inspections and maintenance projects are deferred until an item breaks, which results in higher repair or replacement costs. Staff currently spends a significant amount of time managing these companies who have a revolving door of employees working within the City. The addition of an electrician will allow for greater operation maintenance and oversight of streetlights, traffic signals, and electrical systems in all facilities.
 - Hiring of one (1) Facilities Maintenance Coordinator. This full-time position will assist the Facilities Foreman with maintenance and repair of City facilities. This position will allow for needed work on deferred maintenance and assist with performing mandatory checks required by law.

- Movement of funding sources for Administrative Assistant –Front Desk to Service. The Administrative Assistant at the front desk is currently funded 50% in Human Resources and 50% in Parks and Recreation. In the 2022 budget, 50% is being moved from Human Resources to Public Service & Engineering in order to provide help with administrative assistant tasks for the Public Service Department. This position is not a new hire but is a move of funding. This employee will assist with the sale of assets at auction, non-contract invoicing, deposits and purchase orders, parking garage management, fleet support, streetlight banner program, and special events hosted by the Department.
- The Human Resources Department is requesting the following:
 - Hiring of one (1) HR Manager. Under the direction of the Director of Administrative Services, this position will supervise and direct the day-to-day operations of the Human Resources Department. This position will create and manage an inaugural comprehensive safety and training program for City employees and will increase efficiencies throughout HR by realigning duties and providing enhanced customer service to employees. As the staffing of the City continues to grow, the need to maintain human resources staffing is vital to ensure compliance with federal and state laws, risk mitigation, labor relations management, employee morale and engagement. The addition of this position will allow the Director of Administrative Services to focus on citywide initiatives such as the strategic plan, facilities assessment and planning, budget process and capital improvement plan.
- The Parks & Recreation Department is requesting the following:
 - Hiring of one (1) full-time Maintenance Worker and eliminating three (3) vacant part-time Team Member I positions. This hiring is consistent with the full-time hires made in 2021, which helped to stabilize workforce and operations by decreasing the Parks & Facilities Division’s reliance on part-time employees. In exchange for the addition of one full-time position, three part-time Team Member I vacancies have been removed from the 2022 budget, making this a cost neutral change for 2022.
 - Hiring of one (1) part-time Marketing and Communications Coordinator from the Parks & Recreation Fund. This position will report to the Marketing Manager and will be responsible for assisting with marketing of Parks & Recreation programs and events. This will provide support for such duties as graphic design, development of newsletters, creation of digital and written promotional materials, and social media for the Department of Parks & Recreation.

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*	2022 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants, and lieutenants	60	Contract under negotiations	January 1, 2019 – December 31, 2021
Fraternal Order of Police-Ohio Labor Council (FOP-OLC)	Radio dispatchers	12	Contract under negotiations	January 1, 2019 – December 31, 2021
United Steelworkers (USW)	Streets, utilities, parks administrative technicians and foremen	41	3% Jan 2	January 2, 2020 – January 1, 2022

*includes 2022 budgeted positions

For all other employees, which includes the City's unclassified, supervisory, command officers and part-time staff, 2% pay adjustments are included for the first full pay in January. For union contracts expiring at the end of 2021, a 2% increase was budgeted pending the outcome of negotiations.

During 2021, Clemans, Nelson, and Associates completed a compensation study for the City of Gahanna. The Consultant reviewed and evaluated the current compensation system in its entirety, including all wage salary ordinances, pay grade assignments, etc., as well as reviewing individual employee progression through their assigned pay grade. Based on the analysis of the existing compensation system and the market survey results, the Consultant made the following recommendations:

- Shift the wage scale by ten percent (10%). This is based on data gathered during the market survey, the growth in relevant indices since the last compensation study, and the current labor market.
- Collective bargaining driven adjustments. There are currently two (2) non-bargaining unit positions (Chief of Police and Deputy Chief of Police) that are being compressed with subordinate bargaining unit positions.
- Market Driven/Internal Adjustments. Market driven adjustments were made to job classifications to ensure the City remains competitive with the market for those identified specific job classifications.

To implement the compensation study, the Consultant reviewed and analyzed each employee's progression through their assigned pay grade, and the cost, if any, to bring them up to the minimum wage rate of that pay grade.

Additionally, after adjusting the pay scale, the Consultant focused on the issue of compression among employees. The issue of wage compression toward the beginning of a pay range was a major focus and a substantial challenge facing the City's compensation plan. On average, employees are approximately 11.02% through their respective pay grade. Further, 91.21% of non-bargaining unit employees' current wages fall below the mid-point for their respective pay grade. In an effort to alleviate compression, the Consultant developed a defensible system for progressing employees within their pay grade. Assuming a 30-year career with the City, the Consultant targeted where an employee should fall within a pay grade based on their current time in position.

In addition to providing the cost to bring employees up to the minimum rate of pay, the Consultant also provided the cost to progress employees through the pay scale based on each employee's years of service in their current position.

The 2022 staffing budget includes a request to implement the recommendations from the compensation study to compensate employees properly and have wage rates current with the market for recruitment and retention purposes. The chart below details the cost to implement the compensation study.

Cost to Minimum	Cost to Progress through scale based on Years of Service	Total Cost to Implement
\$61,572.16	\$134,781.62	\$196,353.78
PHASE IN OVER 2 YEARS		
YEAR 1	\$142,126.55	
YEAR 2	\$54,260.36*	

*year 2 amount is dependent upon wage increases during 2022 and 2023

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

Other fringe benefits include health, vision, dental and life insurance, workers' compensation, and Medicare. The City provides health insurance to eligible employees through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 12 local governments in Central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes. In 2022, health insurance premiums are increasing by 0%, which is the result of various programs implemented by the City to contain healthcare costs including a wellness program, near-site wellness center and implementation of a High Deductible Healthcare Plan (HDHP) with a Healthcare Savings Account (HSA). The HDHP/HSA plan is required for unclassified employees and optional for union members.

Operating Expense

The remainder of the City's overall operating budget, 55%, 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 expenses occur 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.

The City budgets these operating expenditures by department based on current and new contracts and needs for materials and supplies. The 2022 budget reflects an increase of \$3.6 million or 15% increase in operating expenses related to contract services. Of this amount 34% or \$1.2 million is related to known increases for water and sewer services from the City of Columbus and refuse services. ARP funds represents \$1.9 million or 53% of the increase for grants made to the water and sewer capital funds for requested water and sewer infrastructure improvements. The remaining 13% or \$486 thousand are for:

- New technology, such as the asset management and work order system, new timekeeping systems and website redesign including content management.
- Communication services.
- Services for the new emergency communications center.
- New kiosk for court payments.
- New furniture in City-Hall (ARP).
- Grants to non-profits (ARP).

Capital Outlay

This budget request includes \$18.8 million in capital outlay - an increase of \$3.8 million or 26%. 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. Of the City's 2.5% income tax levy 30% is restricted for capital maintenance and improvements.

For 2022, this will fund 100% of capital maintenance or \$7.7 million in capital maintenance for governmental funds with 67% (\$5.1M) for streets and bridges, 10% (\$800,000) for parks and recreation and the remaining 23% (\$1.7M) for vehicles, equipment, and other capital outlay. The Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2022.

This 2022 budget includes \$1.2M in capital maintenance and projects for the proprietary funds or water, stormwater, and sewer. This includes equipment and the maintenance and repair of infrastructure, such as waterlines, sewage lines and stormwater maintenance. There is also \$2.8 million in one-time capital projects of which \$1.9 million are requested to be funded with ARP grants.

The following projects are planned from the TIF funds for a total of \$2.1 million:

- Eastgate – Taylor & Claycraft Intersection - \$950K.
- Central Park – Taylor & Claycraft Waterline - \$60K
- Central Park – Techcenter Drive Extension - \$250K
- Central Park – Science Blvd Trail - \$150K
- Manor Homes – Hannah Fence Repair - \$25K
- Manor Homes – Hannah Headley Connector - \$125K
- North Triangle – E Johnstown Road Repair - \$150K
- North Triangle – E Johnstown Road Trail Improvements - \$150K
- North Triangle – Traffic Signal Improvements - \$100K
- Hamilton Road – Hamilton Road Bridge - \$150K.

Debt Service

Debt service in the amount of \$2.7M is included in the 2022 budget. This is for interest and principal payments for the 2020 judgement bond related to the income tax lawsuit; 2013 and 2015 refunding bonds; 2015 street rebuild bonds; and OPWC Loans. 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		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ 18,257,831	\$ 19,281,240	\$ 19,028,940	\$ -	\$ -	\$ -
Property Taxes	1,696,152	1,967,969	2,220,486	-	-	-
Other Local Taxes	226,888	245,020	400,000	-	-	-
Revenue in Lieu of Taxes	-	-	-	2,531,016	3,814,693	3,623,600
Charges for Services	1,386,989	967,190	1,189,190	171,423	165,170	159,300
Licenses & Permits	621,339	566,880	519,880	-	-	-
Fines & Fees	1,187,495	531,880	1,057,540	-	-	-
Intergovernmental	1,065,848	909,418	996,000	48,656	54,350	48,450
Investment Income	849,068	318,198	400,000	-	-	-
Other	44,308	125,000	6,000	-	-	-
Total Revenues	\$ 25,335,918	\$ 24,912,795	\$ 25,818,036	\$ 2,751,095	\$ 4,034,213	\$ 3,831,350
Expenditures						
Current						
General Government	5,330,608	5,304,151	7,095,399	-	-	-
Security of Persons & Property	8,871,538	10,876,095	11,179,077	-	-	-
Transportation	963,555	1,167,135	1,159,004	-	-	-
Community Environment	2,415,365	3,233,230	3,349,330	835,948	1,124,335	1,068,100
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	2,547,474	2,548,221	3,430,879	-	-	-
Capital Outlay	553,518	47,793	-	1,686,377	650,000	2,110,000
Debt Service	176,669	518,063	527,375	-	-	-
Total Expenditures	\$ 20,858,727	\$ 23,694,688	\$ 26,741,064	\$ 2,522,325	\$ 1,774,335	\$ 3,178,100
		13%	3,046,376			
Excess (Deficiency) of Revenue Over Expenditures	4,477,191	1,218,107	(923,028)	228,770	2,259,878	653,250
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	(1,784,180)	(818,845)	(541,800)	(347,000)	(580,693)	(630,000)
Advances In	272,160	266,490	260,820	-	-	-
Proceeds from sale of capital assets	31,877	-	-	-	-	-
Proceeds from insurance	112,012	-	-	-	-	-
Issuance of Debt	45,000	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (1,323,131)	\$ (552,355)	\$ (280,980)	\$ (347,000)	\$ (580,693)	\$ (630,000)
Net Change in Fund Balances	3,154,060	665,752	(1,204,008)	(118,230)	1,679,185	23,250
Fund Balances, January 1	17,098,584	20,252,644	20,918,396	3,934,536	3,816,306	5,495,491
Fund Balances, December 31	\$ 20,252,644	\$ 20,918,396	\$ 19,714,388	\$ 3,816,306	\$ 5,495,491	\$ 5,518,741

Fund Summary - Governmental Funds

	Capital Improvement Fund			Public Safety Fund		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ 8,353,780	\$ 9,070,952	\$ 8,949,750	\$ 519,289	\$ 1,174,664	\$ 1,133,635
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	-	-	-	188,811	190,000	203,000
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	46,867	150,000	150,000	2,812	9,750	9,500
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 8,400,647	\$ 9,220,952	\$ 9,099,750	\$ 710,912	\$ 1,374,414	\$ 1,346,135
Expenditures						
Current						
General Government	-	-	-	-	-	-
Security of Persons & Property	-	-	-	397,579	413,770	562,312
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	-	-	-	-	-	-
Capital Outlay	4,504,616	11,814,099	12,519,889	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 4,504,616	\$ 11,814,099	\$ 12,519,889	\$ 397,579	\$ 413,770	\$ 562,312
Excess (Deficiency) of Revenue Over Expenditures	3,896,031	(2,593,147)	(3,420,139)	313,333	960,644	783,823
Other Financing Sources (Uses)						
Transfers In	-	-	50,000	-	-	-
Transfers Out	-	-	-	-	(957,966)	(873,955)
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 50,000	\$ -	\$ (957,966)	\$ (873,955)
Net Change in Fund Balances	3,896,031	(2,593,147)	(3,370,139)	313,333	2,678	(90,132)
Fund Balances, January 1	10,804,488	14,700,519	12,107,372	71,403	384,736	387,414
Fund Balances, December 31	\$ 14,700,519	\$ 12,107,372	\$ 8,737,233	\$ 384,736	\$ 387,414	\$ 297,282

Fund Summary - Governmental Funds

	Parks & Recreation Fund			Public Service Fund		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ 1,177,808	\$ 542,153	\$ 715,980	\$ 1,087,495	\$ 1,295,143	\$ 1,133,635
Property Taxes	-	-	-	-	-	-
Other Local Taxes	-	-	-	-	-	-
Revenue in Lieu of Taxes	-	-	-	-	-	-
Charges for Services	30,177	1,201,600	906,000	-	-	-
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	6,405	4,500	6,000	23,783	523,030	34,500
Intergovernmental	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-
Other	455	-	-	-	-	-
Total Revenues	\$ 1,214,845	\$ 1,748,253	\$ 1,627,980	\$ 1,111,278	\$ 1,818,173	\$ 1,168,135
Expenditures						
Current						
General Government	-	-	-	434,037	2,236,947	1,264,322
Security of Persons & Property	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Public Health & Welfare	-	-	-	-	-	-
Leisure Time Activity	422,689	2,507,670	1,713,987	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Total Expenditures	\$ 422,689	\$ 2,507,670	\$ 1,713,987	\$ 434,037	\$ 2,236,947	\$ 1,264,322
Excess (Deficiency) of Revenue Over Expenditures	792,156	(759,417)	(86,007)	677,241	(418,774)	(96,187)
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Advances In	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	-
Proceeds from insurance	-	-	-	-	-	-
Issuance of Debt	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Change in Fund Balances	792,156	(759,417)	(86,007)	677,241	(418,774)	(96,187)
Fund Balances, January 1	105,979	898,135	138,718	285,318	962,559	543,785
Fund Balances, December 31	\$ 898,135	\$ 138,718	\$ 52,711	\$ 962,559	\$ 543,785	\$ 447,598

Fund Summary - Governmental Funds

	Other Governmental Funds			Total Governmental Funds		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 29,396,203	\$ 31,364,152	\$ 30,961,940
Property Taxes	553,839	643,045	725,513	2,249,991	2,611,014	2,945,999
Other Local Taxes	-	-	-	226,888	245,020	400,000
Revenue in Lieu of Taxes	-	-	-	2,531,016	3,814,693	3,623,600
Charges for Services	7,775	-	-	1,785,175	2,523,960	2,457,490
Licenses & Permits	-	-	-	621,339	566,880	519,880
Fines & Fees	137,337	120,000	119,000	1,404,699	1,339,160	1,376,540
Intergovernmental	6,096,787	4,331,208	4,463,241	7,211,291	5,294,976	5,507,691
Investment Income	6,414	1,000	-	855,482	319,198	400,000
Other	18,635	22,200	5,000	63,398	147,200	11,000
Total Revenues	\$ 6,820,787	\$ 5,117,453	\$ 5,312,754	\$ 46,345,482	\$ 48,226,253	\$ 48,204,140
Expenditures						
Current						
General Government	208,174	266,995	320,344	5,972,819	7,808,093	8,680,065
Security of Persons & Property	1,425,413	1,431,726	1,400,160	10,694,530	12,721,591	13,141,549
Transportation	1,067,966	1,480,013	1,602,256	2,031,521	2,647,148	2,761,260
Community Environment	-	-	-	3,251,313	4,357,565	4,417,430
Public Health & Welfare	2,794,319	240,690	2,190,000	2,794,319	240,690	2,190,000
Leisure Time Activity	8,000	10,000	-	2,978,163	5,065,891	5,144,866
Capital Outlay	387,721	410,000	385,000	7,132,232	12,921,892	15,014,889
Debt Service	7,157,781	2,211,584	2,208,010	7,334,450	2,729,647	2,735,385
Total Expenditures	\$ 13,049,374	\$ 6,051,008	\$ 8,105,770	\$ 42,189,347	\$ 48,492,517	\$ 54,085,444
Excess (Deficiency) of Revenue Over Expenditures	(6,228,587)	(933,555)	(2,793,016)	4,156,135	(266,264)	(5,881,304)
Other Financing Sources (Uses)						
Transfers In	2,758,836	3,095,522	2,930,444	2,758,836	3,095,522	2,980,444
Transfers Out	(404,261)	(763,207)	(759,554)	(2,535,441)	(3,120,711)	(2,805,309)
Advances In	-	-	-	272,160	266,490	260,820
Proceeds from sale of capital assets	-	-	-	31,877	-	-
Proceeds from insurance	6,220	-	-	118,232	-	-
Issuance of Debt	5,000,000	-	-	5,045,000	-	-
Total Other Financing Sources (Uses)	\$ 7,360,795	\$ 2,332,315	\$ 2,170,890	\$ 5,690,664	\$ 241,301	\$ 435,955
Net Change in Fund Balances	1,132,208	1,398,760	(622,126)	9,846,799	(24,963)	(5,445,349)
Fund Balances, January 1	5,007,821	6,140,029	7,538,789	37,308,129	41,606,698	41,581,735
Fund Balances, December 31	\$ 6,140,029	\$ 7,538,789	\$ 6,916,663	\$ 47,154,928	\$ 41,581,735	\$ 36,136,386

Fund Summary - Proprietary & Custodial Funds

	Water Funds			Sewer Funds		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Charges for Services	\$ 8,625,813	\$ 9,290,970	\$ 9,259,470	\$ 6,985,814	\$ 7,663,959	\$ 8,149,029
Licenses & Permits	1,275	1,200	1,200	1,275	1,200	1,200
Fines & Fees	75,650	69,100	69,100	867,298	916,000	964,000
Intergovernmental	-	-	1,225,000	-	-	715,000
Contributions & Donations	-	-	-	-	-	-
Other	38,468	20,000	20,000	-	-	-
Total Revenues	8,741,206	9,381,270	10,574,770	\$ 7,854,387	\$ 8,581,159	\$ 9,829,229
Expenditures						
Personal Services	668,578	720,564	734,878	668,563	681,864	734,883
Contract Services	6,425,466	6,906,465	7,353,520	6,605,660	7,177,615	7,627,180
Materials & Supplies	350,589	368,178	341,800	35,365	60,340	39,300
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	202,959	533,421	1,690,000	531,517	1,168,421	1,790,000
Total Expenditures	7,647,592	8,528,628	10,120,198	\$ 7,841,105	\$ 9,088,240	\$ 10,191,363
Excess (Deficiency) of Revenue Over Expenditures	1,093,614	852,642	454,572	13,282	(507,081)	(362,134)
Other Financing Sources (Uses)						
Transfers In	-	250,693	25,000	-	-	-
Transfers Out	(25,617)	(25,905)	(25,851)	(25,617)	(25,905)	(25,851)
Advance In	-	-	-	-	-	-
Advance Out	(272,160)	(266,490)	(260,820)	-	-	-
Proceeds from Sale of Capital Assets	3,275	-	-	3,275	-	-
Total Other Financing Sources (Uses)	(294,502)	(41,702)	(261,671)	\$ (22,342)	\$ (25,905)	\$ (25,851)
Net Change in Fund Balance	799,112	810,940	192,901	(9,060)	(532,986)	(387,985)
Fund Balance, January 1	8,563,571	9,362,683	10,173,623	10,208,401	10,199,341	9,666,355
Fund Balance, December 31	9,362,683	10,173,623	10,366,524	\$ 10,199,341	\$ 9,666,355	\$ 9,278,370

**Fund Summary - Proprietary & Custodial
Funds**

	Stormwater Fund			Refuse Fund		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Charges for Services	\$ 1,185,748	\$ 1,200,000	\$ 1,200,000	\$ 2,121,354	\$ 2,302,800	\$ 2,312,800
Licenses & Permits	-	-	-	-	-	-
Fines & Fees	9,810	9,700	9,700	27,321	27,000	27,000
Intergovernmental	-	-	-	-	-	-
Contributions & Donations	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total Revenues	\$ 1,195,558	\$ 1,209,700	\$ 1,209,700	\$ 2,148,675	\$ 2,329,800	\$ 2,339,800
Expenditures						
Personal Services	437,616	407,312	393,501	-	-	-
Contract Services	160,480	289,175	261,640	2,183,223	2,314,150	2,626,500
Materials & Supplies	50,028	75,840	53,160	-	-	-
Claims Expense	-	-	-	-	-	-
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	122,513	339,000	307,900	-	-	-
Total Expenditures	\$ 770,637	\$ 1,111,327	\$ 1,016,201	\$ 2,183,223	\$ 2,314,150	\$ 2,626,500
Excess (Deficiency) of Revenue Over Expenditures	424,921	98,373	193,499	(34,548)	15,650	(286,700)
Other Financing Sources (Uses)						
Transfers In	-	-	25,000	-	-	-
Transfers Out	(172,161)	(173,694)	(173,433)	-	-	-
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (172,161)	\$ (173,694)	\$ (148,433)	\$ -	\$ -	\$ -
Net Change in Fund Balance	252,760	(75,321)	45,066	(34,548)	15,650	(286,700)
Fund Balance, January 1	2,982,294	3,235,054	3,159,733	505,702	471,154	486,804
Fund Balance, December 31	\$ 3,235,054	\$ 3,159,733	\$ 3,204,799	\$ 471,154	\$ 486,804	\$ 200,104

**Fund Summary - Proprietary & Custodial
Funds**

	Internal Service			Total Proprietary Funds		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Charges for Services	\$ 144,728	\$ 256,449	\$ 264,000	\$ 19,063,457	\$ 20,714,178	\$ 21,185,299
Licenses & Permits	-	-	-	2,550	2,400	2,400
Fines & Fees	-	-	-	980,079	1,021,800	1,069,800
Intergovernmental	-	-	-	-	-	1,940,000
Contributions & Donations	-	-	-	-	-	-
Other	350	-	-	38,818	20,000	20,000
Total Revenues	\$ 145,078	\$ 256,449	\$ 264,000	\$ 20,084,904	\$ 21,758,378	\$ 24,217,499
Expenditures						
Personal Services	-	-	-	1,774,757	1,809,740	1,863,262
Contract Services	105,751	115,000	104,000	15,480,580	16,802,405	17,972,840
Materials & Supplies	-	-	-	435,982	504,358	434,260
Claims Expense	85,839	80,000	80,000	85,839	80,000	80,000
General Government	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	856,989	2,040,842	3,787,900
Total Expenditures	\$ 191,590	\$ 195,000	\$ 184,000	\$ 18,634,147	\$ 21,237,345	\$ 24,138,262
Excess (Deficiency) of Revenue Over Expenditures	(46,512)	61,449	80,000	1,450,757	521,033	79,237
Other Financing Sources (Uses)						
Transfers In	-	-	-	-	250,693	50,000
Transfers Out	-	-	-	(223,395)	(225,504)	(225,135)
Advance In	-	-	-	-	-	-
Advance Out	-	-	-	(272,160)	(266,490)	(260,820)
Proceeds from Sale of Capital Assets	-	-	-	6,550	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ (489,005)	\$ (241,301)	\$ (435,955)
Net Change in Fund Balance	(46,512)	61,449	80,000	961,752	279,732	(356,718)
Fund Balance, January 1	580,790	534,278	595,727	22,840,758	23,802,510	24,082,242
Fund Balance, December 31	\$ 534,278	\$ 595,727	\$ 675,727	\$ 23,802,510	\$ 24,082,242	\$ 23,725,524

Fund Summary - Proprietary & Custodial Funds

	Custodial Funds		
	2020 Actual	2021 Budget	2022 Budget
Revenues			
Charges for Services	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Fines & Fees	307,173	-	400,000
Intergovernmental	-	-	-
Contributions & Donations	-	-	-
Other	18,110	8,030	-
Total Revenues	\$ 325,283	\$ 8,030	\$ 400,000
Expenditures			
Personal Services	-	-	-
Contract Services	-	-	-
Materials & Supplies	-	-	-
Claims Expense	-	-	-
General Government	266,573	400,000	400,000
Community Environment	-	-	-
Leisure Time Activities	1,236	-	-
Other	-	-	-
Capital Outlay	-	-	-
Total Expenditures	\$ 267,809	\$ 400,000	\$ 400,000
Excess (Deficiency) of Revenue Over Expenditures	57,474	(391,970)	-
Other Financing Sources (Uses)			
Transfers In	-	-	-
Transfers Out	-	-	-
Advance In	-	-	-
Advance Out	-	-	-
Proceeds from Sale of Capital Assets	-	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -
Net Change in Fund Balance	57,474	(391,970)	-
Fund Balance, January 1	593,210	650,684	258,714
Fund Balance, December 31	\$ 650,684	\$ 258,714	\$ 258,714

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ 29,396,203	\$ 31,364,152	\$ 30,961,940	\$ -	\$ -	\$ -
Property Taxes	2,249,991	2,611,014	2,945,999	-	-	-
Other Local Taxes	226,888	245,020	400,000	-	-	-
Revenue in Lieu of Taxes	2,531,016	3,814,693	3,623,600	-	-	-
Charges for Services	1,785,175	2,523,960	2,457,490	19,063,457	20,714,178	21,185,299
Licenses, Permits & Fees	621,339	566,880	519,880	2,550	2,400	2,400
Fines & Forfeitures	1,404,699	1,339,160	1,376,540	980,079	1,021,800	1,069,800
Intergovernmental	7,211,291	5,294,976	5,507,691	-	-	1,940,000
Investment Income	855,482	319,198	400,000	-	-	-
Other	63,398	147,200	11,000	38,818	20,000	20,000
Total Revenues	\$ 46,345,482	\$ 48,226,253	\$ 48,204,140	\$ 20,084,904	\$ 21,758,378	\$ 24,217,499
Expenditures						
Current						
General Government	5,972,819	7,808,093	8,680,065	-	-	-
Security of Persons & Property	10,694,530	12,721,591	13,141,549	-	-	-
Transportation	2,031,521	2,647,148	2,761,260	-	-	-
Community Environment	3,251,313	4,357,565	4,417,430	-	-	-
Public Health & Welfare	2,794,319	240,690	2,190,000	-	-	-
Leisure Time Activity	2,978,163	5,065,891	5,144,866	-	-	-
Personal Services	-	-	-	1,774,757	1,809,740	1,863,262
Contract Services	-	-	-	15,480,580	16,802,405	17,972,840
Materials & Supplies	-	-	-	435,982	504,358	434,260
Claims Expense	-	-	-	85,839.00	80,000	80,000
Other	-	-	-	-	-	-
Capital Outlay	7,132,232	12,921,892	15,014,889	856,989	2,040,842	3,787,900
Debt Service	7,334,450	2,729,647	2,735,385	-	-	-
Total Expenditures	\$ 42,189,347	\$ 48,492,517	\$ 54,085,444	\$ 18,634,147	\$ 21,237,345	\$ 24,138,262
Excess (Deficiency) of Revenue Over Expenditures	4,156,135	(266,264)	(5,881,304)	1,450,757	521,033	79,237
Other Financing Sources (Uses)						
Transfers In	2,758,836	3,095,522	2,980,444	-	250,693	50,000
Transfers Out	(2,535,441)	(3,120,711)	(2,805,309)	(223,395)	(225,504)	(225,135)
Advance In	272,160	266,490	260,820	-	-	-
Advance Out	-	-	-	(272,160)	(266,490)	(260,820)
Proceeds from sale of capital assets	31,877	-	-	-	-	-
Proceeds from insurance	118,232	-	-	6,550	-	-
Refunding Bonds Issued	5,045,000	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 5,690,664	\$ 241,301	\$ 435,955	\$ (489,005)	\$ (241,301)	\$ (435,955)
Net Change in Fund Balances	9,846,799	(24,963)	(5,445,349)	961,752	279,732	(356,718)
Fund Balances, January 1	37,308,129	41,606,698	41,581,735	22,840,758	23,802,510	24,082,242
Fund Balances, December 31	\$ 47,154,928	\$ 41,581,735	\$ 36,136,386	\$ 23,802,510	\$ 24,082,242	\$ 23,725,524

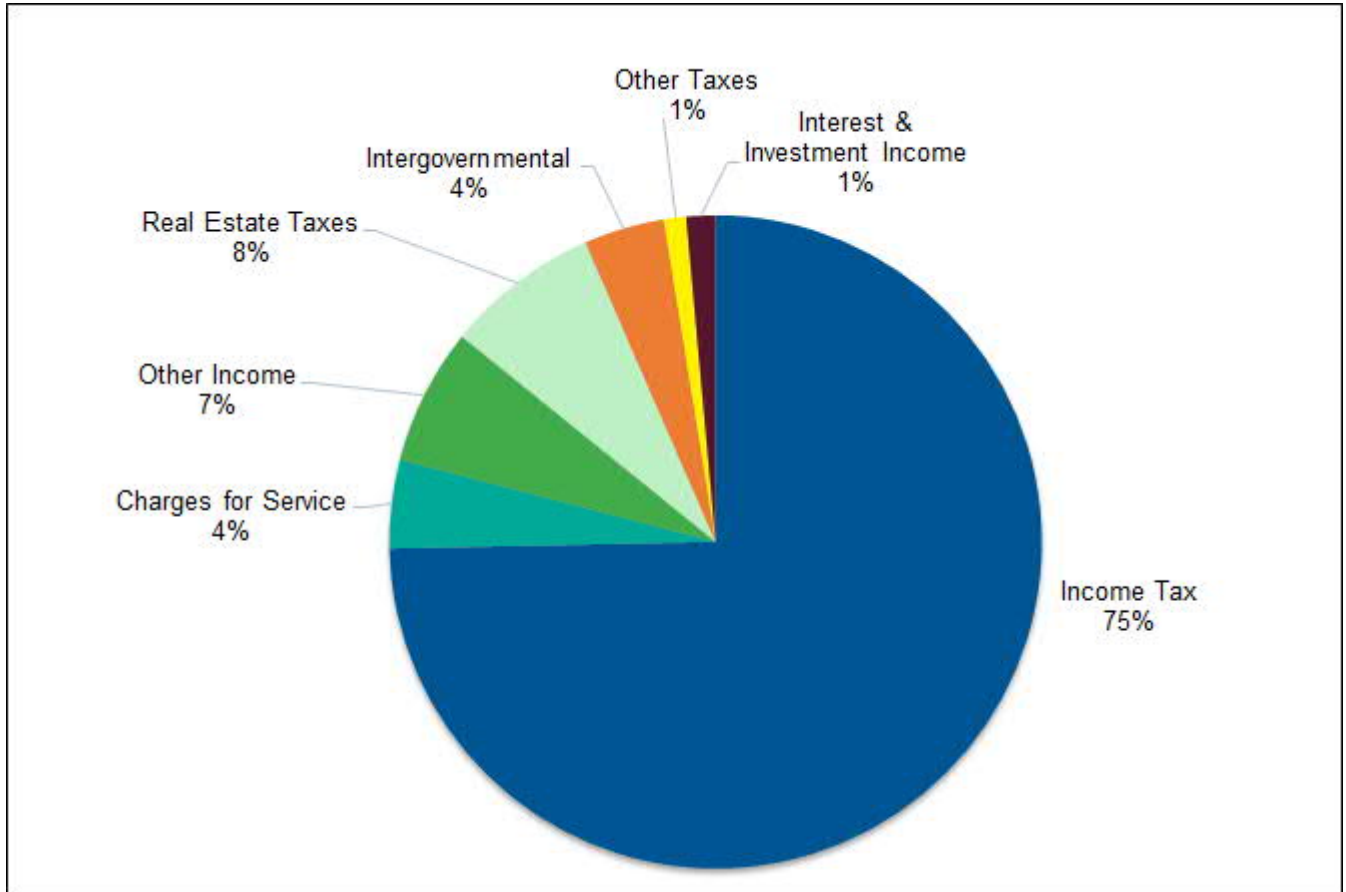
Fund Summary - Entity-Wide

	Custodial Funds			Total Entity-Wide		
	2020 Actual	2021 Budget	2022 Budget	2020 Actual	2021 Budget	2022 Budget
Revenues						
Income Taxes	\$ -	\$ -	\$ -	\$ 29,396,203	\$ 31,364,152	\$ 30,961,940
Property Taxes	-	-	-	2,249,991	2,611,014	2,945,999
Other Local Taxes	-	-	-	226,888	245,020	400,000
Revenue in Lieu of Taxes	-	-	-	2,531,016	3,814,693	3,623,600
Charges for Services	-	-	-	20,848,632	23,238,138	23,642,789
Licenses, Permits & Fees	-	-	-	623,889	569,280	522,280
Fines & Forfeitures	307,173	-	400,000	2,691,951	2,360,960	2,846,340
Intergovernmental	-	-	-	7,211,291	5,294,976	7,447,691
Investment Income	-	-	-	855,482	319,198	400,000
Other	18,110	8,030	-	120,326	175,230	31,000
Total Revenues	\$ 325,283	\$ 8,030	\$ 400,000	\$ 66,755,669	\$ 69,992,661	\$ 72,821,639
Expenditures						
Current						
General Government	266,573	-	-	6,239,392	7,808,093	8,680,065
Security of Persons & Property	-	-	-	10,694,530	12,721,591	13,141,549
Transportation	-	-	-	2,031,521	2,647,148	2,761,260
Community Environment	266,573	400,000	400,000	3,517,886	4,757,565	4,817,430
Public Health & Welfare	-	-	-	2,794,319	240,690	2,190,000
Leisure Time Activity	1,236	-	-	2,979,399	5,065,891	5,144,866
Personal Services	-	-	-	1,774,757	1,809,740	1,863,262
Contract Services	-	-	-	15,480,580	16,802,405	17,972,840
Materials & Supplies	-	-	-	435,982	504,358	434,260
Claims Expense	-	-	-	85,839.00	80,000	80,000
Other	-	-	-	-	-	-
Capital Outlay	-	-	-	7,989,221	14,962,734	18,802,789
Debt Service	-	-	-	7,334,450	2,729,647	2,735,385
Total Expenditures	\$ 534,382	\$ 400,000	\$ 400,000	\$ 61,357,876	\$ 70,129,862	\$ 78,623,706
Excess (Deficiency) of Revenue Over Expenditures	(209,099)	(391,970)	-	5,397,793	(137,201)	(5,802,067)
Other Financing Sources (Uses)						
Transfers In	-	-	-	2,758,836	3,346,215	3,030,444
Transfers Out	-	-	-	(2,758,836)	(3,346,215)	(3,030,444)
Advance In	-	-	-	272,160	266,490	260,820
Advance Out	-	-	-	(272,160)	(266,490)	(260,820)
Proceeds from sale of capital assets	-	-	-	31,877	-	-
Proceeds from insurance	-	-	-	124,782	-	-
Refunding Bonds Issued	-	-	-	5,045,000	-	-
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ 5,201,659	\$ -	\$ -
Net Change in Fund Balances	(209,099)	(391,970)	-	10,599,452	(137,201)	(5,802,067)
Fund Balances, January 1	593,210	384,111	(7,859)	60,742,097	71,341,549	71,204,348
Fund Balances, December 31	\$ 384,111	\$ (7,859)	\$ (7,859)	\$ 71,341,549	\$ 71,204,348	\$ 65,402,281

GENERAL FUND OVERVIEW

General Fund Revenue Estimate.....\$26,078,856

General Fund resources in 2022 are estimated to total \$26,078,856, which is an increase of \$900 thousand over 2021 revised planned revenue and \$3.8 million more than the original plan. Planned revenue for 2021 was revised because income taxes and property taxes are exceeding original estimates by a significant amount. The Administration will not be making any adjustments to 2021 appropriations based on this but will request to use a portion of this excess revenue in 2022 by using unreserved fund balance.



**Other Income includes Miscellaneous Income, Fines & Fees, Licenses & Permits and Advance. Other Taxes includes Hotel/Motel Tax, and Cigarette Tax.*

As the City entered 2021 with many uncertainties surrounding the financial impact of the pandemic, four models were used to estimate revenue for the City. As many may recall, the financial impact of the pandemic was modeled using, a one-year V, a three-year V, L, and W model. Each assumed various ends to the pandemic as well as possible re-occurrences and based on this information the potential financial impact was estimated. The City's economic base and 2008 great recession data was also analyzed to adjust these models based on this information. Ultimately it was determined there would be 10% reduction in revenue mainly impacting income tax revenue. However, income tax revenue through the end of the third quarter is experiencing a 5% increase over 2020 rather than a decrease. In dollars this is equivalent to \$2.8 million more collected than anticipated.

For 2022, there is still some uncertainty, however positive momentum toward recovery and the City's economic base needs to be considered. The Federal Reserve has indicated a change to the original projections that recovery would not occur until after 2023 and there would be no rate increases until 2024. Now, there is indication that rates may increase slightly in 2023 suggesting recovery is occurring sooner than anticipated.

Based on our Local Government Funding which is reliant on the health of State General Revenues, there appears to be recovery already occurring at the State level. Our local economy, while somewhat stagnant at the beginning of 2021, has picked up and many projects are on the move with many more in the early stages. While all are positives, there are some other considerations.

The first consideration is where the most growth has been experienced with income tax revenue. Net profit income tax revenues are up 32.3% the largest increase in net profit taxes the City has experienced, and the amount collected is comparable to 2016 and 2017. While this is good news, is it an actual trend or is it related to the pandemic and some industries excelling and others changing business models resulting in less overhead expenses?

The second consideration is the impact of refunds as we move into 2022 and 2023. Refunds may increase substantially resulting from the State emergency orders, how the orders were lifted, and a pending lawsuit regarding the State emergency orders. As many may recall, in 2020 the State included in the emergency orders to continue withholding taxes as if employees were reporting to their normal work location even if they were working in a different municipality. The intent was to provide revenue stability for local governments. In 2021, when the State emergency orders were lifted, it allowed employers to continue withholding in this manner through the end of 2021 and allowed for employees to file for a refund for 2021 if they were not living or working in the municipality the withholdings were made for. Beginning January 1, 2022 withholding shall be made in accordance with existing laws or ORC §718. The pending lawsuit is challenging the emergency order legislation for withholdings and if the plaintiffs are successful, it will allow individuals to request refunds from March of 2020 to when the emergency legislation was lifted. It is unclear how many employees may qualify for and file for these withholding refunds and what the timing may look like. Employers are required to certify the employee did not perform services within the municipality the refund is being requested from. This may cause an administrative burden for some employers slowing the process.

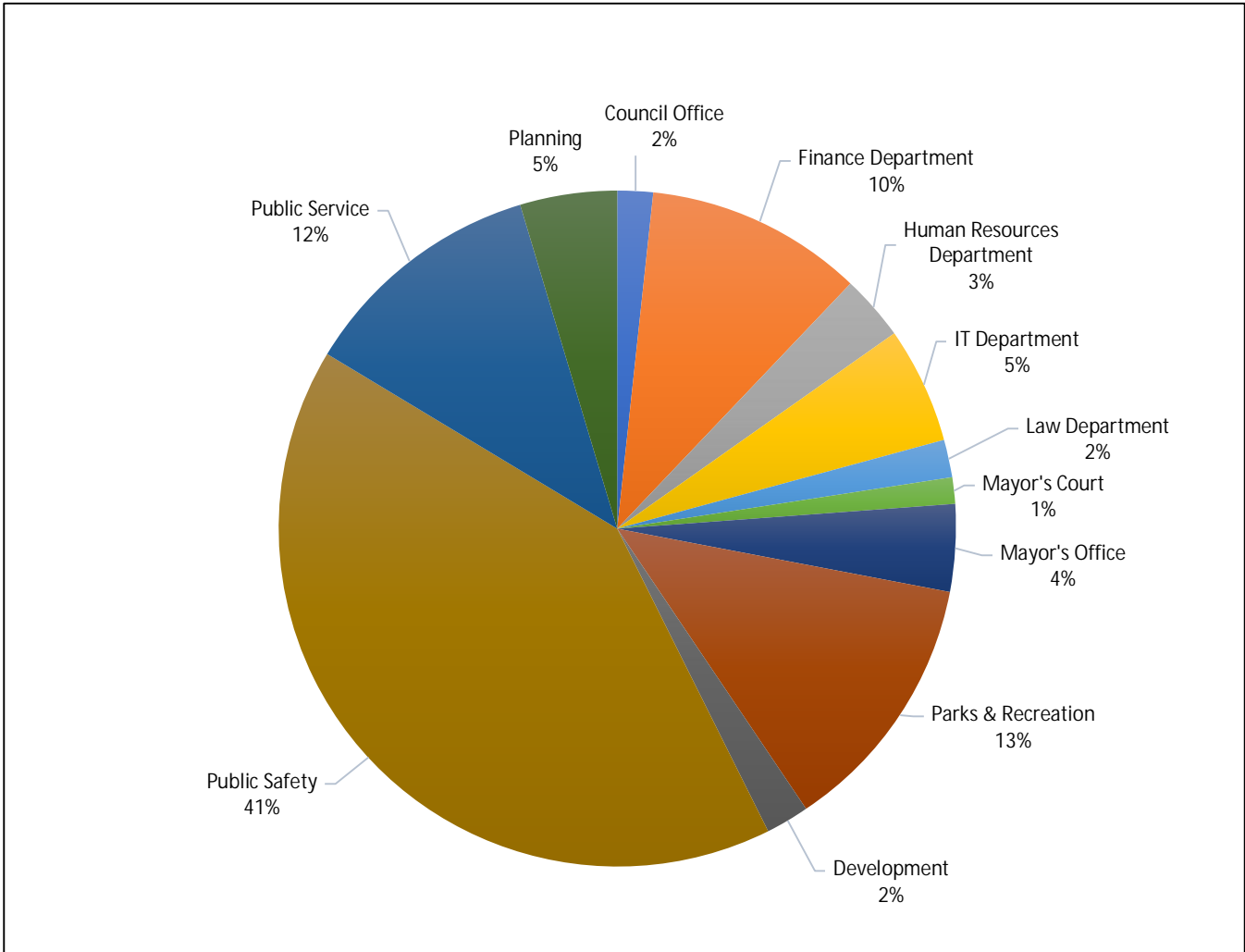
Lastly, will there be more changes to business operations related to the pandemic with more remote work and less need for office space? While some employers have already moved to full remote or a hybrid version there could potentially be more as employers continue to analyze data regarding remote work. On the flip side, will some employers decide that remote work is not conducive and begin bringing employees back to the office environment?

Based on the above, the City projected 2021 income tax to the end of the year and based on this adjusted value, estimated a 0% increase for 2022, holding at \$19.6 million while increasing anticipated refunds by 75% or \$588,000. This is a net increase compared to the original 2021 budget of \$2.5 million or 15%.

Other revenue sources for the City include real estate taxes which were also adjusted based on actual activity for 2021. The County Auditor originally estimated \$1.7 million and then increased this estimate by approximately \$200,000. Collections are within .03% of the adjusted estimate. The County Auditor has estimated a 13% increase for 2022 bringing estimated collections up to \$2.2 million. Charges for Service and Fines & Fees reflect an increase however this is not an overall increase. This is the result of moving some activities from the special funds back into the General Fund because there is not enough capacity within the special funds. Specifically, this is moving public service general services and most of recreation from the Public Service Fund and Parks & Recreation Fund respectively. Intergovernmental, investment income, and lodging taxes are expected to increase in 2022 based on data through the third quarter that recovery appears to be happening. Investment income is also based on our current holdings and potential investment opportunities as items mature.

General Fund Expenditure Appropriation..... \$27,282,864

2022 planned General Fund expenditures total \$27,282,864, which is an increase of \$2.8 million over amended 2021 appropriations. However, \$2.1 million of this increase is the result of a reclassification of activities from the special funds to the General Fund as discussed above under revenue. The actual increase excluding this activity is \$674,000 or a 3% increase.



Obj Description	2019 Actuals	2020 Actuals	2021 Revised Appropriations	2022 Request	2021 vs 2022
Salaries & Benefits	15,024,021	14,179,307	16,839,329	18,201,274	1,361,945
Contract Services	13,810,169	4,080,290	4,636,320	5,913,530	1,277,210
Materials & Supplies	2,110,755	1,868,943	1,653,183	2,098,885	445,702
Interest & Fiscal Charges	0	176,669	63,063	57,375	-5,688
Capital Outlay	891,588	553,518	47,793	0	-47,793
Principal Retirement	0	0	455,000	470,000	15,000
Transfer Out	4,718,190	1,784,180	818,845	541,800	-277,045
Grand Total	36,554,723	22,642,907	24,513,533	27,282,864	2,769,331

General Fund Appropriations Request

As a service organization, the majority of appropriations requested for the General Fund are for salaries and benefits and contract services. Taking into consideration the special fund reclassifications to the General Fund, salaries and benefits have increased by 5% or \$798,000 for 2022. The increase is a result of:

- USW employee wage increases of 3% based on the union contract ending December 31, 2022.
- A requested 2% increase for unclassified employee wages that are not part of the compensation study.
- Compensation study wage adjustments averaging a 6% increase.
- A 2% estimated increase in wages for the FOP and FOP/OLC union agreements which are expiring at the end of 2021. The actual wage increases will be negotiated.
- The addition or change to the following positions in the General Fund:
 - Human Resources Manager full-time
 - Public Information Officer full-time
 - Move a part-time plus Marketing & Communications Coordinator to full-time
 - One Maintenance Worker - Parks replacing three part-time Team Members
 - Administrative Assistant – Planning part-time
 - Dispatch Operations Manager full-time
 - Two (2) Police Officers full-time
 - One (1) Dispatcher full-time
 - Administrative Assistant – Public Safety full-time
 - Facilities Maintenance Coordinator full-time
- There is a 0% increase for healthcare benefits. The City has implemented a number of programs to contain healthcare costs including the wellness program, near-site health clinic and the High Deductible Healthcare Plan with a Healthcare Savings Account. The 0% increase reflects the success of these programs.

Contract services have increased by 7% or \$400,000 after taking into consideration the movement of activities from the special funds to the General Fund. The increase in contract services for 2022 is mainly for the following:

- Technology services for the new work order and asset management system, time keeping and scheduling systems, website re-design, lifecycle replacements.
- Increase in professional development resulting from increased staffing including the addition of supervisory staff requiring management training.
- Increase in recruitment cost including civil service testing and marketing to attract the most qualified candidates.
- Recreation programming increases for Price Road anticipated to open in the fall.
- Parks & Recreation master plan refresh.
- Costs related to the new emergency communications center.
- Increased cost for communication services including website re-design.

Material & Supplies and transfers out have decreased compared to 2021 by 2% and 34% respectively. Transfers out are related to debt service and represents the portion of bonds due that restricted funds were unable to cover. Other funds that pay for a portion of debt is the bond retirement fund, street fund, water capital fund, sewer capital fund, and TIF fund. Principal retirement and interest and fiscal charges represents the amount due for the litigation bonds.

Fund Balance Impact

Planned revenue and appropriations for 2022 results in a request to use \$1.2 million of unreserved fund balance as indicated below.

2022 General Fund Operations	
Planned Revenue	\$ 26,078,856
Planned Operating Expenditures	\$(27,282,864)
Balance	\$ (1,204,008)

The corresponding impact on General Fund unassigned fund balance is within the City's General Fund, Fund Balance Policy requirements. The policy requires that an emergency reserve equivalent to 25% of operational expenditures be set aside annually. As calculated below this is equivalent to \$6.7 million dollars. The policy requires that unreserved/unassigned fund balance be maintained at a level equivalent to two (2) months of operations and anything above that amount may be used along with planned revenue for appropriations. As calculated below the use of the \$1.2 million for 2022 leaves twice that amount or four (4) months of operating expenditures.

General Fund Analysis Unassigned Fund Balance	
Total General Fund Appropriations 2022	27,282,864
Less Debt Service	527,375
Total Operating Appropriations 2022	26,755,489
25% of Operating Appropriations for Emergency Reserve	6,688,872
Rounded Reserve to be set aside	6,700,000
Projected Ending Fund Balance	16,934,346
Less Emergency Reserve	6,700,000
Remaining Projected Unassigned Fund Balance	10,234,346
Use of Unreserved Fund Balance	1,204,008
Remaining Unreserved Fund Balance	9,030,338
Total Operating Appropriations 2022	26,755,489
Divide by 12 for approximately 1 month	2,229,624
Times 2 for 2 months of operations	4,459,248
Amount of Projected Unassigned in Excess of 2 Months	4,571,090
Projected Number of Months in Remaining Unreserved Fund Balance	4.05

LAW

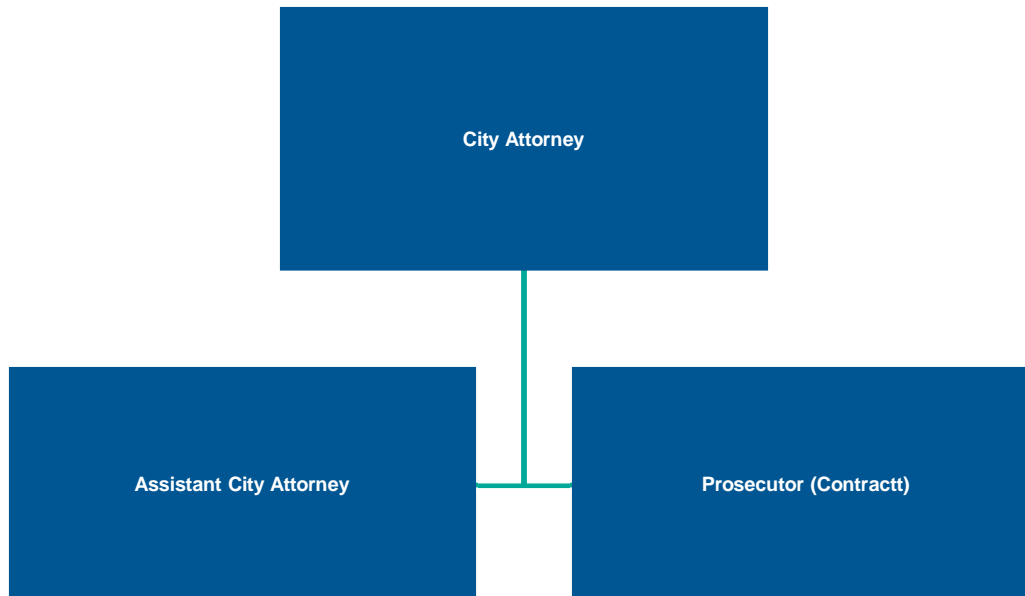
Department Description

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

The Department of Law has identified the following specific strategic goals for 2022 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Reviewing and/or updating all City Ordinances as part of the 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 2022 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

None

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 2021 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 Gahanna strategic plan.
- Collaborating with other City Departments to review and update bidding procedures and documents, assist in conducting an RFP process for City towing services, sell excess City property, and ensure agreements with third parties appropriately protected City assets.
- Performing mediation services to residents as an alternative to administrative action by City boards, commissions, and departments.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 85,911	\$ 219,975	\$ 272,253	\$ 277,155	\$ 4,902
	Materials & Supplies	\$ 16,794	\$ 13,244	\$ 16,000	\$ 20,000	\$ 4,000
	Contract Services	\$ 540,888	\$ 165,115	\$ 232,080	\$ 195,000	\$ (37,080)
	Departmental Total	\$ 643,594	\$ 398,334	\$ 520,333	\$ 492,155	\$ (28,178)
	Elected/Appointed Officials	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	City Attorney	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Assistant City Attorney	0	1	1	1	0
Court Liason/Victim Advocate Coordinator	0	0	0.25	0.25	0	
Total Full-Time	0	1	1.25	1.25	0.25	
Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Assistant City Attorney	1	0	0	0	0	
Total Part-Time/ Seasonal	1	0	0	0	0	

General Fund	Law Department Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	Law Department Total	\$ -	\$ -	\$ -	\$ -	\$ -

COUNCIL OFFICE

Department Description

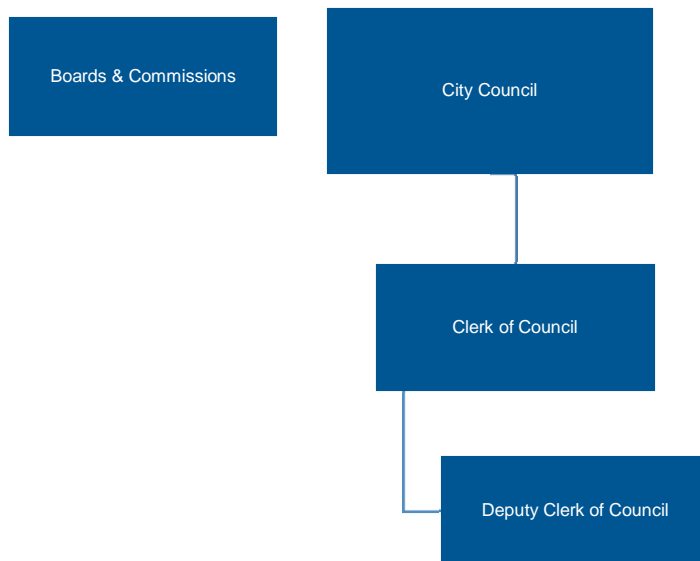
The City Council Office is led by the Clerk of Council. The office supports City Council, Planning Commission, Board of Zoning & Building Appeals, Civil Service Commission, Records Commission, Property Appeals Board, and Charter Review Commission Members in various capacities. The office also works closely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

The Clerk of Council manages the day-to-day functions of the office and is responsible for the preparation of agendas, minutes, and legislation. The Clerk also oversees the department's budgeting and strategic planning. Further, the Clerk works alongside the Deputy Clerk to provide administrative services for the various boards and commissions. Council clerks serve as liaisons between residents of Gahanna and Council Members, as well as liaisons between Council Members and the Mayor's Administration.

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

Council Office staff are cross trained on most office functions. This allows for greater efficiency, cost savings, and a more-timely response to resident requests.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Council Office will continue to operate as efficiently as possible while maintaining a modestly sized staff.

Challenges

Due to the COVID-19 Pandemic, which stretched into 2021, the challenges surrounding virtual meetings remained. Such challenges included livestreaming of meetings and ensuring resident participation.

Public Outreach Meetings (Coffee with Council) were canceled through August 2021. Council Members plan on resuming the Public Outreach Meetings to maintain open dialogue with residents.

Non-Routine and New Items

Changes to Operations

- Will implement a new records management process in conjunction with the Police Department. Due to the increasing complexity of retrieving and responding to records requests, in part due to ever-changing technology, the City will move forward with a new records request management system. The all-in-one format for the new system will include data and metric tools and maximize efficiency when coordinating between departments, among other features. As the Council Office continues to work with the public to provide records, ensuring transparency and expediency remains a top priority.
- The appointment process for boards and commissions will be updated to allow for applications to be submitted, processed, and tracked online. New public access to the City term tracker system allows the public to view information about boards and commissions more easily.

Department Performance

Accomplishments and Innovation

During 2021, the Council Office has:

- Coordinated codification of updated City code sections related to Chapter 1133 – Zoning or Rezoning, Chapter 521 – Health, Safety, and Sanitation, Chapter 903 – Sidewalk Construction, Chapter 913 – Landscaping Requirements, Chapter 1153.03 – Community Commercial District, and amendments to Traffic code sections.
- Charter Review Commission convened to review the City's Charter and submit proposed changes to the voters on November 2, 2021. The Commission was comprised of seven qualified electors, four appointments by Council and three by the Mayor. The seven ballot issues, if passed, will go into effect on January 1, 2022.
- Worked with the Information Technology Department on Live streaming Council meetings with closed captioning. Meetings are available on YouTube.
- Continued with record software conversion for multiple departments.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 313,214	\$ 326,396	\$ 335,342	\$ 332,379	\$ (2,963)
	Materials & Supplies	\$ 11,522	\$ 5,800	\$ 18,790	\$ 15,200	\$ (3,590)
	Contract Services	\$ 34,237	\$ 69,569	\$ 176,800	\$ 117,500	\$ (59,300)
	Departmental total	\$ 358,973	\$ 401,765	\$ 530,932	\$ 465,079	\$ (65,853)
	Elected/Appointed Officials					
		2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 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	2	2	2	0	
Total Officials	25	26	26	26	0	
Full-Time						
	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Clerk of Council	1	1	1	1	0	
Deputy Clerk of Council	1	1	1	1	0	
Total Full-Time	2	2	2	2	0	
Part-Time/Seasonal						
	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Office Support Worker III	1	0.5	0	0	0	
Total Part-Time/ Seasonal	1	0.5	0	0	0	
General Fund	Council Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Fines & Fees	\$ 385	\$ -	\$ -	\$ -	\$ -
	Licenses & Permits	\$ 51,959	\$ 52,738	\$ 47,000	\$ 50,000	\$ 3,000
	Other	\$ 500	\$ -	\$ -	\$ -	\$ -
	Council Total	\$ 52,844	\$ 52,738	\$ 47,000	\$ 50,000	\$ 3,000

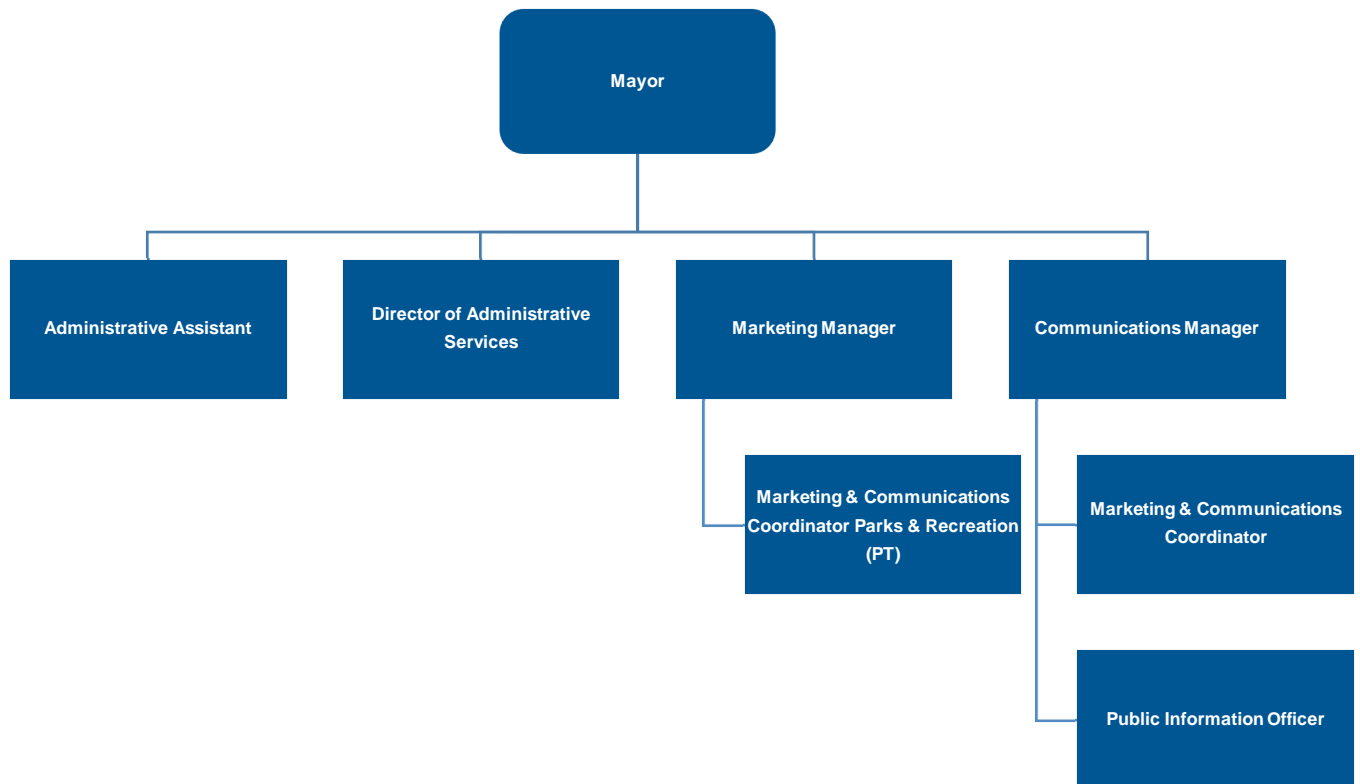
MAYOR'S OFFICE

Department Description

The Mayor's Office is the central hub for all city business and affairs. Serving as the Chief Executive Officer of the City, the Mayor has ultimate responsibility for all aspects of city administration, including overseeing the day-to-day operations of the City and ensuring that all Departments operate in accordance with the City's mission, vision, values, and strategic plan. Every Director reports directly to and works under the supervision of the Mayor.

The Mayor's Office includes Marketing & Communications and the Director of Administrative Services. Marketing & Communications is responsible for growing and ensuring open and responsive communications with residents, conducting strategic communications planning, crisis management, providing brand oversight, promoting community engagement, and providing communication and marketing support services to all Gahanna City departments. Additionally, this Division oversees all digital communication platforms, including the City's website, multiple social media platforms, e-newsletters, and *govdelivery* messaging.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Mayor's Office remains focused on establishing the framework needed for successful growth within the City and enhancing communications between the City and its citizens. Priorities for 2022 include:

- Finalize the overall refresh of the City's strategic plan, including updating the mission, vision, and values of the City and generating an itemized roadmap that directs implementation of and prioritizes capital projects while balancing the needs of the community.
- Create a comprehensive master plan that guides future development for the City.
- Continue evaluation of internal processes for opportunities to modernize and streamline efficiencies in order to enhance customer service levels and speed to market.
- Develop an aggressive marketing approach that highlights the City for development, workforce/job attraction, and business retention.
- Pursue optional avenues for community engagement in a post-COVID world to create accessible opportunities for residents to be heard.
- Explore opportunities to build sustainability programs that augment Gahanna's "green" status
- Build upon relationships with community partner organizations and stakeholders to strengthen communications and create a unified vision within the City.
- Complete the development of the City's first-ever long-term Capital Improvement Plan

As part of their initiatives in 2022, the Marketing & Communications Division will continue to proactively seek opportunities to provide enhanced communications to residents and stakeholders, as well as provide responsive marketing support to City departments. Other initiatives include building citywide brand consistency, renewed focus on marketing development opportunities, improving the City's website to be more friendly and more accessible to the end user, and utilizing new methods of communication with residents and members of the business community.

Challenges

As the financial impact of COVID-19 continues to be evaluated, the challenge for the Mayor's Office and the City as a whole will be to balance the needs of the community with the resources at hand.

Non-Routine and New Items

Changes to Operations

In 2021, the role of Director of Administrative Services was established within the Mayor's Office. This position allowed the internal-facing departments within the City - Human Resources, Finance and Information Technology – to be aligned under a single supervisor to improve consistency in operations and overall efficiencies.

New Items

Throughout 2021, a number of factors have led to an increase in workload and a consequent re-evaluation of staffing needs within the Marketing & Communications Division. These factors include, among others, the return to pre-pandemic levels of city programming and events, a significant rise in the number and size of capital projects requiring increased communications with residents and businesses, the build out of an experienced economic development team and related increase in need for economic development marketing and communications, and a focus on expanded resident communications from both the Administration and Council.

In order to meet these identified needs, the previously-identified and approved role of Community Liaison would be expanded to the position of Community Relations Officer, with the current Communications Manager moving into this role and not only retaining responsibility for overseeing all resident-related

communications, but also functioning as the liaison between the City and Mayor's Office and community organizations to enhance direct communications and align initiatives.

As the City moves forward with multiple communication related projects in 2022, it is vital and imperative communications inward and outward continue to be enhanced and more efficient. In addition to the expansion and modification of the Communications Manager role, the following staffing requests are included in the 2022 budget:

- Hiring one (1) full-time Public Information Officer. The Public Information Officer role would be responsible for non-resident communications, including but not limited to media inquiries, press releases, crisis communications, and supporting overall communications as needed.
- Marketing & Communications Coordinator (part time + to full-time). This position involves the movement of a current employee from 35 hours/week to full-time at 40 hours/week. As capital projects continue to grow and be added, the need for increased resident and citizen communication has grown simultaneously. This position would work under the direction of the Community Relations Officer and would provide needed staffing resources for projects focused on resident communications and engagement.

Department Performance

Accomplishments and Innovation

In 2021, the Mayor's Office:

- Built an entirely new, fully-staffed Economic Development team hiring three new employees – each of whom bring extensive experience in the development industry
- Continued the process of refreshing the *GoForward Gahanna* strategic plan, effectively incorporating existing plans and surveys, including issuing surveys for updating the City's mission, vision, and values to reflect the City's current state and future vision
- Enhanced communications with Council and residents through creation of detailed Mayor's Report, outlining status of ongoing projects within individual departments
- Organized inaugural Economic Development Open House, introducing the private development community with the City's new Director of Economic Development, establishing connectivity between City Hall and the development community, and setting the vision for future development within the City
- Launched work on the formation of an overall redevelopment plan for the Creekside District, which will identify an actual implementation plan for redevelopment area to include real estate acquisition strategies, recommended zoning changes, traffic and landscape architecture
- Engaged consultant to begin work on developing the City's first-ever, long-term Capital Improvement Plan, to establish a workable roadmap that both prioritizes capital projects and identifies funding mechanisms
- Finalized Phase Two of Facilities Assessment which began under prior administration, updating and identifying facility needs for the City and opportunities for potential collaboration with other community partners
- Continued the Supporting Gahanna Together program, designed to bring together community partners, residents, and stakeholders in an effort to coordinate service projects and uplift community spirits.

Accomplishments for the Marketing & Communications Department in 2021 included:

- Oversaw transition of livestreaming in-person City Council meetings, increasing community engagement and building transparency between City and residents
- Refreshed the City's brand to increase its relatability to residents and businesses, and continued work on citywide brand consistency.

- Developed and launched citywide magazine, *Uniquely Gahanna*, which not only provides information on the City's recreational programming offerings, but also provides residents with information on development news, business and resident spotlights, upcoming events, and updates on city services
- Implemented new electronic *Gov Delivery* platform to provide another mechanism for residents to receive city news and alerts as quickly as possible
- Enhanced the Parks and Recreation Departments printed newsletter, expanding material provided and ensuring brand consistency
- Continued to enhance communications with ongoing refreshes to the City's website and engaging with residents via social media platforms
- Created and designed 2021 State of the City in virtual format
- Coordinated town hall workshops, offered both in-person and via livestreaming, to provide an opportunity for City departments to update residents on ongoing projects
- Worked with various City departments to update and refresh brand, including redesigning customer-facing communication materials such as the inaugural Annual Report of Gahanna PD, Monthly Civic Public Safety Bulletins, new Parks & Trails map, informational brochures, resident newsletters and more.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 318,820	\$ 437,785	\$ 678,750	\$ 795,273	\$ 116,523
	Materials & Supplies	\$ 6,879	\$ 5,195	\$ 10,200	\$ 10,200	\$ -
	Contract Services	\$ 156,695	\$ 68,764	\$ 264,299	\$ 334,530	\$ 70,231
	Departmental total	\$ 482,394	\$ 511,744	\$ 953,249	\$ 1,140,003	\$ 186,754
	Elected/Appointed Officials	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
City Administrator	1	0	0	0	0	
Director of Administrative Services	0	0	1	1	0	
Administrative Assistant	1	1	1	1	0	
Public Information Officer	1	0	0	1	1	
Communications Manager	0	1	1	1	0	
Marketing Manager	0	1	1	1	0	
Marketing & Communications Coordinator	0	0	0	1	1	
Total Full-Time	3	3	4	6	2	
Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Office Support Worker III	1	1	1	0	-1	
Community Liason	0	0	1	0	-1	
Total Part-Time/ Seasonal	1	1	2	0	-2	
General Fund	Mayor's Office Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
		\$ -	\$ -	\$ -	\$ -	\$ -
	Mayor's Office Total	\$ -	\$ -	\$ -	\$ -	\$ -

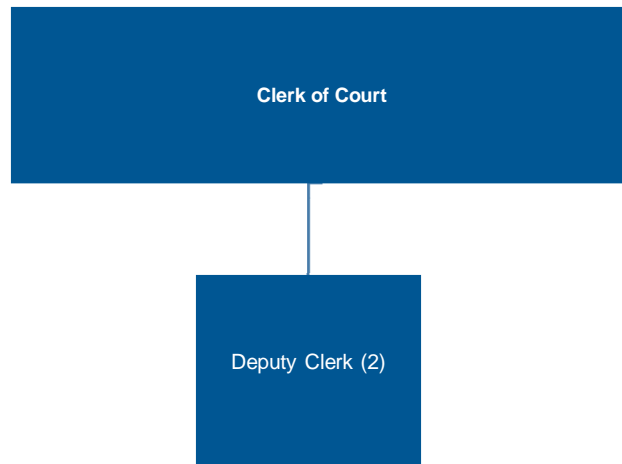
MAYOR'S COURT

Department Description

The Mayor's Court is responsible for the administrative aspects of Mayor's Court. The Clerk manages the court docket, maintains records, facilitates contracts and oversees the case adjudication process. The Mayor's Court process provides a venue for citizens to resolve misdemeanor offenses in a small, local, convenient, and friendly environment.

Mayor's court is held in Gahanna City Hall weekly. Cases are presided over by a professional magistrate and prosecuted by the City Attorney and attorneys under contract with the City.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Mayor's Court has identified the following specific strategic goals for 2022 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Continue to collaborate with New Albany Mayor's Court to generate revenue for the General Fund and reduce expenses by utilizing a shared service model.

Challenges

The challenge for the Mayor's Court is continuing to serve our customers in a timely fashion while maintaining adequate health safety. Procedures have been put in place to ensure the least disruption possible to the customer while maintaining compliance with health advisories.

Non-Routine and New Items

Changes to Operations

The 2022 operating budget request will include increases in office expenses, professional services, and salary line items to cover up front costs for the New Albany Mayor's Court collaboration, which will be recouped by quarterly invoices throughout the year.

Department Performance

Accomplishments and Innovation

The Mayor's Court is continually working to be more efficient and fiscally responsible, and contributed to the City's overall success in 2021 by:

- Collaborating with New Albany in creating a shared services model for Mayor's Courts which will bring new revenue to the General Fund annually.
- Utilizing a new merchant services account provider for in person credit card payments that will result in lower fees and guaranteed, automatic PCI compliance.

Performance Measures

Measure	2018	2019	2020	2021	2022
% Defendants with cases reviewed and/or decided upon promptly in alignment with Supreme Court guidelines.	100%	100%	100%	YTD 100%	

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 246,297	\$ 265,879	\$ 272,014	\$ 276,314	\$ 4,300
	Materials & Supplies	\$ 264	\$ 538	\$ 400	\$ 550	\$ 150
	Contract Services	\$ 61,654	\$ 40,962	\$ 47,240	\$ 62,200	\$ 14,960
	Departmental total	\$ 308,216	\$ 307,379	\$ 319,654	\$ 339,064	\$ 19,410
General Fund	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Court Services	1	1	1	1	0
	Deputy Clerk	2	2	2	2	0
	Total Full-Time	3	3	3	3	0
General Fund	Clerk of Court Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Charges for Services	\$ -	\$ -	\$ -	\$ 145,000	\$ 145,000
	Fines & Fees	\$ 363,778	\$ 247,044	\$ 275,000	\$ 275,000	\$ -
	Clerk of Court Total	\$ 363,778	\$ 247,044	\$ 275,000	\$ 275,000	\$ -

HUMAN RESOURCES

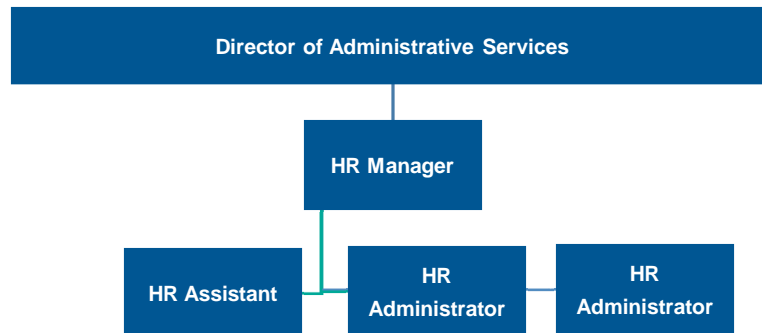
Department Description

Human Resources serves as a strategic partner within the City of Gahanna by being an Employer of Choice to attract, sustain and inspire passionate people committed to serving the public. We provide HR support and expertise, benefits administration in order to strategically attract and recruit top talent. We are committed to assisting our employees as they provide the best possible services to the citizens of Gahanna.

Areas of responsibility include:

- Recruitment, Selection and Retention
- Employee and Labor Relations
- Total Compensation Administration
- Safety and Workers' Compensation
- Training and Development
- Performance Management and Effectiveness
- Civil Service administration
- Employee Benefits Administration

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Human Resource Department has identified the following specific strategic goals for 2022 and beyond. Accomplishing these goals will contribute to the City's continued success.

- Establish a quarterly training plan for supervisors and employees.
- Establish professional development plans for Directors.
- Reduce the cost of health insurance by using a wellness program and the near-site wellness center.
- Complete the implementation of the Human Resources Information System (HRIS).

- Work with each Department to forecast staffing needs to ensure continuity of efficient and effective government operations.
- Partner with the Division of Police on wellness initiatives for police officers and dispatchers, including Psychological First Aid and the Peer Assistance Team.
- Complete a review and analysis of the United Steelworker's of America collective bargaining agreements in order to effectively establish the City's position moving into the negotiations process in the third quarter of 2022.

Challenges

The primary challenges for the Human Resources Department are:

- Building a sustainable compensation plan that can be managed during lean budget years.
- Creating and implementing a strategic staffing plan to ensure departments are staffed properly to maintain and increase efficient and effective operations.

Non-Routine or New Items

Non-Routine

The impact of the worldwide pandemic continued to affect the Department of Human Resources into 2021. The Department stayed up-to-date on developing issues surrounding the pandemic, including vaccinations and facial coverings. The Department communicated regularly with employees to ensure relevant and accurate information was shared. Throughout this time, HR employees ensured the well-being of employees by providing a virtual wellness program and mental health programming.

In addition to the pandemic, the Department was responsible to recruit, hire and onboard the new positions funded in the 2021 budget. The added vacancies in classified positions resulted in the Department administering 10 civil service examinations.

Changes to Operations

The Department of Human Resources added a new HR Administrator in February of 2021. In addition, the Director of HR was promoted to the Director of Administrative Services. The addition of the HR Administrator allowed daily tasks for the Division of Police and Department of Public Service & Engineering to be transferred from the Director to this position. This reorganization created a more streamlined approach to providing services to employees.

New Items

The following position is being requested in the 2022 staffing budget:

- **Human Resources Manager**
Under the direction of the Director of Administrative Services, this position will supervise and direct the day-to-day operations of the Human Resources Department. This position will create and manage a comprehensive safety and training program for City employees and will allow for efficiencies throughout HR by realigning duties and providing enhanced customer service to employees. As the staffing of the city continues to grow, the need to maintain human resources staffing is vital to ensure compliance with federal and state laws, risk mitigation, labor relations management, employee morale and engagement. The addition of this position will allow the Director of Administrative Services to focus on city-wide initiatives such as the strategic plan, facilities assessment and planning, budget process and capital improvement plan.

Accomplishments and Innovation

2021 successes for the Human Resources Department include:

- Onboarding and training of Crystal Chitwood, HR Administrator.
- Hired and onboarded 9 full time unclassified employees, 7 part time unclassified employees, 12 classified employees, 121 seasonal employees, 3 dispatchers and 4 police officers. Promoted 8 full time unclassified employees and 2 part time employees, reclassified 4 unclassified employees and 1 part time employee.
- Completed the 2021 police officer hiring process, including the newly established lateral hiring process.
- Completed the 2021 911 dispatcher hiring process, including the launch of online civil service testing.
- Administered 10 civil service examinations.
- Ensured a safe workplace during the worldwide pandemic by issuing multiple policies, workplace guidance, virtual wellness program, purchasing and issuing personal protective equipment (PPE) and sanitizer.
- Continued the implementation of a Human Resources Information System (HRIS), payroll and time and attendance system. The following modules were implemented: FMLA, grievance and discipline tracking, case management, personnel actions, performance evaluations, benefits administration and open enrollment, automatic electronic file transfers from the HRIS to health insurance providers, onboarding task, training/certification tracking and wellness credit tracking.
- Completed the implementation of Employee Self Service (ESS) for all employees. This implementation created efficiencies by removing 90% of HR paper processes. Employees now have the ability to receive paystubs electronically, update personal information, retrieve W2 and view accrual balances.
- Reviewed and updated the following policies: Drug Free Workplace & Drug Testing Policy, Controlled Substance and Alcohol Policy for DOT Drivers, Alternative Work Arrangement Policy.
- Started the review of Employee Handbook.
- Completed compensation study for unclassified employees, including updating the pay plan.
- Senior leaders completed Management Development Training.
- All customer facing employees completed customer service training.
- Completed a review and analysis of the Fraternal Order of Police and the Fraternal Order of Police – Ohio Labor Council collective bargaining agreements in order to effectively establish the City's position moving into the negotiations process in the third quarter of 2021.
- Established and implemented a performance evaluation system for all employees.
- Reduced the cost of health insurance by transitioning unclassified employees to a high deductible health plan with a health savings account in 2021.

Performance Measures

Measure	2017	2018	2019	2020	2021
% Vacant positions filled within 60-day timeframe	65%	100%	100%	*16%	**3%
% City employees with a current performance appraisal, including goals in place	92%	96%	100%	N/A	***N/A
% Employees who have acknowledged receipts of understanding of the policies required for their positions with the City	15%	75%	100%	100%	100%
% Bargaining unit employee grievances resolved without escalation to neutral third parties	100%	100%	N/A	100%	100%

*this is due to a hiring hold that was issued during the pandemic

**this is due to civil service testing process that takes longer than 60 days to complete

***HR is currently transitioning and implementing a new performance evaluation system and technology

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 314,428	\$ 307,040	\$ 335,227	\$ 418,843	\$ 83,616
Materials & Supplies	\$ 218,927	\$ 234,831	\$ 254,000	\$ 260,135	\$ 6,135	
Contract Services	\$ 52,094	\$ 68,575	\$ 111,000	\$ 175,400	\$ 64,400	
Departmental total	\$ 585,449	\$ 610,446	\$ 700,227	\$ 854,378	\$ 154,151	
General Fund	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Human Resources	1	1	0	0	0
Human Resources Manager	0	0	0	1	1	
Human Resources Administrator	1	1	1	1	0	
Human Resources Administrator	0	0	1	1	0	
Human Resources Assistant	1	1	1	1	0	
Administrative Assistant	0	0	0.5	0	-0.5	
Total Full-Time	3	3	3.5	4	0.5	
General Fund	Human Resources Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Other	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
Human Resources Total	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000	

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.

The 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. Provides general accounting services including debt management and investing and banking activity of over \$85 million in pooled cash from all City funds. The Department is also responsible for administering city-wide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue sharing agreements and managing Tax Increment Financing transactions.

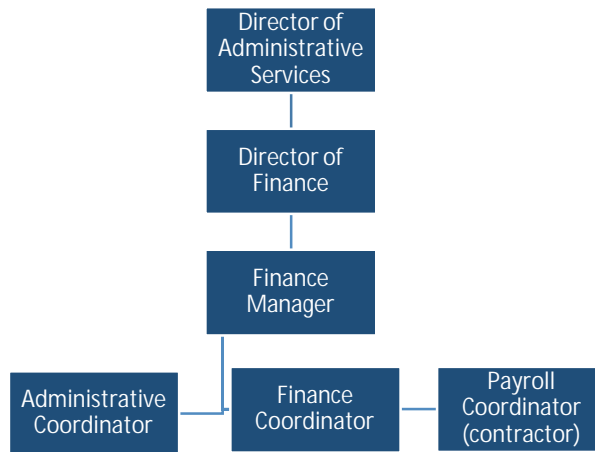
The Department's day-to-day responsibilities include payroll processing, accounts payable processing, batch deposits and treasury management.

2020 activity included:

- Payroll Processing
 - 5,770 paychecks issued
 - 280 individual employees
- Accounts Payable Processing
 - 8,000 plus invoices paid
 - 4,200 vendor and credit card payment transactions (Checks, EFT/ACH, Virtual Card, Credit Card)
- Batch Deposits
 - Over 1,000 per year

The Department provides meaningful reporting of financial data to internal and external stakeholders on a regular basis. These include the City's Annual Comprehensive Financial Report (ACFR), 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.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

In 2018, the Finance Department began the implementation process for new accounting and timekeeping systems. The final phase which is the timekeeping and scheduling systems are currently underway and is scheduled to be completed by the end of the first quarter of 2022. After the new systems are fully functional with all aspects, an evaluation of staffing for the Finance Department will be conducted to determine the appropriate level based on efficiencies gained with the new software.

Other priorities for the Department include:

- Issuing a Popular Annual Financial Report (PAFR) which is an easily understandable financial brief that can be distributed to all residents.
- Update finance code.
- Continue building on the accounting system by entering capital asset information and implementing the ACFR builder.

Challenges

The primary challenge for the Finance Department will be monitoring the impact of income tax refunds as many businesses may choose a work from home business model or a hybrid model following the pandemic. There is also uncertainty surrounding when the pandemic will be over and the effectiveness of vaccinations in the long-term.

There are also various capital initiatives including a City-wide facility improvement plan. To be successful, resources will have to be timed appropriately including the potential issuance of long-term general obligation debt or other financing arrangements.

Non-Routine or New Items

Changes to Operations

The position of Finance Manager was added in October 2021. This position will allow for a backup of the Finance Director and manage the day-to-day operations of the Department. Onboarding of this new employee will take most of 2022. This position replaces the previously filled Management Analyst which will not be backfilled at this time.

The final phase of the accounting system will go live during the first quarter of 2022 and will significantly improve the payroll process by:

- Eliminating paper timesheets.
- Providing an advance scheduler to assist with employee management.
- Installing new timeclocks with better functionality.

Department Performance

Accomplishments and Innovation

2021 successes for the Department of Finance include:

- Go-live with payroll processing in the accounting system.
- Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the seventh consecutive year.
- Received the Excellence in Financial Reporting Award for the Annual Comprehensive Financial Report (ACFR) for the seventh consecutive year.
- Managed Coronavirus Relief Funds.
- Took all necessary steps to receive American Rescue Plan funds.
- Received the Auditor of State Award with Distinction
- Began updating the City's procurement policy to meet Uniform Guidance requirements for expending federal funds.

Performance Measures

Financial Reporting

In 2013, the City began working towards reporting its annual financial statements in accordance with best practices by producing a Annual Comprehensive Financial Report (ACFR) 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	2017	2018	2019	2020	2021
CAFR/BFS	ACFR	ACFR	ACFR	ACFR	TBD
In-House or Contracted	In-House	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	Clean	TBD

Financial Communication

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

GFOA Financial Communications Awards

Year	2017	2018	2019	2020	2021
Budget Award	Awarded	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	2017	2018	2019	2020	2021
Target	<\$20.00	<\$18.00	<\$18.00	<\$18.00	<\$15.00
Actual	\$18.40	\$15.70	\$13.70	\$13.90	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 395,993	\$ 334,616	\$ 404,493	\$ 466,517	\$ 62,024
	Materials & Supplies	\$ 4,225	\$ 2,702	\$ 5,000	\$ 5,000	\$ -
	Contract Services	\$ 10,248,976	\$ 1,153,274	\$ 1,320,775	\$ 1,292,635	\$ (28,140)
	Capital Outlay	\$ 70,589	\$ 54,144	\$ 27,500	\$ -	\$ (27,500)
	Transfers	\$ 4,053,370	\$ 1,070,900	\$ 818,845	\$ 541,800	\$ (277,045)
	Debt Service	\$ -	\$ 176,669	\$ 518,063	\$ 527,375	\$ 9,312
	Departmental total	\$ 14,773,153	\$ 2,792,305	\$ 3,094,676	\$ 2,833,327	\$ (261,349)
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Finance	1	1	1	1	0
Finance Manager	0	0	1	1	0	
Finance Coordinator	2	2	1	1	0	
Management Analyst	0	0	0	0	0	
Payroll Coordinator	1	0	0	0	0	
Administrative Coordinator	0	0	1	1	0	
Total Full-Time	4	3	4	4	0	
Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Office Support Worker III	1	1	0	0	0	
Management Analyst	0	0	1	0	-1	
Total Part-Time/ Seasonal	1	1	1	0	-1	
General Fund	Finance Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Income Tax	\$ 19,595,874	\$ 18,257,831	\$ 19,281,240	\$ 19,028,940	\$ (252,300)
	Property Taxes	\$ 1,627,099	\$ 1,696,152	\$ 1,967,969	\$ 2,220,486	\$ 252,517
	Other Local Taxes	\$ 508,297	\$ 226,888	\$ 245,020	\$ 400,000	\$ 154,980
	Intergovernmental	\$ 952,540	\$ 1,059,492	\$ 905,678	\$ 996,000	\$ 90,322
	Charges for Services	\$ 1,106,492	\$ 649,430	\$ 687,340	\$ 687,690	\$ 350
	Fines & Fees	\$ 294,549	\$ 293,306	\$ 200,000	\$ 230,000	\$ 30,000
	Investment Income	\$ 1,208,528	\$ 849,068	\$ 318,198	\$ 400,000	\$ 81,802
	Other	\$ 904,806	\$ 21,973	\$ 125,000	\$ -	\$ (125,000)
	Transfer In	\$ 129,797	\$ -	\$ -	\$ -	\$ -
	Advance In	\$ 277,830	\$ 272,160	\$ 266,490	\$ 260,820	\$ (5,670)
Issuance of Debt	\$ 5,077,950	\$ 45,000	\$ -	\$ -	\$ -	
Finance Total	\$ 31,683,762	\$ 23,371,300	\$ 23,996,935	\$ 24,223,936	\$ 227,001	

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 Manager of Information Technology leads this team, oversees budgeting, strategic planning, project management, policy management, departmental standards, project prioritization, and workload balancing. Additionally, the IT Manager 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, networking, system security, systems administration, support of core information systems, Geographic Information Systems administration, telephone, and technology related systems and services used by city staff. The IT Department also co-manages the City's fiber network (GNET) with both the Public Service, Planning, and Economic Development Departments and works with other municipalities to share resources and develop shared services.

Information Technology Operations

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

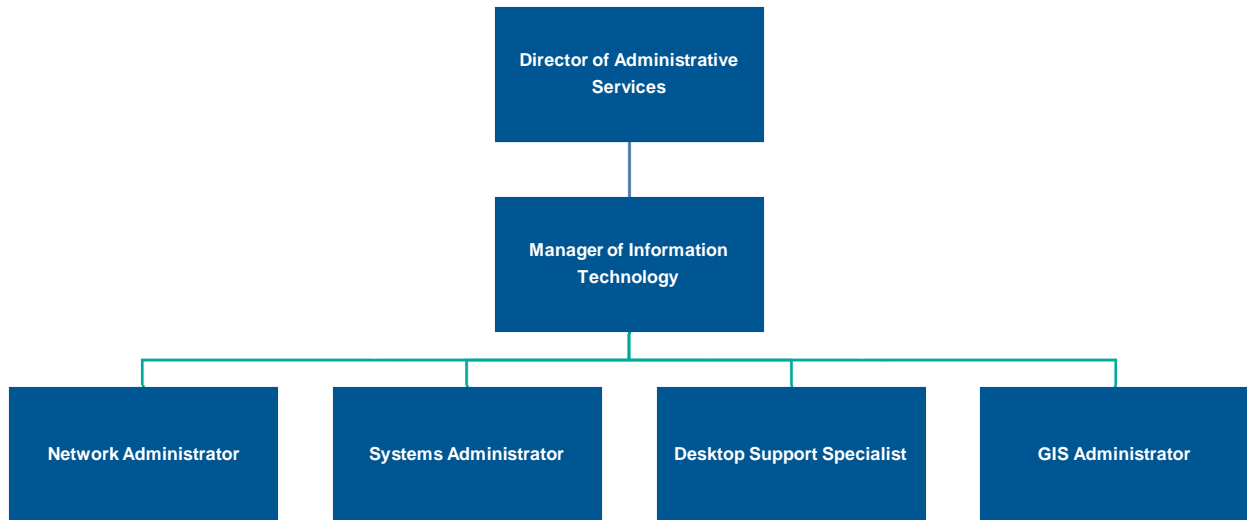
- Maintaining network infrastructure and physical end points (275 desktops, laptops, and tablets) dispersed across 9 locations
- Network monitoring, security, and penetration testing
- Wireless infrastructure for city hall, police department, and all satellite facilities including traffic control devices and other specialized equipment
- Maintaining enterprise data storage including backup and recovery both onsite and off.
- Manage over 60 virtual servers and desktop terminals which also provide failover capabilities
- Business application configuration, support, maintenance for numerous program-specific platforms
- Providing IT-related training and support for all 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 visual analysis of geospatial data that is used to better understand the City's built infrastructure, natural environment, and public safety needs. This information is shared through GIS applications that allow users to view, query, analyze and visualize data elements within the system. It includes:

- Managing over 240 spatial datasets, including City boundaries, assets and infrastructure, parcels, water bodies, flood plains, parks, ward boundaries, and transportation layers
- Updating and supporting mapping applications used by the Police Department, Fire Departments and other outside entities.
- Providing custom GIS viewers (websites) for internal and external stakeholders
- Processing internal map requests and printing
- Supporting and maintaining shared services for neighboring municipalities
- Operates a drone to capture detailed photography for various departments

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

In 2022, the Department will continue to focus on reducing the technology stack by consolidating duplicative platforms, reducing the number of physical assets, and reviewing multi-year agreements that are scheduled to expire in an effort to reduce the operating budget of the department. The Department will continue to oversee technology projects that impact the larger City departments and Division of Police operations to ensure end user and administrative efficiencies are achieved when possible.

In 2022, the GIS Division will continue to expand the use of GIS in various departments. Through the asset management project, the GIS will be reviewed and enhancements to how services are configured, data is maintained, and how resources are stood-up and delivered to our customer base will be reengineered. These efforts will elevate the GIS to a core application/function throughout the Public Service Department and Parks & Recreation. In addition, the Department will continue to bring these resources into the Public Safety platforms that are co-managed with the Gahanna Division of Police and other Public Safety entities throughout the region.

Challenges

IT Operations support all departments and divisions with a high level of complexity across the 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.

As the Department adjusts, re-configures, positions, and implements projects that places the City on a sustainable technology platform for the future, human resources could become stretched. This is a potential risk that needs properly managed to ensure desired outcomes are achieved.

Non-Routine and New Items

Changes to Operations

In 2022, all resources within the technology stack maintained by the City IT Department will be reviewed to ensure that these investments are first necessary and, secondarily, scaled appropriately for the size and complexity of the City's operation. Applicable changes will be made to maximize these investments, reducing the cost of operations all while improving the service delivery to the customers we serve.

Department Performance

Accomplishments and Innovation

In 2021, the Department continued to manage and deploy IT resources enabling city workers to work from home during the COVID-19 pandemic. We upgrade our ability to livestream City Council meetings both from Chambers and in the virtual environment. This project was in direct response to the COVID-19 pandemic and has increased the overall participation and transparency by making these meeting available through common streaming technologies.

The Department has continued to play a very high role in the standing-up of the new communications center located at 400 West Johnstown Rd. This has taken significant time to ensure a successful cutover to the new center. As a result, there have been many secondary projects come to light and implemented in conjunction with this move.

Our GIS Division managed the Request for Proposal process for a new Asset & Workorder Management System with Citizen Engagement. This project kicked off in 2021 and will be fully implemented in 2022. At its completion the GIS will have received a complete best practice review and be placed among the other core technology platforms managed by the Department.

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 530,270	\$ 503,264	\$ 553,659	\$ 565,168	\$ 11,509
	Materials & Supplies	\$ 164,264	\$ 243,924	\$ 247,710	\$ 191,500	\$ (56,210)
	Contract Services	\$ 379,199	\$ 438,613	\$ 525,121	\$ 760,932	\$ 235,811
	Capital Outlay	\$ 95,229	\$ 8,859	\$ -	\$ -	\$ -
	Departmental total	\$ 1,168,962	\$ 1,194,660	\$ 1,326,490	\$ 1,517,600	\$ 191,110
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Information Technology	1	0	0	0	0
	Information Technology Manager	0	1	1	1	0
	GIS Administrator	1	1	1	1	0
Network Administrator	1	1	1	1	0	
Systems Administrator	1	1	1	1	0	
IT Support Specialist	1	1	1	1	0	
Total Full-Time	4	5	5	5	0	
Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Office Support Worker III	0	0.5	0	0	0	
Total Part-Time/ Seasonal	0	0.5	0	0	0	
General Fund	Information Technology Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Charges for Services	\$ 32,770	\$ 31,786	\$ -	\$ 18,000	\$ 18,000
	Fines & Fees	\$ 1,643	\$ 2,907	\$ -	\$ -	\$ -
	Information Technology Total	\$ 34,413	\$ 34,693	\$ -	\$ 18,000	\$ 18,000

PARKS & RECREATION

Department Description

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

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

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

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

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

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

Division Descriptions

Administrative Division

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

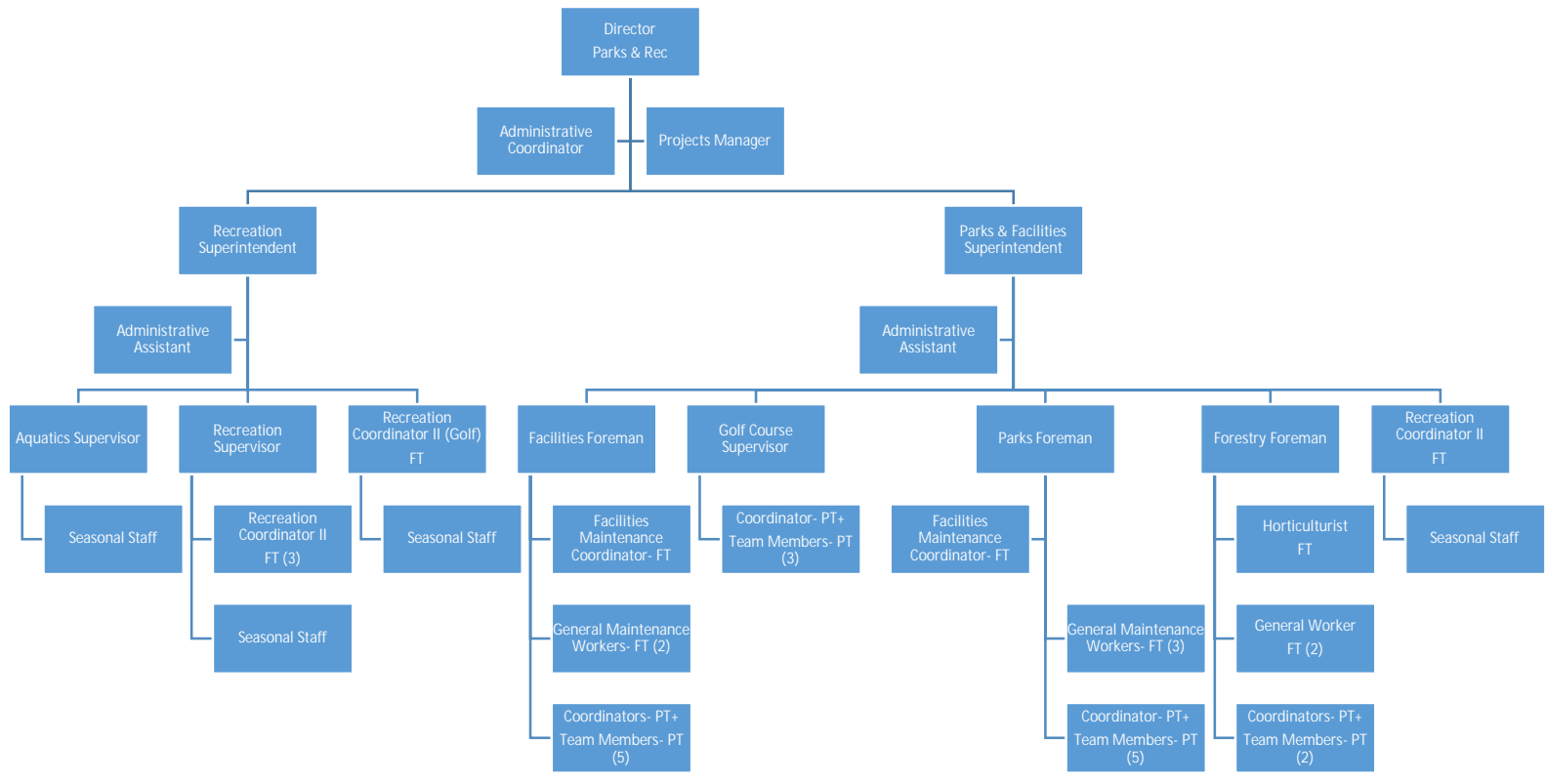
Parks and Facilities Maintenance Division

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

Community Recreation Division

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

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Challenges

The City's GoForward Gahanna Strategic Plan focuses on the Department's efforts in designing, engineering, and planning the Southwest Flood Plain. The development of the Southwest Flood Plain has been delayed due to the challenges surrounding the need to acquire additional land as well as improving infrastructure. The desire for this space is a multi-use park with nature trails and passive recreation as well as athletic fields to provide a destination location for sports tourism and improve the availability of athletic fields for the Gahanna community. The project will also include a renovated Gahanna Swimming pool to improve the aging structure of the front pool as well as the outdated restroom facilities. This project will require an evaluation of the traffic patterns due to the increased volume of cars, additional land acquisition as well as a funding mechanism to support the development and maintenance of.

The COVID-19 pandemic guidelines and uncertainties continued to provide challenges for many services. The mass gatherings and social distancing guidelines were in place until June. In relation to this, seasonal staff recruitment was delayed. This, as well as a nationwide shortage, caused a significant staff shortage for all parks and recreation operations.

Non-Routine or New Items

Changes to Operations

The Department of Parks and Recreation did not backfill the Recreation Supervisor position left vacant from the promotion of Zac Guthrie to Parks and Facilities Superintendent. The responsibilities of that position were disbursed among current staff. This allowed the department to transition two part time employees to full time. Matt Moser was promoted to a full time Recreation Coordinator II and took on athletic field coordination with affiliates and field users. Josh Latzko was also promoted to a full time Recreation Coordinator II and is responsible for special events and paddle boats.

New Items

The 2022 staffing budget includes a request for the following:

- Maintenance Worker (1) and a reduction of three (3) part-time Team Member I. Similar to 2021, this reduction and addition is cost neutral for the Department. The full-time Maintenance Worker provides a consistent employee to assist the Parks Division in producing results.
- Marketing and Communications Coordinator (part-time, Special Fund). This position will report to the Marketing Manager and be responsible to assist with Parks & Recreation marketing. This includes graphic design, promotion and advertising of recreation programming, and social media management for the Department of Parks & Recreation.

Department Performance

Accomplishments and Innovation

The Department accomplished the following in 2021:

- Formally opened a certified, level 1 arboretum at Creekside Park with 40 species of trees identified
- Replaced 2 playgrounds at Woodside Green Park and Headley Park

- Began and will complete construction on a splash pad at the Gahanna Swimming Pool
- Completed a multi-use trail prioritization matrix for east and west connections to establish priority proposed trails and identify disparities
- Repaired 2 boilers and replaced all dive stands at the Gahanna Swimming Pool and Hunter's Ridge
- Introduced a new program, Rec Teens and Rec Club, for partial day activities and childcare for families who are continuing to work remotely
- Will complete repairs and replacement of the Trapp Park trail extension to be ADA assessable
- Made repairs and updates to the Golf Course Clubhouse and Pro Shop

Performance Measures

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	2017	2018	2019	2020	2021
Total Acreage	769	769	770	770	770
Acres Per 1,000 Residents	22.6	22.6	21.7	21.7	21.7
Miles of Bike, Walking and Hiking Trails					
Supporting the city goal of connectivity through recreational trail development is a core function of the Department. The Department tracks progress towards increasing connectivity in the community through off street recreational use trails. The Department also benchmarks this data to other similar communities.					
Total Miles of Trails					
	2017	2018	2019	2020	2021
	19.0	19.0	20.3	20.03	20.03

Department Expenses					
Total Annual Expenses					
	2017	2018	2019	2020	2021
	\$3,873,596	\$4,636,449	\$3,840,075	\$3,042,405	TBD
Department Cost Recovery Ratio					
Annual Cost Recovery Rate					
	2017	2018	2019	2020	2021
	39%	31%	38%	24%	TBD

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 2,249,447	\$ 1,823,103	\$ 2,060,938	\$ 2,440,279	\$ 379,341
	Materials & Supplies	\$ 512,884	\$ 263,944	\$ 200,483	\$ 268,800	\$ 68,317
	Contract Services	\$ 608,585	\$ 460,427	\$ 286,800	\$ 721,800	\$ 435,000
	Capital Outlay	\$ 130,650	\$ 24,528	\$ -	\$ -	\$ -
	Departmental total	\$ 3,501,566	\$ 2,572,002	\$ 2,548,221	\$ 3,430,879	\$ 882,658
	Elected/Appointed Officials	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Landscape Board	5	5	5	5	0
	Parks & Recreation Board	7	7	7	7	0
	Total Officials	12	12	12	12	0
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Parks & Recreation	1	1	1	1	0
	Deputy Director of Parks & Recreation	1	0	0	0	0
	Projects Manager	0	0	1	1	0
	Facilities Maintenance Coordinator	1	1	2	2	0
	Facilities Foreman	1	1	1	1	0
	Forestry Foreman	1	1	1	1	0
	Golf Course Supervisor	1	1	0	0	0
	Office/Administrative Coordinator	1	1	1	1	0
	Parks & Facilities Superintendent	1	0	1	1	0
Parks Foreman	1	1	1	1	0	
Recreation Superintendent	1	1	0	1	1	
Recreation Supervisor	1	1.34	0	0.33	0.33	
Recreation Coordinator 1 & 2	0	2.6	0	2	2	
Maintenance Worker	0	0	6	6	0	
Administrative Assistant	0	1.5	1.5	1.5	0	
Total Full-Time	11	13.44	16.5	19.83	3.33	
Part-Time/Seasonal (1)	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Guest Services-Aquatics	8	0	0	0	0	
Lifeguard	32	0	0	0	0	
Office Support Worker I	4	0	0	0	0	
Office Support Worker II	1	0	0	0	0	
Parks Intern	5.6	0	0	0	0	
Parks Service Coordinator I	4	3	2	3	1	
Parks Service Coordinator II	3	2	0	1	1	
Parks Skilled Tech I & 2	8	0	0	0	0	
Pool Concession Team Member	11	0	0	0	0	
Recreation Coordinator 1 & 2	7	0	0	0	0	
Recreation Leader	0	3	0	0	0	
Recreation Crew Member	43	2	0	0	0	
Recreation Programmer	29	0	0	0	0	
Recreation Team Member	13	6	0	0	0	
Seasonal Laborer	1	5	1	0	-1	
Team Member	25	22	12	12	0	
Total Part-Time/ Seasonal	194.6	43	15	16	1	

Note: Most of the Parks & Recreation activities have been reclassified to the special Parks & Recreation Fund explaining the change in part-time and seasonal staffing from 2019 to current.

General Fund	Parks & Recreation Revenue	2019	2020	2021	2022	2021-2022
		Actual	Actual	Appropriated	Request	Difference
	Charges for Services	\$ 1,203,661	\$ 678,705	\$ 256,460	\$ 338,500	\$ 82,040
	Fines & Fees	\$ 1,800	\$ -	\$ -	\$ -	\$ -
	Intergovernmental	\$ -	\$ 3,500	\$ -	\$ -	\$ -
	Other	\$ 7,758	\$ 9,371	\$ -	\$ -	\$ -
	Parks & Recreation Total	\$ 1,213,219	\$ 691,576	\$ 256,460	\$ 338,500	\$ 82,040

Note: Most of the Parks & Recreation activities have been reclassified to the special Parks & Recreation Fund explaining the change in revenue from 2019 to current.

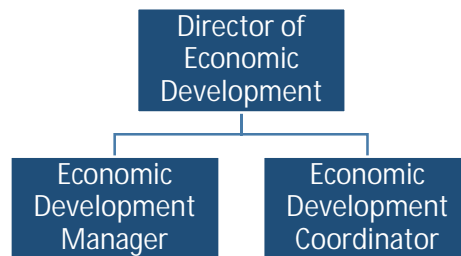
ECONOMIC DEVELOPMENT

Department Description

The mission of the Economic Development Department is to reaffirm and strengthen the quality of life through community and economic development initiatives.

The Economic Development Department (ED) supports the growth of the City's income tax base by attracting private investment and job creation opportunities. The Department proactively works to retain and grow the approximate 1,700 existing businesses in Gahanna. The ED Department works with state partners to identify opportunities for incentive programs for existing and potential new businesses, works with developers on potential new projects that benefit the economic and cultural landscape of the City, provides location services, promotes the City for business attraction opportunities, and 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). Internally, the Department works collaboratively with various other city departments to proactively identify and coordinate capital improvements needed to support future economic growth. Within the community, the Department supports the efforts of related stakeholder organizations, including the Gahanna Chamber of Commerce, Gahanna Convention & Visitors Bureau (Visit Gahanna), and the Creekside District Alliance. The ED department also works in close partnership with the Gahanna Community Improvement Corporation, which functions as an economic development arm of the City in support of development initiatives.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Economic Development Department will begin 2022 with all new staff. Priorities for 2022 include redefining and establishing internal processes for ushering projects through the development cycle, pursuing an update of the City's 2015 Economic Development Strategy, implementing a development strategy specific to the Creekside District, and pursuing development opportunities that enhance and add to job growth within the City.

Challenges

Challenges facing the Economic Development Department include:

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

Non-Routine or New Items

The Way We Do Business

In anticipation of the 2022 budget, the City Council, upon the request of the Administration, passed legislation to authorize the separation of the Planning & Development Department into two departments for 2021.

For 2022, the Department will be implementing a customer relationship management (CRM) tool to better track general business engagement as well as opportunities focused on retention or attraction projects.

Additionally, the Department plans to renew the City's relationships with key commercial real estate (CRE) entities to better promote and highlight opportunities within the City with a goal of attracting complementary businesses to the city's various sectors.

Department Performance

Accomplishments and Innovation

The Administration began 2021 with efforts to recruit for and fill the role of Director of Development, a position that had remained vacant since summer 2019. With the hiring of the new Director, a full slate of team members has now been hired including an Economic Development Coordinator and Economic Development Manager.

The ED Coordinator's primary focus has been to re-engage our existing business community through an aggressive business retention and expansion (BRE) schedule as well as working directly with the Director on new attraction-based opportunities in the City.

The ED Manager's primary focus remains engaging the city's small business community to aid in connecting them to resources and tools to support their growth.

For 2022, the Department intends to continue to engage with the City's Community Improvement Corporation to further direct strategic land investments to support the city's economic development strategy as well as explore the expansion of the city's fiber optics resource.

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 360,525	\$ 246,185	\$ 226,906	\$ 334,160	\$ 107,254
Materials & Supplies	\$ 40,274	\$ 41,229	\$ 53,000	\$ 60,700	\$ 7,700	
Contract Services	\$ 125,980	\$ 191,640	\$ 277,712	\$ 171,200	\$ (106,512)	
Departmental total	\$ 526,779	\$ 479,054	\$ 557,618	\$ 566,060	\$ 8,442	
General Fund	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Planning & Development	1	1	1	1	0
	Deputy Director of Planning & Development	1	0	0	0	0
	Economic Development Manager	1	0	1	1	0
	Economic Development Coordinator	0	0	1	1	0
	Administrative Assistant	1	1	0	0	0
	Total Full-Time	4	2	3	3	0

General Fund	Planning & Development Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Fines & Fees		\$ 3,957	\$ 4,992	\$ 3,820	\$ 5,000
Other		\$ -	\$ 1,500	\$ -	\$ -	\$ -
	Planning & Development Total	\$ 3,957	\$ 6,492	\$ 3,820	\$ 5,000	\$ -

PUBLIC SAFETY

Department Description

The Department of Public Safety is led by the Director of Public Safety, Keith Winn, who was appointed by Mayor Jadwin in March 2020. The primary function of the department is to provide for the safety, health, and welfare of the City's 35,579 residents. The Division of Police serves as the City's lead law enforcement agency, providing all policing services to our residents and serves as an integral partner with other law enforcement, fire service and public safety agencies in the region. The Chief of Police establishes and directs the mission, focus, operations, and fiscal administration of the Division. The members of the agency are charged with:

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

The Division of Police compiles an annual report which provides an in-depth view of the agency's operations and analysis gathered during the year. The report can be accessed through the City's website at the following link:

https://www.gahanna.gov/wp-content/uploads/2020/07/Gahanna-Police-Annual-Report_FINAL_6_30.pdf

The Division's stated Vision is, "*To be a recognized leader in law enforcement*". That journey begins with the application of policy and procedures recognized as best-practices in law enforcement, such as those outlined by the Ohio Collaborative Police Advisory Board and other professional-standards organizations. As evidence of this, the Division has adopted policies and procedures focused on achieving fair, just, and equitable outcomes to police encounters. To further advance the delivery of professional services, and positively impact community relations, the Division has incorporated daily policy reviews and ongoing training programs for its personnel, such as anti-bias awareness, intervention and awareness for special populations, crisis intervention response, and de-escalation and conflict resolution training.

The Division's philosophy and operations are built around its Core Values – *Commitment, Professionalism, Integrity, and Respect*. By promoting these values, along with the precepts of community-oriented policing, the Division seeks to promote transparency, build trust, and establish effective partnerships with community members and other stakeholders.

Through these efforts the Division strives to avoid the sort of fractured police-community relations that have regrettably come to be characterized in too many communities, while accomplishing its mission...

"To serve and protect our diverse community by building partnerships in order to provide professional law enforcement services that safeguard the lives, rights, and property of all"

Division Descriptions

The Division is divided into three subdivisions each under the command of a Lieutenant.

Field Services Subdivision

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

Investigative Services Subdivision

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

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

Support Services Subdivision

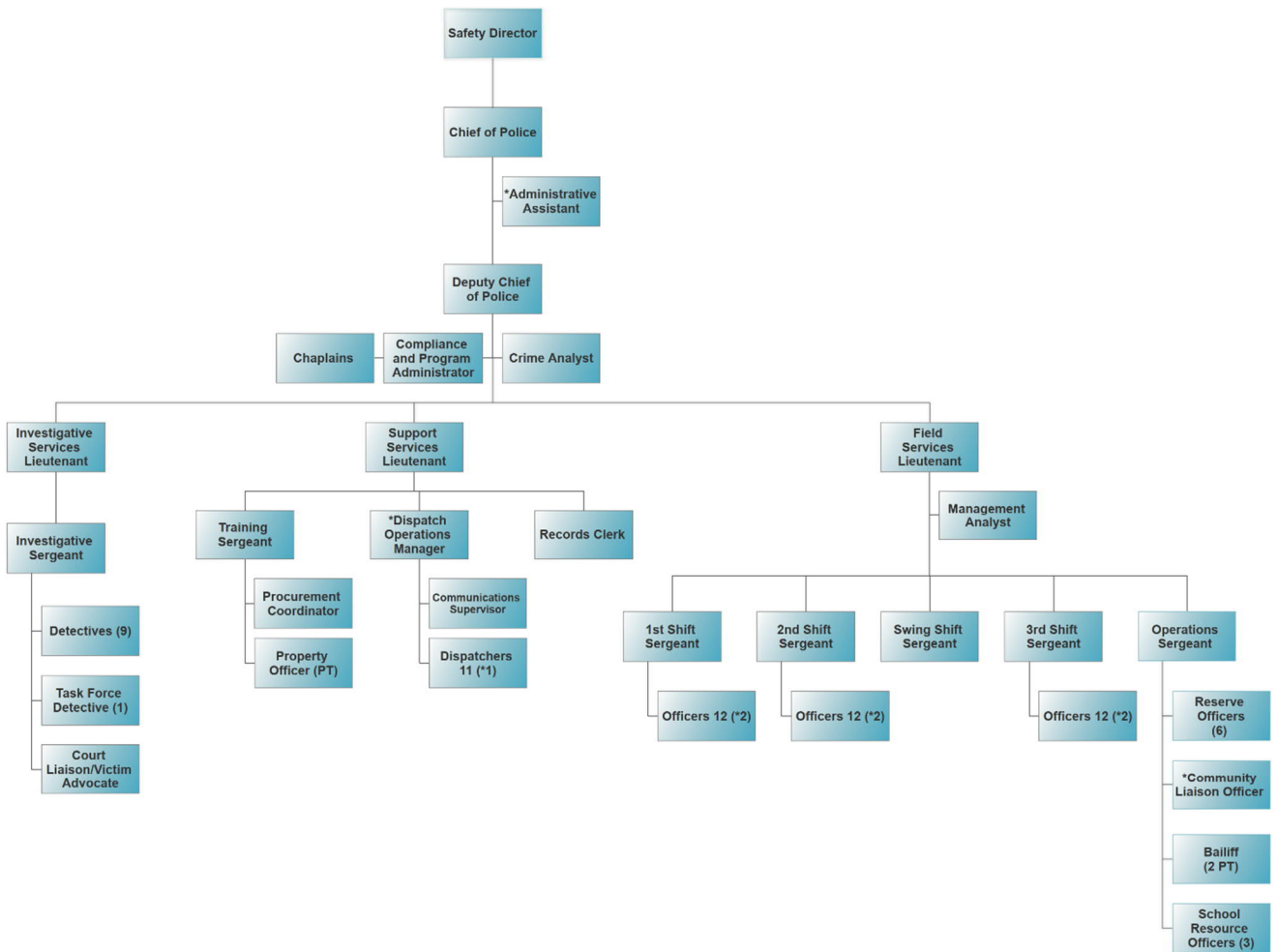
The Support Services Subdivision is responsible for support functions, including the acquisition and sustainment of the Division's equipment, logistical, IT, and communications infrastructure needs. This includes oversight of the Emergency Communications Center, designated as the primary public safety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

The Support Services Subdivision is responsible for multiple administrative functions, including:

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



2022 ORGANIZATIONAL CHART



* Indicates a vacant position

Priorities

CALEA Accreditation

Given the current state of police-community relations, Division leadership strongly believe that a commitment to provide outstanding police service must be more than mere words. Rather, it must be followed by action to deliver on promises made and to maintain legitimacy. In 2022, the Division of Police will continue its pursuit of CALEA accreditation.

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

Accreditation involves a comprehensive five step process spanning 36 months. The process includes web-based file review(s) and site-based assessment as a means of compliance verification. The Division has already begun updating policies that are up for review to insure they meet or exceed CALEA standards to position us for an easier transition to this advanced level of compliance. This has enabled the Division to identify operational priorities, align personnel and intra-agency processes appropriately, and identify those areas where the Division may require deferments, such as CALEA provisions related to public safety facilities.

The Division will transition into the formal five-step accreditation process in 2022. The Division considers the costs, which are based on agency size (personnel), to be a critical investment not just in the future of the Division itself, but in the Gahanna community as well. CALEA accreditation will require intensive internal processes, including additional policy review and formulation, audits, evaluations, reporting, and data-tracking. The Deputy Chief of Police and newly acquired non-sworn staff will work in collaboration with a CALEA Regional Program Manager to help navigate the Division throughout the journey to achieve this high standard of recognition.

Facilities

Broad consensus exists that the Division's headquarters are ill-suited to meet expanding community expectations and the Division's current and future needs. The Division has completed a facility needs assessment as part of an ongoing facility planning and evaluation phase in 2021. Working with City leadership and other stakeholders, this process included prioritization of facility needs, and a finalization of square footage requirements to be included in an overall city-wide facility needs assessment and plan process. The evaluation of potential sites, for acquisition and the identification of potential funding streams remain priorities in 2022.

The Division of Police along with other City departments has worked in collaboration with Pizzuto construction services to develop an initial facility concept. While construction of a new facility remains dependent on many factors in future budgets, the Division will seek to engage with City leaders to move forward in an expedient and cost-effective manner.

The Division will soon finalize the co-location of its Communications Center, currently located within police headquarters, with the Metropolitan Emergency Communications Center (MECC). The MECC dispatches for the Mifflin Township Fire Department (MTFD) and other Central Ohio Fire/EMS agencies. The new Communications Center was purchased by Mifflin Township and is located at 400 West Johnstown Road. It is the former site of the Columbus Metropolitan Library Operations Center and will serve as the Communications Center and house some Police and Township offices.

Co-location will provide a degree of equipment and costs consolidation, promote public safety, and enhance the already strong partnership between the Division of Police and MTFD. Renovations of the library facility have been completed to permit us to go live with the new communications center in December 2021.

Challenges

- ✓ Public distrust of policing practices and law enforcement officers
- ✓ Civil unrest and the role of law enforcement in maintaining order
- ✓ Defund Police movement and its impact on police initiatives including staffing, technology, training, and facility needs
- ✓ Ongoing financial, social, and operational impact of the COVID-19 pandemic
- ✓ Unfunded mandates on law enforcement to address social and political pressures

Non-Routine or New Items

Changes to Operations

Transition to Joint Communications and Public Safety Facility

- Technology system integration, upgrades, transition, and training needs
- Capital needs
- Current facility usage plan and needs following co-location (point of public contact, use of vacated areas and potential costs associated with transition, etc.)

Non-Sworn Staffing

Maintaining a viable applicant list, given eroding interest in law enforcement as a career choice is challenging among the sworn staff as well as non-sworn staff. The lead time from recruitment to solo performance for dispatchers usually exceeds 9 months. The current overtime usage demonstrated by staff exceeds the costs associated with additional staffing. The Division is requesting increased personnel capacity in communications by one additional (1) Dispatcher to curtail excessive shift coverage overtime and cover current shift assignments.

Upon opening a fully functional co-located dispatcher center the Division will be immediately poised to present dispatching services to potential public safety partners in the northeast region. The viability of the new dispatch center as a regional center will be dependent of adequate staffing and supervision. The center requires one (1) Dispatcher Operations Manager to oversee the coordination, management and integration of systems and personnel in the operations center for potential partnerships.

The Division currently lacks clerical expertise and assistance in the executive offices where executive staff frequently prepare, collate, file, update reports, and distribute documents in the least cost-effective manner. The Division is requesting one (1) Administrative Assistant position to perform the clerical, recording keeping, filing, reporting, budgetary and similar ancillary duties previously performed by a management analyst.

Deployment of Body Worn Cameras for Front-Line Personnel

- Technology infrastructure to support large data captured as part of daily operations
- Staffing support (public records redaction, release, and management)
- Logistical considerations (uniform modifications, device settings, in-car camera synchronization, etc.)

The Division of Police had modest operating increases over the prior three-year period necessary to fund contractual increases, changes to operations and scheduled durable equipment (ballistic vests, cruisers, radios, etc.) lifecycle management needs.

Finalized Co-location

The Division of Police will move forward in 2022 with day to day operational implementation of co-location of emergency communications operations with the Metropolitan Emergency Communications Center (MECC) and Mifflin Township. The co-location of emergency communications services (police/fire dispatching and 9-1-1 center operations) will ultimately create quicker response times for emergency services (Police, Fire & EMS) to the caller in need regardless of the manner in which the call is placed (landline, cellular or Text-to-911) on the first call – eliminating unnecessary and costly transfers among call centers within Franklin County.

Sworn Staffing

Maintaining a viable applicant list, given eroding interest in law enforcement as a career choice presents challenges as does keeping up with the pace of expected officer retirements over the next several years.

As part of the Division's strategic planning process the long-term staffing needs of the agency for sworn and non-sworn positions was at the forefront of many of the planning discussions. Currently, the Division is budgeted for 56 sworn positions (a decrease from 61 sworn officers in 2008), but due to retirements, injuries, military deployments and other factors including the long lead time necessary to adequately hire, train and deploy diverse candidates to serve as police officers, the Division rarely operates at its budgeted strength. Emphasis within the budget will be placed on funding a "readiness rate" of sworn positions based on an analytical review of the Division's relief factor for the Division to operate at its intended strength. A readiness rate for the Division would include one (1) new officer and one (1) officer replacement for a patrol sergeant promotional backfill.

In response to community expectations in providing personnel dedicated to more complex and time-consuming community issues the Division is requesting one (1) officer for a Community Liaison Officer. This would be an extension of the community policing unit and utilize special funds to address acute community needs. This position is requested for funding out of the Public Safety Fund.

A complete staffing analysis is conducted annually for use in the allocation of staff for the current operational year. The Division's analysis report can be viewed by visiting the following link:

<https://www.gahanna.gov/wp-content/uploads/2021/02/2020-Police-Staffing-Assessment- FINAL.pdf>

Computer Aided Dispatch (CAD) and Records Management System (RMS)

The current Computer Aided Dispatch (CAD) and Records Management System (RMS) utilized by the Division of Police was first deployed in 2006 as a Tri-Tech product and is updated annually by the vendor. Our current CAD and RMS vendor is Central Square Technologies, a technology conglomerate that acquired many CAD/RMS software companies including our former vendor Tri-Tech in 2018. Our CAD and RMS systems are integrated with many other computer systems and networks and serves as the official record of our activities for all calls for service both public and self-generated. The Divisions 16-year-old CAD/RMS system is also used by Reynoldsburg, Whitehall, and Bexley. While the current software is functional, it is at end-of-life and the Division will be required to migrate to one of Central Square's new CAD/RMS platforms.

Due to the complexity of CAD/RMS systems integrations and since this is essentially a new purchase, the Division and our public safety partners wish to perform a consultant guided process utilizing the services of Mission Critical Partners. They will assist us in performing due diligence in our needs prior to preparing an RFP and assist in the selection of our next generation of CAD/RMS platform. We are seeking a more robust real-time data sharing experience to improve our overall regional interoperability. Given the complexity of this project a two-year implementation timeline is requested.

Accomplishments and Innovation

Labor Agreements

The City and the Division's two primary labor unions last settled their three-year agreements with both the Fraternal Order of Police (representing the sworn staff) and the Fraternal Order of Police – Ohio Labor Council (representing the dispatchers) in 2019. The agreements span the calendar years 2019-2021 with ongoing labor relations meetings occurring quarterly or as needed. Changes in overtime coverage, shift assignments, interim memorandums of understanding and other operational factors have been analyzed throughout the contract period to effectively establish the City's position moving into the next contract cycle negotiations process in the fourth quarter of 2021.

Annual Training

The Division has a robust annual training plan with internal in-service training for all personnel. Public Safety is a complex and ever-evolving area of government services. Credentials of first responders, dispatchers and support staff include annual, biannual, and multi-year certifications as well as continuous professional training requirements. Some training courses reflect the baseline requirements to maintain the ability to lawfully operate essential certified equipment such as speed measuring devices breath testing apparatus, weapons systems, and polygraphs. Other baseline training allows personnel to continue to access software applications that access State and Federal criminal justice information systems and provide pre-arrival instructions to those with medical events. The Ohio Attorney General's Office (AGO) has mandated training on selected continuous professional training topics for 2022, and in the years when no mandates exist, the AGO will make suggestions that are incorporated into the Division's annual training plan to insure as an agency that we are prepared and have a professionally trained staff to deliver excellent public safety services. Additional training requirements include providing advanced training to those in specialized roles such as investigators, bike patrol, school resource officers and others. All training is planned to the extent possible in the annual training plan to help coordinate and prioritize training to ensure the success of Division personnel.

Hiring and Promotional Process Improvements

The Division made significant improvements to its hiring processes for sworn officers and dispatchers. In 2019, the first candidates for sworn positions completed the new process which was designed to diversify the applicant pool, speed up the overall hiring timeline and deliver applicants to the appointing authority with the best opportunity for long-term success as a member of the Division. With slight adjustments, the process was again successful in 2021 with three applicants completing the police academy in the last half of 2020 began solo patrol duties in the first quarter of 2021. Two additional applicants in the first half of 2021 are currently in the field training phase expected to be completed by the fourth quarter of 2021.

In addition to changes in the new-hire process, through contract negotiations with the Fraternal Order of Police changes were made to the promotional process included in the collective bargaining agreement for the position of sergeant and lieutenant. The inclusion of an assessment center conducted by the Ohio Association of Chiefs of Police was introduced in for both promotional processes (sergeant and lieutenant). The assessment center involves law enforcement professionals from outside agencies assessing the performance of promotional candidates through a series of job-related exercises designed to highlight dimensions deemed critical for success in each of the promotional ranks. In 2021, those selected from the revised promotional process all successfully completed their one-year probationary assignments.

Personnel Wellness Initiatives

The Division initiated a Peer Assistance Team (PAT) in 2020 comprised of senior trained officers who can intercede post incident whenever staff experience traumatic critical incidents. This allows staff to discuss and de-brief and de-stress in a non-formal setting and begin to assess if any lingering effects related to the incident exist. This program provided advanced training to team members in 2021 that can also be applied by Division personnel when dealing with victims of crime and their friends and family.

The Division will begin a regimented Wellness Program that is titled Psychological First Aid in a Culture of Wellness. The Division has partnered with a Clinical and Forensic capable vendor staffed with Psychologists with experience assisting first responders. They will conduct Division wide topical wellness-oriented training annually as part of in-service training beginning in the 2021 fourth quarter in-service training session. In 2022, the Program will include two scheduled wellness appointments for Division personnel with a Clinical Psychologist as part of an ongoing commitment to provide mental health resources to our first responders.

Community Engagement

The Division is committed to engaging with community members in the broadest possible manner. Social media platforms provide the Division unique opportunities to interact with community members in larger numbers and with more impact in real time. The traditional source of public information relied solely on selected media markets via press releases related to critical incidents and relayed to the public via third party news outlets. Today, public information and news flows through our social media platforms almost in real time making the information more relevant and more likely to positively impact the public's activities. Traditional media outlets still garner and re-broadcast this information taken directly from our social media platforms which reaches the public who may or may not be engaged in our social media platforms. The Gahanna Division of Police monitors and communicates directly with the public through *Facebook*, *Twitter*, and *Nextdoor*.

The Division also recognizes the value of traditional community engagement that can only come with face-to-face interactions. These are opportunities to meet and discuss with community members issues impacting our residents and other stakeholders. The Division hosts monthly community civic association/HOA meetings, quarterly "Coffee with a Cop" events, National Night Out, topical community meetings, block watch meetings, community training, and many other public engagements. New in 2021 and continuing in 2022 is a grant funded program called Starfish Assignment. This program focuses on Division personnel going into area school classrooms and reading a book to the class and includes a copy of the book being provided to each student. We are on course to have over 700 participants under the current program.

Bike Patrols – Expanded Community Policing

Bike patrols remain an integral component of the Division's community engagement and crime suppression strategy. As such, and despite operational challenges related to staffing and other factors, the Division continued to deploy bike officers in 2021. As staffing issues are addressed, the Division hopes to expand bike patrols in dedicated business districts and residential areas as one tool in the agency's community policing efforts. The Division's current bike fleet was updated in 2021 and is expected to support expanded operations in 2022 and beyond.

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)

2015	2016	2017	2018	2019	2020*	2021
\$230.81	\$272.02	\$313.76	\$320.47	\$307.67	\$401.66	TBD

*Calls for Service related to COVID-19 were reduced by 17% while costs remained neutral.

Staffing

In 2021 the Division of Police had a budgeted strength of 56 full-time sworn, 11 dispatchers and six civilian support positions. Throughout 2021 the Division did not operate at its budgeted staffing strength due to retirements, long-term job-related injuries, military deployments, non-duty related medical leave and other factors. For example, the agency operated much of the year with 50 sworn positions and as few as four civilian support staff members. The chart below indicates actual employees at the time of budget publication.

Division of Police Staffing Allocation

	2015	2016	2017	2018	2019	2020	2021
Sworn Positions	56	55	56	56	54	56	56
Civilian Support Staff	5	5	5	5	6	6	5
Dispatchers	11	10	10	10	11	11	11
Total Positions	72	70	71	71	71	73	72

Uniform Crime Reporting Data

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

FBI UCR Data 2014-Present

	2015	2016	2017	2018	2019	2020	2021
Part 1 Violent Crimes	248	249	274	492	315	289	TBD
Part 2 Property Crimes	707	820	836	1045	779	998	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

	2015	2016	2017	2018	2019	2020	2021
Traffic Citations (citation issuance and arrests by citation combined)	5135	3167	2580	3914	3119	2063	TBD
Crashes (Property Damage Only)	665	772	583	600	569	376	TBD
Crashes (With Injuries)	148	132	142	138	141	95	TBD
Crashes (With Fatalities)	0	0	0	1	1	3	TBD

Budget Information

Revenue, Appropriation, and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries and Benefits	\$ 8,799,563	\$ 8,372,024	\$ 10,057,347	\$ 10,306,829	\$ 249,482
	Materials & Supplies	\$ 111,402	\$ 91,614	\$ 98,500	\$ 98,000	\$ (500)
	Contract Services	\$ 828,628	\$ 407,899	\$ 720,248	\$ 774,248	\$ 54,000
	Capital Outlay	\$ 448,522	\$ 152,733	\$ 8,308	\$ -	\$ (8,308)
	Transfer Out	\$ 664,820	\$ 713,280	\$ -	\$ -	\$ -
	Departmental total	\$ 10,852,935	\$ 9,737,550	\$ 10,884,403	\$ 11,179,077	\$ 294,674
	Elected/Appointed Officials	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Public Safety	1	1	1	1	0
	Total Elected/Appointed Officials	1	1	1	1	0
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Chief of Police	1	1	1	1	0
	Deputy Chief of Police	1	1	1	1	0
	Compliance & Program Administrator	0	0	0	1	1
	Lieutenant	3	3	3	3	0
	Sergeant	7	7	7	7	0
	Crime Analyst	1	1	1	1	0
	Management Analyst	2	2	2	1	0
	Police Officers	43	43	44	46	2
	Dispatch Operations Manager	0	0	0	1	1
Dispatchers	11	12	11	12	1	
Court Liason/Victims Advocate Coordinator	0	0	0.75	0.75	0	
Procurement Coordinator	1	1	1	1	0	
Administrative Assistant	1	1	0	1	1	
Secretary	1	1	1	1	0	
Total Full-Time	72	73	72.75	77.75	6	
Part-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Police Officers	4	2	3	3	0	
Total Part-Time	4	2	3	3	0	
General Fund	Public Safety Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Charges for Services	\$ 158,063	\$ 19,423	\$ 15,000	\$ -	\$ (15,000)
	Fines & Fees	\$ 42,349	\$ 15,857	\$ 17,800	\$ -	\$ (17,800)
	Intergovernmental	\$ 6,161	\$ 2,855	\$ 3,740	\$ -	\$ (3,740)
	Licenses & Permits	\$ 56,521	\$ 43,680	\$ 50,000	\$ -	\$ (50,000)
	Other	\$ 1	\$ 6,450	\$ -	\$ -	\$ -
Public Safety Total	\$ 263,095	\$ 88,265	\$ 86,540	\$ -	\$ (86,540)	

Note: SRO activities are now accounted for out of the special Public Safety Fund explaining the decrease in revenue from 2019.

PUBLIC SERVICE & ENGINEERING

Department Description

The Department of Public Service and Engineering is responsible for construction, improvement, and maintenance of all public works, buildings, roads, and streets. Additionally, the Department maintains Gahanna's water distribution system, sanitary collection system, stormwater conveyance system, fiber network, street-lights, and traffic signals.

The Department of Public Service and Engineering is made up of 9 divisions which are funded by a blend of general funds, special revenue funds, and proprietary funds. Each division is described in this section; however, the line-item financial details in this section represent the general fund. Non-general funds are discussed 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, manage over 60 ongoing contracts, leases, IRU's, and service agreements, and provides exceptional customer service to the Gahanna taxpayers and unwavering administrative support to all divisions of the Public Service and Engineering Department and other City departments.

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 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. The Engineering Division is accounted for in the special public service Fund.

Facilities Maintenance Division

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

Fleet Maintenance Division

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

Streets Division

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

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 10,687 accounts and maintains 148.00 miles of water lines, 13,230 water meters, 1,747 fire hydrants, 12 master meter pits, a one-million-gallon water tank, 6 pressure reducing valves, and 2 water booster pump stations. Water Division activities are funded from the proprietary water and water capital funds.

Sanitary Sewer Division

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

Stormwater Division

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

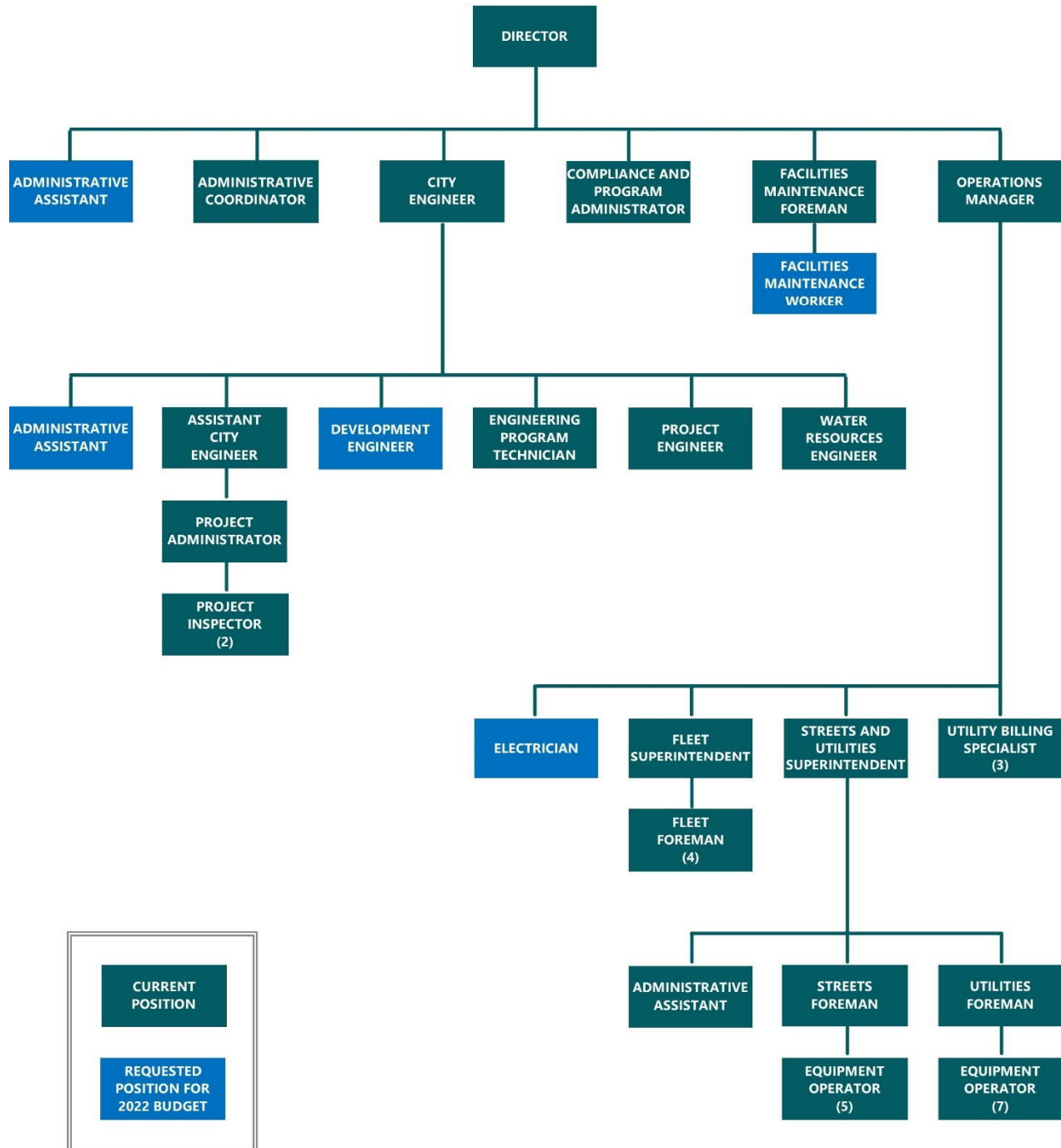
Utility Billing Division

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 over 100,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service to 10,698 accounts for issues related to utilities and refuse collection. Utility Billing Division activities are funded from the proprietary water and sewer funds.

Organizational Chart

**DEPARTMENT OF
PUBLIC SERVICE AND ENGINEERING**

**ORGANIZATIONAL CHART
(2022 BUDGET PROPOSAL)**



Priorities

Immediate and long-term priorities for the Public Service and Engineering Department include:

- 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.
- Improve accessibility throughout Gahanna's public spaces through the implementation of an ADA Transition Plan.
- Preserve existing infrastructure along Cherry Bottom Road by taking countermeasures to arrest slope instability.
- Improve the resilience and quality of drinking water delivery network by replacing failing water mains along Claycraft Road and Havens Corners Road.
- Ensure the reliable and effective operation of our sanitary sewer network, especially those areas most impacted by wet weather.
- Replace existing streetlights with energy efficient LED lighting.
- Complete a streetlight assessment to determine what areas are lacking streetlights.
- Design and add bridge enhancements when ODOT reconstructs the S. Hamilton Rd bridge over I-270.
- Replace failing bridge structures on Wynne Ridge Ct.
- Replace decades old municipal compound HVAC equipment with reliable and 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.
- 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. Regional improvements to West Johnstown Rd and South Stygler Road will be implemented through this ongoing effort.
- Improve the Olde Gahanna area and expand walkability by rebuilding Carpenter Rd. and Walnut St.
- Improving the flood protection of the Creekside parking garage in cooperation with FEMA.
- Improve pedestrian connectivity and assist residents in maintaining their sidewalks through the sidewalk maintenance program.
- Replace the failing traffic signal at the intersection of Stygler Rd and Coronation Rd. The replacement will bring the signal up to current standards, including improvements to pedestrian connectivity.

Challenges

Facilities Maintenance Division

Many of Gahanna's facilities are more than 30 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 Capital Improvement 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. July 2019 the State passed legislation to increase the Motor Fuel tax rates. Gasoline was increased from \$.28 to \$.385 per gallon; diesel from \$.28 to \$.47 per gallon; compressed natural gas from \$.20 to \$.30 per gallon. The additional resources received from the increase will be analyzed to determine if the growth gap between revenue and expenditures is reduced or eliminated.

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. The EPA is considering many new regulations which will require funding to conduct additional testing to meet these regulations.

Non-Routine or New Items

Changes to Operations

Engineering Division

An Assistant City Engineer joined the Engineering Division in 2021. This position helps manage new Capital Projects made possible through the passage of Issue 12.

A second full-time Project Inspector was brought on board in 2021. This position helps ensure our residents receive the best services and products from our Capital Projects through more active oversight. Although 2020 appropriations included a second Project Inspector, this position was not filled until 2021 due to COVID-19.

Administrative/ Streets Divisions

The City has entered into a contract with Local Waste to perform refuse collection services. The new contract with Local Waste includes several improvements to the collection process. Specifically, Local Waste will provide a 95-Gallon trash cart to all residents, providing a much cleaner look on collection day. The trash cart would be owned and maintained by Local Waste. Collection of ALL items (yard, trash, and recycling) will occur for half of the City on Monday, while the second half of the City would be collected on Tuesday. This will allow residents to put everything on the curb for collection only one time and collect the can(s) all at once thus improving customer service. The chances for delays are lessened by splitting the City in half over two days and will help to ensure more reliable collection.

Utility Billing Division

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

The division converted from quarterly billing to monthly billing in 2021. The transition has created an easier payment schedule, small payments, and faster alerts of any unexpected usage.

New Items

The following positions are being requested in the 2022 staffing budget:

- **Development Engineer (Special Fund)**
The engineering workload has drastically increased due to dedicated funding for capital improvements and the increased economic development in Gahanna. This position will allow the Division of Engineering to restructure duties and streamline processes. This position will provide for a single point of contact for developers and permitting. In addition, the development engineer will serve as the project manager for development projects that are approved, ensuring compliance and inspections are done in an efficient manner. A savings in contract services is anticipated by hiring of a full-time employee.
- **Administrative Assistant – Engineering (Special Fund)**
The administrative duties for the Division of Engineering are currently spread among the Engineering staff. These tasks take away from the core functions of team members. In addition, the increase in projects has resulted in increased resident inquires, correspondence, and notifications. This full-time position will be a single point of contact for these matters, including the newly funded sidewalk program. Lastly, this position will provide a front desk presence for the Division of Engineering for residents.
- **Electrician (Proprietary Funds)**
The City is in great need of an electrician. Currently, the city hires numerous different companies to complete these tasks. Most electrical inspection and maintenance are deferred until it breaks due to costs and not having an electrician on staff to manage the project. Staff spends a significant amount of time managing these companies who have a revolving door of employees working in the city. It is anticipated that the addition of an electrician will be a cost savings. This will also allow for greater operation maintenance and oversight of streetlights, traffic signals, and electrical systems in all facilities
- **Facilities Maintenance Coordinator (General Fund)**
This full-time position will assist the Facilities Foreman with maintenance and repair of City facilities. This position will allow for a catch up on deferred maintenance and assist with performing mandatory checks required by law.
- **Administrative Assistant – Service (General Fund – 50%)**
The Administrative Assistant at the front desk is currently funded 50% in Human Resources and 50% in Parks and Recreation. In the 2022 budget, 50% is being moved from Human Resources to Public Service & Engineering to assist with administrative assistant tasks for the Administrative Division. This position is not a new hire, but a move of funding. This employee will assist with the sale of assets at auction, non-contract invoicing, deposits, and purchase orders, parking garage management, fleet support, streetlight banner program, and special events hosted by the Department.

Department Performance

Accomplishments and Innovation

Administrative Division

- COVID-19 has been a major challenge for the City of Gahanna and for the Public Service and Engineering Department, as many of their core functions include public integration. In this time of crisis, the City and the Department have dealt with adapting to new orders from the State, changing processes to meet State mandates, and changes to operations. The Department has successfully fulfilled its core functions despite the challenges brought on by the pandemic.

- In 2021, the Department implemented a new street light painting program. The 2021 program area repainted the deteriorated streetlights in the Creekside District and the west gateway to the city.

Engineering Division

- In 2021, the Engineering Division successfully completed the largest street maintenance program to date. The program consisted of more than 1.11 centerline miles of street reconstruction, 5.9 miles of asphalt overlay, and 3.38 centerline miles of crack seal, with a total investment of more than \$4.6 million dollars.
- U.S. EPA Brownfields Grant Program – In an effort to secure services for the assessment of sites potentially contaminated by hazardous substances, pollutants, or petroleum, the Engineering Division submitted an application for assessment of the Service and Parks garage complex and a portion of Academy Park. That Grant was awarded and resulted in an ongoing study through MORPC.
- Following a thorough inspection of sanitary sewers in the Royal Manor and Brentwood neighborhoods, the Engineering Division installed approximately 1 mile of pipe liner in deteriorating sewers. Those improvements represent an investment of \$230,000 in preserving the integrity of our utilities.
- Engineering staff oversaw the completion of Gahanna's ADA Transition Plan and the launch of the first ever municipal Sidewalk Maintenance Program.

Streets Division

- Streets Crew have replaced and upgraded the 20mph school zone flasher that meet current standards, including the installation of LED bulbs.
- As part of the regulatory street sign maintenance program, Street Crews will have replaced all regulatory signs that were rated very poor condition.

Utility Billing Division

- The Utility Billing Division is instrumental in finding residential water leaks within the City. In 2020, Utility Billing notified over 1000 residential households of water leaks that may have otherwise gone undetected. It saved homeowners thousands of dollars in unintended usage.
- In 2021, the Utility Billing Division has transitioned from quarterly billing to monthly billing. The transition has created an easier payment schedule, small payments, and faster alerts of any unexpected usage.

Stormwater Division

- As part of the City's Illicit Discharge Detection and Elimination program, the Division inspected 1/3 of our stormwater outfalls into major water ways, confirming that were no illicit discharges. Illicit discharges are flowing during dry weather, containing pollutants and/or pathogens.

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)

2015	2016	2017	2018	2019	2020	2021
9	6	4	2	1	2	

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)

2015	2016	2017	2018	2019	2020	2021
24	24.15	25.26	25.26	25.26	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)

2015	2016	2017	2018	2019	2020	2021
85,322	79,305	65,421	80,242	75,161	56,914	

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)

2015	2016	2017	2018	2019	2020	2021
1,678,365	1,637,449	1,693,159	1,607,871	1,644,239	1,408,320	

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

	2015	2016	2017	2018	2019	2020	2021
Assessed Paved Lane Miles	325.84	325.84	327.72	327.72	327.72	327.72	
Average Pavement Condition Rating	84.7	86.3	86.8	86.8	86.1	85.52	
Mileage Rated Satisfactory (75) or Better	81.1%	86.8%	86.9%	84.9%	79.5%	75.72%	

Water, Sanitary Sewer, Stormwater, and Utility Billing Divisions

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). *excluding Water In Basement reports from the 2 record breaking weather events

Sanitary Sewer Backups Comparison

	2015	2016	2017	2018	2019	2020	2021
Target	≤8	≤8	≤8	≤8	≤8	≤8	
Actual	7	5	3	6	7	6*	

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

	2015	2016	2017	2018	2019	2020	2021
Target	≥30	≥30	≥30	≥30	≥30	≥30	
Actual	59	87	54	54	60	58	

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

	2015	2016	2017	2018	2019	2020	2021
Recycling Accounts	9,904	9,967	10,043	10,016	9,998	10,016	
Recycling Collected (Tons)	2,714	2,835	2,552	2,496	2,433	2,683	
Refuse Accounts	9,904	9,967	10,043	10,016	9,998	10,016	
Refuse Collected (Tons)	9,351	9,547	9,985	10,256	9,360	10,178	

Budget Information

Revenue, Appropriation and Position Summary

General Fund	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ 1,409,552	\$ 1,343,039	\$ 687,328	\$ 974,487	\$ 287,159
	Materials & Supplies	\$ 1,023,320	\$ 965,922	\$ 737,300	\$ 1,162,500	\$ 425,200
	Contract Services	\$ 773,233	\$ 1,015,452	\$ 291,995	\$ 1,062,585	\$ 770,590
Capital Outlay	\$ 146,598	\$ 313,254	\$ 11,985	\$ -	\$ (11,985)	
Departmental total	\$ 3,352,702	\$ 3,637,667	\$ 1,728,608	\$ 3,199,572	\$ 1,470,964	
Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Director of Public Service	1	0.3	0	0.35	0.35	
Deputy Director of Public Service	0.25	0	0	0	0	
Public Service Manager	0	0	0	0.1	0.1	
Planning and Zoning Administrator	1	1	0	0	0	
Chief Building Official	1	1	0	0	0	
Building and Heating Inspector	1	1	0	0	0	
Code Enforcement Officer	2	2	0	0	0	
Building and Zoning Specialist	1	1	0	0	0	
Fleet Superintendent	1	1	1	1	0	
Fleet Foreman	1	1	1	0	-1	
Fleet Technician	3	3	3	4	1	
Facility Maintenance Coordinator	1	0	0	1	1	
Facility Maintenance Foreman	0	1	1	1	0	
Administrative Coordinator	0.5	0.49	0	0.7	0.7	
Administrative Technician	0.7	0.7	0	0	0	
Compliance & Program Administrator	0	0	0	0.7	0.7	
Administrative Assistant	0	0	0	0.5	0.5	
Total Full-Time	14.45	13.49	6	9.35	3.35	
Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference	
Office Support Worker I	2	0	0	0	0	
Office Support Worker III	2	1	0	0	0	
Team Member-Parks/Service	0	0	1	0	-1	
Total Part-Time	4	1	1	0	-1	

General Fund	Public Service Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Charges for Services	\$ 42,791	\$ 7,646	\$ 8,390	\$ -	\$ (8,390)
Fines & Fees	\$ 558,088	\$ 623,390	\$ -	\$ 512,280	\$ 512,280	
Licenses & Permits	\$ 568,701	\$ 524,921	\$ -	\$ -	\$ -	
Miscellaneous Income	\$ 88,255	\$ 148,904	\$ -	\$ -	\$ -	
Public Service Total	\$ 1,257,835	\$ 1,304,861	\$ 8,390	\$ 512,280	\$ 503,890	

Note: During 2021, the Administrative Division was funded from the special Public Service Fund and for 2022 will be funded from the General Fund explaining the fluctuation in expenditures and revenue from 2021 to 2022.

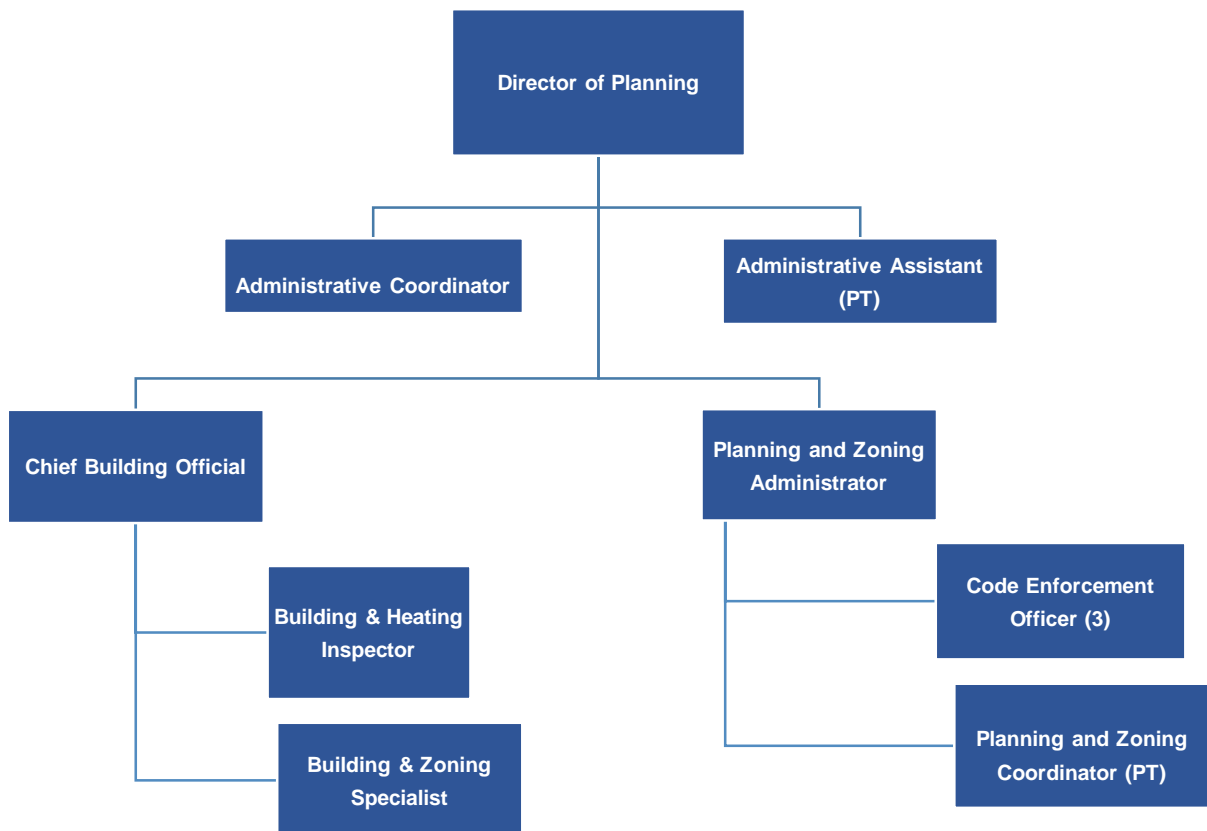
DEPARTMENT OF PLANNING

Department Description

The Department of Planning 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 Department of Planning supports the City's Planning Commission and City Council by assisting in the review, processing, coordination, presentation, and permitting of development applications. The Department of Planning is charged with ensuring development proposals align with the City's land use plan, zoning code, Economic Development Strategy, and local, state, and national building codes. The Department also is responsible for reviewing, implementing, and updating Gahanna's land use plan and zoning code, and communicating the plans with various stakeholders.

Enforcement of Gahanna's codes are performed by both the Building and Code Enforcement Divisions. Enforcement is done through permit review, inspections during construction, and inspections for the life of the project. Complaints are identified proactively through patrols and reactively from the community.

Organizational Chart



Conditions Affecting Service Levels, Performance and Cost

Priorities

The Department of Planning has identified the following specific strategic goals for 2022 and beyond. Accomplishing these goals will contribute to the City's continued success:

- Rewrite the Zoning Code to be in line with recommendations of the Land Use Plan and to be consistent with the vision of the community.
- Streamline internal operations to modernize and eliminate inefficient and/or ineffective processes.
- Training of the Planning Commission to provide better education in their roles in the development process.
- Create online mapping tools to communicate current and past development projects.
- Implement robust online tools for permit submittals and payment.
- Improve website functionality to ensure the most relevant information is easiest information to locate.

Challenges

Challenges facing the Department of Planning include the following:

- Scarcity of available land and current territorial boundaries limit future commercial and residential development opportunities.
- Current code is inconsistent with the City's recently adopted land use plan.
- Current code is vague and ambiguous and does not clearly articulate development standards and processes.
- Need for updated processes that encourage desired development types in desired locations.
- Need for additional education on national and regional trends that affect development patterns and understanding what these are and how they affect Gahanna's growth.
- Capacity of staff to handle influx of citizen identified code enforcement complaints.

Non-Routine or New Items

Changes to Operations

The department was created in the beginning of 2021 to create a cohesive streamlined and encompassing permitting process and to ensure timely and consistent enforcement of codes. Operations of the Code Enforcement Division have been thoroughly reviewed and standard operating procedures have been revised. A variety of permitting processes have been reviewed and overhauled to streamline and improve efficiency.

Department Performance

Accomplishments and Innovation

2021 Accomplishments for the Department of Planning included:

- Permitting software training was conducted in July for all department staff.
- Website modified to accept online submittals of select zoning permits.
- First ever zoning code rewrite is ongoing. Anticipate taking the proposed code to hearing in 2022.
- Implementation of an updated Rental Registration program that includes a new Nuisance Code, which will mandate greater standards of care for property owners.
- Building Division has processed more than 1,100 permits and conducted more than 1,700 inspections in 2021.
- Code Enforcement has conducted more than 3,400 inspections in 2021.
- Processed, reviewed, and taken more than 75 applications to Planning Commission in 2021. This has resulted in more than \$89,000,000 in capital investment and created or retained more than 700 jobs.

Budget Information

Revenue, Appropriation and Position Summary

	Use of Funds	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Salaries & Benefits	\$ -	\$ -	\$ 955,072	\$ 1,013,870	\$ 58,798
Materials & Supplies	\$ -	\$ -	\$ 11,800	\$ 6,300	\$ (5,500)	
Contract Services	\$ -	\$ -	\$ 382,250	\$ 245,500	\$ (136,750)	
Departmental total	\$ -	\$ -	\$ 1,349,122	\$ 1,265,670	\$ (83,452)	
	Full-Time	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Director of Planning	0	0	1	1	0
Chief Building Official	0	0	1	1	0	
Planning & Zoning Administrator	0	0	1	1	0	
Building & Heating Inspector	0	0	1	1	0	
Building & Zoning Specialist	0	0	1	1	0	
Code Enforcement Officer	0	0	3	3	0	
Administrative Coordinator	0	0	1	1	0	
Total Full-Time	0	0	9	9	0	
	Part-Time/Seasonal	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Administrative Assistant	0	0	0	1	1
Planning & Zoning Coordinator	0	0	1	1	0	
Total Part-Time/ Seasonal	0	0	1	2	1	
	Finance Revenue	2019 Actual	2020 Actual	2021 Appropriated	2022 Request	2021-2022 Difference
	Fines & Fees	\$ -	\$ -	\$ 35,260	\$ 35,260	\$ -
Licenses & Permits	\$ -	\$ -	\$ 469,880	\$ 469,880	\$ -	
Finance Total	\$ -	\$ -	\$ 505,140	\$ 505,140	\$ -	

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 (2022 – 2026).

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 versus creating new projects or services.

In addition to the Capital Needs Assessment the City has also been conducting an extensive facility assessment. The facility assessment was not incorporated into the Capital Needs Assessment for 2022 as this will be a separate evaluation and plan. The Capital Improvement Plan, which is currently being developed, will incorporate both to determine the appropriate path forward to keep capital maintained, City facilities improved on, and other necessary capital improvements completed.

Thirty percent of the City's 2.5% income tax levy is restricted for capital maintenance and improvements. For 2022, this funds all capital maintenance items as well as several new projects and improvements.

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. Capital improvements are assigned a priority level to further assess and prioritize capital needs across the organization.

<p>Priority 1 Imperative (must do): Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences:</p> <ul style="list-style-type: none"> • 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 	<p>Priority 2 Essential (should do): Projects that address clearly demonstrated needs or objectives:</p> <ul style="list-style-type: none"> • 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 	<p>Priority 3 Important (could do): Projects that benefit the community but may be delayed without detrimental effects to basic services:</p> <ul style="list-style-type: none"> • Provides a new or expanded level of service • Promotes intergovernmental cooperation • Reduces energy consumption • Enhances cultural or natural resources
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Alignment to Strategic Results

The projects and initiatives included in the Capital Needs Assessment were developed by City staff based upon the following:

- Best practices.
- GoForward Gahanna citywide strategic plan.
- Facility assessment.
- Department-specific plans such as the Economic Development Strategy and Parks Master Plan.
- Surveys conducted with the community.
- The experience and research of the departmental professionals.

2022 Capital Improvement Plan

Capital Maintenance

The Capital Maintenance projects in the 2022 budget include:

Fund	Department	Capital Maintenance	2022 Request
Capital Improvement			
	Information Technology	Network Switch/Dual Core Lifecycle Replacement	\$ 55,000
	Information Technology	IT Plotter Replacement Plan	\$ 1,500
	Information Technology	Physical Server Lifecycle Replacement	\$ 25,000
	Information Technology	SAN Equipment Replacement	\$ 30,000
	Parks & Recreation	Park & Trail Asphalt Resurfacing	\$ 200,000
	Parks & Recreation	Park Renovations	\$ 200,000
	Parks & Recreation	Pool Infrastructure & Maintenance	\$ 150,000
	Parks & Recreation	Play Elements and Surface Replacement	\$ 250,000
	Public Safety	Police Equipment Replacement	\$ 275,000
	Public Safety	Police Radio Replacement Program	\$ 225,000
	Public Service	Asphalt Overlay	\$ 2,590,000
	Public Service	Bridge Replacement Program	\$ 435,100
	Public Service	Street Rebuilds	\$ 2,141,290
	Public Service	General Equipment Replacement Program	\$ 275,000
	Public Service	Fleet Garage Equipment Replacement Program	\$ 15,000
	Public Service	Street Lights at Intersections LED	\$ 120,000
	Public Service	Traffic Signal Upgrade and Maintenance	\$ 157,000
	Public Service	GNET Fiber Network Redundancy	\$ 400,000
		Capital Improvement Fund Total	\$ 7,544,890
Street Fund			
	Public Service	General Equipment Replacement Program	\$ 175,000
		Capital Improvement Fund Total	\$ 175,000
		Total Governmental Funds	\$ 7,719,890

Fund	Department	Capital Maintenance	2022 Request
Sewer Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 400,000
		Sewer Capital Improvement Fund Total	\$ 550,000
Storm Water			
	Public Service	Bridge Replacement Program	\$ 22,900
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		Storm Water Fund Total	\$ 142,900
Water Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 150,000
		Water Capital Improvement Fund Total	\$ 300,000
		Total Enterprise Funds	\$ 992,900

Capital Improvements

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 2022 requirements are included in the 2022 budget request. Future years' requirements will be included in future budget requests.

Fund	Department	Capital Improvement Requests	2022 Request
Capital Improvement			
	Economic Development	Land Acquisition Strategy for Development	\$ 300,000
	Economic Development	Electric Vehicle Charging Station	\$ 30,000
	Mayor	City Hall Renovation	\$ 300,000
	Mayor	Facility Plan, Design & Architecture	\$ 500,000
	Parks & Recreation	Academy Park Mountain Bike Trail	\$ 250,000
	Parks & Recreation	Big Walnut Trail Section 8	\$ 75,000
	Parks & Recreation	Price Road House	\$ 200,000
	Public Service	Morse Rd Improvements	\$ 100,000
	Public Service	River Dr Street Improvements	\$ 285,000
	Public Service	Heil Dr Street Rebuild	\$ 400,000
	Public Service	ADA Transition Park & Building Facilities	\$ 130,000
	Public Service	Cherry Bottom Road Stabilization	\$ 100,000
	Public Service	Municipal Complex HVAC & Capital Energy Upgrades	\$ 400,000
	Public Service	Sidewalk Replacement Program	\$ 1,200,000
	Public Service	Elevator Replacement	\$ 250,000
	Public Service	Traffic Signal Improvement Stygler & Coronation	\$ 455,000
		Capital Improvement Fund Total	\$ 4,975,000
Tax Increment Fund (TIF)			
	Economic Development	Science Blvd Trail	\$ 150,000
	Parks & Recreation	E Johnstown Rd Multi-Use Trail Improvements	\$ 150,000
	Parks & Recreation	Hannah Park Fence Improvements	\$ 25,000
	Parks & Recreation	Hannah Headley Trail Connector	\$ 125,000
	Public Service	Hamilton Bridge Enhancement	\$ 150,000
	Public Service	Taylor Station & Claycraft Intersection	\$ 1,010,000
	Public Service	Techcenter Dr Extension (Science Blvd - Taylor Station Rd)	\$ 250,000
	Public Service	E Johnstown Rd Repair	\$ 150,000
	Public Service	Traffic Signal Improvements North Triangle	\$ 100,000
		Tax Increment Fund Total	\$ 2,110,000
ARP (American Rescue Plan)			
	Parks & Recreation	Playground Use Replacment	\$ 100,000
	Parks & Recreation	GSP Bathroom Improvements	\$ 80,000
	Parks & Recreation	New Library Trail Connector	\$ 30,000
		Tax Increment Fund Total	\$ 210,000
Total Governmental Funds			\$ 7,295,000

Fund	Department	Capital Improvement Requests	2022 Request
Storm Water			
	Public Service	River Dr Improvements	\$ 85,000
	Public Service	Heil Dr Street Rebuild	\$ 80,000
		Storm Water Fund Total	\$ 165,000
Water Capital Improvement			
	Public Service	Clayvraft Road Waterline (ARP Funded)	\$ 875,000
	Public Service	River Dr Street Improvements	\$ 85,000
	Public Service	Heil Dr Street Rebuild	\$ 80,000
	Public Service	Water Tower Rehabilitation (ARP Funded)	\$ 350,000
		Water Capital Improvement Fund Total	\$ 1,390,000
Sewer Capital Improvement			
	Public Service	E Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln) (ARP)	\$ 300,000
	Public Service	Western Gahanna Sewer Analysis	\$ 525,000
	Public Service	Sanitary Pump Station Improvements (ARP Funded)	\$ 200,000
	Public Service	Serran Dr Sanitary Sewer Replacement (ARP Funded)	\$ 215,000
		Sewer Capital Improvement Fund Total	\$ 1,240,000
Total Enterprise Funds			\$ 2,795,000

Capital Improvement Fund

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
CAPITAL IMPROVEMENT FUND	32506000	R	Intergovernmental	-86,956	0	0	0	0
			Other	-150,000	0	0	0	0
			Transfer In	-3,322,560	0	0	0	0
		R Total		-3,559,516	0	0	0	0
		E	Capital Outlay	3,255,594	1,078,443	0	0	0
			Transfer Out	47,687	0	0	0	0
		E Total		3,303,281	1,078,443	0	0	0
	32506000 Total			-256,235	1,078,443	0	0	0
	32506550	R	Fines & Fees	0	-46,867	-150,000	-150,000	0
			Income Tax	-2,689,578	-8,353,780	-9,070,952	-8,949,750	121,202
			Transfer In	0	0	0	-50,000	-50,000
		R Total		-2,689,578	-8,400,647	-9,220,952	-9,149,750	71,202
		E	Capital Outlay	0	3,426,172	11,814,099	12,519,890	705,791
		E Total		0	3,426,172	11,814,099	12,519,890	705,791
	32506550 Total			-2,689,578	-4,974,475	2,593,147	3,370,140	776,993
CAPITAL IMPROVEMENT FUND Total				-2,945,813	-3,896,032	2,593,147	3,370,140	776,993
Grand Total				-2,945,813	-3,896,032	2,593,147	3,370,140	776,993

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
BOND CAPITAL IMPROVE FUND	32406000	R	Investment Income	Finance	Finance	-3,194	0	0	0	0
		R Total				-3,194	0	0	0	0
		E	Capital Outlay	Finance	Finance	105,740	0	0	0	0
			Transfer Out	Finance	Finance	888	0	0	0	0
		E Total				106,628	0	0	0	0
	32406000 Total					103,434	0	0	0	0
BOND CAPITAL IMPROVE FUND Total						103,434	0	0	0	0
COURT BUILDING FUND	32904000	R	Fines & Fees	Court	Court	-18,821	-11,607	-19,000	-19,000	0
		R Total				-18,821	-11,607	-19,000	-19,000	0
	32904000 Total					-18,821	-11,607	-19,000	-19,000	0
COURT BUILDING FUND Total						-18,821	-11,607	-19,000	-19,000	0
FEDERAL HIGHWAY GRANT FUND	33011000	R	Intergovernmental	Public Service	Public Service	-115,661	-455,430	0	0	0
			Transfer In	Public Service	Public Service	-95,373	0	0	0	0
		R Total				-211,034	-455,430	0	0	0
		E	Capital Outlay	Public Service	Public Service	295,882	305,267	0	0	0
		E Total				295,882	305,267	0	0	0
	33011000 Total					84,848	-150,163	0	0	0
FEDERAL HIGHWAY GRANT FUND Total						84,848	-150,163	0	0	0
PARK FUND	32708000	R	Fines & Fees	Parks & Rec	Parks & Rec	-13,000	-50,500	0	0	0
		R Total				-13,000	-50,500	0	0	0
		E	Capital Outlay	Parks & Rec	Parks & Rec	2,548	0	0	0	0
		E Total				2,548	0	0	0	0
	32708000 Total					-10,452	-50,500	0	0	0
PARK FUND Total						-10,452	-50,500	0	0	0
STATE CAPITAL GRANT FUND	32208000	R	Intergovernmental	Parks & Rec	Parks & Rec	-31,627	0	0	0	0
		R Total				-31,627	0	0	0	0
		E	Capital Outlay	Parks & Rec	Parks & Rec	24,601	0	0	0	0
		E Total				24,601	0	0	0	0
	32208000 Total					-7,026	0	0	0	0
	32208500	R	Intergovernmental	Parks & Rec	Clean Oh Conservation	-125,000	0	0	0	0
		R Total				-125,000	0	0	0	0
		E	Capital Outlay	Parks & Rec	Clean Oh Conservation	124,255	745	0	0	0
		E Total				124,255	745	0	0	0
	32208500 Total					-745	745	0	0	0
STATE CAPITAL GRANT FUND Total						-7,771	745	0	0	0
Grand Total						151,238	-211,525	-19,000	-19,000	0

NETWORK SWITCH/DUAL CORE LIFECYCLE REPLACEMENT PROGRAM

Project Lead: Kevin Schultz
Department: Information Technology
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: NA

Project Description and 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 3 locations where access layer switches reside: one in City Hall, one in the Police Department and one at the Joint Communications Center. These switches provide network capabilities and connectivity for all servers and endpoints at these locations. 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 2 pair of clustered network switches that function as the backbone for the City's core networking infrastructure. These switches provide network capabilities to our access layer switches (mentioned above), thereby providing networking capabilities throughout the entire city. These switches are located at City Hall and the Joint Communications Center. Standard lifecycle for our core infrastructure switches is 5-6 years depending on manufacturer support and reliability of the equipment. By replacing both our access layer and core 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 critical devices.

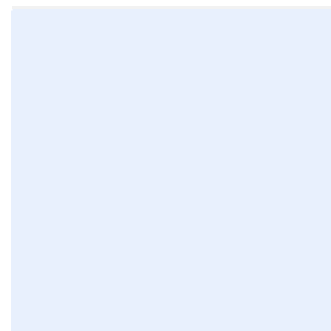
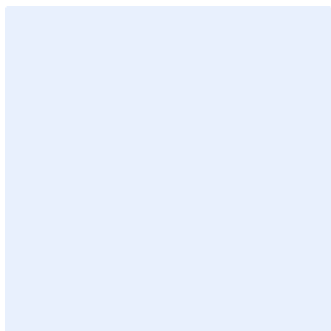
Estimate and describe ongoing operating and maintenance costs and/or savings:

This is a capital maintenance program for network equipment and platforms.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000
						\$ -
						\$ -
						\$ -
Total	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 275,000

PROJECT IMAGES



IT PLOTTER REPLACEMENT PLAN

Project Lead: Kevin Schultz
Department: Information Technology
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

A key tool in GIS for providing service to other City departments is the large format plotter. Primarily GIS uses this plotter to print maps on paper or vellum for other departments but at times the department is asked to print posters or banners a few times a year on vinyl for city sponsored events around town. The Plotter was last replaced in 2018 and should last 7 years. The 2022-2026 is to cover the replacement cost in 7 years.

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

This is an ongoing capital maintenance program for the GIS printer.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500
						\$ -
						\$ -
						\$ -
Total	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

PROJECT IMAGES



PHYSICAL SERVER LIFECYCLE REPLACEMENT

Project Lead: Kevin Schultz
Department: Information Technology
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this project is to create a sustainable physical server equipment replacement program. The City currently operates 10 physical servers which support a variety of city-wide technology services and platforms throughout the City. On-premise servers play a critical role in providing service to each City department. As technology advances and software become 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 industry best practices and the standard hardware warranty of 5 years. As we have the opportunity to purchase programs on a SaaS basis, these costs may be reduced. E-mail, Police cruiser video, the accounting system, several service applications, backups and other applications are on a SaaS platform. Potential cost savings will be evaluated as these programs are evaluated.

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

This is a capital maintenance program for physical server equipment and platforms.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
						\$ -
						\$ -
						\$ -
Total	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000

PROJECT IMAGES



SAN EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Kevin Schultz
Department: Information Technology
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this project is to create a sustainable Information Technology Storage Area Network (SAN) equipment replacement program. The department maintains two SANs, one at our primary data center and one at our failover site. The SANs provide digital storage and act as a platform for all critical information systems and technology related services the city provides both internally and externally. 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 SANs is 5 years. As we have the opportunity to purchase programs on a SaaS basis, storage requirements may be reduced in future years. E-mail, Police cruiser video, accounting system, several service applications, and backups and are in place on various SaaS platforms. Potential cost savings will be evaluated as we move forward with future application upgrades.

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

This is a capital maintenance program for SAN equipment and platforms.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
						\$ -
						\$ -
						\$ -
Total	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000

PROJECT IMAGES



|| PARK AND TRAIL ASPHALT RESURFACING

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this project is to create a sustainable ongoing program for the maintenance of asphalt surfaces in our park system. Currently we have approximately 20 miles of paved trails and nearly 150,000 sq. feet of asphalt parking lot(s). These funds would be utilized to maintain these asphalt surfaces throughout City parks, trails, and golf course cart paths. Some of the parks that are most in need of parking lot resurfacing include Academy Park, Lower McCorkle Park, and golf course cart paths. The Parks & Recreation Department will collaborate with the Public Service & Engineering Department to ensure that the work is bid alongside their asphalt projects for competitive pricing.

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

This is an ongoing capital maintenance program for park & recreation trails, parking lots and other asphalt surfaces.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

PROJECT IMAGES



|| PARK RENOVATIONS

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

Maintenance of park amenities, such as, roof replacement for park structures, new fencing at athletic fields, upgrading parking lot lamps to LED, installing shade structures, renovation of bathrooms, irrigation repairs at the golf course and replacing thousands of linear feet of split rail fence in parks for example.

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

This is an ongoing capital maintenance program for park shelters and structures.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000

PROJECT IMAGES



POOLS INFRASTRUCTURE REPLACEMENT & MAINTENANCE PROGRAM

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

Ongoing repairs, replacements, and improvements to Gahanna swimming pools to provide safe & modern amenities for the community. This includes boiler replacements, feature repairs such as slides; diving boards; climbing walls, deck and pool bottom repair and/or replacement as well as updated chlorinators and other pump room mechanics.

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

This is an ongoing capital maintenance program for aquatics to provide a safe recreational activity for residents and visitors.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
						\$ -
						\$ -
						\$ -
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

PROJECT IMAGES



PLAY ELEMENTS AND SURFACE REPLACEMENT

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

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

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

This is an ongoing capital maintenance program for playground equipment and surfaces.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000
						\$ -
						\$ -
						\$ -
Total	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000

PROJECT IMAGES



POLICE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of the program is to continue a sustainable replacement program for Public Safety vehicles & associated equipment. Performing the core duties of public safety requires sufficient vehicles and related in-car equipment to meet the many demands of protecting the community. 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 purchased or replaced. The equipment replacement program offers a pool of funds 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 to ensure adequate funds are available to replace vehicles once they reach end of life. If the program is shorted, it undermines the saving process and the entire program. Additionally, proceeds from the equipment that is sold at auction goes into this program for use by the department that sold the equipment. The requested increase is due to the rise in vehicle and equipment costs along with the vehicle needs of a fully staffed Public Safety Division.

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

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

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 1,375,000
						\$ -
						\$ -
						\$ -
Total	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 275,000	\$ 1,375,000

PROJECT IMAGES



POLICE RADIO REPLACEMENT

Project Lead: Chief Spence
Department: Public Safety
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

This project creates a sustainable radio replacement program for the City’s operations (Police, Parks and Service). Reliable, durable, and interoperable radio communications are essential to the City’s public safety mission. Portable and mobile radios have a finite life expectancy. Planned replacement must occur every 6-8 years to maintain reliability and compatibility with the State of Ohio’s Multi-Agency Radio Communications System (MARCS) to which the City subscribes. In 2021, 20 older portable radios required unplanned replacement due to compatibility issues with State-funded infrastructure upgrades. Additionally, an increase in per-unit radio cost since the program’s inception necessitates an overall increase in project funding. The Division will begin the replacement of portable radios in late 2022 into early 2023 to meet a published end-of-life for the current models.

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

The cost of subscriber fees paid to the State of Ohio for radio connectivity for all City radios is included in the Division’s annual operating budget. Radio replacements are timed to maximize available incentives and grant funding opportunities are sought if available.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 225,000	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
						\$ -
						\$ -
						\$ -
Total	\$ 225,000	\$ 175,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000

PROJECT IMAGES



|| ASPHALT OVERLAY

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: GoForward Gahanna

Project Description and Importance:

The purpose of this project is to prolong the life of our streets by doing an overlay of asphalt when certain criteria are met. The City uses a street rating system that is based upon a scale of 1-100 (100 represents a perfect rating). The system rates the streets in four categories: Extent Cracking, Concrete Condition, Crack Seal Condition and Pavement Defects (e.g. potholes). All four categories contribute to the overall rating, but the "Pavement Defects" category is weighted the heaviest because it relates to the ride quality and current maintenance costs. Road paving projects for streets are determined when the pavement is rated below 75 to meet our goal of a rating of 75 or above for our roadways. Additionally, our GoForward Gahanna strategic plan identified that maintaining our roads is a priority. To meet our goal of a rating of 75 or above for roadways in 6 years, the funding requested below has been doubled from past years.

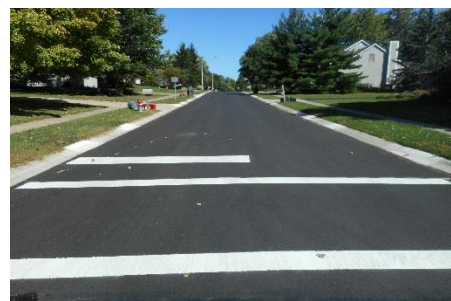
Estimate and describe ongoing operating and maintenance costs and/or savings:

This program is ongoing capital maintenance for our City streets.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 12,950,000
						\$ -
						\$ -
						\$ -
Total	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 2,590,000	\$ 12,950,000

PROJECT IMAGES



BRIDGE REPLACEMENT PROGRAM

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference : Go Forward Gahanna

Project Description and Importance:

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

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

This program is ongoing capital maintenance for bridges.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 435,100	\$ 435,100	\$ 435,100	\$ 347,700	\$ 347,700	\$ 2,000,700
Storm Water	\$ 22,900	\$ 22,900	\$ 22,900	\$ 18,300	\$ 18,300	\$ 105,300
						\$ -
						\$ -
Total	\$ 458,000	\$ 458,000	\$ 458,000	\$ 366,000	\$ 366,000	\$ 2,106,000

PROJECT IMAGES



STREET REBUILD

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: GoForward Gahanna

Project Description and Importance:

When the pavement reaches the end of its useful life and preventative maintenance treatments are no longer effective, the street will need to be reconstructed. The useful life of a street is generally 75 years. The street rebuild program has been focused on rebuilding Detroit Style (Concrete) streets. 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 1950s and 1960s. Over the decades, as funds became too limited to repair the concrete street properly, the streets began receiving a thin asphalt overlay, which created problems with drainage at drives, downspout drain holes, and an insufficient road base. Since the late 1980's, we have been reconstructing these streets as annual funds would allow. Concrete streets are rebuilt to today's street standards and include an asphalt surface, a concrete base, and separate curb and gutter. We currently have approximately 7.32 centerline miles of concrete streets remaining in the City, which equates to about 6.89% of the entire roadway network. The request has been updated to reflect current construction costs and total length of local streets needing reconstructed over the 75-year lifecycle.

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

Once streets have been rebuilt, they will be maintained as part of our asphalt overlay program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 2,141,290	\$ 2,318,415	\$ 2,318,415	\$ 2,318,415	\$ 2,318,415	\$ 11,414,950
						\$ -
						\$ -
						\$ -
Total	\$ 2,141,290	\$ 2,318,415	\$ 2,318,415	\$ 2,318,415	\$ 2,318,415	\$ 11,414,950

PROJECT IMAGES



EQUIPMENT REPLACEMENT PROGRAM (EXCLUDING POLICE)

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this request is to continue a sustainable non-public safety (e.g. Streets, Parks, Fleet and Administration) vehicle and equipment replacement program. Performing the core duties of the City requires safe vehicles and many pieces of equipment. The City has developed a rating system for its vehicles and equipment so that we can identify the exact vehicles and pieces of equipment that need replaced throughout the City. The vehicle and equipment replacement program provide a reserve 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. Proceeds from vehicles and equipment that are sold at auction offset the cost of the program.

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

This is an ongoing capital maintenance program for vehicles and equipment to keep maintenance costs at an acceptable level.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 275,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,275,000
Street	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000	\$ 875,000
						\$ -
						\$ -
Total	\$ 450,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 425,000	\$ 2,150,000

PROJECT IMAGES



FLEET GARAGE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this is to request a sustainable equipment replacement program for fleet service equipment (Shop Equipment). Performing the core duties of fleet maintenance requires many pieces of equipment. This includes items such as vehicle lifts, computer diagnostic equipment, and tire maintenance equipment. The proposed equipment replacement program requests a regular fixed funding amount to be used as effectively as possible as needs arise. This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment.

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

This is an ongoing capital maintenance program for garage equipment to keep maintenance costs at an acceptable level.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
						\$ -
						\$ -
						\$ -
Total	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000

PROJECT IMAGES



STREET LIGHTS AT INTERSECTIONS/LED REPLACEMENT PROGRAM

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this project is to provide streetlights at public intersections that are currently not illuminated. Historically, we have appropriated \$40,000/year to be spent on street lighting at intersections as requests are received. Historical funding allowed for one project to be constructed every 2-3 years. Increasing funding to \$60,000 will reduce the time needed to fund projects. In addition, we will conduct a needed city-wide assessment of street light locations to help guide potential future installations.

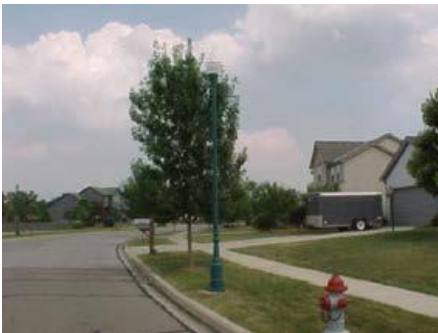
Estimate and describe ongoing operating and maintenance costs and/or savings:

This is an ongoing capital maintenance program to enhance safety for residents, businesses and visitors and reduce energy costs for the City.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 120,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000
						\$ -
						\$ -
						\$ -
Total	\$ 120,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 360,000

PROJECT IMAGES



CITYWIDE TRAFFIC SIGNAL UPGRADES AND MAINTENANCE

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this program 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 as well as other needed improvements. This includes equipment such as detection cameras, controllers, conflict monitors, traffic and pedestrian signal heads, wiring, cabinets, and school zone flashers. Traffic signal equipment has a life cycle of 15-20 years and requires some ongoing maintenance to ensure that these systems remain functional. This program will also replace old signal heads with new energy efficient LED heads. Maintaining and replacing traffic signal equipment is essential to the health and safety of our citizens and visitors. The request has been updated beyond 2022 to cover the increased cost of construction and materials.

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

This is an ongoing capital maintenance program to maintain safe and operational traffic signals throughout the City for the safety of residents and visitors traveling throughout the City. Replacing old signal heads with new energy efficient LED heads will also reduce the City's energy costs.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 157,000	\$ 170,000	\$ 184,000	\$ 184,000	\$ 184,000	\$ 879,000
						\$ -
						\$ -
						\$ -
Total	\$ 157,000	\$ 170,000	\$ 184,000	\$ 184,000	\$ 184,000	\$ 879,000

PROJECT IMAGES



GNET FIBER NETWORK EXPANSION & REDUNDANCY PROGRAM

Project Lead: Kevin Schultz
Department: Information Technology
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this ongoing program is to, holistically and continually evaluate and improve our City's fiber network. Within the 12.6 square miles of the City, there are currently 115,759 feet or 21.9 miles of optical fiber. Our current fiber-optic infrastructure has grown for economic development, business needs, and in response to available grants and funding. By strategically evaluating our current entire fiber-optic network for integrity and redundancy, we will identify and begin to eliminate our single points of failure thereby strengthening our network. In the 2021 budget, we combined the budget for the Redundancy Program and the Fiber Optic Expansion and increased the budget by \$100,000 to cover the cost of several identified expansion projects. This request will remain the same for 2022-2026. There are multiple Tax Increment Financing Districts that could be used to offset the expense of this project.

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

This is ongoing capital maintenance for the City's fiber optic network.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000

PROJECT IMAGES



ENTERPRISE EQUIPMENT REPLACEMENT PROGRAM

Project Lead: Greg Knoblock
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

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

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

This is an ongoing capital maintenance program for the City's fleet to keep maintenance costs at an acceptable level.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Storm Water	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Water Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Sewer Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
						\$ -
Total	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000

PROJECT IMAGES



SANITARY SEWER SYSTEM MAINTENANCE

Project Lead: Jim Turner
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: CMOM – Capacity Management Operation and Maintenance Manual

Project Description and 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, and closed-circuit TV evaluation and cleaning. The City has established rates for sewage services provided to residents and businesses which includes funding for capital maintenance. The request has been increased by \$100,000 due to the need for additional lining and maintenance work.

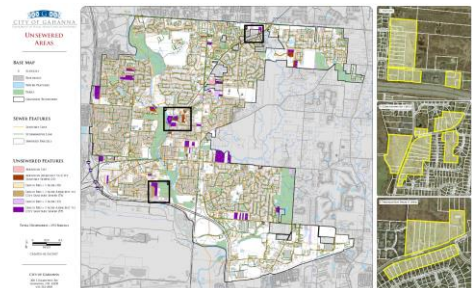
Estimate and describe ongoing operating and maintenance costs and/or savings:

This is an ongoing capital maintenance program to maintain safe and effective sanitary sewers for the public health and safety of residents and businesses.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Sewer Capital Improvement	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,000,000

PROJECT IMAGES



STORMWATER SYSTEM MAINTENANCE

Project Lead: Jim Turner
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

The purpose of this project is to create a sustainable program for maintaining the stormwater collection system to ensure the safe and reliable conveyance of stormwater. In total, Gahanna is responsible for 115 miles of storm sewers, 2,767 catch basins, 2,922 curb inlets, 2,067 storm manholes, 762 outfalls, and 35 water quality structures. The project includes items such as dredging stormwater ponds, stabilizing creek banks, minor storm rehab projects, and small storm sewer extensions. This program will also establish an inspection and cleaning process for 20% of the City’s storm sewer infrastructure each year beginning in 2023. The City has established a monthly stormwater management service charge for the maintenance of stormwater collection services.

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

This is an ongoing capital maintenance program to maintain a safe and effective stormwater collection system for the public health and safety of residents and businesses.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Storm Water	\$ 70,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 750,000
						\$ -
						\$ -
						\$ -
Total	\$ 70,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 170,000	\$ 750,000

PROJECT IMAGES



REPLACE OLDER EXISTING WATERLINES

Project Lead: Jim Turner
Department: Public Service
Priority Category: Capital Maintenance
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

Every year \$150,000 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 the Creekside District (existing 4-inch lines) and many old asbestos concrete lines and cul-de-sacs with 2-inch galvanized steel lines. The request for funding will allow the City to have an adequate reserve to replace deteriorated water lines during street rebuilds when the roadway is already under construction. The request has been increased from previous CAN years by \$25,000 to account for an increase in construction costs and additional lines needing maintenance. The City has established a rate for water services provided to residents and businesses which includes funding for capital maintenance.

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

This is an ongoing capital maintenance program for waterlines throughout the City to minimize service interruption and provide safe, high quality water to residents and businesses.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Water Capital Improvement	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
						\$ -
						\$ -
						\$ -
Total	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000

PROJECT IMAGES



LAND ACQUISITION STRATEGY FOR DEVELOPMENT

Project Lead: Nathan Strum
Department: Development
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: Economic Development Strategy

Project Description and Importance:

This project is necessary for the City, or a related entity, to own commercially zoned land in order to attract private investment and job creation opportunities. Public ownership of property increases the competitiveness of the City in attracting new development activity. Public real estate development programs provide significant advantage in attracting new investment because they allow for a wide range of financing/incentive options for new development. The real estate acquisition plan would target properties located in Priority Development Areas as identified within the 2015 Economic Development Strategy. The 2016, 2017, 2018, and 2021 budget allotted \$300,000 for the Land Bank Program. It is the Department's goal to secure similar funding as additional dollars will be necessary to aggressively pursue development opportunities.

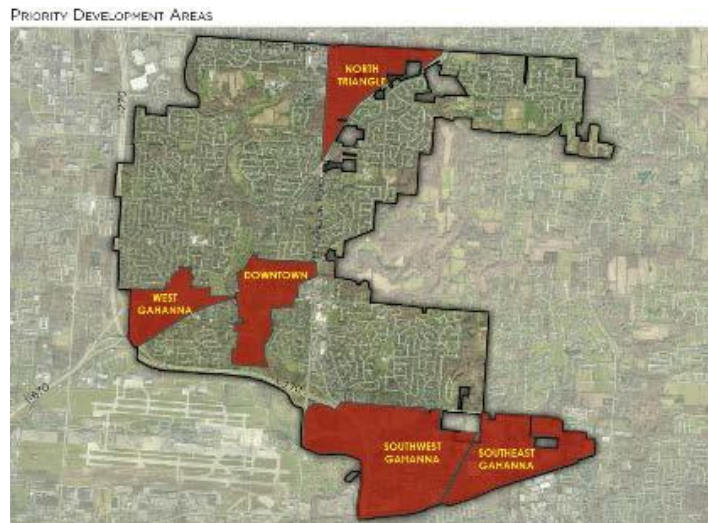
Estimate and describe ongoing operating and maintenance costs and/or savings:

The property acquisition may have associated maintenance costs, but the specific costs have not yet been determined.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
						\$ -
						\$ -
						\$ -
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

PROJECT IMAGES



ELECTRIC VEHICLE CHARGING STATION

Project Lead: Nathan Strum & Grant Crawford
Department: Development
Priority Category: Priority 3
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: Economic Development Strategy

Project Description and Importance:

The purpose of this project is to continue to provide electric charging stations throughout the City and support the growing market need for this level of service. The City was approached by the City of Whitehall to partner on their application along with other neighboring municipalities in this multi-jurisdictional project. The general request would be for the City to contribute up to 20% match towards the project value (20 stations estimated at \$15,000 per station) to be located on publicly accessible locations throughout the City. Staff intends to explore funding streams through various local partners as well as via existing economic development tools.

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

Once installed, the facilities will require yearly maintenance, but the specific costs have not yet been determined.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000
						\$ -
						\$ -
Total	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000

PROJECT IMAGES



CITY HALL RENNOVATION

Project Lead: Miranda Volmer
Department: Mayor's Office
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

City Hall is in need renovations to add room to accommodate existing staff and to allow for the onboarding of additional staff in various departments within the City. This project also would enable departments to be located together (as existing conditions currently do not have sufficient room for areas to house certain departments in their entirety). This will improve efficiencies in operation, improve the public safety of city staff, and improve customer service capabilities. This project is programmed to create two 120 square foot offices, create a secure public counter space, and modify one office into two in the Public Service and Engineering Department.

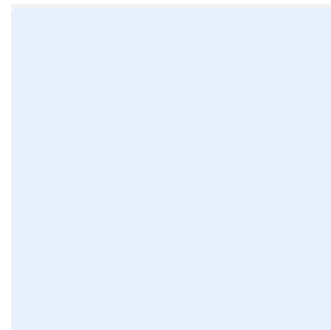
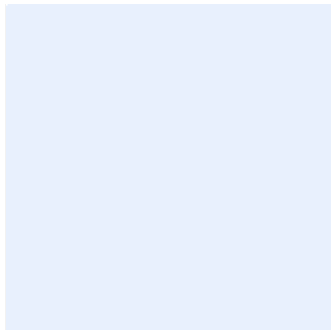
Estimate and describe ongoing operating and maintenance costs and/or savings:

There are no additional maintenance and/or operational cost in future years once this construction is completed and furniture purchased.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Capital	\$ 300,000						\$ 300,000
							\$ -
							\$ -
							\$ -
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000

PROJECT IMAGES



FACILITY PLAN/DESIGN/ARCHITECTURE

Project Lead: Miranda Volmer
Department: Mayor's Office
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: Facility Planning Study

Project Description and Importance:

The Facility Planning Study, completed in 2021, has identified multiple priorities for the City to address the growing need to update and rebuild many of facilities critical to its operations. The facilities needing the greatest attention are the Police Headquarters and the Public Service Operation Complex. This project would establish funding within the 2022 CNAs to progress each of these projects into the next logical step while longer-term funding strategies and approaches are being decided. It is these secondary funding strategies that would be leveraged to purchase property, design individual facilities, and construct facilities. The monies identified here would be used to hire an owner representative that would work on land assembly recommendations, planning and coordination efforts, financing options, design team selection processes and other specialized tasks related to the siting and construction of public facilities.

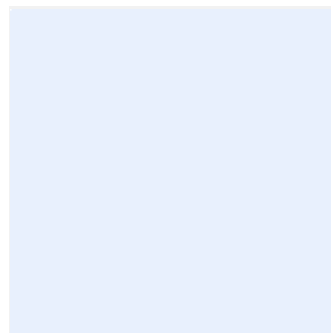
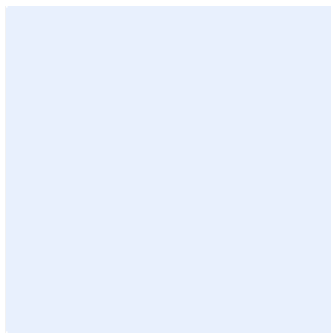
Estimate and describe ongoing operating and maintenance costs and/or savings:

It is anticipated that in future years these services would be enumerated in a Capital Plan and be accounted for on each individual project.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Capital	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
							\$ -
							\$ -
							\$ -
Total	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000

PROJECT IMAGES



ACADEMY PARK – MOUNTAIN BIKE TRAIL

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 3
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

With the support of a resident group, Central OH Mountain Biking Organization (COMBO) and local businesses, Academy Park has been identified as a site for a mountain bike trail and skills park. The site has recognized some challenges while being an old dumping site from the Columbus water treatment plant. Lovingly referred to as the sludge field, this space is the residual effect of the water treatment plant. MORPC has awarded this site for a brownfield assessment grant. This project has the ability to make a great use out of a space that would otherwise be considered sludge.

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

The mountain bike trail will require annual maintenance and upkeep.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
						\$ -
						\$ -
						\$ -
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

PROJECT IMAGES



BIG WALNUT TRAIL SECTION 8

Project Lead: John Moorehead and Stephania Ferrell
Department: Public Service
Priority Category: Priority 3
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: Master Trail Plan

Project Description and Importance:

This project completes the southern connection of the regional Big Walnut Trail between Rocky Fork Drive South and Tech Center Drive. Crossing I-270 introduces unique challenges to this portion of trail and requires close coordination with the Ohio Department of Transportation. The City will pursue grant funding for this project.

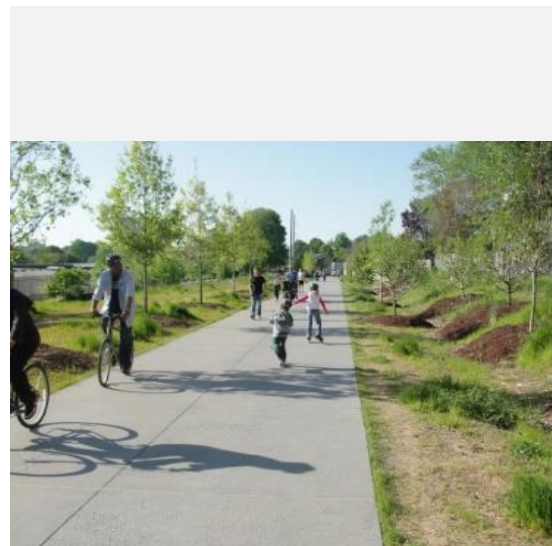
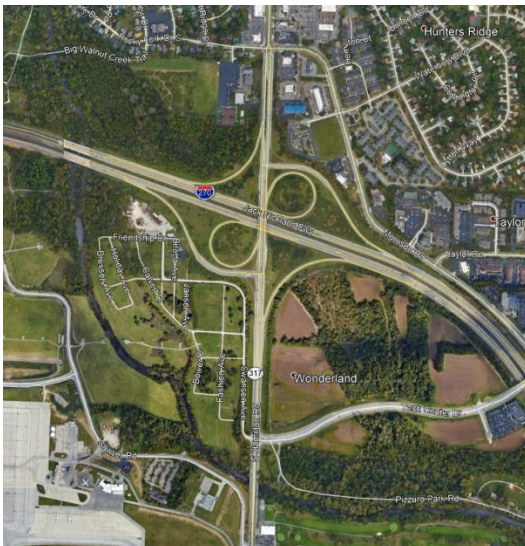
Estimate and describe ongoing operating and maintenance costs and/or savings:

Once completed this will become part of the park asphalt re-surfacing program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 75,000	\$ 3,250,000	\$ -	\$ -	\$ -	\$ 3,325,000
						\$ -
						\$ -
						\$ -
Total	\$ 75,000	\$ 3,250,000	\$ -	\$ -	\$ -	\$ 3,325,000

PROJECT IMAGES



PRICE ROAD HOUSE

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: Parks & Rec Master Plan

Project Description and Importance:

The City acquired a residential property at 94 Price Rd. in 2010. The purchase was made to expand the property as it is surrounded by over 40 acres of city owned park land as well as the opportunity to utilize the 3000 square ft. outbuilding for storage. The house has sat vacant since and is subject to frequent vandalism. The Parks and Recreation Department is transforming the space, with appropriations approved in 2021 for \$175,000, to allow for indoor programming as well as provide an additional rentable location for the community. With the renovation of this space, the parking lot will need to be expanded to meet programming needs as well as zoning requirements estimated to be \$200,000. Also, Equipment such as tables and chairs, shelving, storage, and electronic features will be needed to open the facility estimated to be \$50,000.

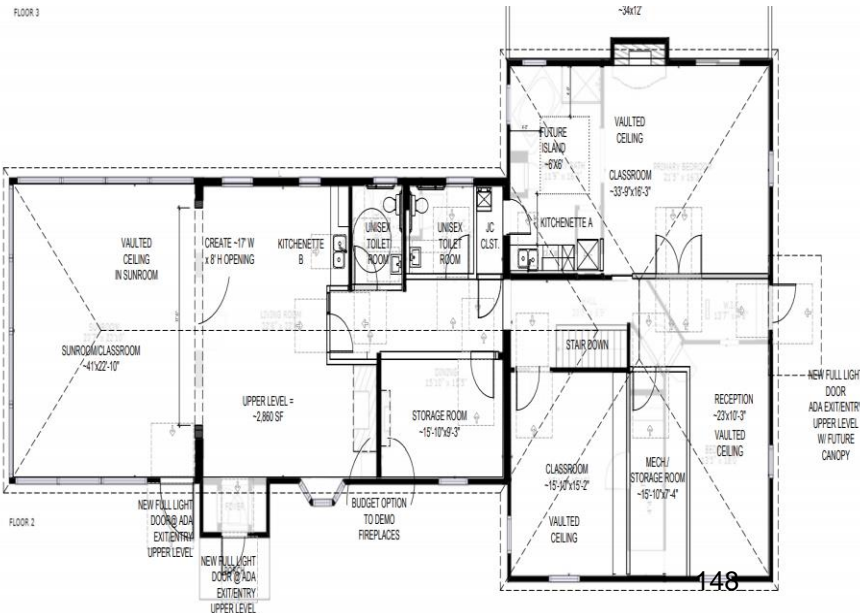
Estimate and describe ongoing operating and maintenance costs and/or savings:

Operating and maintenance cost will be necessary to manage the property and provide appropriate materials and supplies for programming and rental programs.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
						\$ -
						\$ -
						\$ -
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

PROJECT IMAGES



MORSE ROAD IMPROVEMENT PROJECT

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: [Click here to enter text.](#)

Project Description and Importance:

The Morse Road improvement project will be a partnership between Franklin County Engineers Office (FCEO), Franklin County Transportation Improvement District (FCTID), and the City of Gahanna. The project will help to alleviate congestion on Morse Road, from Reynoldsburg-New Albany Road traveling west into Gahanna. The extent of the improvements will be determined as part of the corridor design and analysis. The 2022 request is to partner with FCEO in a portion of design costs. Additional funding requests will occur once design is underway and matching contributions are clarified. This project is anticipated to be part of a multi-agency grant application to the Ohio Public Works Commission. Construction could begin as early as 2024.

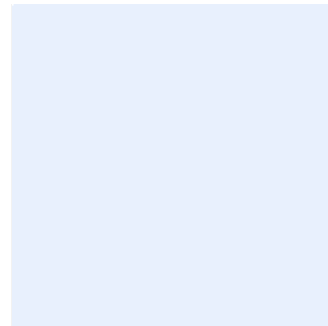
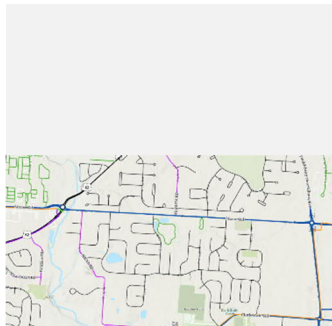
Estimate and describe ongoing operating and maintenance costs and/or savings:

Once completed, the road will continue to be maintained as part of our yearly pavement maintenance program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Capital Improvement	\$ 100,000						\$ 100,000
							\$ -
							\$ -
							\$ -
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

PROJECT IMAGES



RIVER DRIVE STREET IMPROVEMENT

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: GoForward Gahanna

Project Description and Importance:

This project rebuilds a substandard section of River Drive from James Road to Parkland Drive including the installation of curb and sidewalks, storm sewer, and replacement of the existing waterline. Portions of the roadway have started failing which requires immediate reconstruction.

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

The street will be maintained as part of the yearly pavement maintenance program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 285,000					\$ 285,000
Water Capital Improvement	\$ 85,000					\$ 85,000
Storm Water	\$ 85,000					\$ 85,000
						\$ -
Total	\$ 455,000	\$ -	\$ -	\$ -	\$ -	\$ 455,000

PROJECT IMAGES



STREET REBUILD- HEIL DRIVE

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward One
Plan Reference: GoForward Gahanna

Project Description and Importance:

This project rebuilds a substandard section of Heil Drive from Shull Avenue to US 62 including the installation of curb and sidewalks, storm sewer and replace the existing waterline. The Johnstown Road TIF may be used to offset the project costs. Received funding for design in 2021.

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

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

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Johnstown Rd TIF	\$ 400,000					\$ 400,000
Water Capital Improvement	\$ 80,000					\$ 80,000
Storm Water	\$ 80,000					\$ 80,000
						\$ -
Total	\$ 560,000	\$ -	\$ -	\$ -	\$ -	\$ 560,000

PROJECT IMAGES



ADA TRANSITION – PARK AND BUILDING FACILITIES, PEDESTRIAN CROSSINGS

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: ADA Transition Plan

Project Description and Importance:

Gahanna's ADA Transition Plan identifies a need for continued maintenance and improvements to accessible features in public parks, buildings, and street crossings. To meet our goals listed in the ADA Transition Plan, this request includes \$80,000 dedicated annually for park and facility improvements and \$50,000 for the costs of improving pedestrian crossings.

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

Costs for maintaining pedestrian crossings would be included as part of Gahanna's annual Street Programs. Operating costs for Park and Building Facilities will account for improvements stemming from ADA Transition work.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 650,000
						\$ -
						\$ -
						\$ -
Total	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 650,000

PROJECT IMAGES



|| CHERRY BOTTOM ROAD STABILIZATION

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: Ward Two
Plan Reference: N/A

Project Description and Importance:

Unstable soil alongside Cherry Bottom Road between Coldwell Drive and Campus Drive is causing the banks to erode and may lead to the road being undermined. Cherry Bottom Road is classified as Major Collector owing to the moderate amount of traffic it receives and the high level of access it provides to surrounding properties. Emergency stabilization efforts started on a portion of the project in 2021.

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

Cherry Bottom Road was assigned a Pavement Condition Rating of 69 during a 2019 inspection. It will likely be a candidate for resurfacing in the next 5 years. Addressing stability concerns prior to resurfacing will allow necessary construction activities to take place without damaging new pavement.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000
						\$ -
						\$ -
						\$ -
Total	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 300,000

PROJECT IMAGES



MUNICIPAL COMPLEX HVAC AND GENERAL ENERGY-UPGRADES

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

Pending the results of the facility assessment, it will be necessary to replace most of the HVAC equipment within the next 2 years. In addition, lighting should be updated to LED for energy efficiency. The below defines the projected replacements: •2022 – HVAC Controls for City Hall, Police, and Senior Center Chiller •2023 – Lighting (Existing to LED) and Small Equipment at City Hall, Police, and Senior Center •2024 – City Hall Boilers. It is important to note that the above equipment will be tested for refurbishment or replacement and the required action will be taken however some of this equipment is up to 25 years old and replacement may be the only option. Rebate opportunities may be available to further offset the below costs.

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

New equipment will be more efficient and while the savings are not known at this time, they will certainly exist.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 400,000	\$ 210,000	\$ 100,000	\$ -	\$ -	\$ 710,000
						\$ -
						\$ -
						\$ -
Total	\$ 400,000	\$ 210,000	\$ 100,000	\$ -	\$ -	\$ 710,000

PROJECT IMAGES



SIDEWALK MAINTENANCE PROGRAM

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: ADA Transition Plan

Project Description and Importance:

Sidewalks provide community wide safety and connectivity benefits. Maintaining public walks is essential to preserve those benefits. The proposed sidewalk maintenance program's goal is the targeted repair and replacement of the estimated 300 miles of sidewalk throughout Gahanna. The proposed financial estimate assumes maintenance of all Gahanna's sidewalks over a 15-year period. This program does not replace ORC 729.01 for construction and repair of sidewalks at the owners' expense. Rather, It provides for an appropriate inspection and determination that repairs or replacement are required by the property owner and sets for a process whereby; a) the owner can opt out of the program and complete the repairs or replacement without any City involvement beyond inspection and determination the required construction was performed properly and timely by the property owner or b) allow the City to take on the repairs or replacement using competitive bidding for cost savings with a property tax assessment placed on the property to repay the City for the costs of the construction.

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

The costs of implementing the program will be on-going however the construction for those property owners that do not opt out will be re-couped by property owners through the special assessment process over a five-year period.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,000,000
						\$ -
						\$ -
						\$ -
Total	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 6,000,000

PROJECT IMAGES



ELEVATOR REPLACEMENT

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

Complete replacement of the elevator in City Hall and the Police Department. All the major components for these elevators are obsolete and can no longer be replaced. Some items can no longer be repaired as well. If certain components break, the elevators may go down until they can be completely replaced. The upgrades will ensure safe and reliable operation while also maintaining compliance with applicable laws including ADA compliance. Pending the results of the facility assessment and the City's plan to address the results, this may be necessary before action can be taken.

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

The elevators will continue to be regularly maintained, tested, and certified for operation.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Capital Improvement	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
						\$ -
						\$ -
						\$ -
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000

PROJECT IMAGES



STYGLER AND CORONATION SIGNAL IMP.

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: [Click here to enter text.](#)

Project Description and Importance:

The traffic signal at the intersection of Stygler Road and Coronation Avenue requires immediate replacement. We have found that all the wiring is bad, the pedestrian control unit no longer works, and the traffic control cabinet is damaged beyond repair. Temporary wiring has been installed to maintain operations until the signal can be replaced. The signal improvement project will replace the entire signal system to meet current standards and include pedestrian connectivity improvements as required by our ADA Transition Plan and federal guidelines.

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

The signal will be maintained as part of our ongoing traffic signal maintenance program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Capital Improvement	\$ 455,000						\$ 455,000
							\$ -
							\$ -
							\$ -
Total	\$ 455,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 455,000

PROJECT IMAGES



SCIENCE BOULEVARD – CLAYCRAFT ROAD TRAIL

Project Lead: Nathan Strum and Stephania Ferrell
Department: Development
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: Master Trail Plan/Thoroughfare Plan

Project Description and Importance:

This project links the existing trail on Tech Center Drive with the intersection of Claycraft Road and Taylor Station Road, establishing a pedestrian route to key employers in the Industrial Zone. This will expand workforce accessibility by linking walking paths to COTA stops, and improve the area for business attraction through enhanced amenities. Right of Way acquisition along Claycraft Road is expected based on Gahanna's Thoroughfare Plan. The requested funding anticipates design and right of way services in 2022, with construction in 2023.

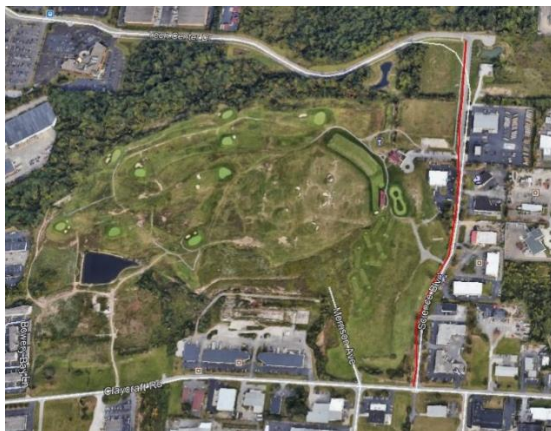
Estimate and describe ongoing operating and maintenance costs and/or savings:

Once completed, this will become part of the park asphalt re-surfacing program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Central Park TIF	\$ 150,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 450,000
						\$ -
						\$ -
						\$ -
Total	\$ 150,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 450,000

PROJECT IMAGES



EAST JOHNSTOWN ROAD MULTI-USE TRAIL IMPROVEMENTS

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: Go Forward Gahanna

Project Description and Importance:

The purpose of this project is to install 1300' of multi-use trail that will create a completed pedestrian connection between the adjacent subdivisions, YMCA, and skilled nursing facilities along East Johnstown Road between Riva Ridge Boulevard and YMCA Place. The North Triangle and Johnstown Rd TIFs may be used for this project. \$150,000 was appropriated in 2020. Design will be completed in 2021.

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

The trail will be maintained as part of ongoing trail maintenance.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
North Triangle TIF	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
						\$ -
						\$ -
						\$ -
Total	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000

PROJECT IMAGES



HANNAH FENCE REPAIR

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

The fence at Hannah Park that borders Clark State Rd. needs to be rebuilt due to the level of disrepair.

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

Ongoing maintenance will be required to upkeep the fence.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Manor Homes	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
							\$ -
							\$ -
							\$ -
Total	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000

PROJECT IMAGES



HANNAH HEADLEY CONNECTOR

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

Hannah Park and Headley Park are two very popular parks today. However, there are virtually no sidewalks or bike paths between the two parks which are close in proximity together and located next to residential neighborhoods. There is not a safe way to commute to these park locations other than a vehicle. The requested funds are for the design and engineering to establish a viable alignment and provide a cost estimate for construction. There are grant funds available to help offset the expenses.

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

Annual maintenance and upkeep of the trails would be required once constructed.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Manor Homes	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000
							\$ -
							\$ -
							\$ -
Total	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000

PROJECT IMAGES



HAMILTON ROAD BRIDGE ENHANCEMENTS

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: GoForward Gahanna

Project Description and Importance:

The project will be an addition (enhancement) to the ODOT project to reconstruct the bridge deck on the bridges that carry Hamilton Rd over I-270. It adds 6 decorative lighting fixtures and replaces two existing lights with decorative lights. Also adds a vandal fence with the letters reading "GAHANNA". ODOT will pay for the design of the conduit and lighting support for all 8 lights and for two of the light poles that will replace the existing poles. The decorative lights and fence can be installed later or with the ODOT project to reconstruct the bridge. \$15,000 was supplementally appropriated in 2013 for OHM to design the lighting and fence portion (funded by TIZ). \$16,758 was supplementally appropriated in 2013 for Stucturepoint to make the needed structural and plan modifications to the ODOT plan for the lighting and fence in 2013 (funded by TIZ).The Hamilton Road TIF may be used for the improvements.

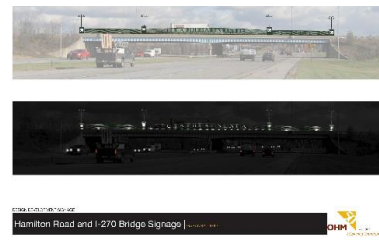
Estimate and describe ongoing operating and maintenance costs and/or savings:

The ongoing operation and maintenance will be approximately \$2,000 annually. (power and bulb replacement)

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Hamilton Rd TIF	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,650,000
						\$ -
						\$ -
						\$ -
Total	\$ 150,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 1,650,000

PROJECT IMAGES



TAYLOR STATION AND CLAYCRAFT ROAD INTERSECTION IMPROVEMENT

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: Thoroughfare Plan

Project Description and 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. The City will pursue grant funding for this project. In addition, the Central Park and Eastgate TIF Districts could be utilized to help fund this project. \$300,000 has been appropriated for design. The request has been updated to reflect preliminary opinion of cost provided by the design engineer EMHT.

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

Once constructed, it will become part of the asphalt overlay program. The proposed roundabout will ultimately reduce long term maintenance costs by removing a signal from operation and maintenance.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Eastgate TIF	\$ 950,000	\$ 1,082,000	\$ -	\$ -	\$ -	\$ 2,032,000
Central Park TIF	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
						\$ -
						\$ -
Total	\$ 1,010,000	\$ 1,082,000	\$ -	\$ -	\$ -	\$ 2,092,000

PROJECT IMAGES



TECHCENTER DR EXTENSION (SCIENCE BVLD - TAYLOR STATION RD)

Project Lead: Nate Strum and John Moorehead
Department: Public Service
Priority Category: Priority 3
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: GoForward Gahanna

Project Description and Importance:

The purpose of this project is to extend Techcenter Drive from Science Boulevard to Taylor Station Road in order to encourage annexation of approximately 60 acres of underdeveloped commercial land. The recommendation is to extend this road only if the adjacent properties annex into the City of Gahanna. This extension will provide traffic relief to Claycraft Road, Taylor Road, and Morrison Road. Construction of this extension opens land for development and encourages development throughout the Office, Commerce, and Technology District. As the project would greatly benefit the surrounding area and is within the Central Park TIF district, it would be eligible to receive reimbursement from the Central Park TIF district. Stormwater funds will be used for new drainage infrastructure. Water funds will be used to fund the work related to the waterline. This work will consist of a new 8-inch line parallel to the road including fire hydrants and valves, as well as an 8" sanitary sewer to service parcels along the roadway.

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

In approximately 2050, resurfacing in the amount of \$45,000 will be required.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Central Park TIF	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000
							\$ -
							\$ -
							\$ -
Total	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000

PROJECT IMAGES



E JOHNSTOWN ROAD STREETScape

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: [Click here to enter text.](#)

Project Description and Importance:

East Johnstown Road has experienced significant development and traffic changes over the past decades. During this time, Gahanna and regional agencies have make intersection improvements at critical locations, while sections of the corridor have remained unimproved. This project would improve the East Johnstown Road Corridor from Hamilton Road to Morse Road. These improvements would include traffic signal upgrades at Dark Star and Clotts Road, as well as curb & gutter, sidewalk, shared use path, and drainage improvements.

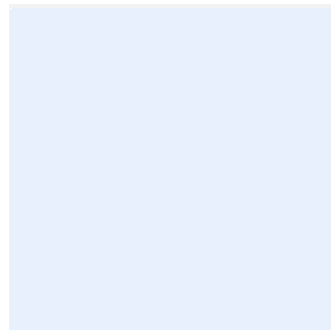
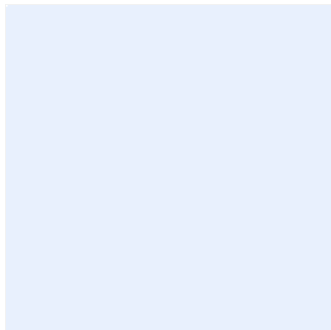
Estimate and describe ongoing operating and maintenance costs and/or savings:

Maintenance will be included within the applicable capital maintenance programs.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
North Triangle	\$ 150,000	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 2,750,000
							\$ -
							\$ -
							\$ -
Total	\$ 150,000	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 2,750,000

PROJECT IMAGES



TRAFFIC SIGNAL NORTH TRIANGLE TIF DISTRICT

Project Lead: Grant Crawford
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: [Click here to enter text.](#)

Project Description and Importance:

Traffic signals in Gahanna rely heavily on video cameras to detect oncoming vehicles and operate efficiently. The video detection systems at the intersections of Rose Way and Riva Ridge are obsolete and are no longer supported by vendors. These cameras experience frequent issues, and due to their age, replacement parts are unavailable. In addition, the camera's management and programming software is no longer supported. As such, the City's traffic management software can no longer interact with these cameras. The requested funds would allow these intersections to be upgraded to incorporate modern camera technology.

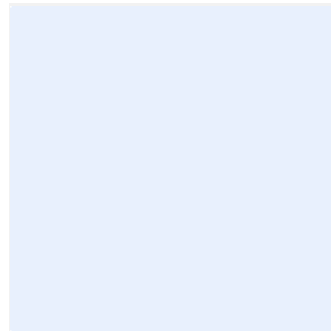
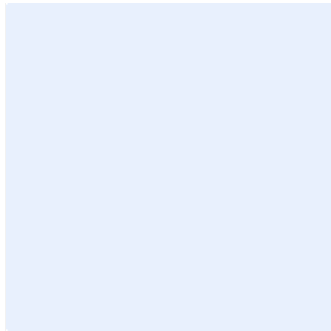
Estimate and describe ongoing operating and maintenance costs and/or savings:

Operating and maintenance cost will remain unchanged.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
North Triangle	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
							\$ -
							\$ -
							\$ -
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

PROJECT IMAGES



PLAYGROUND USE REPLACE/EXPAND

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Capital Maintenance
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

The parks and playgrounds saw a significant increase of use throughout 2020 and 2021. The increased use caused an increase of maintenance and repairs. The funds requested will be used for maintenance repairs, play surface improvements and equipment purchase.

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

This will supplement the current capital maintenance program for play equipment and re-surfacing.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
ARP	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
							\$ -
							\$ -
							\$ -
Total	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000

PROJECT IMAGES



GSP BATHROOM

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

The Gahanna Swimming Pool restroom facilities need improvements to the function and use of the space. One restroom has been blocked off and used as storage for many years. This restroom will be reopened to serve the new splash pad while in the off season as well as trail and park participants.

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

Maintenance costs will be required to maintain the facilities.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
ARP	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
							\$ -
							\$ -
							\$ -
Total	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000

PROJECT IMAGES



NEW LIBRARY TRAIL CONNECTION

Project Lead: Stephania Ferrell
Department: Recreation and Parks
Priority Category: Priority 2
Fund Type: General Government
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference:

Project Description and Importance:

The Big Walnut Trail is the main spine to the Gahanna trail system. There is desire to make a connection to the Big Walnut Trail from Creekside to the new library on Granville St through Shull Park. The 2022 request is design work to determine the best alignment and determine an appropriate cost estimate for construction. There are additional grant funds available to offset the costs.

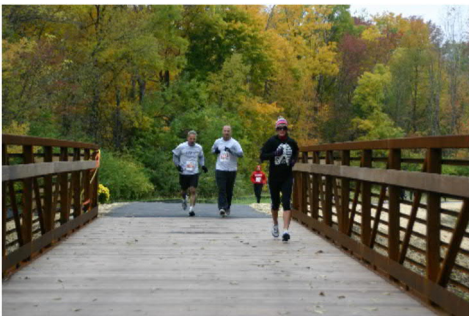
Estimate and describe ongoing operating and maintenance costs and/or savings:

Ongoing maintenance costs are required to maintain the trail once constructed.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
ARP	\$ 30,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000
							\$ -
							\$ -
							\$ -
Total	\$ 30,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 130,000

PROJECT IMAGES



CLAYCRAFT ROAD WATERLINE REPLACEMENT

Project Lead: Jim Turner
Department: Public Service
Priority Category: Priority 1
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: N/A

Project Description and Importance:

Replace approximately 4,100 feet of 12-inch waterline from Morrison Rd to Taylor Station Rd. This line is one of the main source feeds to the water tower and serves some of the City's largest water consumers in the Industrial Area. Originally constructed in 1968, this main has experienced four (4) breaks since 2016 which caused water outages to residents and some of the biggest industrial users. The 2022 cost estimate includes construction costs as well as inspection and construction management services. The request has been updated to cover the replacement of the entire transmission line that was installed in 1968. ARP funds will be granted to the Water Capital Fund for this project.

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

Once the improvements are complete, they will become part of the waterline replacement program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Water Capital Improvement	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ 875,000
						\$ -
						\$ -
						\$ -
Total	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ 875,000

PROJECT IMAGES



WATER TOWER REHABILITATION

Project Lead: Jim Turner
Department: Public Service
Priority Category: Priority 1
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: N/A

Project Description and Importance:

A thorough inspection of the tower in June of 2018 revealed some deficiencies on both the interior and exterior of the tank that should be completed in the next three to four years. These repairs and upgrades include abrasive blast cleaning, exterior and interior recoating with polyurethane and epoxy systems, and miscellaneous hatch, pipe, handrail, roof vent, and ladder repairs and/or replacement. ARP funds will be granted to the Water Capital Fund for this project.

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

Minimal to moderate ongoing operating and maintenance costs such as annual cathodic protection maintenance and tri-annually a full and thorough inspection. Recoating of the tank makes up the largest part of this project and is typically performed every 15 years.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Water Capital Improvement	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000
						\$ -
						\$ -
						\$ -
Total	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

PROJECT IMAGES



E JOHNSTOWN RD SANITARY SEWER (ANDALUS DR TO LARRY LN)

Project Lead: Jim Turner
Department: Public Service
Priority Category: Priority 1
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: Ward Two
Plan Reference: CMOM – Capacity Management Operation and Maintenance Manual

Project Description and 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. The Johnstown Road Tax Increment Financing could be utilized to fund the project. ARP funds will be granted to the Sewer Capital fund for this project. \$50,000 was budgeted for design in 2018.

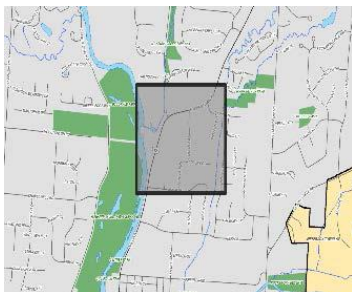
Estimate and describe ongoing operating and maintenance costs and/or savings:

Once constructed it would become part of the sanitary sewer maintenance program.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Sewer Capital Improvement	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
						\$ -
						\$ -
						\$ -
Total	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

PROJECT IMAGES



WESTERN GAHANNA SANITARY SEWER ANALYSIS - PHASE 2

Project Lead: John Moorehead
Department: Public Service
Priority Category: Priority 1
Fund Type: General Government
Offsetting Revenue: No
Project Ward: City Wide
Plan Reference: N/A

Project Description and Importance:

This project advances the results of the Western Gahanna SSES – Phase 1 efforts. During heavy rain events in March and May of 2020, some residents in the Royal Manor, Brentwood, Cliffview, and College Park neighborhoods experienced water and raw sewage in their basements associated with surcharging sanitary sewers. Phase 2 of this project involves intensive field investigations to identify private and public sources of storm water intrusion into the sanitary sewer. Testing techniques will be used to identify leaks from roof drains, foundation drains, yard drains, storm sewer cross-connections, and other unauthorized connections to the sanitary sewer.

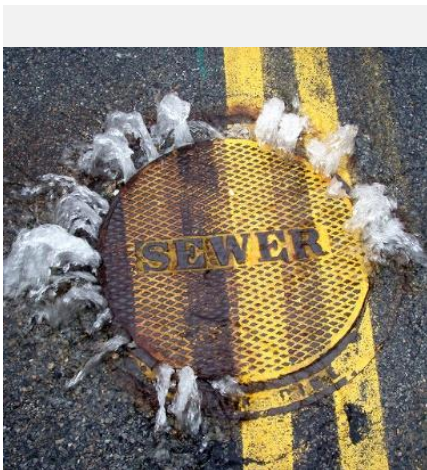
Estimate and describe ongoing operating and maintenance costs and/or savings:

This project's findings may lead to recommendations for Capital Improvements.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Sewer Capital Improvement Fund	\$ 525,000					\$ 525,000
						\$ -
						\$ -
						\$ -
Total	\$ 525,000	\$ -	\$ -	\$ -	\$ -	\$ 525,000

PROJECT IMAGES



SANITARY PUMP STATION IMPROVEMENTS

Project Lead: Jim Turner
Department: Public Service
Priority Category: Priority 2
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: City Wide
Plan Reference: [Click here to enter text.](#)

Project Description and Importance:

Gahanna owns and operates four sewage pumping stations. These stations serve as sewage collection points for areas not serviced by gravity trunk sewers. Submersible pumps capable of moving 4,000 gallons per minute transfer sewage from these stations to Gahanna's gravity sewers. During power interruptions, these stations can become inoperable. This project's goal is to improve the resilience of these essential pieces of infrastructure by outfitting each station with standby power systems. In addition, this project will upgrade the existing stations to meet current standards and will replace aging infrastructure. ARP funds will be granted to the Sewer Capital Fund for this project.

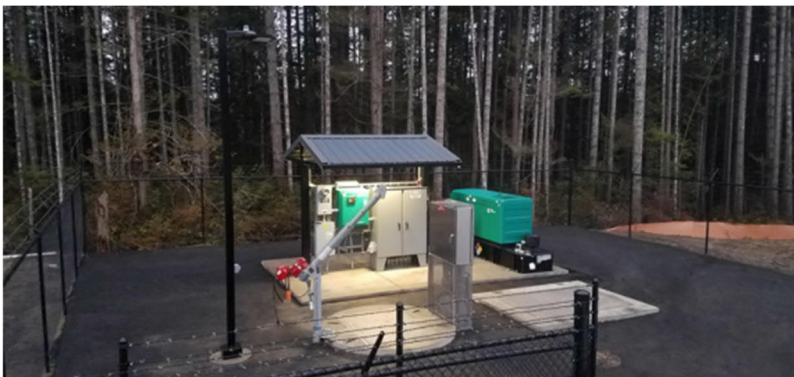
Estimate and describe ongoing operating and maintenance costs and/or savings:

Backup generators and fuel supplies will require ongoing maintenance.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026	Beyond 2026	Total
Sewer Capital Fund	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000		\$ 1,000,000
							\$ -
							\$ -
							\$ -
Total	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 1,000,000

PROJECT IMAGES



SERRAN DRIVE SANITARY SEWER REPLACEMENT

Project Lead: Jim Turner
Department: Public Service
Priority Category: Priority 1
Fund Type: Proprietary
Offsetting Revenue: Yes
Project Ward: Ward Three
Plan Reference: N/A

Project Description and Importance:

Replace approximately 545 feet of 8-inch sanitary sewer in the backyards of properties located along west side of Serran Drive, between manholes 559 and 557. A CCTV-inspection of this line from May 2021 indicated that a majority of the pipe is in poor structural condition and also features many open joints that have allowed for root intrusion. Originally constructed in 1958, the current condition of the pipe would not allow for CIPP-lining; another trenchless method (pipe-bursting) is preferable to open cut construction for the replacement. The 2022 cost estimate includes construction costs as well as engineering design and inspection services. ARP funds will be granted to the Sewer Capital Fund for this project.

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

The line will continue to be maintained as part of our ongoing sewer maintenance.

PROJECT FINANCIAL ESTIMATE

Fund	2022	2023	2024	2025	2026 & Beyond	Total
Sewer Capital Improvement	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000
						\$ -
						\$ -
						\$ -
Total	\$ 215,000	\$ -	\$ -	\$ -	\$ -	\$ 215,000

PROJECT IMAGES



PROPRIETARY FUNDS

In government accounting, proprietary funds are used to account for the activities of 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 enterprise funds. Internal service funds account for goods and services provided by one department to another department within the City. The City's Workers Compensation Self-Insurance program is run from an internal service fund.

Enterprise Funds

Overview

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

The City of Gahanna manages six enterprise funds related to refuse collections and the operations and capital infrastructure of its water, sanitary sewer, and stormwater utilities. The Department of Public Service & Engineering is responsible for managing the utilities, refuse contract and the associated funds. Detailed staffing and operational information on those divisions are provided in the Public Service & Engineering Department chapter.

The City provides water and sewer utility service to over 10,000 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants. In addition, the City maintains the sanitary and storm sewer systems. The City maintains over 300 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. Refuse collection services are contracted with a third party through a consortium facilitated by the Solid Waste Authority of Central Ohio (SWACO). There are ten member communities in the consortium and the contract for refuse services was last bid in 2018 for a three year period 2019-2021 with an optional two year extension for 2022 and 2023.

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 are derived from user charges related to consumption and tap-in fees. The billing of user charges is processed by the City's utility billing office. Expenses are driven by the charges that Columbus levies on Gahanna for 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.

Refuse Fund

The Refuse Fund accounts for the cost of refuse collection services including solid waste, yard waste, and recycling services. Rumpke is the current vendor for these services through the end of 2021 with the option to extend the contract for these services for two more years. Revenue is derived based on a monthly fee driven by the cost of the third-party contract.

User Fees

The Director of Public Service & Engineering 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 annually by City Council.

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

Fees	Fee Type	2019 Quarterly	2020 Quarterly	2021 Monthly	2022 Monthly *
	Columbus Consent Order Surcharge	\$ 8.62	\$ 8.91	\$ 3.03	\$ 3.31
Storm Water	\$ 13.00	\$ 12.99	\$ 4.33	\$ 4.33	
Refuse Pickup	\$ 53.25	\$ 56.76	\$ 20.61	\$ 22.51	
Total	\$ 74.87	\$ 78.66	\$ 27.97	\$ 30.15	

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

Per 1,000 Gallons	Rate Type	2019	2020	2021	2022 *
	Water	\$ 7.85	\$ 8.43	\$ 8.79	\$ 8.92
Sewer	\$ 7.61	\$ 7.68	\$ 7.95	\$ 8.66	
Water Capital Improvement	\$ 0.31	\$ 0.30	\$ 0.33	\$ 0.36	
Sewer Capital Improvement	\$ 0.65	\$ 0.66	\$ 0.84	\$ 0.94	
Total Per Thousand Gallons	\$ 16.42	\$ 17.07	\$ 17.91	\$ 18.88	

***2022 rates are estimates and are subject to change based on final appropriations and Council authorization.**

The City of Columbus is subject to 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 several 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 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 month. 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 monthly water/sewer bill.

2022 Enterprise Capital Improvement Plan

The 2022 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 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.

Capital Maintenance

Fund	Department	Capital Maintenance	2022 Request
Sewer Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Sanitary Sewer System Maintenance	\$ 400,000
		Sewer Capital Improvement Fund Total	\$ 550,000
Storm Water			
	Public Service	Bridge Replacement Program	\$ 22,900
	Public Service	Storm Water System Maintenance	\$ 70,000
	Public Service	Enterprise Equipment Replacement Program	\$ 50,000
		Storm Water Fund Total	\$ 142,900
Water Capital Improvement			
	Public Service	Enterprise Equipment Replacement Program	\$ 150,000
	Public Service	Replace Older Existing Waterlines	\$ 150,000
		Water Capital Improvement Fund Total	\$ 300,000
Total Enterprise Funds			\$ 992,900

Capital Improvements

Fund	Department	Capital Improvement Requests	2022 Request
Storm Water			
	Public Service	River Dr Improvements	\$ 85,000
	Public Service	Heil Dr Street Rebuild	\$ 80,000
		Storm Water Fund Total	\$ 165,000
Water Capital Improvement			
	Public Service	Claycraft Road Waterline (ARP Funded)	\$ 875,000
	Public Service	River Dr Street Improvements	\$ 85,000
	Public Service	Heil Dr Street Rebuild	\$ 80,000
	Public Service	Water Tower Rehabilitation (ARP Funded)	\$ 350,000
		Water Capital Improvement Fund Total	\$ 1,390,000
Sewer Capital Improvement			
	Public Service	E Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln) (ARP)	\$ 300,000
	Public Service	Western Gahanna Sewer Analysis	\$ 525,000
	Public Service	Sanitary Pump Station Improvements (ARP Funded)	\$ 200,000
	Public Service	Serran Dr Sanitary Sewer Replacement (ARP Funded)	\$ 215,000
		Sewer Capital Improvement Fund Total	\$ 1,240,000
Total Enterprise Funds			\$ 2,795,000

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
STORMWATER FUND	63111000	R	Charges for Services	Public Service	Public Service	-1,182,024	-1,185,748	-1,200,000	-1,200,000	0
			Fines & Fees	Public Service	Public Service	-10,723	-9,810	-9,700	-9,700	0
			Transfer In	Public Service	Public Service	-21,170	0	0	-25,000	-25,000
		R Total				-1,213,918	-1,195,558	-1,209,700	-1,234,700	-25,000
		E	Salaries & Benefits	Public Service	Public Service	393,479	437,616	407,312	393,501	-13,811
			Contract Services	Public Service	Public Service	330,548	160,480	289,175	261,640	-27,535
			Materials & Supplies	Public Service	Public Service	57,306	50,028	75,840	53,160	-22,680
			Capital Outlay	Public Service	Public Service	138,354	122,513	339,000	307,900	-31,100
			Transfer Out	Public Service	Public Service	221,386	172,161	173,694	173,433	-261
		E Total				1,141,073	942,798	1,285,021	1,189,634	-95,387
	63111000 Total					-72,845	-252,760	75,321	-45,066	-120,387
STORMWATER FUND Total						-72,845	-252,760	75,321	-45,066	-120,387
WATER FUND	65111000	R	Charges for Services	Public Service	Public Service	-7,700,535	-8,149,166	-8,756,970	-8,745,918	11,052
			Fines & Fees	Public Service	Public Service	-69,309	-73,206	-67,100	-67,100	0
			Insurance Proceeds	Public Service	Public Service	-8,920	-14,401	0	0	0
			Licenses & Permits	Public Service	Public Service	-1,350	-1,275	-1,200	-1,200	0
			Other	Public Service	Public Service	-32,809	-24,067	-20,000	-20,000	0
			Sale of Capital Assets	Public Service	Public Service	-11,921	-3,275	0	0	0
			Advance In	Public Service	Public Service	0	0	0	0	0
			Transfer In	Public Service	Public Service	-1,170	0	0	0	0
		R Total				-7,826,015	-8,265,389	-8,845,270	-8,834,218	11,052
		E	Advance Out	Public Service	Public Service	277,830	272,160	266,490	260,820	-5,670
			Salaries & Benefits	Public Service	Public Service	619,687	668,578	720,564	734,878	14,314
			Contract Services	Public Service	Public Service	6,446,636	6,414,966	6,871,465	7,318,520	447,055
			Materials & Supplies	Public Service	Public Service	435,831	350,589	368,178	341,800	-26,378
			Capital Outlay	Public Service	Public Service	29,869	28,415	3,421	0	-3,421
		E Total				7,809,853	7,734,708	8,230,118	8,656,018	425,900
	65111000 Total					-16,162	-530,682	-615,152	-178,200	436,952
WATER FUND Total						-16,162	-530,682	-615,152	-178,200	436,952

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
WATER CAPITAL FUND	65211000	R	Charges for Services	Public Service	Public Service	-506,658	-476,647	-534,000	-513,552	20,448
			Fines & Fees	Public Service	Public Service	-2,487	-2,444	-2,000	-2,000	0
			Intergovernmental	Public Service	Public Service	0	0	0	-1,225,000	-1,225,000
			Transfer In	Public Service	Public Service	-300,000	0	-250,693	-25,000	225,693
		R Total				-809,145	-479,091	-786,693	-1,765,552	-978,859
		E	Contract Services	Public Service	Public Service	4,275	10,500	35,000	35,000	0
			Capital Outlay	Public Service	Public Service	14,510	174,544	530,000	1,690,000	1,160,000
			Transfer Out	Public Service	Public Service	126,000	25,617	25,905	25,851	-54
		E Total				144,785	210,661	590,905	1,750,851	1,159,946
	65211000 Total					-664,360	-268,429	-195,788	-14,701	181,087
WATER CAPITAL FUND Total						-664,360	-268,429	-195,788	-14,701	181,087
SEWER FUND	66111000	R	Charges for Services	Public Service	Public Service	-6,226,777	-6,270,953	-6,502,716	-7,143,464	-640,748
			Fines & Fees	Public Service	Public Service	-844,759	-862,468	-910,000	-960,000	-50,000
			Licenses & Permits	Public Service	Public Service	-1,350	-1,275	-1,200	-1,200	0
			Other	Public Service	Public Service	0	0	0	0	0
			Sale of Capital Assets	Public Service	Public Service	-11,921	-3,275	0	0	0
			Transfer In	Public Service	Public Service	-492,720	0	0	0	0
		R Total				-7,577,527	-7,137,970	-7,413,916	-8,104,664	-690,748
		E	Salaries & Benefits	Public Service	Public Service	619,682	668,563	681,864	734,883	53,019
			Contract Services	Public Service	Public Service	6,484,910	6,510,186	6,967,615	7,417,180	449,565
			Materials & Supplies	Public Service	Public Service	84,975	35,365	60,340	39,300	-21,040
			Capital Outlay	Public Service	Public Service	112,659	50,224	3,421	0	-3,421
		E Total				7,302,226	7,264,337	7,713,240	8,191,363	478,123
	66111000 Total					-275,301	126,366	299,324	86,699	-212,625
SEWER FUND Total						-275,301	126,366	299,324	86,699	-212,625
SEWER CAPITAL FUND	66211000	R	Charges for Services	Public Service	Public Service	-913,431	-714,861	-1,161,243	-1,005,565	155,678
			Fines & Fees	Public Service	Public Service	-6,099	-4,830	-6,000	-4,000	2,000
			Intergovernmental	Public Service	Public Service	0	0	0	-715,000	-715,000
			Transfer In	Public Service	Public Service	-100,000	0	0	0	0
		R Total				-1,019,530	-719,691	-1,167,243	-1,724,565	-557,322
		E	Contract Services	Public Service	Public Service	98,860	95,475	210,000	210,000	0
			Capital Outlay	Public Service	Public Service	234,432	481,294	1,165,000	1,790,000	625,000
			Transfer Out	Public Service	Public Service	517,550	25,617	25,905	25,851	-54
		E Total				850,842	602,385	1,400,905	2,025,851	624,946
	66211000 Total					-168,688	-117,306	233,662	301,286	67,624
SEWER CAPITAL FUND Total						-168,688	-117,306	233,662	301,286	67,624
REFUSE ESCROW FUND	85011000	R	Charges for Services	Public Service	Public Service	-1,985,638	-2,121,354	-2,302,800	-2,312,800	-10,000
			Fines & Fees	Public Service	Public Service	-29,508	-27,321	-27,000	-27,000	0
		R Total				-2,015,146	-2,148,675	-2,329,800	-2,339,800	-10,000
		E	Contract Services	Public Service	Public Service	2,174,390	2,130,907	2,261,150	2,626,000	364,850
			Materials & Supplies	Public Service	Public Service	0	52,316	53,000	500	-52,500
		E Total				2,174,390	2,183,223	2,314,150	2,626,500	312,350
	85011000 Total					159,244	34,548	-15,650	286,700	302,350
REFUSE ESCROW FUND Total						159,244	34,548	-15,650	286,700	302,350
Grand Total						-1,038,113	-1,008,263	-218,283	436,718	655,001

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 Ohio Bureau of Workers Compensation (BWC) to 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 injured workers. Self-insured employers administer their own workers' compensation program and can realize potential savings in comparison to traditional premiums.

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

The City uses an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (1.5% of gross pay in 2022) 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.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
WORKERS COMP FUND	90005000	R	Charges for Services	Human Resources	Human Resources	-206,660	-144,728	-256,449	-264,000	-7,551
			Other	Human Resources	Human Resources	0	-350	0	0	0
		R Total				-206,660	-145,079	-256,449	-264,000	-7,551
		E	Contract Services	Human Resources	Human Resources	114,612	191,590	195,000	184,000	-11,000
		E Total				114,612	191,590	195,000	184,000	-11,000
	90005000 Total					-92,048	46,511	-61,449	-80,000	-18,551
WORKERS COMP FUND Total						-92,048	46,511	-61,449	-80,000	-18,551
Grand Total						-92,048	46,511	-61,449	-80,000	-18,551

SPECIAL REVENUE FUNDS

Overview

The City maintains numerous Special Revenue funds. These funds 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 2022 revenues and/or expenditures.

Special Revenue Funds

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

Although the City has established numerous special revenue funds over time, not all funds are active at any given time. The following pages focus on active Special Revenue Funds with anticipated revenues and/or expenditures in 2022.

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 Chapters 5735 and 4503.

In July 2019, the State passed legislation to increase the Motor Fuel tax rates. Gasoline was increased from \$.28 to \$.385 per gallon; diesel from \$.28 to \$.47 per gallon; compressed natural gas from \$.20 to \$.30 per gallon. This increased gas tax revenue by 34% or \$612 thousand in 2019. An additional increase was expected for 2020 and beyond as the increase realized for 2019 was for only half a year. Unfortunately, revenue did not reach our expected levels in 2020 because of the pandemic. Estimates for 2021 were reduced and, for the first half of the year, collections were coming in as expected. However, through the end of the third quarter, there is a 25% increase in collections compared to January 2021. For 2022, we have estimated a 6% increase based on third quarter collections for 2021. The increase in collections has been used to pay additional debt service for bonds issued for street projects, specifically adding the 2015 street rebuild bonds debt service. Prior to 2021, the General Fund paid for this debt service.

Permissive Motor Vehicle License Tax revenues are based on historical trends. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC Section 4504.173. As of October 2021, City Council has not passed an ordinance to levy the new tax.

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

In 2015, the Administration developed a capital maintenance plan for the Street Fund. This plan identifies the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
STREET FUND	22011000	R	Charges for Services	Public Service	Public Service	0	-7,775	0	0	0
			Insurance Proceeds	Public Service	Public Service	-8,686	-6,220	0	0	0
			Intergovernmental	Public Service	Public Service	-1,880,809	-2,118,575	-2,150,000	-2,275,000	-125,000
			Other	Public Service	Public Service	-10,060	-1,996	-14,000	0	14,000
			Sale of Capital Assets	Public Service	Public Service	-12,716	0	0	0	0
		R Total				-1,912,271	-2,134,566	-2,164,000	-2,275,000	-111,000
		E	Salaries & Benefits	Public Service	Public Service	764,139	771,306	891,251	972,074	80,823
			Contract Services	Public Service	Public Service	109,274	109,158	131,685	147,950	16,265
			Materials & Supplies	Public Service	Public Service	278,273	129,983	249,564	257,500	7,936
			Capital Outlay	Public Service	Public Service	218,200	48,262	175,000	175,000	0
			Transfer Out	Public Service	Public Service	404,800	404,261	763,207	759,554	-3,653
		E Total				1,774,686	1,462,970	2,210,707	2,312,078	101,371
	22011000 Total					-137,585	-671,595	46,707	37,078	-9,629
STREET FUND Total						-137,585	-671,595	46,707	37,078	-9,629
Grand Total						-137,585	-671,595	46,707	37,078	-9,629

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. 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 Chapters 5735 and 4503.

Anticipated revenues are based on past allocations from the State and current state financial forecasts for the Motor Vehicle Fuel Tax. On July 1, 2019, the State increased the excise tax levied for gasoline from \$.28 per gallon to \$.385 per gallon; diesel and other fuel types from \$.28 to \$.47 per gallon; and established a new \$.10 excise tax for compressed natural gas. The 2020 budget projected a 40% increase, and actual revenue was approaching this expectation until the pandemic - which significantly reduced travel and consumption. Estimates for 2021 were reduced and, for the first half of the year, collections were coming in as expected. However, through the end of the third quarter, there is a 25% increase in collections compared to January 2021. For 2022, we have estimated a 6% increase based on third quarter collections for 2021. The increase has been used to support more employee costs by reducing the allocation percentage in other funds and increasing the allocations here. There are also new staffing requests partially allocated to this Fund.

Permissive Motor Vehicle License Tax revenues are based on historical trends. In July 2019, the State increased the permissive tax cap per taxing district from \$25 to \$30, which would allow the City to enact an additional \$5 of permissive license tax under ORC §4504.173. As of October 2020, City Council has not passed an ordinance to levy the new tax.

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

In 2015, the Administration developed a capital maintenance plan for the State Highway. This plan identifies the appropriate level of service delivery and investment in equipment and infrastructure to remain within available resources.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
STATE HIGHWAY FUND	22211000	R	Intergovernmental	Public Service	Public Service	-128,184	-151,505	-145,000	-161,000	-16,000
		R Total				-128,184	-151,505	-145,000	-161,000	-16,000
		E	Salaries & Benefits	Public Service	Public Service	2,519	0	78,513	91,287	12,774
			Contract Services	Public Service	Public Service	19,775	29,785	41,500	45,945	4,445
			Materials & Supplies	Public Service	Public Service	31,770	27,733	27,500	27,500	0
		E Total				54,064	57,518	147,513	164,732	17,219
	22211000 Total					-74,120	-93,987	2,513	3,732	1,219
STATE HIGHWAY FUND Total						-74,120	-93,987	2,513	3,732	1,219
Grand Total						-74,120	-93,987	2,513	3,732	1,219

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.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
ENFORCE & EDUCATION FUND	22610000	R	Fines & Fees	Public Safety	Public Safety	-1,615	-1,125	-1,000	0	1,000
		R Total				-1,615	-1,125	-1,000	0	1,000
		E	Contract Services	Public Safety	Public Safety	0	0	2,500	2,500	0
			Materials & Supplies	Public Safety	Public Safety	0	0	15,000	15,000	0
		E Total				0	0	17,500	17,500	0
	22610000 Total					-1,615	-1,125	16,500	17,500	1,000
ENFORCE & EDUCATION FUND Total						-1,615	-1,125	16,500	17,500	1,000
Grand Total						-1,615	-1,125	16,500	17,500	1,000

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 §133.093 and ORC §1901.261(B).

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
CLERK OF COURT COMPUTER FUND	22904000	R	Fines & Fees	Court	Court	-29,319	-18,576	-29,000	-29,000	0
		R Total				-29,319	-18,576	-29,000	-29,000	0
		E	Contract Services	Court	Court	19,891	22,086	33,600	79,500	45,900
			Capital Outlay	Court	Court	24,991	7,812	0	0	0
		E Total				44,882	29,898	33,600	79,500	45,900
	22904000 Total					15,563	11,322	4,600	50,500	45,900
CLERK OF COURT COMPUTER FUND Total						15,563	11,322	4,600	50,500	45,900
Grand Total						15,563	11,322	4,600	50,500	45,900

ARP Fund

The ARP Fund receives Federal American Rescue Plan Act funds passed to the City through the State. As a non-entitled unit of local government, the amount the City has received/will receive is based on population in comparison to the total population of all non-entitled units of local government. The City received the first half of its distribution, or \$1.8 million, in July 2021 and will receive the second half July 2022 - for a total of \$3.6 million. These funds are restricted under Sections 602 and 603 of the Social Security Act for the following:

- To respond to the public health emergency with respect to COVID-19 or its negative impacts including assistance to households, small businesses, nonprofits, or impacted industries such as tourism, travel, and hospitality.
- Provide premium pay to eligible workers performing essential work during the COVID-19 public health emergency.
- For general government service to the extent of a reduction in revenue due to COVID-19 relative to the revenues collected in the most recent full fiscal year.
- To make necessary improvements in water, sewer, or broadband infrastructure.

The funding is intended to be used over a four-year period to boost recovery and provide assistance to those most impacted by COVID-19. The Administration identified the following ARP expenditures for 2022 based on Treasury guidance and current condition of the City:

Project	Amount	Information
Claycraft Road Waterline Replacement	\$875,000	Providing clean drinking water was identified as one of the priorities under the act as necessity for public health. This waterline improvement will provide service continuity to key businesses in the industrial area as well as to residents.
Sanitary Pump Station Improvements	\$200,000	The collection and treatment of wastewater was also identified as critical for protecting public health. This project will provide service continuity for sewage collection by updating infrastructure to current standards and installing backup power supply.
Serran Drive Sanitary Sewer Replacement	\$215,000	This project will replace a sewage line that is in poor condition with open joints and root intrusion, to safely move sewage flowing through the line located in the backyard of properties.
E Johnstown Rd Sanitary Sewer	\$300,000	This project will provide new gravity sewers to an area of the City currently without sewer. This 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 to mitigate environmental hazards.
Water Tower Rehabilitation	\$350,000	Repairs and upgrades to the water tower to keep the tower operating effectively, ensuring adequate water delivery within the City.
Playground Use Replace/Expand	\$100,000	Congress recognized that the additional use of parks during the pandemic required more maintenance and repairs, and that parks play an important role during a public health emergency by providing outdoor space to safely socialize and exercise. This request will provide additional funding for the playground equipment and resurfacing to meet the maintenance and repair required because of the additional use of the parks.

New Library Trail Connection	\$30,000	Connection of the Big Walnut Trail from Creekside to the new library will provide walkable access to the new library promoting healthier living and socialization.
Gahanna Swim Pool Restroom	\$80,000	Repairs a current non-functioning restroom to serve those using the splashpad or trail system. The addition of the splash pad and continued growth of the City will increase the use of the pool area and trails, requiring additional facilities.
Grants to non-profits	\$50,000	Many non-profit organizations play a vital role in supporting those most impacted by the pandemic. These organizations will be able to apply for grant funding to maintain or enhance the services they are providing and/or make improvements to deliver these services safely.
City Hall Furniture Replacement	\$200,000	This project is a loss in revenue request. The City has hired new staff to meet the growing demand for services and to implement new services. Current furnishings are beyond their useful life and do not function properly. The new furniture would have been purchased prior to onboarding these employees but resources were not available.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
ARP FUND	23306000	E	Contract Services	Finance	ARP	0	0	0	1,990,000	1,990,000
			Capital Outlay	Finance	ARP	0	0	0	210,000	210,000
		E Total				0	0	0	2,200,000	2,200,000
	23306000 Total					0	0	0	2,200,000	2,200,000
	23306000	R	Intergovernmenta	Finance	ARP	0	0	-1,858,441	-1,858,441	0
		R Total				0	0	-1,858,441	-1,858,441	0
	23306000 Total					0	0	-1,858,441	-1,858,441	0
	23306800	E	Contract Services	Finance	ARP Loss In Revenue	0	0	151,000	200,000	49,000
			Capital Outlay	Finance	ARP Loss In Revenue	0	0	35,000	0	-35,000
		E Total				0	0	186,000	200,000	14,000
	23306800 Total					0	0	186,000	200,000	14,000
ARP FUND Total						0	0	-1,672,441	541,559	2,214,000
Grand Total						0	0	-1,672,441	541,559	2,214,000

The water and sewer projects will be funded by an internal grant process. Under governmental accounting standards, all costs associated with proprietary funds should be maintained within the respective fund. When governmental grants are received that may be used for proprietary activities, the associated grant revenue should be reported with the appropriate proprietary fund rather than making proprietary expenditures from the grant fund.

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 §1901.261(A) for computerization of the court. This fee is in addition to the Clerk's Office Computerization fee established under City of Gahanna Code §133.093 and ORC §1901.261(B).

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
COURT COMPUTERIZATION FUND	23404000	R	Fines & Fees	Court	Court	-11,076	-6,942	-11,000	-11,000	0
		R Total				-11,076	-6,942	-11,000	-11,000	0
		E	Contract Services	Court	Court	0	270	1,750	2,000	250
		E Total				0	270	1,750	2,000	250
	23404000 Total					-11,076	-6,672	-9,250	-9,000	250
COURT COMPUTERIZATION FUND Total						-11,076	-6,672	-9,250	-9,000	250
Grand Total						-11,076	-6,672	-9,250	-9,000	250

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, materials, and supply needs.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
FED LAW ENFORCE TRUST FUND	23510000	R	Intergovernmental	Public Safety	Public Safety	-1,797	0	-5,000	-30,000	-25,000
			Investment Income	Public Safety	Public Safety	0	-816	-1,000	0	1,000
		R Total				-1,797	-816	-6,000	-30,000	-24,000
		E	Contract Services	Public Safety	Public Safety	56,589	65,557	15,500	30,000	14,500
			Capital Outlay	Public Safety	Public Safety	32,643	15,832	0	0	0
		E Total				89,232	81,389	15,500	30,000	14,500
	23510000 Total					87,435	80,573	9,500	0	-9,500
FED LAW ENFORCE TRUST FUND Total						87,435	80,573	9,500	0	-9,500
Grand Total						87,435	80,573	9,500	0	-9,500

Treasury Law Enforcement Seizure

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

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TREASURY EQUIT SHARE FUND	23610000	R	Intergovernmental	Public Safety	Public Safety	-103,675	-202,989	-25,000	-70,000	-45,000
			Investment Income	Public Safety	Public Safety	0	-2,599	0	0	0
		R Total				-103,675	-205,588	-25,000	-70,000	-45,000
		E	Materials & Supplies	Public Safety	Public Safety	0	247,740	65,500	70,000	4,500
			Capital Outlay	Public Safety	Public Safety	62,773	0	0	0	0
		E Total				62,773	247,740	65,500	70,000	4,500
	23610000 Total					-40,902	42,152	40,500	0	-40,500
TREASURY EQUIT SHARE FUND Total						-40,902	42,152	40,500	0	-40,500
Grand Total						-40,902	42,152	40,500	0	-40,500

Right of Way Fund

The Right of Way Fund receives permit fee payments from citizens or businesses to construct and/or complete minor maintenance in the rights of way, as well as annual maintenance fee payments based on miles of right of way being utilized. Revenues received are restricted by City of Gahanna Code §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 Public Service & Engineering Department is responsible for the administration of the Code and would therefore provide expenditure estimates for these costs when applicable.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
RIGHT OF WAY FUND	24111000	R	Fines & Fees	Public Service	Public Service	-55,600	-48,588	-60,000	-60,000	0
		R Total				-55,600	-48,588	-60,000	-60,000	0
		E	Contract Services	Public Service	Public Service	0	0	60,000	60,000	0
		E Total				0	0	60,000	60,000	0
	24111000 Total					-55,600	-48,588	0	0	0
RIGHT OF WAY FUND Total						-55,600	-48,588	0	0	0
Grand Total						-55,600	-48,588	0	0	0

Public Safety Fund

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

For 2022, the School Resource Officer program will be paid from this fund partially by the 25% of the 1% increase and partially by charges for services to the school. Transfers to the police pension fund are also planned as the property tax levied for police pension does not cover the full cost of police pension expense. A request for a community liaison officer is also included for 2022 from this fund.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
PUBLIC SAFETY FUND	24010000	R	Fines & Fees	Public Safety	Public Safety	0	-2,812	-9,750	-9,500	250
			Income Tax	Public Safety	Public Safety	0	-519,289	-1,174,664	-1,133,635	41,029
		R Total				0	-522,101	-1,184,414	-1,143,135	41,279
	24010000 Total					0	-522,101	-1,184,414	-1,143,135	41,279
	24010110	R	Charges for Services	Public Safety	Police	0	-188,811	-190,000	-203,000	-13,000
			Income Tax	Public Safety	Police	-304,819	0	0	0	0
		R Total				-304,819	-188,811	-190,000	-203,000	-13,000
		E	Salaries & Benefits	Public Safety	Police	207,786	397,138	408,770	557,312	148,542
			Contract Services	Public Safety	Police	0	441	5,000	5,000	0
			Materials & Supplies	Public Safety	Police	0	0	0	0	0
			Transfer Out	Public Safety	Police	25,630	0	957,966	873,955	-84,011
		E Total				233,416	397,579	1,371,736	1,436,267	64,531
	24010110 Total					-71,403	208,768	1,181,736	1,233,267	51,531
PUBLIC SAFETY FUND Total						-71,403	-313,334	-2,678	90,132	92,810
Grand Total						-71,403	-313,334	-2,678	90,132	92,810

Parks & Recreation Fund

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

For 2022, camps, Senior Center, golf course, horticulturalist, Gahanna Swimming Pool and Hunters Ridge pool will be paid from this fund, partially by the 25% of the 1% increase and partially by charges for services and sales related to all six recreational activities. A request for a part-time marketing & communications coordinator to assist in promotion of the Department's recreational programming is also included for 2022 from this fund.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
PARKS & RECREATION FUND	24208000	R	Fines & Fees	Parks & Rec	Parks & Rec	0	-6,405	-4,500	-6,000	-1,500
			Income Tax	Parks & Rec	Parks & Rec	0	-1,177,808	-542,153	-715,980	-173,827
		R Total				0	-1,184,214	-546,653	-721,980	-175,327
	24208000 Total					0	-1,184,214	-546,653	-721,980	-175,327
	24208310	E	Salaries & Benefits	Parks & Rec	Parks Services	0	0	97,670	74,515	-23,155
		E Total				0	0	97,670	74,515	-23,155
	24208310 Total					0	0	97,670	74,515	-23,155
	24208320	R	Charges for Services	Parks & Rec	Recreation Programs	-94,583	-12,170	-175,000	0	175,000
			Income Tax	Parks & Rec	Recreation Programs	-28,689	0	0	0	0
			Other	Parks & Rec	Recreation Programs	0	0	0	0	0
		R Total				-123,272	-12,170	-175,000	0	175,000
		E	Salaries & Benefits	Parks & Rec	Recreation Programs	162,202	229,842	415,492	39,214	-376,278
			Contract Services	Parks & Rec	Recreation Programs	0	5,331	164,500	0	-164,500
			Materials & Supplies	Parks & Rec	Recreation Programs	0	3,485	28,000	0	-28,000
		E Total				162,202	238,658	607,992	39,214	-568,778
	24208320 Total					38,931	226,489	432,992	39,214	-393,778
	24208400	R	Charges for Services	Parks & Rec	General Services	0	0	-280,000	-100,000	180,000
		R Total				0	0	-280,000	-100,000	180,000
		E	Salaries & Benefits	Parks & Rec	General Services	0	0	395,810	268,007	-127,803
			Contract Services	Parks & Rec	General Services	0	0	42,000	46,100	4,100
			Materials & Supplies	Parks & Rec	General Services	0	0	16,000	15,900	-100
		E Total				0	0	453,810	330,007	-123,803
	24208400 Total					0	0	173,810	230,007	56,197
	24208330	R	Charges for Services	Parks & Rec	Golf Course	0	0	-319,000	-370,000	-51,000
		R Total				0	0	-319,000	-370,000	-51,000
		E	Salaries & Benefits	Parks & Rec	Golf Course	0	0	308,149	296,638	-11,511
			Contract Services	Parks & Rec	Golf Course	0	0	47,800	57,700	9,900
			Materials & Supplies	Parks & Rec	Golf Course	0	0	69,000	75,600	6,600
		E Total				0	0	424,949	429,938	4,989
	24208330 Total					0	0	105,949	59,938	-46,011
	24208340	R	Charges for Services	Parks & Rec	Senior Services	0	-14,948	-45,250	-40,000	5,250
			Income Tax	Parks & Rec	Senior Services	0	0	0	0	0
			Other	Parks & Rec	Senior Services	0	-455	0	0	0
		R Total				0	-15,403	-45,250	-40,000	5,250
		E	Salaries & Benefits	Parks & Rec	Senior Services	0	57,605	173,717	136,868	-36,849
			Contract Services	Parks & Rec	Senior Services	0	4,513	22,300	25,300	3,000
			Materials & Supplies	Parks & Rec	Senior Services	0	1,971	10,750	10,750	0
		E Total				0	64,088	206,767	172,918	-33,849
	24208340 Total					0	48,685	161,517	132,918	-28,599

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
	24208370	R	Charges for Services	Parks & Rec	Gahanna Swim Club	-44,291	-462	-111,400	-125,000	-13,600
			Income Tax	Parks & Rec	Gahanna Swim Club	-112,066	0	0	0	0
		R Total				-156,357	-462	-111,400	-125,000	-13,600
		E	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	110,386	43,552	278,497	238,678	-39,819
			Contract Services	Parks & Rec	Gahanna Swim Club	0	17,839	37,300	51,250	13,950
			Materials & Supplies	Parks & Rec	Gahanna Swim Club	0	13,463	103,000	109,100	6,100
		E Total				110,386	74,854	418,797	399,028	-19,769
	24208370 Total					-45,971	74,392	307,397	274,028	-33,369
	24208380	R	Charges for Services	Parks & Rec	Hunters Ridge Pool	-98,302	-2,597	-270,950	-271,000	-50
			Income Tax	Parks & Rec	Hunters Ridge Pool	-74,412	0	0	0	0
		R Total				-172,714	-2,597	-270,950	-271,000	-50
		E	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	73,775	29,229	211,805	165,987	-45,818
			Contract Services	Parks & Rec	Hunters Ridge Pool	0	7,797	30,050	39,550	9,500
			Materials & Supplies	Parks & Rec	Hunters Ridge Pool	0	8,062	55,830	62,830	7,000
		E Total				73,775	45,088	297,685	268,367	-29,318
	24208380 Total					-98,939	42,491	26,735	-2,633	-29,368
PARKS & RECREATION FUND Total						-105,979	-792,157	759,417	86,007	-673,410
Grand Total						-105,979	-792,157	759,417	86,007	-673,410

Public Service Fund

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

For 2022, engineering activities and garage maintenance will be paid from this fund, partially by the 25% of the 1% increase and partially by fines & fees.

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
PUBLIC SERVICE FUND	24311000	R	Fines & Fees	Public Service	Public Service	0	-6,405	-10,750	-9,500	1,250
			Income Tax	Public Service	Public Service	0	-1,087,495	-1,295,143	-1,133,635	161,508
		R Total				0	-1,093,901	-1,305,893	-1,143,135	162,758
	24311000 Total					0	-1,093,901	-1,305,893	-1,143,135	162,758
	24311400	R	Fines & Fees	Public Service	General Services	0	0	-512,280	0	512,280
			Insurance Proceeds	Public Service	General Services	0	0	0	0	0
		R Total				0	0	-512,280	0	512,280
		E	Salaries & Benefits	Public Service	General Services	0	0	147,948	0	-147,948
			Contract Services	Public Service	General Services	0	0	712,000	0	-712,000
			Materials & Supplies	Public Service	General Services	0	0	469,019	0	-469,019
		E Total				0	0	1,328,967	0	-1,328,967
	24311400 Total					0	0	816,687	0	-816,687
	24311450	R	Fines & Fees	Public Service	Engineering	0	-17,378	0	-25,000	-25,000
			Income Tax	Public Service	Engineering	-376,541	0	0	0	0
		R Total				-376,541	-17,378	0	-25,000	-25,000
		E	Salaries & Benefits	Public Service	Engineering	91,224	299,541	715,068	1,047,701	332,633
			Contract Services	Public Service	Engineering	0	74,130	88,732	94,651	5,919
			Materials & Supplies	Public Service	Engineering	0	3,210	9,940	8,600	-1,340
		E Total				91,224	376,880	813,740	1,150,952	337,212
	24311450 Total					-285,317	359,502	813,740	1,125,952	312,212
	24311470	R	Charges for Services	Public Service	Parking Garage	0	0	0	0	0
			Fines & Fees	Public Service	Parking Garage	0	0	0	0	0
			Income Tax	Public Service	Parking Garage	0	0	0	0	0
		R Total				0	0	0	0	0
		E	Contract Services	Public Service	Parking Garage	0	31,124	64,240	81,370	17,130
			Materials & Supplies	Public Service	Parking Garage	0	26,033	30,000	32,000	2,000
		E Total				0	57,157	94,240	113,370	19,130
	24311470 Total					0	57,157	94,240	113,370	19,130
PUBLIC SERVICE FUND Total						-285,317	-677,242	418,774	96,187	-322,587
Grand Total						-285,317	-677,242	418,774	96,187	-322,587

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 Public Safety 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.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
POLICE PENSION FUND	51006000	R	Intergovernmental	Public Safety	Public Safety	-34,579	-34,517	-40,479	-34,800	5,679
			Property Taxes	Public Safety	Public Safety	-269,118	-281,605	-326,972	-368,905	-41,933
			Transfer In	Public Safety	Public Safety	-690,450	-713,280	-957,966	-873,955	84,011
		R Total				-994,147	-1,029,401	-1,325,417	-1,277,660	47,757
		E	Salaries & Benefits	Public Safety	Public Safety	1,112,617	1,025,618	1,269,266	1,272,060	2,794
			Contract Services	Public Safety	Public Safety	3,253	3,783	5,260	5,600	340
		E Total				1,115,870	1,029,401	1,274,526	1,277,660	3,134
	51006000 Total					121,723	0	-50,891	0	50,891
POLICE PENSION FUND Total						121,723	0	-50,891	0	50,891
Grand Total						121,723	0	-50,891	0	50,891

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 §133.094.

Anticipated revenues and expenditures are based on participation in the program by city police officers as determined by the Police Department.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
POLICE DUTY WEAPONS FUND	51510000	R	Other	Public Safety	Public Safety	-10,870	-3,627	-8,200	-5,000	3,200
		R Total				-10,870	-3,627	-8,200	-5,000	3,200
		E	Materials & Supplies	Public Safety	Public Safety	10,000	1,629	8,200	5,000	-3,200
		E Total				10,000	1,629	8,200	5,000	-3,200
	51510000 Total					-870	-1,998	0	0	0
POLICE DUTY WEAPONS FUND Total						-870	-1,998	0	0	0
Grand Total						-870	-1,998	0	0	0

Reserved for Sick and Vacation

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

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
LEAVE PAY-OUT RESERVE FUND	75006000	R	Transfer In	Finance	Finance	-156,000	-245,000	-231,645	-239,000	-7,355
		R Total				-156,000	-245,000	-231,645	-239,000	-7,355
		E	Salaries & Benefits	Finance	Finance	336,150	185,818	231,645	238,844	7,199
		E Total				336,150	185,818	231,645	238,844	7,199
	75006000 Total					180,150	-59,182	0	-156	-156
LEAVE PAY-OUT RESERVE FUND Total						180,150	-59,182	0	-156	-156
Grand Total						180,150	-59,182	0	-156	-156

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 Chapter 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, a TIF redirects and segregates the increased property tax revenues that would normally flow to other funds 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 2022 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. Since the School District receives 100% of the amount due to them, the City requested that the County begin remitting payment directly to the schools, which began in 2018. Proposed future uses of the funds generated from the Eastgate—Crossroads TIF are for payments to the project developer and County Auditor deductions.

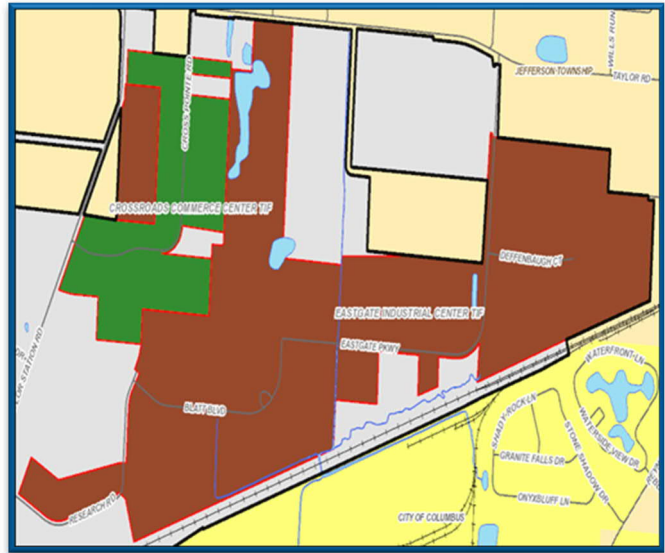
Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411010	R	Charges for Services	City-Wide	Eastgate Triangle	0	-5,000	-5,000	-5,000	0
			Payments In Lieu of Taxes	City-Wide	Eastgate Triangle	-355,593	-411,212	-451,500	-447,600	3,900
		R Total				-355,593	-416,212	-456,500	-452,600	3,900
		E	Contract Services	City-Wide	Eastgate Triangle	354,082	415,423	456,500	452,600	-3,900
		E Total				354,082	415,423	456,500	452,600	-3,900
	22411010 Total					-1,510	-790	0	0	0
TAX INCREMENT FUND Total						-1,510	-790	0	0	0
Grand Total						-1,510	-790	0	0	0

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 City's initial investment of \$5.2 million in construction related to roadway, lighting, sanitary sewer, storm sewer development, and a new water booster station on Taylor Station Road was fully repaid by the TIF to the General and Water Capital Fund in 2021.



(Eastgate Pizzutti TIF highlighted in green)

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

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411020	R	Charges for Services	City-Wide	Eastgate Pizzutti	-6,000	-6,000	-6,000	-6,000	0
			Intergovernmental	City-Wide	Eastgate Pizzutti	-487	-370	-300	-400	-100
			Payments In Lieu of Taxes	City-Wide	Eastgate Pizzutti	-380,316	-481,030	-550,700	-527,400	23,300
		R Total				-386,803	-487,401	-557,000	-533,800	23,200
		E	Contract Services	City-Wide	Eastgate Pizzutti	3,141	7,455	9,400	8,000	-1,400
			Capital Outlay	City-Wide	Eastgate Pizzutti	0	0	0	950,000	950,000
			Transfer Out	City-Wide	Eastgate Pizzutti	310,065	347,000	250,693	0	-250,693
		E Total				313,206	354,455	260,093	958,000	697,907
	22411020 Total					-73,597	-132,946	-296,907	424,200	721,107
TAX INCREMENT FUND Total						-73,597	-132,946	-296,907	424,200	721,107
Grand Total						-73,597	-132,946	-296,907	424,200	721,107

Manor Homes TIF

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

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

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



(Manor Homes TIF highlighted in green)

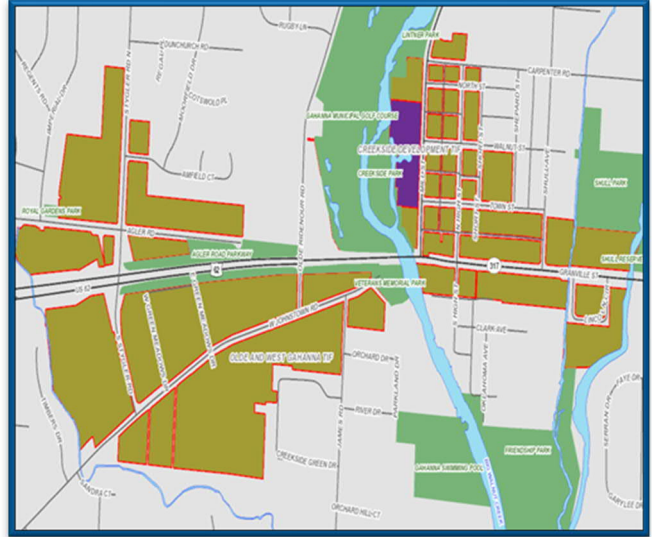
This TIF District is non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed future uses of the funds generated from the TIF are repayment of the bonds issued for the initial investment, County Auditor deductions, fence improvements at Hannah Park and design of a park connector, connecting Hannah and Headley Park to provide a safe walking route between the two parks.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411030	R	Intergovernmental	City-Wide	Manor Homes	-34,640	-34,403	-40,000	-34,000	6,000
			Payments In Lieu of Taxes	City-Wide	Manor Homes	-285,997	-279,353	-377,000	-344,200	32,800
		R Total				-320,637	-313,756	-417,000	-378,200	38,800
		E	Contract Services	City-Wide	Manor Homes	2,829	3,227	5,400	4,900	-500
			Capital Outlay	City-Wide	Manor Homes	300,000	0	0	150,000	150,000
			Transfer Out	City-Wide	Manor Homes	185,000	0	0	0	0
		E Total				487,829	3,227	5,400	154,900	149,500
	22411030 Total					167,192	-310,529	-411,600	-223,300	188,300
TAX INCREMENT FUND Total						167,192	-310,529	-411,600	-223,300	188,300
Grand Total						167,192	-310,529	-411,600	-223,300	188,300

Olde Gahanna and West Gahanna TIF

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



(Olde and West Gahanna TIF highlighted in green)

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

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

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township equal to 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 and County Auditor deductions.

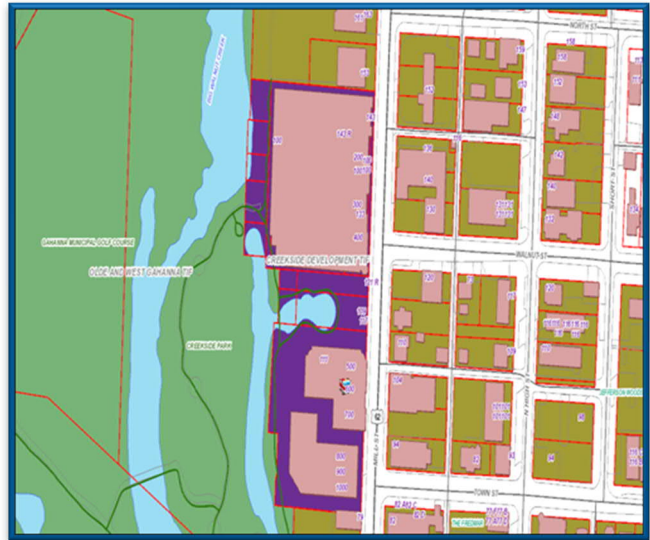
Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411040	R	Intergovernmental	City-Wide	West Gahanna	-199	-219	-350	-350	0
			Payments In Lieu of Taxes	City-Wide	West Gahanna	-265,395	-258,833	-323,500	-316,400	7,100
		R Total				-265,595	-259,052	-323,850	-316,750	7,100
		E	Contract Services	City-Wide	West Gahanna	91,058	89,054	112,700	112,800	100
			Capital Outlay	City-Wide	West Gahanna	99,288	0	0	0	0
		E Total				190,346	89,054	112,700	112,800	100
	22411040 Total					-75,249	-169,997	-211,150	-203,950	7,200
TAX INCREMENT FUND Total						-75,249	-169,997	-211,150	-203,950	7,200
Grand Total						-75,249	-169,997	-211,150	-203,950	7,200

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.

Revenue & Expenditure Detail

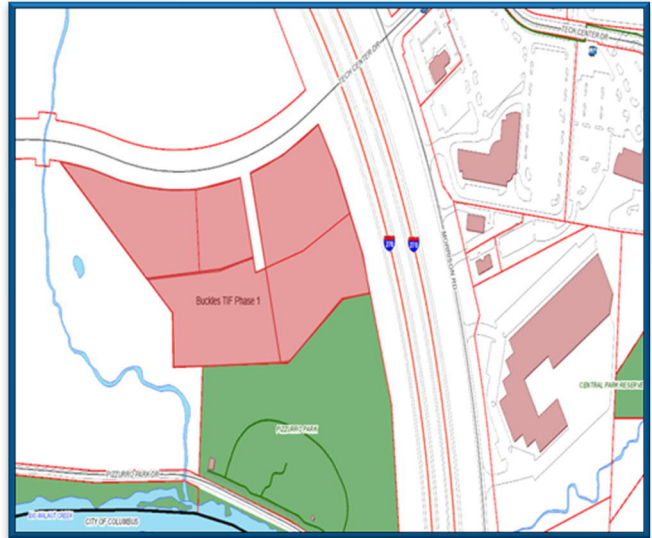
Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411050	R	Charges for Services	City-Wide	Creekside	-114,836	-116,887	-113,500	-113,500	0
			Intergovernmental	City-Wide	Creekside	-13,788	-13,659	-13,700	-13,700	0
			Payments In Lieu of Taxes	City-Wide	Creekside	-316,440	97,689	-311,700	-296,500	15,200
		R Total				-445,063	-32,857	-438,900	-423,700	15,200
		E	Contract Services	City-Wide	Creekside	2,972	3,128	4,800	4,300	-500
			Transfer Out	City-Wide	Creekside	450,000	0	330,000	530,000	200,000
		E Total				452,972	3,128	334,800	534,300	199,500
	22411050 Total					7,909	-29,729	-104,100	110,600	214,700
TAX INCREMENT FUND Total						7,909	-29,729	-104,100	110,600	214,700
Grand Total						7,909	-29,729	-104,100	110,600	214,700

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 acres site at the southeast 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 have repaid the cost of the following public infrastructure improvements:

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



(Crescent at Central Park TIF highlighted in pink)

This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of what the school would have received if the parcels were not within a TIF District until the City completes reimbursement to the General, Water Capital, and Sewer Capital Funds for the improvements identified above. These improvements were fully reimbursed in 2019. Once reimbursement is complete the school will receive 100%. Proposed future uses of the funds generated from the Crescent at Central Park TIF District are for school district compensation payments and County Auditor deductions.

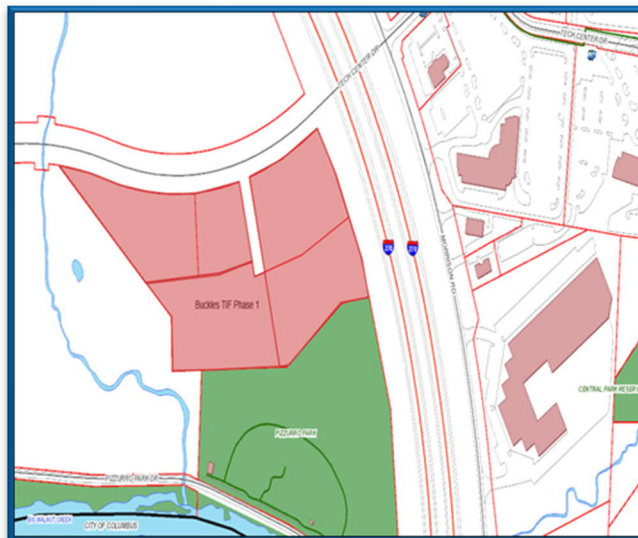
Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411060	R	Payments In Lieu of Taxes	City-Wide	Crescent	-181,451	-91,193	-291,893	-214,100	77,793
		R Total				-181,451	-91,193	-291,893	-214,100	77,793
		E	Contract Services	City-Wide	Crescent	53,247	54,009	172,200	133,000	-39,200
			Transfer Out	City-Wide	Crescent	119,732	0	0	0	0
		E Total				172,979	54,009	172,200	133,000	-39,200
	22411060 Total					-8,471	-37,183	-119,693	-81,100	38,593
TAX INCREMENT FUND Total						-8,471	-37,183	-119,693	-81,100	38,593
Grand Total						-8,471	-37,183	-119,693	-81,100	38,593

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 improvement, Hamilton Road bridge improvements, and County Auditor deductions.

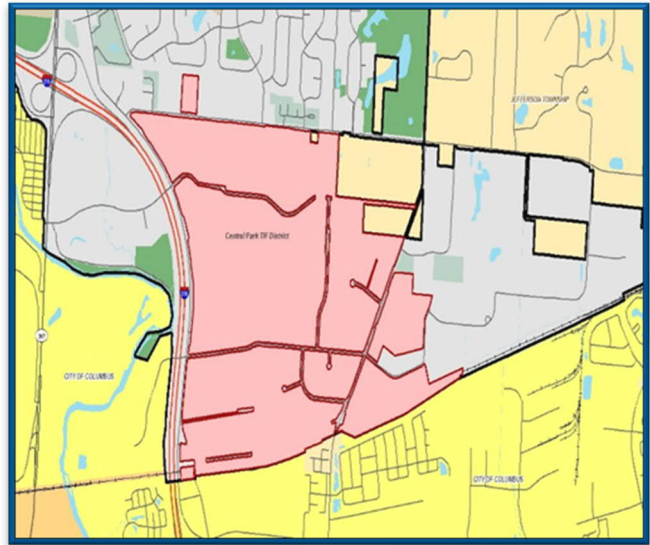
Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411070	R	Charges for Services	City-Wide	Hamilton Road	-33,939	-33,536	-30,670	-24,800	5,870
			Payments In Lieu of Taxes	City-Wide	Hamilton Road	-474,122	-234,432	-370,600	-363,000	7,600
		R Total				-508,061	-267,969	-401,270	-387,800	13,470
		E	Contract Services	City-Wide	Hamilton Road	295,388	175,070	245,035	237,500	-7,535
			Capital Outlay	City-Wide	Hamilton Road	0	0	150,000	150,000	0
			Transfer Out	City-Wide	Hamilton Road	0	0	0	0	0
		E Total				295,388	175,070	395,035	387,500	-7,535
	22411070 Total					-212,673	-92,899	-6,235	-300	5,935
TAX INCREMENT FUND Total						-212,673	-92,899	-6,235	-300	5,935
Grand Total						-212,673	-92,899	-6,235	-300	5,935

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 publicly owned property on Science Boulevard, currently home to the City's Service Complex.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receive property tax revenue directly from the County Auditor.



Proposed uses of the funds generated from the TIF are for County Auditor deductions and Taylor and Claycraft waterline improvements, extension of Tech Center Drive, and addition of a trail connector along Science Blvd.

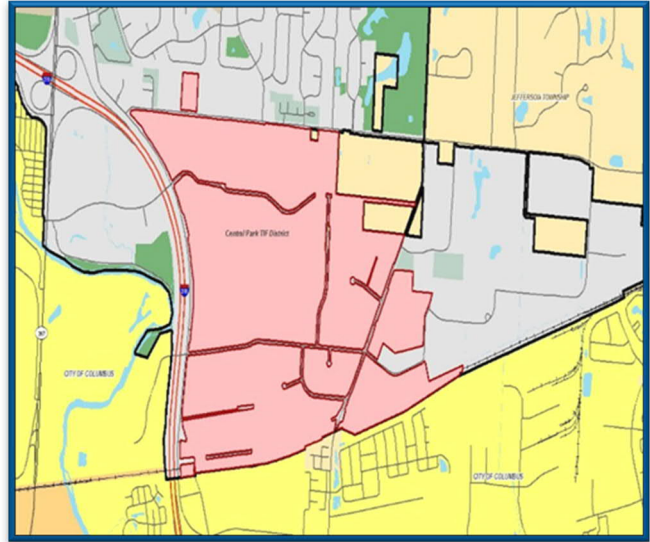
Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411080	R	Charges for Services	City-Wide	Central Park	0	-10,000	-10,000	-10,000	0
			Payments In Lieu of Taxes	City-Wide	Central Park	-1,543,358	-268,836	-360,000	-352,600	7,400
		R Total				-1,543,358	-278,836	-370,000	-362,600	7,400
		E	Contract Services	City-Wide	Central Park	31,543	3,734	5,700	5,600	-100
			Capital Outlay	City-Wide	Central Park	0	1,686,377	150,000	460,000	310,000
		E Total				31,543	1,690,111	155,700	465,600	309,900
	22411080 Total					-1,511,815	1,411,275	-214,300	103,000	317,300
TAX INCREMENT FUND Total						-1,511,815	1,411,275	-214,300	103,000	317,300
Grand Total						-1,511,815	1,411,275	-214,300	103,000	317,300

North Triangle TIF

The North Triangle TIF district was authorized in spring 2014. 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.



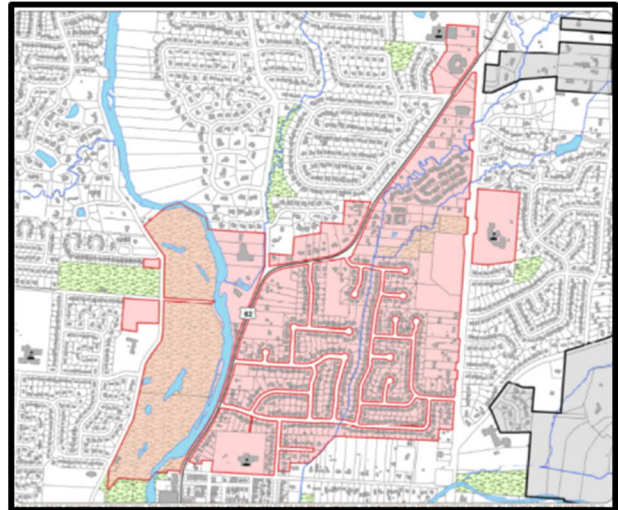
Proposed uses of the funds are for County Auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Planned expenditures for 2022 include county auditor and treasurer fees, E Johnstown streetscapes, E Johnstown trail improvements, and signal improvements.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411090	R	Intergovernmental	City-Wide	North Triangle	0	-5	0	0	0
			Payments In Lieu of Taxes	City-Wide	North Triangle	-554,935	-371,760	-481,300	-471,400	9,900
		R Total				-554,935	-371,765	-481,300	-471,400	9,900
		E	Contract Services	City-Wide	North Triangle	4,421	3,934	8,100	5,600	-2,500
			Capital Outlay	City-Wide	North Triangle	0	0	0	400,000	400,000
		E Total				4,421	3,934	8,100	405,600	397,500
	22411090 Total					-550,514	-367,831	-473,200	-65,800	407,400
TAX INCREMENT FUND Total						-550,514	-367,831	-473,200	-65,800	407,400
Grand Total						-550,514	-367,831	-473,200	-65,800	407,400

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 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. Proposed future use of funding is for the township revenue sharing, county auditor and treasurer fees, and repayment to the Capital Improvement Fund, Stormwater Fund and Water Capital Fund for the rebuild of Heil Dr.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411100	R	Payments in Lieu of Taxes	City-Wide	Johnstown Rd	-446,529	-232,055	-296,500	-290,400	6,100
		R Total				-446,529	-232,055	-296,500	-290,400	6,100
		E	Contract Services	City-Wide	Johnstown Rd	154,887	80,914	104,500	103,800	-700
			Capital Outlay	City-Wide	Johnstown Rd	149,867	0	350,000	0	-350,000
			Transfer Out	City-Wide	Johnstown Rd	0	0	0	100,000	100,000
		E Total				304,755	80,914	454,500	203,800	-250,700
	22411100 Total					-141,774	-151,141	158,000	-86,600	-244,600
TAX INCREMENT FUND Total						-141,774	-151,141	158,000	-86,600	-244,600
Grand Total						-141,774	-151,141	158,000	-86,600	-244,600

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 \$18,905,000 in outstanding general obligation bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	\$8,975,000	\$5,855,000
Various Purpose & Refunding, Series 2015 Partially refunded remaining 2005 & 2007 bonds <i>Projects Funded:</i> Road projects including Detroit-style street rebuilds and Morse Road widening.	\$12,715,000	\$8,460,000
Direct Placement Litigation Bonds, Series 2020 Refinanced the 2019 notes issued for the income tax lawsuit settlement.	\$5,045,000	\$4,590,000

Other City Debt

The City has an additional \$833,906 in outstanding debt from low-or no-interest loans through the Ohio Public Works Commission. These loans are outlined in the table below:

Loan	Issue Amount	Outstanding
OPWC: US 62 & Stygler Rd	\$735,124	\$367,562
OPWC: US 62 Improvements	\$1,036,320	\$464,344

Debt Limitation

Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the assessed value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of total assessed value of property. Debt secured by revenue other than property taxes are exempt from the limitations. The chart below, produced by the Ohio Municipal Advisory Council (OMAC), depicts the City's total debt outstanding, the City's legal debt limitations, and balance available. Due to the nature of the City's existing debt, it is well within its legal limited and unlimited debt limitations.

	Total Outstanding Debt	Unvoted (Limited)	Limited & Unlimited
Limited Tax Debt	\$19,738,906	\$0	\$0
Unlimited Tax Debt	\$0	N/A	\$0
Total Subject to Limitation		\$5,000,000	\$5,000,000
G.O. Debt Exempt From Limitations		\$14,738,906	\$14,738,906
Maximum Allowable		\$67,719,827	\$129,283,307
Balance of Limitation		\$62,719,827	\$124,283,307

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 2022 bond retirement payments of \$2,641,413, \$566,413 will be interest and the remaining \$2,075,000 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 2022.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
BOND RETIREMENT FUND	43106000	R	Intergovernmental	Finance	Finance	-33,426	-33,369	-39,488	-34,000	5,488
			Issuance of Debt	Finance	Finance	0	-5,000,000	0	0	0
			Property Taxes	Finance	Finance	-260,141	-272,234	-316,073	-356,608	-40,535
			Transfer In	Finance	Finance	-1,817,688	-1,800,556	-1,905,911	-1,817,489	88,422
		R Total				-2,111,255	-7,106,159	-2,261,472	-2,208,097	53,375
		E	Contract Services	Finance	Finance	3,144	3,657	5,073	5,400	327
			Interest & Fiscal Charges	Finance	Finance	650,338	604,838	557,938	509,038	-48,900
			Principal Retirement	Finance	Finance	1,548,572	6,549,286	1,648,573	1,693,572	44,999
		E Total				2,202,054	7,157,781	2,211,584	2,208,010	-3,574
	43106000 Total					90,799	51,622	-49,888	-87	49,801
BOND RETIREMENT FUND Total						90,799	51,622	-49,888	-87	49,801
Grand Total						90,799	51,622	-49,888	-87	49,801

CUSTODIAL FUNDS

Overview

The City maintains six custodial funds. Custodial funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The custodial funds consist of unclaimed funds, senior escrow, Veterans Memorial, park facility deposit, insurance demolition, and developers' escrow. This section provides a brief description of each of the City's custodial funds, followed by revenue and expenditure tables with the associated line-item detail. Although the City is not required to budget for Custodial funds, Council has elected to establish a budget for a select set of Custodial funds.

Fund Descriptions

Unclaimed Funds

The Unclaimed Funds Fund accounts for cash due to citizens or other outside parties. It is funded by checks issued by the City which remain outstanding beyond 180 days. The City is required by State law to hold these funds until claimed by the appropriate party. There is no way to estimate the number of stale dated checks the City will incur in any one year or which parties may claim the funds held by the City. As a result, there are no anticipated revenues or expenditures for 2022.

Senior Escrow

The Senior Escrow Fund accounts for payments and donations made by citizens or other third parties expended by the Senior Center for activities or programs, such as memorial plaques, craft supplies, new appliances or other items for use by the members of the Senior Center. Donations, as well as purchases to be made from donations, fluctuate widely and are not easily estimated.

Park Facility Deposit Fund

The Park Facility Deposit Fund accounts for deposits made for the rental of park facilities. The deposit is returned to the renter after an inspection is made by parks and recreation staff to ensure the facility is not damaged and was cleaned in accordance with the rental contract. Damages or failure to clean up in accordance with the contract may result in a partial or full forfeiture of the deposit. Upon forfeiture of the deposit, it is transferred to the General Fund to repair and/or clean the facility.

Veterans Memorial

The Veterans Memorial Fund accounts for donations made by citizens or other third parties to purchase engraved bricks to be placed at the Veterans Memorial Park to honor veterans. Donations may also be made to maintain or improve the Memorial. Donations, as well as purchases to be made from donations, are not easily estimated.

Insurance Demolition

Under ORC, a portion of the insurance proceeds for a property damaged by fire is to be remitted to the City. Upon determination that the structure has been properly rehabilitated and can be occupied, the City remits the amount deposited to the insured. In the event the property is not rehabilitated to the point it can be occupied, the City retains the proceeds to demolish or otherwise make the structure safe.

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.

Revenue & Expenditure Detail

Fund Name	ORG	Account Type	Obj Description	Department	Division	2019 Actual	2020 Actual	2021 Revised Budget	2022 Request	Difference 22 vs 21
UNCLAIMED FUND	80006000	R	Other	Finance	Finance	-13	0	0	0	0
		R Total				-13	0	0	0	0
	80006000 Total					-13	0	0	0	0
UNCLAIMED FUND Total						-13	0	0	0	0
SENIOR ESCROW FUND	83508340	R	Charges for Services	Parks & Rec	Senior Services	-863	-183	0	0	0
		R Total	Other	Parks & Rec	Senior Services	0	0	0	0	0
		E	Contract Services	Parks & Rec	Senior Services	0	0	0	0	0
		E Total	Materials & Supplies	Parks & Rec	Senior Services	2,912	0	0	0	0
	83508340 Total					2,912	0	0	0	0
SENIOR ESCROW FUND Total						2,049	-183	0	0	0
PARK FACILITY DEPOSIT	83608000	R	Charges for Services	Parks & Rec	Parks & Rec	-483	7,889	0	0	0
		R Total				-483	7,889	0	0	0
	83608000 Total					-483	7,889	0	0	0
PARK FACILITY DEPOSIT Total						-483	7,889	0	0	0
VETERANS MEMORIAL FUND	83708000	R	Other	Parks & Rec	Parks & Rec	-755	-749	0	0	0
		R Total				-755	-749	0	0	0
		E	Contract Services	Parks & Rec	Parks & Rec	1,430	1,145	0	0	0
		E Total	Materials & Supplies	Parks & Rec	Parks & Rec	0	91	0	0	0
	83708000 Total					1,430	1,236	0	0	0
VETERANS MEMORIAL FUND Total						675	487	0	0	0
INSURANCE DEMOLITION FUND	84006000	R	Insurance Proceeds	Finance	Finance	-51,794	-76,861	0	0	0
		R Total				-51,794	-76,861	0	0	0
		E	Contract Services	Finance	Finance	25,405	51,794	0	0	0
		E Total				25,405	-51,794	0	0	0
	84006000 Total					-26,390	-25,067	0	0	0
INSURANCE DEMOLITION FUND Total						-26,390	-25,067	0	0	0
DEVELOPERS ESCROW FUND	86011000	R	Charges for Services	Public Service	Public Service	-47,142	0	0	0	0
		R Total	Fines & Fees	Public Service	Public Service	-180,590	-159,477	0	-400,000	-400,000
		E	Contract Services	Public Service	Public Service	113,668	246,318	250,000	250,000	0
		E Total				113,668	246,318	250,000	250,000	0
	86011000 Total					-114,064	86,841	250,000	-150,000	-400,000
	86011450	R	Fines & Fees	Public Service	Engineering	0	-147,696	0	0	0
		R Total				0	-147,696	0	0	0
		E	Contract Services	Public Service	Engineering	0	20,255	150,000	150,000	0
		E Total				0	20,255	150,000	150,000	0
	86011450 Total					0	-127,442	150,000	150,000	0
DEVELOPERS ESCROW FUND Total						-114,064	-40,601	400,000	0	-400,000
Grand Total						-138,225	-57,475	400,000	0	-400,000

ORD-XXXX-2021
 APPROPRIATION ORDINANCE
 (REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures for all funds during the fiscal year ending December 31, 2022 for City of Gahanna, State of Ohio.

Sec. 1. Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures for all funds during the fiscal year ending December 31, 2022 the following sums are hereby set aside and appropriated, as follows:

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

101-General Fund

Community Environment

Information Technology	
Salaries & Benefits	\$ 565,168
Contractual Services	\$ 760,932
Supplies & Materials	\$ 191,500
Capital	\$ -
Information Technology Total	\$ 1,517,600

Economic Development	
Salaries & Benefits	\$ 334,160
Contractual Services	\$ 171,200
Supplies & Materials	\$ 60,700
Economic Development Total	\$ 566,060

City Planning	
Salaries & Benefits	\$ 1,013,870
Contractual Services	\$ 245,500
Supplies & Materials	\$ 6,300
City Planning Total	\$ 1,265,670

Community Environment Total	\$ 3,349,330
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Debt Service

Finance	
Principal Retirement	\$ 470,000
Interest & Fiscal Charges	\$ 57,375
Finance Total	\$ 527,375

Debt Service Total	\$ 527,375
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General Government	
Council Office	
Salaries & Benefits	\$ 332,379
Contractual Services	\$ 117,500
Supplies & Materials	\$ 15,200
Council Office Total	<u>\$ 465,079</u>
Department of Law	
Salaries & Benefits	\$ 277,155
Contractual Services	\$ 195,000
Supplies & Materials	\$ 20,000
Department of Law Total	<u>\$ 492,155</u>
Finance	
Salaries & Benefits	\$ 466,517
Contractual Services	\$ 1,292,635
Supplies & Materials	\$ 5,000
Finance Total	<u>\$ 1,764,152</u>
Human Resources	
Salaries & Benefits	\$ 418,843
Contractual Services	\$ 175,400
Supplies & Materials	\$ 260,135
Human Resources Total	<u>\$ 854,378</u>
Office of the Mayor	
Salaries & Benefits	\$ 795,273
Contractual Services	\$ 334,530
Supplies & Materials	\$ 10,200
Office of the Mayor Total	<u>\$ 1,140,003</u>
Public Service	
Salaries & Benefits	\$ 437,783
Contractual Services	\$ 1,047,585
Supplies & Materials	\$ 555,200
Public Service Total	<u>\$ 2,040,568</u>
Clerk of Courts	
Salaries & Benefits	\$ 276,314
Contractual Services	\$ 62,200
Supplies & Materials	\$ 550
Clerk of Courts Total	<u>\$ 339,064</u>
General Government Total	<u>\$ 7,095,399</u>

Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	\$ 2,440,279
Contractual Services	\$ 721,800
Supplies & Materials	\$ 268,800
Parks & Recreation Total	\$ 3,430,879
Leisure Time Activities Total	\$ 3,430,879
Other Uses of Funds	
Finance	
Transfers	\$ 541,800
Finance Total	\$ 541,800
Other Uses of Funds Total	\$ 541,800
Security of Persons & Property	
Public Safety	
Salaries & Benefits	\$ 10,306,829
Contractual Services	\$ 774,248
Supplies & Materials	\$ 98,000
Public Safety Total	\$ 11,179,077
Security of Persons & Property Total	\$ 11,179,077
Transportation	
Public Service	
Salaries & Benefits	\$ 536,704
Contractual Services	\$ 15,000
Supplies & Materials	\$ 607,300
Public Service Total	\$ 1,159,004
Transportation Total	\$ 1,159,004
Sec. 5705.40 that there be appropriated from the GENERAL FUND for CONTINGENCIES for purposes not otherwise provided for, to be expended in accordance with the provisions of Sec. 5705.40, R.C., the sum of	\$ -
101 - Total General Fund	\$ 27,282,864

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

220-Street Fund	
Public Service	
Salaries & Benefits	\$ 972,074
Contractual Services	\$ 147,950
Supplies & Materials	\$ 257,500
Capital	\$ 175,000
Transfers	\$ 759,554
Public Service Total	\$ 2,312,078
220-Street Fund Total	\$ 2,312,078

222-State Highway Fund	
Public Service	
Salaries & Benefits	\$ 91,287
Contractual Services	\$ 45,945
Supplies & Materials	\$ 27,500
Public Service Total	\$ 164,732
222-State Highway Fund Total	\$ 164,732

224-Tax Increment Fund	
Finance	
Contractual Services	\$ 1,068,100
Capital	\$ 2,110,000
Transfers	\$ 630,000
Finance Total	\$ 3,808,100
224-Tax Increment Fund Total	\$ 3,808,100

226-Enforcement & Education Fund	
Public Safety	
Contractual Services	\$ 2,500
Supplies & Materials	\$ 15,000
Public Safety Total	\$ 17,500
225-State Law Enforcement Trust Fund Total	\$ 17,500

229-Clerk Computer Fund	
Clerk of Courts	
Contractual Services	\$ 79,500
Clerk of Court Total	\$ 79,500
229-Clerk Computer Fund Total	\$ 79,500

233-ARP Fund	
Finance	
Contractual Services	\$ 2,190,000
Capital Outlay	\$ 210,000
Finance Total	\$ 2,400,000
233-ARP Fund Total	\$ 2,400,000

234-Court Computer Fund	
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Clerk of Courts	
Contractual Services	\$ 2,000
Clerk of Courts Total	\$ 2,000

234-Court Computer Fund Total	\$ 2,000
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235-Federal Law Enforcement Seizure Fund	
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Public Safety	
Supplies & Materials	\$ 30,000
Public Safety Total	\$ 30,000

235-Federal Law Enforcement Seizure Fund Total	\$ 30,000
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236-US Treasury Seizure Fund	
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Public Safety	
Supplies & Materials	\$ 70,000
Public Safety Total	\$ 70,000

236-US Treasury Seizure Fund Total	\$ 70,000
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240-Public Safety Fund	
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Public Safety	
Salaries & Benefits	\$ 557,312
Contractual Services	\$ 5,000
Transfer Out	\$ 873,955
Public Safety Total	\$ 1,436,267

240-Public Safety Fund Total	\$ 1,436,267
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241-Right of Way Fund	
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General Government	
Contractual Services	\$ 60,000
General Government Total	\$ 60,000

243-Public Service Fund Total	\$ 60,000
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242-Parks & Recreation Fund	
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Leisure Time Activity	
Salaries & Benefits	\$ 1,219,907
Contractual Services	\$ 219,900
Supplies & Materials	\$ 274,180
Leisure Time Activity Total	\$ 1,713,987

242-Parks & Recreation Fund Total	\$ 1,713,987
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243-Public Service Fund	
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General Government	
Salaries & Benefits	\$ 1,047,701
Contractual Services	\$ 176,021
Supplies & Materials	\$ 40,600
General Government Total	\$ 1,264,322

243-Public Service Fund Total	\$ 1,264,322
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510-Police Pension Fund	
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Finance	
Salaries & Benefits	\$ 1,272,060
Contractual Services	\$ 5,600
Finance Total	<u>\$ 1,277,660</u>
510-Police Pension Fund Total	<u>\$ 1,277,660</u>

515-Police Duty Weapon Fund	
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Public Safety	
Supplies & Materials	\$ 5,000
Public Safety Total	<u>\$ 5,000</u>
515-Police Duty Weapon Fund Total	<u>\$ 5,000</u>

750-Reserve for Sick & Vacation Fund	
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Finance	
Salaries & Benefits	\$ 238,844
Finance Total	<u>\$ 238,844</u>
750-Reserve for Sick & Vacation Fund Total	<u>\$ 238,844</u>
TOTAL SPECIAL REVENUE FUNDS	<u><u>\$ 14,879,990</u></u>

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

325-Capital Improvement Fund	
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Finance	
Capital	\$ 12,519,889
Finance Total	<u>\$ 12,519,889</u>
325-Capital Improvement Fund Total	<u>\$ 12,519,889</u>
TOTAL CAPITAL PROJECTS FUNDS	<u><u>\$ 12,519,889</u></u>

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

431-General Bond Retirement Fund	
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Finance	
Principal Retirement	\$ 1,693,572
Interest & Fiscal Charges	\$ 509,038
Contractual Services	\$ 5,400
Finance Total	<u>\$ 2,208,010</u>
431-General Bond Retirement Fund Total	<u>\$ 2,208,010</u>
TOTAL DEBT SERVICE FUND	<u><u>\$ 2,208,010</u></u>

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

631-Stormwater Fund	
Public Service	
Salaries & Benefits	\$ 393,501
Contractual Services	\$ 261,640
Supplies & Materials	\$ 53,160
Capital	\$ 307,900
Transfers	\$ 173,433
Public Service Total	<u>\$ 1,189,634</u>
631-Stormwater Fund Total	<u>\$ 1,189,634</u>
651-Water Fund	
Public Service	
Salaries & Benefits	\$ 734,878
Contractual Services	\$ 7,318,520
Supplies & Materials	\$ 341,800
Advance	\$ 260,820
Public Service Total	<u>\$ 8,656,018</u>
651-Water Fund Total	<u>\$ 8,656,018</u>
652-Water System Capital Improvement Fund	
Public Service	
Contractual Services	\$ 35,000
Capital	\$ 1,690,000
Transfers	\$ 25,851
Public Service Total	<u>\$ 1,750,851</u>
652-Water System Capital Improvement Fund Total	<u>\$ 1,750,851</u>
661-Sewer Fund	
Public Service	
Salaries & Benefits	\$ 734,883
Contractual Services	\$ 7,417,180
Supplies & Materials	\$ 39,300
Public Service Total	<u>\$ 8,191,363</u>
661-Sewer Fund Total	<u>\$ 8,191,363</u>
662-Sewer System Capital Improvement Fund	
Public Service	
Contractual Services	\$ 210,000
Capital	\$ 1,790,000
Transfers	\$ 25,851
Public Service Total	<u>\$ 2,025,851</u>
662-Sewer System Capital Improvement Fund Total	<u>\$ 2,025,851</u>
850-Refuse Escrow Fund	
Public Service	
Contractual Services	\$ 2,626,000
Supplies & Materials	\$ 500
Public Service Total	<u>\$ 2,626,500</u>
850-Refuse Escrow Fund Total	<u>\$ 2,626,500</u>
TOTAL ENTERPRISE FUNDS	<u><u>\$ 24,440,217</u></u>

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

860-Developers Escrow Fund	
Public Service	
Contractual Services	\$ 400,000
Public Service Total	<u>\$ 400,000</u>
 860-Developers Escrow Fund Total	 <u>\$ 400,000</u>
 TOTAL AGENCY FUNDS	 <u><u>\$ 400,000</u></u>

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

900-Workers Compensation Self Insurance Fund	
Human Resources	
Contractual Services	\$ 184,000
Human Resources Total	<u>\$ 184,000</u>
 900-Workers Compensation Self Insurance Fund Total	 <u>\$ 184,000</u>
 TOTAL INTERNAL SERVICE FUND	 <u><u>\$ 184,000</u></u>
 TOTAL ALL FUNDS	 <u><u>\$ 81,914,970</u></u>

Sec. 10. And the Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided, further, that the appropriation for contingencies can only be expended upon approval of a two-thirds vote of Council for items of expense constituting a legal obligation against the city, and for the purposes other than those covered by the other specific appropriations herein made.

Sec. 11. This ordinance shall take effect at the earliest period allowed by law.

Passed

Attest

Krystal Gonchar, Clerk

Jamie Leeseberg, Council Member

Karen Angelou, Council Member

Merisa Bowers, Council Member

Brian Larick, Council Member

Stephen Renner, Council Member

Nancy McGregor, Council Member

Michael Schnetzer, Council Member

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10101000	R	4205	Fines & Fees	Council	Council	-385	0	0	0	-
GENERAL FUND	10101000	R	4200	Licenses & Permits	Council	Council	-51,959	-52,738	-47,000	-50,000	(3,000.00)
GENERAL FUND	10101000	R	4600	Other	Council	Council	-500	0	0	0	-
GENERAL FUND	10101000	R Total					-52,844	-52,738	-47,000	-50,000	(3,000.00)
GENERAL FUND	10101000	E	5100	Salaries & Benefits	Council	Council	96,050	95,600	105,600	104,400	(1,200.00)
GENERAL FUND	10101000	E	5105	Salaries & Benefits	Council	Council	126,233	146,645	146,053	150,121	4,068.00
GENERAL FUND	10101000	E	5110	Salaries & Benefits	Council	Council	16,939	2,668	0	0	-
GENERAL FUND	10101000	E	5115	Salaries & Benefits	Council	Council	0	0	0	0	-
GENERAL FUND	10101000	E	5130	Salaries & Benefits	Council	Council	32,039	33,914	33,272	34,121	849.00
GENERAL FUND	10101000	E	5135	Salaries & Benefits	Council	Council	34,835	41,559	42,971	36,186	(6,785.00)
GENERAL FUND	10101000	E	5140	Salaries & Benefits	Council	Council	3,612	2,450	3,776	3,801	25.00
GENERAL FUND	10101000	E	5145	Salaries & Benefits	Council	Council	3,427	3,492	3,610	3,690	80.00
GENERAL FUND	10101000	E	5160	Salaries & Benefits	Council	Council	79	69	60	60	-
GENERAL FUND	10101000	E	5205	Contract Services	Council	Council	2,246	27,855	53,000	11,000	(42,000.00)
GENERAL FUND	10101000	E	5210	Contract Services	Council	Council	3,239	4,753	10,000	18,000	8,000.00
GENERAL FUND	10101000	E	5215	Contract Services	Council	Council	22,928	34,912	100,600	75,500	(25,100.00)
GENERAL FUND	10101000	E	5225	Contract Services	Council	Council	5,824	2,049	13,200	13,000	(200.00)
GENERAL FUND	10101000	E	5310	Materials & Supplies	Council	Council	11,522	5,800	16,790	15,200	(1,590.00)
GENERAL FUND	10101000	E	5320	Materials & Supplies	Council	Council	0	0	2,000	0	(2,000.00)
GENERAL FUND	10101000	E Total					358,973	401,765	530,932	465,079	(65,853.00)
GENERAL FUND	10101000 Total						306,129	349,027	483,932	415,079	(68,853.00)
GENERAL FUND	10102000	E	5100	Salaries & Benefits	Mayor	Mayor	103,704	103,809	104,209	106,209	2,000.00
GENERAL FUND	10102000	E	5105	Salaries & Benefits	Mayor	Mayor	65,823	43,230	155,540	160,651	5,111.00
GENERAL FUND	10102000	E	5110	Salaries & Benefits	Mayor	Mayor	0	0	31,200	0	(31,200.00)
GENERAL FUND	10102000	E	5115	Salaries & Benefits	Mayor	Mayor	0	97	250	250	-
GENERAL FUND	10102000	E	5130	Salaries & Benefits	Mayor	Mayor	23,643	20,526	40,607	37,005	(3,602.00)
GENERAL FUND	10102000	E	5135	Salaries & Benefits	Mayor	Mayor	50,707	33,598	38,124	35,518	(2,606.00)
GENERAL FUND	10102000	E	5140	Salaries & Benefits	Mayor	Mayor	2,537	1,471	4,365	3,979	(386.00)
GENERAL FUND	10102000	E	5145	Salaries & Benefits	Mayor	Mayor	2,407	2,100	4,195	3,831	(364.00)
GENERAL FUND	10102000	E	5160	Salaries & Benefits	Mayor	Mayor	68	58	90	90	-
GENERAL FUND	10102000	E	5205	Contract Services	Mayor	Mayor	101,175	34,335	13,099	12,000	(1,099.00)
GENERAL FUND	10102000	E	5210	Contract Services	Mayor	Mayor	0	4,728	150,000	150,000	-
GENERAL FUND	10102000	E	5215	Contract Services	Mayor	Mayor	0	0	4,500	10,000	5,500.00
GENERAL FUND	10102000	E	5225	Contract Services	Mayor	Mayor	17,398	4,063	0	0	-
GENERAL FUND	10102000	E	5310	Materials & Supplies	Mayor	Mayor	6,179	2,854	7,000	7,000	-
GENERAL FUND	10102000	E	5325	Materials & Supplies	Mayor	Mayor	0	651	0	0	-
GENERAL FUND	10102000	E Total					373,640	251,520	553,179	526,533	(26,646.00)
GENERAL FUND	10102000 Total						373,640	251,520	553,179	526,533	(26,646.00)
GENERAL FUND	10102240	E	5105	Salaries & Benefits	Mayor	Marketing & Communication	18,878	132,125	158,774	285,128	126,354.00
GENERAL FUND	10102240	E	5110	Salaries & Benefits	Mayor	Marketing & Communication	39,580	31,785	32,105	0	(32,105.00)
GENERAL FUND	10102240	E	5115	Salaries & Benefits	Mayor	Marketing & Communication	0	0	250	250	-
GENERAL FUND	10102240	E	5130	Salaries & Benefits	Mayor	Marketing & Communication	8,185	22,904	26,489	39,732	13,243.00
GENERAL FUND	10102240	E	5135	Salaries & Benefits	Mayor	Marketing & Communication	1,543	42,017	76,933	114,196	37,263.00
GENERAL FUND	10102240	E	5140	Salaries & Benefits	Mayor	Marketing & Communication	872	1,644	2,869	4,282	1,413.00
GENERAL FUND	10102240	E	5145	Salaries & Benefits	Mayor	Marketing & Communication	837	2,341	2,660	4,032	1,372.00
GENERAL FUND	10102240	E	5160	Salaries & Benefits	Mayor	Marketing & Communication	38	80	90	120	30.00
GENERAL FUND	10102240	E	5205	Contract Services	Mayor	Marketing & Communication	14,016	9,912	26,400	88,000	61,600.00
GENERAL FUND	10102240	E	5210	Contract Services	Mayor	Marketing & Communication	2,524	5,245	45,000	37,000	(8,000.00)
GENERAL FUND	10102240	E	5215	Contract Services	Mayor	Marketing & Communication	21,583	10,481	25,300	37,530	12,230.00
GENERAL FUND	10102240	E	5310	Materials & Supplies	Mayor	Marketing & Communication	700	891	3,200	3,200	-
GENERAL FUND	10102240	E	5325	Materials & Supplies	Mayor	Marketing & Communication	0	800	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10102240	E Total					108,754	260,224	400,070	613,470	213,400.00
GENERAL FUND	10102240	Total					108,754	260,224	400,070	613,470	213,400.00
GENERAL FUND	10103000	E	5100	Salaries & Benefits	Law	Law	65,563	75,000	77,275	79,196	1,921.00
GENERAL FUND	10103000	E	5105	Salaries & Benefits	Law	Law	0	85,298	103,857	106,465	2,608.00
GENERAL FUND	10103000	E	5110	Salaries & Benefits	Law	Law	7,920	0	0	0	-
GENERAL FUND	10103000	E	5115	Salaries & Benefits	Law	Law	0	0	250	0	(250.00)
GENERAL FUND	10103000	E	5130	Salaries & Benefits	Law	Law	10,288	22,442	25,273	25,727	454.00
GENERAL FUND	10103000	E	5135	Salaries & Benefits	Law	Law	0	33,305	60,223	60,296	73.00
GENERAL FUND	10103000	E	5140	Salaries & Benefits	Law	Law	1,112	1,603	2,723	2,770	47.00
GENERAL FUND	10103000	E	5145	Salaries & Benefits	Law	Law	1,029	2,299	2,605	2,634	29.00
GENERAL FUND	10103000	E	5160	Salaries & Benefits	Law	Law	0	28	47	67	20.00
GENERAL FUND	10103000	E	5205	Contract Services	Law	Law	0	31,801	31,000	32,000	1,000.00
GENERAL FUND	10103000	E	5210	Contract Services	Law	Law	539,590	133,142	199,580	160,000	(39,580.00)
GENERAL FUND	10103000	E	5225	Contract Services	Law	Law	1,298	173	1,500	3,000	1,500.00
GENERAL FUND	10103000	E	5300	Materials & Supplies	Law	Law	12,124	10,501	12,588	16,000	3,412.49
GENERAL FUND	10103000	E	5310	Materials & Supplies	Law	Law	4,671	2,742	3,412	4,000	587.51
GENERAL FUND	10103000	E Total					643,594	398,334	520,333	492,155	(28,178.00)
GENERAL FUND	10103000	Total					643,594	398,334	520,333	492,155	(28,178.00)
GENERAL FUND	10104000	R	4300	Charges for Services	Court	Court	0	0	0	-145,000	(145,000.00)
GENERAL FUND	10104000	R	4205	Fines & Fees	Court	Court	-363,778	-247,044	-275,000	-275,000	-
GENERAL FUND	10104000	R Total					-363,778	-247,044	-275,000	-420,000	(145,000.00)
GENERAL FUND	10104000	E	5105	Salaries & Benefits	Court	Court	196,483	213,685	218,132	222,167	4,035.00
GENERAL FUND	10104000	E	5115	Salaries & Benefits	Court	Court	6	106	750	750	-
GENERAL FUND	10104000	E	5130	Salaries & Benefits	Court	Court	27,453	29,815	30,542	30,761	219.00
GENERAL FUND	10104000	E	5135	Salaries & Benefits	Court	Court	16,418	16,905	16,035	15,973	(62.00)
GENERAL FUND	10104000	E	5140	Salaries & Benefits	Court	Court	2,977	2,158	3,291	3,347	56.00
GENERAL FUND	10104000	E	5145	Salaries & Benefits	Court	Court	2,870	3,120	3,174	3,226	52.00
GENERAL FUND	10104000	E	5160	Salaries & Benefits	Court	Court	90	90	90	90	-
GENERAL FUND	10104000	E	5205	Contract Services	Court	Court	60,375	40,548	45,640	60,000	14,360.00
GENERAL FUND	10104000	E	5210	Contract Services	Court	Court	1,279	415	1,600	2,200	600.00
GENERAL FUND	10104000	E	5310	Materials & Supplies	Court	Court	264	538	400	550	150.00
GENERAL FUND	10104000	E Total					308,216	307,379	319,654	339,064	19,410.00
GENERAL FUND	10104000	Total					-55,562	60,335	44,654	-80,936	(125,590.00)
GENERAL FUND	10105000	R	4205	Fines & Fees	Human Resources	Human Resources	0	0	0	0	-
GENERAL FUND	10105000	R	4600	Other	Human Resources	Human Resources	0	0	0	-6,000	(6,000.00)
GENERAL FUND	10105000	R Total					0	0	0	-6,000	(6,000.00)
GENERAL FUND	10105000	E	5105	Salaries & Benefits	Human Resources	Human Resources	203,677	209,911	206,243	275,156	68,913.00
GENERAL FUND	10105000	E	5110	Salaries & Benefits	Human Resources	Human Resources	1,474	0	0	0	-
GENERAL FUND	10105000	E	5115	Salaries & Benefits	Human Resources	Human Resources	0	8	250	250	-
GENERAL FUND	10105000	E	5130	Salaries & Benefits	Human Resources	Human Resources	28,558	29,239	28,727	38,390	9,663.00
GENERAL FUND	10105000	E	5135	Salaries & Benefits	Human Resources	Human Resources	74,749	62,768	93,861	96,847	2,986.00
GENERAL FUND	10105000	E	5140	Salaries & Benefits	Human Resources	Human Resources	3,061	2,091	3,115	4,132	1,017.00
GENERAL FUND	10105000	E	5145	Salaries & Benefits	Human Resources	Human Resources	2,815	2,932	2,926	3,948	1,022.00
GENERAL FUND	10105000	E	5160	Salaries & Benefits	Human Resources	Human Resources	93	90	105	120	15.00
GENERAL FUND	10105000	E	5210	Contract Services	Human Resources	Human Resources	12,477	19,583	17,500	40,000	22,500.00
GENERAL FUND	10105000	E	5211	Contract Services	Human Resources	Human Resources	17,890	34,745	31,000	26,400	(4,600.00)
GENERAL FUND	10105000	E	5215	Contract Services	Human Resources	Human Resources	12,374	0	0	0	-
GENERAL FUND	10105000	E	5225	Contract Services	Human Resources	Human Resources	9,353	14,246	62,500	109,000	46,500.00
GENERAL FUND	10105000	E	5310	Materials & Supplies	Human Resources	Human Resources	4,121	858	5,000	3,635	(1,365.00)
GENERAL FUND	10105000	E	5315	Materials & Supplies	Human Resources	Human Resources	205,968	222,943	212,000	212,000	-
GENERAL FUND	10105000	E	5316	Materials & Supplies	Human Resources	Human Resources	8,838	11,031	37,000	44,500	7,500.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10105000	E Total					585,449	610,446	700,227	854,378	154,151.00
GENERAL FUND	10105000 Total						585,449	610,446	700,227	848,378	148,151.00
GENERAL FUND	10106000	R	4000	Income Tax	Finance	Finance	-20,183,339	-18,749,733	-19,617,440	-19,617,440	-
GENERAL FUND	10106000	R	4005	Income Tax	Finance	Finance	587,465	491,902	336,200	588,500	252,300.00
GENERAL FUND	10106000	R	4010	Property Taxes	Finance	Finance	-1,627,099	-1,696,152	-1,967,969	-2,220,486	(252,517.00)
GENERAL FUND	10106000	R	4015	Other Local Taxes	Finance	Finance	-507,487	-226,152	-244,220	-400,000	(155,780.00)
GENERAL FUND	10106000	R	4025	Other Local Taxes	Finance	Finance	-810	-736	-800	0	800.00
GENERAL FUND	10106000	R	4100	Intergovernmental	Finance	Finance	-500	0	0	0	-
GENERAL FUND	10106000	R	4105	Intergovernmental	Finance	Finance	-743,704	-851,541	-673,496	-766,000	(92,504.00)
GENERAL FUND	10106000	R	4110	Intergovernmental	Finance	Finance	-208,336	-207,952	-232,182	-230,000	2,182.00
GENERAL FUND	10106000	R	4210	Fines & Fees	Finance	Finance	-294,549	-293,306	-200,000	-230,000	(30,000.00)
GENERAL FUND	10106000	R	4310	Charges for Services	Finance	Finance	-1,106,492	-649,430	-687,340	-687,690	(350.00)
GENERAL FUND	10106000	R	4400	Investment Income	Finance	Finance	-1,208,528	-849,068	-318,198	-400,000	(81,802.00)
GENERAL FUND	10106000	R	4500	Issuance of Debt	Finance	Finance	-5,000,000	-45,000	0	0	-
GENERAL FUND	10106000	R	4505	Premium on Issuance of Debt	Finance	Finance	-77,950	0	0	0	-
GENERAL FUND	10106000	R	4600	Other	Finance	Finance	-904,806	-21,973	-125,000	0	125,000.00
GENERAL FUND	10106000	R	4900	Transfer In	Finance	Finance	-129,797	0	0	0	-
GENERAL FUND	10106000	R	4905	Advance In	Finance	Finance	-277,830	-272,160	-266,490	-260,820	5,670.00
GENERAL FUND	10106000	R Total					-31,683,762	-23,371,300	-23,996,935	-24,223,936	(227,001.00)
GENERAL FUND	10106000	E	5105	Salaries & Benefits	Finance	Finance	250,513	214,774	271,167	330,326	59,159.00
GENERAL FUND	10106000	E	5110	Salaries & Benefits	Finance	Finance	28,039	26,395	29,874	0	(29,874.00)
GENERAL FUND	10106000	E	5115	Salaries & Benefits	Finance	Finance	1,792	1,120	1,500	1,500	-
GENERAL FUND	10106000	E	5130	Salaries & Benefits	Finance	Finance	39,119	33,800	40,171	46,149	5,978.00
GENERAL FUND	10106000	E	5135	Salaries & Benefits	Finance	Finance	68,169	52,550	53,229	78,685	25,456.00
GENERAL FUND	10106000	E	5140	Salaries & Benefits	Finance	Finance	4,205	2,421	4,297	4,980	683.00
GENERAL FUND	10106000	E	5145	Salaries & Benefits	Finance	Finance	4,008	3,444	4,135	4,757	622.00
GENERAL FUND	10106000	E	5160	Salaries & Benefits	Finance	Finance	149	113	120	120	-
GENERAL FUND	10106000	E	5205	Contract Services	Finance	Finance	974,794	989,828	1,120,191	1,124,135	3,944.50
GENERAL FUND	10106000	E	5210	Contract Services	Finance	Finance	60,867	62,183	77,980	83,500	5,520.00
GENERAL FUND	10106000	E	5215	Contract Services	Finance	Finance	39,377	30,284	49,335	0	(49,334.50)
GENERAL FUND	10106000	E	5225	Contract Services	Finance	Finance	819	0	0	0	-
GENERAL FUND	10106000	E	5230	Contract Services	Finance	Finance	9,102,854	0	270	10,000	9,730.00
GENERAL FUND	10106000	E	5231	Contract Services	Finance	Finance	70,265	70,979	73,000	75,000	2,000.00
GENERAL FUND	10106000	E	5235	Contract Services	Finance	Finance	0	0	0	0	-
GENERAL FUND	10106000	E	5310	Materials & Supplies	Finance	Finance	4,225	2,702	5,000	5,000	-
GENERAL FUND	10106000	E	5400	Principal Retirement	Finance	Finance	0	0	455,000	470,000	15,000.00
GENERAL FUND	10106000	E	5405	Interest & Fiscal Charges	Finance	Finance	0	176,669	63,063	57,375	(5,688.00)
GENERAL FUND	10106000	E	5505	Capital Outlay	Finance	Finance	70,589	54,144	27,500	0	(27,500.00)
GENERAL FUND	10106000	E	5900	Transfer Out	Finance	Finance	4,053,370	1,070,900	818,845	541,800	(277,045.00)
GENERAL FUND	10106000	E Total					14,773,154	2,792,305	3,094,676	2,833,327	(261,349.00)
GENERAL FUND	10106000 Total						-16,910,608	-20,578,996	-20,902,259	-21,390,609	(488,350.00)
GENERAL FUND	10107000	R	4205	Fines & Fees	IT	IT	-1,643	-2,907	0	0	-
GENERAL FUND	10107000	R	4300	Charges for Services	IT	IT	-32,770	-31,786	0	-18,000	(18,000.00)
GENERAL FUND	10107000	R	4510	Sale of Capital Assets	IT	IT	0	0	0	0	-
GENERAL FUND	10107000	R Total					-34,413	-34,693	0	-18,000	(18,000.00)
GENERAL FUND	10107000	E	5105	Salaries & Benefits	IT	IT	361,940	345,386	385,618	394,076	8,458.00
GENERAL FUND	10107000	E	5110	Salaries & Benefits	IT	IT	982	2,668	0	0	-
GENERAL FUND	10107000	E	5115	Salaries & Benefits	IT	IT	2,610	5,285	5,500	5,500	-
GENERAL FUND	10107000	E	5130	Salaries & Benefits	IT	IT	51,147	49,370	54,813	55,662	849.00
GENERAL FUND	10107000	E	5135	Salaries & Benefits	IT	IT	102,772	91,841	96,167	98,117	1,950.00
GENERAL FUND	10107000	E	5140	Salaries & Benefits	IT	IT	5,486	3,536	5,878	5,996	118.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND		10107000	E	5145	Salaries & Benefits	IT	5,191	5,037	5,533	5,667	134.00
GENERAL FUND		10107000	E	5160	Salaries & Benefits	IT	142	141	150	150	-
GENERAL FUND		10107000	E	5205	Contract Services	IT	92,596	84,518	366,471	446,182	79,711.00
GENERAL FUND		10107000	E	5215	Contract Services	IT	286,029	353,921	158,650	314,750	156,100.00
GENERAL FUND		10107000	E	5225	Contract Services	IT	574	174	0	0	-
GENERAL FUND		10107000	E	5310	Materials & Supplies	IT	372	2,103	1,000	2,500	1,500.00
GENERAL FUND		10107000	E	5316	Materials & Supplies	IT	220	0	500	500	-
GENERAL FUND		10107000	E	5320	Materials & Supplies	IT	92,176	145,321	121,305	42,500	(78,804.67)
GENERAL FUND		10107000	E	5325	Materials & Supplies	IT	71,496	96,500	124,905	146,000	21,094.67
GENERAL FUND		10107000	E	5510	Capital Outlay	IT	95,229	8,859	0	0	-
GENERAL FUND		10107000	E Total				1,168,962	1,194,660	1,326,490	1,517,600	191,110.00
GENERAL FUND	10107000 Total						1,134,549	1,159,967	1,326,490	1,499,600	173,110.00
GENERAL FUND		10108300	R	4325	Charges for Services	Parks & Rec	-130,472	-137,512	0	0	-
GENERAL FUND		10108300	R	4605	Other	Parks & Rec	-3,500	0	0	0	-
GENERAL FUND		10108300	R Total				-133,972	-137,512	0	0	-
GENERAL FUND		10108300	E	5110	Salaries & Benefits	Parks & Rec	53,114	43,133	0	0	-
GENERAL FUND		10108300	E	5130	Salaries & Benefits	Parks & Rec	7,436	6,038	0	0	-
GENERAL FUND		10108300	E	5135	Salaries & Benefits	Parks & Rec	6,107	6,194	0	0	-
GENERAL FUND		10108300	E	5140	Salaries & Benefits	Parks & Rec	805	432	0	0	-
GENERAL FUND		10108300	E	5145	Salaries & Benefits	Parks & Rec	754	608	0	0	-
GENERAL FUND		10108300	E	5160	Salaries & Benefits	Parks & Rec	68	63	0	0	-
GENERAL FUND		10108300	E	5205	Contract Services	Parks & Rec	59,653	79,907	0	0	-
GENERAL FUND		10108300	E	5300	Materials & Supplies	Parks & Rec	56,999	47,338	0	0	-
GENERAL FUND		10108300	E	5500	Capital Outlay	Parks & Rec	100,787	24,528	0	0	-
GENERAL FUND		10108300	E Total				285,722	208,241	0	0	-
GENERAL FUND	10108300 Total						151,750	70,728	0	0	-
GENERAL FUND		10108310	R	4100	Intergovernmental	Parks & Rec	0	-2,000	0	0	-
GENERAL FUND		10108310	R	4205	Fines & Fees	Parks & Rec	-1,800	0	0	0	-
GENERAL FUND		10108310	R	4300	Charges for Services	Parks & Rec	-185,605	-42,718	-120,500	-120,500	-
GENERAL FUND		10108310	R	4325	Charges for Services	Parks & Rec	0	0	-135,960	0	135,960.00
GENERAL FUND		10108310	R	4515	Insurance Proceeds	Parks & Rec	-415	0	0	0	-
GENERAL FUND		10108310	R	4600	Other	Parks & Rec	-1,374	-8,813	0	0	-
GENERAL FUND		10108310	R Total				-189,195	-53,531	-256,460	-120,500	135,960.00
GENERAL FUND		10108310	E	5105	Salaries & Benefits	Parks & Rec	607,393	622,985	887,133	1,032,456	145,323.00
GENERAL FUND		10108310	E	5110	Salaries & Benefits	Parks & Rec	505,820	443,382	500,905	401,504	(99,401.00)
GENERAL FUND		10108310	E	5115	Salaries & Benefits	Parks & Rec	15,084	3,279	24,000	15,000	(9,000.00)
GENERAL FUND		10108310	E	5130	Salaries & Benefits	Parks & Rec	157,155	149,550	203,311	201,663	(1,648.00)
GENERAL FUND		10108310	E	5135	Salaries & Benefits	Parks & Rec	199,965	227,900	381,746	353,197	(28,549.00)
GENERAL FUND		10108310	E	5140	Salaries & Benefits	Parks & Rec	17,002	10,712	21,978	21,821	(157.00)
GENERAL FUND		10108310	E	5145	Salaries & Benefits	Parks & Rec	16,019	15,188	18,558	20,767	2,209.00
GENERAL FUND		10108310	E	5150	Salaries & Benefits	Parks & Rec	5,837	6,698	11,700	11,100	(600.00)
GENERAL FUND		10108310	E	5160	Salaries & Benefits	Parks & Rec	949	894	1,101	975	(126.00)
GENERAL FUND		10108310	E	5205	Contract Services	Parks & Rec	202,713	182,555	285,000	330,000	45,000.00
GENERAL FUND		10108310	E	5210	Contract Services	Parks & Rec	26,525	25,427	0	110,000	110,000.00
GENERAL FUND		10108310	E	5215	Contract Services	Parks & Rec	0	500	1,800	1,800	-
GENERAL FUND		10108310	E	5225	Contract Services	Parks & Rec	2,964	-124	0	0	-
GENERAL FUND		10108310	E	5300	Materials & Supplies	Parks & Rec	181,830	129,453	191,763	225,000	33,237.00
GENERAL FUND		10108310	E	5310	Materials & Supplies	Parks & Rec	5,199	4,892	8,680	8,000	(680.00)
GENERAL FUND		10108310	E	5325	Materials & Supplies	Parks & Rec	2,469	2,949	0	0	-
GENERAL FUND		10108310	E Total				1,946,924	1,826,240	2,537,675	2,733,283	195,608.00
GENERAL FUND	10108310 Total						1,757,729	1,772,709	2,281,215	2,612,783	331,568.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10108320	R	4100	Intergovernmental	Parks & Rec	Recreation Programs	0	-1,500	0	0	-
GENERAL FUND	10108320	R	4600	Other	Parks & Rec	Recreation Programs	0	-558	0	0	-
GENERAL FUND	10108320	R	4000	Income Tax	Parks & Rec	Recreation Programs	0	0	0	0	-
GENERAL FUND	10108320	R	4300	Charges for Services	Parks & Rec	Recreation Programs	-283,748	-97,808	0	-218,000	(218,000.00)
GENERAL FUND	10108320	R	4605	Other	Parks & Rec	Recreation Programs	0	0	0	0	-
GENERAL FUND	10108320	R Total					-283,748	-99,866	0	-218,000	(218,000.00)
GENERAL FUND	10108320	E	5105	Salaries & Benefits	Parks & Rec	Recreation Programs	97,727	79,202	0	189,942	189,942.00
GENERAL FUND	10108320	E	5110	Salaries & Benefits	Parks & Rec	Recreation Programs	97,409	11,513	0	100,000	100,000.00
GENERAL FUND	10108320	E	5115	Salaries & Benefits	Parks & Rec	Recreation Programs	0	0	0	1,500	1,500.00
GENERAL FUND	10108320	E	5130	Salaries & Benefits	Parks & Rec	Recreation Programs	27,212	12,644	0	39,787	39,787.00
GENERAL FUND	10108320	E	5135	Salaries & Benefits	Parks & Rec	Recreation Programs	26,005	7,779	0	31,534	31,534.00
GENERAL FUND	10108320	E	5140	Salaries & Benefits	Parks & Rec	Recreation Programs	3,096	913	0	4,294	4,294.00
GENERAL FUND	10108320	E	5145	Salaries & Benefits	Parks & Rec	Recreation Programs	2,787	1,290	0	4,134	4,134.00
GENERAL FUND	10108320	E	5160	Salaries & Benefits	Parks & Rec	Recreation Programs	121	72	0	99	99.00
GENERAL FUND	10108320	E	5205	Contract Services	Parks & Rec	Recreation Programs	191,704	114,519	0	204,000	204,000.00
GENERAL FUND	10108320	E	5210	Contract Services	Parks & Rec	Recreation Programs	2,415	5,079	0	70,000	70,000.00
GENERAL FUND	10108320	E	5215	Contract Services	Parks & Rec	Recreation Programs	5,216	7,826	0	5,000	5,000.00
GENERAL FUND	10108320	E	5225	Contract Services	Parks & Rec	Recreation Programs	2,013	634	0	1,000	1,000.00
GENERAL FUND	10108320	E	5300	Materials & Supplies	Parks & Rec	Recreation Programs	39,147	14,937	0	30,000	30,000.00
GENERAL FUND	10108320	E	5310	Materials & Supplies	Parks & Rec	Recreation Programs	1,286	1,665	40	3,000	2,960.00
GENERAL FUND	10108320	E	5325	Materials & Supplies	Parks & Rec	Recreation Programs	2,442	1,132	0	2,800	2,800.00
GENERAL FUND	10108320	E Total					498,581	259,206	40	687,090	687,050.00
GENERAL FUND	10108320 Total						214,833	159,340	40	469,090	469,050.00
GENERAL FUND	10108330	R	4025	Charges for Services	Parks & Rec	Golf Course	8	-4	0	0	-
GENERAL FUND	10108330	R	4320	Charges for Services	Parks & Rec	Golf Course	-99,351	-122,262	0	0	-
GENERAL FUND	10108330	R	4325	Charges for Services	Parks & Rec	Golf Course	-219,940	-278,399	0	0	-
GENERAL FUND	10108330	R Total					-319,283	-400,666	0	0	-
GENERAL FUND	10108330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	53,604	57,311	0	0	-
GENERAL FUND	10108330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	101,652	83,107	0	0	-
GENERAL FUND	10108330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	21,736	19,659	0	0	-
GENERAL FUND	10108330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	2,746	2,760	0	0	-
GENERAL FUND	10108330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	2,357	1,414	0	0	-
GENERAL FUND	10108330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	2,266	2,050	0	0	-
GENERAL FUND	10108330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	160	135	0	0	-
GENERAL FUND	10108330	E	5205	Contract Services	Parks & Rec	Golf Course	39,587	28,614	0	0	-
GENERAL FUND	10108330	E	5210	Contract Services	Parks & Rec	Golf Course	481	0	0	0	-
GENERAL FUND	10108330	E	5215	Contract Services	Parks & Rec	Golf Course	700	1,694	0	0	-
GENERAL FUND	10108330	E	5220	Contract Services	Parks & Rec	Golf Course	8,840	7,480	0	0	-
GENERAL FUND	10108330	E	5225	Contract Services	Parks & Rec	Golf Course	0	0	0	0	-
GENERAL FUND	10108330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	56,812	43,555	0	0	-
GENERAL FUND	10108330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	14,568	13,239	0	0	-
GENERAL FUND	10108330	E	5510	Capital Outlay	Parks & Rec	Golf Course	29,864	0	0	0	-
GENERAL FUND	10108330	E Total					335,372	261,018	0	0	-
GENERAL FUND	10108330 Total						16,089	-139,647	0	0	-
GENERAL FUND	10108340	R	4300	Charges for Services	Parks & Rec	Senior Services	-57,553	0	0	0	-
GENERAL FUND	10108340	R Total					-57,553	0	0	0	-
GENERAL FUND	10108340	E	5105	Salaries & Benefits	Parks & Rec	Senior Services	16,114	0	0	0	-
GENERAL FUND	10108340	E	5110	Salaries & Benefits	Parks & Rec	Senior Services	42,127	0	0	0	-
GENERAL FUND	10108340	E	5130	Salaries & Benefits	Parks & Rec	Senior Services	8,154	0	0	0	-
GENERAL FUND	10108340	E	5135	Salaries & Benefits	Parks & Rec	Senior Services	6,335	0	0	0	-
GENERAL FUND	10108340	E	5140	Salaries & Benefits	Parks & Rec	Senior Services	878	0	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10108340	E	5145	Salaries & Benefits	Parks & Rec	Senior Services	838	0	0	0	-
GENERAL FUND	10108340	E	5160	Salaries & Benefits	Parks & Rec	Senior Services	65	0	0	0	-
GENERAL FUND	10108340	E	5205	Contract Services	Parks & Rec	Senior Services	12,136	513	0	0	-
GENERAL FUND	10108340	E	5210	Contract Services	Parks & Rec	Senior Services	1,079	0	0	0	-
GENERAL FUND	10108340	E	5215	Contract Services	Parks & Rec	Senior Services	200	100	0	0	-
GENERAL FUND	10108340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	3,618	120	0	0	-
GENERAL FUND	10108340	E	5310	Materials & Supplies	Parks & Rec	Senior Services	225	0	0	0	-
GENERAL FUND	10108340	E	5505	Capital Outlay	Parks & Rec	Senior Services	0	0	0	0	-
GENERAL FUND	10108340	E Total					91,770	733	0	0	-
GENERAL FUND	10108340 Total						34,216	733	0	0	-
GENERAL FUND	10108350	E	5100	Salaries & Benefits	Parks & Rec	Parks & Rec Board	8,000	5,800	7,200	3,000	(4,200.00)
GENERAL FUND	10108350	E	5140	Salaries & Benefits	Parks & Rec	Parks & Rec Board	129	58	108	45	(63.00)
GENERAL FUND	10108350	E	5145	Salaries & Benefits	Parks & Rec	Parks & Rec Board	116	84	108	45	(63.00)
GENERAL FUND	10108350	E Total					8,245	5,942	7,416	3,090	(4,326.00)
GENERAL FUND	10108350 Total						8,245	5,942	7,416	3,090	(4,326.00)
GENERAL FUND	10108360	E	5100	Salaries & Benefits	Parks & Rec	Landscape Board	750	250	3,000	7,200	4,200.00
GENERAL FUND	10108360	E	5140	Salaries & Benefits	Parks & Rec	Landscape Board	11	3	45	108	63.00
GENERAL FUND	10108360	E	5145	Salaries & Benefits	Parks & Rec	Landscape Board	11	4	45	108	63.00
GENERAL FUND	10108360	E Total					772	256	3,090	7,416	4,326.00
GENERAL FUND	10108360 Total						772	256	3,090	7,416	4,326.00
GENERAL FUND	10108370	R	4320	Charges for Services	Parks & Rec	Gahanna Swim Club	-14,424	0	0	0	-
GENERAL FUND	10108370	R	4325	Charges for Services	Parks & Rec	Gahanna Swim Club	-64,318	0	0	0	-
GENERAL FUND	10108370	R Total					-78,741	0	0	0	-
GENERAL FUND	10108370	E	5105	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	17,366	0	0	0	-
GENERAL FUND	10108370	E	5110	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	39,928	0	0	0	-
GENERAL FUND	10108370	E	5130	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	8,021	0	0	0	-
GENERAL FUND	10108370	E	5135	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	6,102	0	0	0	-
GENERAL FUND	10108370	E	5140	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	950	0	0	0	-
GENERAL FUND	10108370	E	5145	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	819	0	0	0	-
GENERAL FUND	10108370	E	5150	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	3,500	0	0	0	-
GENERAL FUND	10108370	E	5160	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	20	0	0	0	-
GENERAL FUND	10108370	E	5205	Contract Services	Parks & Rec	Gahanna Swim Club	19,493	0	0	0	-
GENERAL FUND	10108370	E	5210	Contract Services	Parks & Rec	Gahanna Swim Club	992	3,171	0	0	-
GENERAL FUND	10108370	E	5300	Materials & Supplies	Parks & Rec	Gahanna Swim Club	67,123	166	0	0	-
GENERAL FUND	10108370	E	5325	Materials & Supplies	Parks & Rec	Gahanna Swim Club	34,480	138	0	0	-
GENERAL FUND	10108370	E Total					198,794	3,475	0	0	-
GENERAL FUND	10108370 Total						120,053	3,475	0	0	-
GENERAL FUND	10108380	R	4025	Charges for Services	Parks & Rec	Hunters Ridge Pool	5,377	0	0	0	-
GENERAL FUND	10108380	R	4320	Charges for Services	Parks & Rec	Hunters Ridge Pool	-13,442	0	0	0	-
GENERAL FUND	10108380	R	4325	Charges for Services	Parks & Rec	Hunters Ridge Pool	-139,388	0	0	0	-
GENERAL FUND	10108380	R Total					-147,453	0	0	0	-
GENERAL FUND	10108380	E	5105	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	9,351	0	0	0	-
GENERAL FUND	10108380	E	5110	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	27,316	0	0	0	-
GENERAL FUND	10108380	E	5130	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	5,134	0	0	0	-
GENERAL FUND	10108380	E	5135	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	3,349	0	0	0	-
GENERAL FUND	10108380	E	5140	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	611	0	0	0	-
GENERAL FUND	10108380	E	5145	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	525	0	0	0	-
GENERAL FUND	10108380	E	5150	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	1,700	0	0	0	-
GENERAL FUND	10108380	E	5160	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	15	0	0	0	-
GENERAL FUND	10108380	E	5205	Contract Services	Parks & Rec	Hunters Ridge Pool	15,254	0	0	0	-
GENERAL FUND	10108380	E	5210	Contract Services	Parks & Rec	Hunters Ridge Pool	483	2,231	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10108380	E	5215	Contract Services	Parks & Rec	Hunters Ridge Pool	300	300	0	0	-
GENERAL FUND	10108380	E	5300	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	31,273	4,328	0	0	-
GENERAL FUND	10108380	E	5325	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	13,194	32	0	0	-
GENERAL FUND	10108380	E Total					108,503	6,891	0	0	-
GENERAL FUND	10108380 Total						-38,950	6,891	0	0	-
GENERAL FUND	10108390	R	4015	Other Local Taxes	Parks & Rec	Ohio Herb Education Center	-2,469	0	0	0	-
GENERAL FUND	10108390	R	4025	Charges for Services	Parks & Rec	Ohio Herb Education Center	21	0	0	0	-
GENERAL FUND	10108390	R	4320	Charges for Services	Parks & Rec	Ohio Herb Education Center	-544	0	0	0	-
GENERAL FUND	10108390	R	4325	Charges for Services	Parks & Rec	Ohio Herb Education Center	-282	0	0	0	-
GENERAL FUND	10108390	R Total					-3,274	0	0	0	-
GENERAL FUND	10108390	E	5105	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	0	0	0	0	-
GENERAL FUND	10108390	E	5110	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	7,374	0	0	0	-
GENERAL FUND	10108390	E	5130	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	1,067	0	0	0	-
GENERAL FUND	10108390	E	5135	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	149	0	0	0	-
GENERAL FUND	10108390	E	5140	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	114	0	0	0	-
GENERAL FUND	10108390	E	5145	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	109	0	0	0	-
GENERAL FUND	10108390	E	5160	Salaries & Benefits	Parks & Rec	Ohio Herb Education Center	13	0	0	0	-
GENERAL FUND	10108390	E	5205	Contract Services	Parks & Rec	Ohio Herb Education Center	801	0	0	0	-
GENERAL FUND	10108390	E	5220	Contract Services	Parks & Rec	Ohio Herb Education Center	15,038	0	0	0	-
GENERAL FUND	10108390	E	5300	Materials & Supplies	Parks & Rec	Ohio Herb Education Center	497	0	0	0	-
GENERAL FUND	10108390	E	5310	Materials & Supplies	Parks & Rec	Ohio Herb Education Center	51	0	0	0	-
GENERAL FUND	10108390	E	5320	Materials & Supplies	Parks & Rec	Ohio Herb Education Center	0	0	0	0	-
GENERAL FUND	10108390	E	5325	Materials & Supplies	Parks & Rec	Ohio Herb Education Center	1,671	0	0	0	-
GENERAL FUND	10108390	E Total					26,883	0	0	0	-
GENERAL FUND	10108390 Total						23,609	0	0	0	-
GENERAL FUND	10109000	R	4205	Fines & Fees	Development	Development	-3,957	-4,992	-3,820	-5,000	(1,180.00)
GENERAL FUND	10109000	R	4600	Other	Development	Development	0	-1,500	0	0	-
GENERAL FUND	10109000	R Total					-3,957	-6,492	-3,820	-5,000	(1,180.00)
GENERAL FUND	10109000	E	5105	Salaries & Benefits	Development	Development	257,864	182,012	158,581	245,429	86,848.00
GENERAL FUND	10109000	E	5115	Salaries & Benefits	Development	Development	34	45	150	0	(150.00)
GENERAL FUND	10109000	E	5130	Salaries & Benefits	Development	Development	35,964	25,394	21,836	34,361	12,525.00
GENERAL FUND	10109000	E	5135	Salaries & Benefits	Development	Development	59,026	34,247	41,700	47,038	5,338.00
GENERAL FUND	10109000	E	5140	Salaries & Benefits	Development	Development	3,871	1,822	2,358	3,682	1,324.00
GENERAL FUND	10109000	E	5145	Salaries & Benefits	Development	Development	3,668	2,601	2,231	3,560	1,329.00
GENERAL FUND	10109000	E	5160	Salaries & Benefits	Development	Development	98	65	50	90	40.00
GENERAL FUND	10109000	E	5205	Contract Services	Development	Development	101,191	160,090	199,712	150,000	(49,712.00)
GENERAL FUND	10109000	E	5210	Contract Services	Development	Development	24,300	31,050	75,000	0	(75,000.00)
GENERAL FUND	10109000	E	5215	Contract Services	Development	Development	490	500	3,000	21,200	18,200.00
GENERAL FUND	10109000	E	5310	Materials & Supplies	Development	Development	40,274	41,229	53,000	60,700	7,700.00
GENERAL FUND	10109000	E Total					526,779	479,054	557,618	566,060	8,442.00
GENERAL FUND	10109000 Total						522,822	472,562	553,798	561,060	7,262.00
GENERAL FUND	10110110	R	4100	Intergovernmental	Public Safety	Police	-6,161	-2,855	-3,740	0	3,740.00
GENERAL FUND	10110110	R	4200	Licenses & Permits	Public Safety	Police	-56,521	-43,680	-50,000	0	50,000.00
GENERAL FUND	10110110	R	4205	Fines & Fees	Public Safety	Police	-42,349	-15,857	-17,800	0	17,800.00
GENERAL FUND	10110110	R	4300	Charges for Services	Public Safety	Police	-158,063	-19,423	-15,000	0	15,000.00
GENERAL FUND	10110110	R	4600	Other	Public Safety	Police	-1	-6,450	0	0	-
GENERAL FUND	10110110	R Total					-263,095	-88,265	-86,540	0	86,540.00
GENERAL FUND	10110110	E	5105	Salaries & Benefits	Public Safety	Police	5,415,406	4,763,259	5,957,349	5,954,364	(2,985.00)
GENERAL FUND	10110110	E	5110	Salaries & Benefits	Public Safety	Police	70,092	56,936	60,822	101,672	40,850.00
GENERAL FUND	10110110	E	5115	Salaries & Benefits	Public Safety	Police	163,718	218,150	260,000	225,000	(35,000.00)
GENERAL FUND	10110110	E	5130	Salaries & Benefits	Public Safety	Police	20,738	15,887	15,930	24,139	8,209.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10110110	E	5135	Salaries & Benefits	Public Safety	Police	1,305,161	1,373,421	1,520,345	1,519,591	(754.00)
GENERAL FUND	10110110	E	5140	Salaries & Benefits	Public Safety	Police	86,545	51,052	95,316	94,278	(1,038.00)
GENERAL FUND	10110110	E	5145	Salaries & Benefits	Public Safety	Police	82,072	72,460	90,485	89,724	(761.00)
GENERAL FUND	10110110	E	5150	Salaries & Benefits	Public Safety	Police	173,909	161,488	153,750	163,750	10,000.00
GENERAL FUND	10110110	E	5160	Salaries & Benefits	Public Safety	Police	1,723	1,750	1,830	1,755	(75.00)
GENERAL FUND	10110110	E	5205	Contract Services	Public Safety	Police	128,626	152,929	305,448	305,448	-
GENERAL FUND	10110110	E	5210	Contract Services	Public Safety	Police	55,169	43,625	73,800	73,800	-
GENERAL FUND	10110110	E	5215	Contract Services	Public Safety	Police	176,824	136,335	166,500	166,500	-
GENERAL FUND	10110110	E	5225	Contract Services	Public Safety	Police	61,024	55,934	72,400	72,400	-
GENERAL FUND	10110110	E	5300	Materials & Supplies	Public Safety	Police	76,023	63,092	67,700	67,700	-
GENERAL FUND	10110110	E	5306	Materials & Supplies	Public Safety	Police	19,747	16,474	14,500	14,500	-
GENERAL FUND	10110110	E	5310	Materials & Supplies	Public Safety	Police	14,246	11,866	14,400	14,400	-
GENERAL FUND	10110110	E	5320	Materials & Supplies	Public Safety	Police	0	0	0	0	-
GENERAL FUND	10110110	E	5505	Capital Outlay	Public Safety	Police	66,786	0	0	0	-
GENERAL FUND	10110110	E	5510	Capital Outlay	Public Safety	Police	381,736	152,733	8,308	0	(8,308.00)
GENERAL FUND	10110110	E	5900	Transfer Out	Public Safety	Police	664,820	713,280	0	0	-
GENERAL FUND	10110110	E Total					8,964,364	8,060,670	8,878,883	8,889,021	10,138.00
GENERAL FUND	10110110 Total						8,701,269	7,972,405	8,792,343	8,889,021	96,678.00
GENERAL FUND	10110120	E	5105	Salaries & Benefits	Public Safety	General Admin	283,572	339,800	274,998	402,090	127,092.00
GENERAL FUND	10110120	E	5110	Salaries & Benefits	Public Safety	General Admin	0	28,800	46,250	43,715	(2,535.00)
GENERAL FUND	10110120	E	5115	Salaries & Benefits	Public Safety	General Admin	3,119	3,911	6,000	5,000	(1,000.00)
GENERAL FUND	10110120	E	5130	Salaries & Benefits	Public Safety	General Admin	32,502	44,119	43,586	62,376	18,790.00
GENERAL FUND	10110120	E	5135	Salaries & Benefits	Public Safety	General Admin	61,706	89,736	76,441	127,977	51,536.00
GENERAL FUND	10110120	E	5140	Salaries & Benefits	Public Safety	General Admin	3,434	3,125	4,815	6,721	1,906.00
GENERAL FUND	10110120	E	5145	Salaries & Benefits	Public Safety	General Admin	3,293	4,468	4,580	5,710	1,130.00
GENERAL FUND	10110120	E	5160	Salaries & Benefits	Public Safety	General Admin	138	173	173	233	60.00
GENERAL FUND	10110120	E	5205	Contract Services	Public Safety	General Admin	393,675	12,979	91,000	145,000	54,000.00
GENERAL FUND	10110120	E	5310	Materials & Supplies	Public Safety	General Admin	430	0	500	0	(500.00)
GENERAL FUND	10110120	E Total					781,869	527,109	548,343	798,822	250,479.00
GENERAL FUND	10110120 Total						781,869	527,109	548,343	798,822	250,479.00
GENERAL FUND	10110130	E	5105	Salaries & Benefits	Public Safety	Dispatch	704,204	753,511	880,535	923,348	42,813.00
GENERAL FUND	10110130	E	5110	Salaries & Benefits	Public Safety	Dispatch	0	0	0	0	-
GENERAL FUND	10110130	E	5115	Salaries & Benefits	Public Safety	Dispatch	76,503	56,609	124,000	100,000	(24,000.00)
GENERAL FUND	10110130	E	5130	Salaries & Benefits	Public Safety	Dispatch	109,266	111,485	140,441	142,549	2,108.00
GENERAL FUND	10110130	E	5135	Salaries & Benefits	Public Safety	Dispatch	171,797	199,434	262,495	277,491	14,996.00
GENERAL FUND	10110130	E	5140	Salaries & Benefits	Public Safety	Dispatch	11,734	8,105	15,116	15,359	243.00
GENERAL FUND	10110130	E	5145	Salaries & Benefits	Public Safety	Dispatch	11,132	11,529	14,350	14,597	247.00
GENERAL FUND	10110130	E	5150	Salaries & Benefits	Public Safety	Dispatch	7,471	2,490	7,380	5,000	(2,380.00)
GENERAL FUND	10110130	E	5160	Salaries & Benefits	Public Safety	Dispatch	328	330	360	390	30.00
GENERAL FUND	10110130	E	5205	Contract Services	Public Safety	Dispatch	0	0	0	0	-
GENERAL FUND	10110130	E	5225	Contract Services	Public Safety	Dispatch	13,309	6,097	11,100	11,100	-
GENERAL FUND	10110130	E	5310	Materials & Supplies	Public Safety	Dispatch	957	182	1,400	1,400	-
GENERAL FUND	10110130	E Total					1,106,701	1,149,771	1,457,177	1,491,234	34,057.00
GENERAL FUND	10110130 Total						1,106,701	1,149,771	1,457,177	1,491,234	34,057.00
GENERAL FUND	10111400	R	4300	Charges for Services	Public Service	General Services	-28,835	0	0	0	-
GENERAL FUND	10111400	R	4510	Sale of Capital Assets	Public Service	General Services	-33,737	0	0	0	-
GENERAL FUND	10111400	R	4205	Fines & Fees	Public Service	General Services	-501,854	-583,726	0	-512,280	(512,280.00)
GENERAL FUND	10111400	R	4515	Insurance Proceeds	Public Service	General Services	0	0	0	0	-
GENERAL FUND	10111400	R Total					-564,427	-583,726	0	-512,280	(512,280.00)
GENERAL FUND	10111400	E	5505	Capital Outlay	Public Service	General Services	38,065	2,200	0	0	-
GENERAL FUND	10111400	E	5105	Salaries & Benefits	Public Service	General Services	130,683	98,919	0	161,579	161,579.00

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Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10111400	E	5115	Salaries & Benefits	Public Service	General Services	364	235	0	500	500.00
GENERAL FUND	10111400	E	5130	Salaries & Benefits	Public Service	General Services	18,165	13,675	0	21,733	21,733.00
GENERAL FUND	10111400	E	5135	Salaries & Benefits	Public Service	General Services	28,060	19,895	0	36,569	36,569.00
GENERAL FUND	10111400	E	5140	Salaries & Benefits	Public Service	General Services	1,968	995	0	2,344	2,344.00
GENERAL FUND	10111400	E	5145	Salaries & Benefits	Public Service	General Services	1,862	1,408	0	2,234	2,234.00
GENERAL FUND	10111400	E	5160	Salaries & Benefits	Public Service	General Services	56	44	0	71	71.00
GENERAL FUND	10111400	E	5205	Contract Services	Public Service	General Services	33,083	502,746	0	695,460	695,460.00
GENERAL FUND	10111400	E	5215	Contract Services	Public Service	General Services	950	1,000	0	4,665	4,665.00
GENERAL FUND	10111400	E	5220	Contract Services	Public Service	General Services	155,875	28,735	0	75,000	75,000.00
GENERAL FUND	10111400	E	5300	Materials & Supplies	Public Service	General Services	0	66,105	0	80,900	80,900.00
GENERAL FUND	10111400	E	5310	Materials & Supplies	Public Service	General Services	1,673	3,252	0	21,300	21,300.00
GENERAL FUND	10111400	E	5325	Materials & Supplies	Public Service	General Services	352,209	369,214	0	353,000	353,000.00
GENERAL FUND	10111400	E Total					763,014	1,108,422	0	1,455,355	1,455,355.00
GENERAL FUND	10111400 Total						198,587	524,696	0	943,075	943,075.00
GENERAL FUND	10111410	R	4205	Fines & Fees	Public Service	Lands & Building	-385	-1,600	0	0	-
GENERAL FUND	10111410	R	4515	Insurance Proceeds	Public Service	Lands & Building	-37,720	-80,284	0	0	-
GENERAL FUND	10111410	R	4600	Other	Public Service	Lands & Building	-857	-5,015	0	0	-
GENERAL FUND	10111410	R Total					-38,962	-86,900	0	0	-
GENERAL FUND	10111410	E	5105	Salaries & Benefits	Public Service	Lands & Building	65,581	74,681	73,166	130,058	56,892.00
GENERAL FUND	10111410	E	5110	Salaries & Benefits	Public Service	Lands & Building	31,804	8,523	16,082	0	(16,082.00)
GENERAL FUND	10111410	E	5115	Salaries & Benefits	Public Service	Lands & Building	1,356	1,699	2,000	2,000	-
GENERAL FUND	10111410	E	5130	Salaries & Benefits	Public Service	Lands & Building	13,760	11,827	12,716	18,377	5,661.00
GENERAL FUND	10111410	E	5135	Salaries & Benefits	Public Service	Lands & Building	20,931	28,404	32,963	56,374	23,411.00
GENERAL FUND	10111410	E	5140	Salaries & Benefits	Public Service	Lands & Building	1,483	852	1,378	2,000	622.00
GENERAL FUND	10111410	E	5145	Salaries & Benefits	Public Service	Lands & Building	1,404	1,197	1,335	1,884	549.00
GENERAL FUND	10111410	E	5150	Salaries & Benefits	Public Service	Lands & Building	1,337	1,160	600	2,000	1,400.00
GENERAL FUND	10111410	E	5160	Salaries & Benefits	Public Service	Lands & Building	90	65	60	60	-
GENERAL FUND	10111410	E	5205	Contract Services	Public Service	Lands & Building	186,439	268,243	173,260	166,760	(6,500.00)
GENERAL FUND	10111410	E	5210	Contract Services	Public Service	Lands & Building	11,275	1,066	18,735	0	(18,735.00)
GENERAL FUND	10111410	E	5220	Contract Services	Public Service	Lands & Building	92,307	41,163	95,000	105,700	10,700.00
GENERAL FUND	10111410	E	5225	Contract Services	Public Service	Lands & Building	0	0	0	0	-
GENERAL FUND	10111410	E	5300	Materials & Supplies	Public Service	Lands & Building	44,466	34,934	104,893	97,800	(7,093.00)
GENERAL FUND	10111410	E	5310	Materials & Supplies	Public Service	Lands & Building	12,588	12,751	17,300	2,200	(15,100.00)
GENERAL FUND	10111410	E	5315	Materials & Supplies	Public Service	Lands & Building	0	0	0	0	-
GENERAL FUND	10111410	E	5320	Materials & Supplies	Public Service	Lands & Building	0	0	0	0	-
GENERAL FUND	10111410	E	5325	Materials & Supplies	Public Service	Lands & Building	1,307	1,710	0	0	-
GENERAL FUND	10111410	E	5510	Capital Outlay	Public Service	Lands & Building	0	0	0	0	-
GENERAL FUND	10111410	E Total					486,128	488,276	549,488	585,213	35,725.00
GENERAL FUND	10111410 Total						447,166	401,376	549,488	585,213	35,725.00
GENERAL FUND	10111420	R	4300	Charges for Services	Public Service	Fleet Services	-9,930	-7,646	-8,390	0	8,390.00
GENERAL FUND	10111420	R	4510	Sale of Capital Assets	Public Service	Fleet Services	-15,942	-31,877	0	0	-
GENERAL FUND	10111420	R	4515	Insurance Proceeds	Public Service	Fleet Services	0	-31,727	0	0	-
GENERAL FUND	10111420	R Total					-25,872	-71,250	-8,390	0	8,390.00
GENERAL FUND	10111420	E	5105	Salaries & Benefits	Public Service	Fleet Services	335,668	329,069	378,868	372,240	(6,628.00)
GENERAL FUND	10111420	E	5115	Salaries & Benefits	Public Service	Fleet Services	21,988	19,826	20,000	15,000	(5,000.00)
GENERAL FUND	10111420	E	5130	Salaries & Benefits	Public Service	Fleet Services	50,016	48,755	55,567	53,992	(1,575.00)
GENERAL FUND	10111420	E	5135	Salaries & Benefits	Public Service	Fleet Services	71,956	75,381	78,268	79,700	1,432.00
GENERAL FUND	10111420	E	5140	Salaries & Benefits	Public Service	Fleet Services	5,364	3,518	6,032	5,848	(184.00)
GENERAL FUND	10111420	E	5145	Salaries & Benefits	Public Service	Fleet Services	5,100	5,005	5,742	5,574	(168.00)
GENERAL FUND	10111420	E	5150	Salaries & Benefits	Public Service	Fleet Services	3,346	4,812	2,400	4,200	1,800.00
GENERAL FUND	10111420	E	5160	Salaries & Benefits	Public Service	Fleet Services	150	150	151	150	(1.00)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10111420	E	5215	Contract Services	Public Service	Fleet Services	7,291	3,090	5,000	15,000	10,000.00
GENERAL FUND	10111420	E	5225	Contract Services	Public Service	Fleet Services	365	275	0	0	-
GENERAL FUND	10111420	E	5300	Materials & Supplies	Public Service	Fleet Services	220,944	132,796	200,000	200,000	-
GENERAL FUND	10111420	E	5305	Materials & Supplies	Public Service	Fleet Services	218,464	172,004	235,000	235,000	-
GENERAL FUND	10111420	E	5306	Materials & Supplies	Public Service	Fleet Services	102,973	133,315	142,807	135,000	(7,807.00)
GENERAL FUND	10111420	E	5310	Materials & Supplies	Public Service	Fleet Services	0	0	500	500	-
GENERAL FUND	10111420	E	5315	Materials & Supplies	Public Service	Fleet Services	366	471	1,100	1,100	-
GENERAL FUND	10111420	E	5320	Materials & Supplies	Public Service	Fleet Services	12,080	10,466	12,000	12,000	-
GENERAL FUND	10111420	E	5325	Materials & Supplies	Public Service	Fleet Services	25,457	24,621	23,700	23,700	-
GENERAL FUND	10111420	E	5510	Capital Outlay	Public Service	Fleet Services	101,007	99,573	0	0	-
GENERAL FUND	10111420	E	5511	Capital Outlay	Public Service	Fleet Services	0	41,138	11,985	0	(11,985.00)
GENERAL FUND	10111420	E	5513	Capital Outlay	Public Service	Fleet Services	0	0	0	0	-
GENERAL FUND	10111420	E Total					1,182,536	1,104,266	1,179,120	1,159,004	(20,116.00)
GENERAL FUND	10111420 Total						1,156,664	1,033,016	1,170,730	1,159,004	(11,726.00)
GENERAL FUND	10111430	R	4200	Licenses & Permits	Public Service	Zoning	-68,282	-34,485	0	0	-
GENERAL FUND	10111430	R	4205	Fines & Fees	Public Service	Zoning	-25,550	-24,820	0	0	-
GENERAL FUND	10111430	R Total					-93,832	-59,305	0	0	-
GENERAL FUND	10111430	E	5105	Salaries & Benefits	Public Service	Zoning	158,418	175,090	0	0	-
GENERAL FUND	10111430	E	5110	Salaries & Benefits	Public Service	Zoning	31,583	25,418	0	0	-
GENERAL FUND	10111430	E	5115	Salaries & Benefits	Public Service	Zoning	2,653	1,200	0	0	-
GENERAL FUND	10111430	E	5130	Salaries & Benefits	Public Service	Zoning	26,859	28,144	0	0	-
GENERAL FUND	10111430	E	5135	Salaries & Benefits	Public Service	Zoning	69,947	81,989	0	0	-
GENERAL FUND	10111430	E	5140	Salaries & Benefits	Public Service	Zoning	2,885	2,028	0	0	-
GENERAL FUND	10111430	E	5145	Salaries & Benefits	Public Service	Zoning	2,736	2,857	0	0	-
GENERAL FUND	10111430	E	5150	Salaries & Benefits	Public Service	Zoning	382	1,200	0	0	-
GENERAL FUND	10111430	E	5160	Salaries & Benefits	Public Service	Zoning	130	135	0	0	-
GENERAL FUND	10111430	E	5215	Contract Services	Public Service	Zoning	26,989	13,508	0	0	-
GENERAL FUND	10111430	E	5310	Materials & Supplies	Public Service	Zoning	616	237	0	0	-
GENERAL FUND	10111430	E	5325	Materials & Supplies	Public Service	Zoning	1,551	2,011	0	0	-
GENERAL FUND	10111430	E Total					324,750	333,817	0	0	-
GENERAL FUND	10111430 Total						230,918	274,512	0	0	-
GENERAL FUND	10111440	R	4200	Licenses & Permits	Public Service	Building	-500,419	-490,436	0	0	-
GENERAL FUND	10111440	R	4205	Fines & Fees	Public Service	Building	-12,361	-13,243	0	0	-
GENERAL FUND	10111440	R Total					-512,780	-503,680	0	0	-
GENERAL FUND	10111440	E	5105	Salaries & Benefits	Public Service	Building	189,861	206,031	0	0	-
GENERAL FUND	10111440	E	5115	Salaries & Benefits	Public Service	Building	363	772	0	0	-
GENERAL FUND	10111440	E	5130	Salaries & Benefits	Public Service	Building	26,536	28,863	0	0	-
GENERAL FUND	10111440	E	5135	Salaries & Benefits	Public Service	Building	32,828	34,077	0	0	-
GENERAL FUND	10111440	E	5140	Salaries & Benefits	Public Service	Building	2,863	2,074	0	0	-
GENERAL FUND	10111440	E	5145	Salaries & Benefits	Public Service	Building	2,735	2,975	0	0	-
GENERAL FUND	10111440	E	5160	Salaries & Benefits	Public Service	Building	90	90	0	0	-
GENERAL FUND	10111440	E	5205	Contract Services	Public Service	Building	85,794	83,095	0	0	-
GENERAL FUND	10111440	E	5211	Contract Services	Public Service	Building	43,451	42,789	0	0	-
GENERAL FUND	10111440	E	5215	Contract Services	Public Service	Building	0	13,508	0	0	-
GENERAL FUND	10111440	E	5225	Contract Services	Public Service	Building	0	0	0	0	-
GENERAL FUND	10111440	E	5310	Materials & Supplies	Public Service	Building	754	384	0	0	-
GENERAL FUND	10111440	E	5325	Materials & Supplies	Public Service	Building	1,074	1,440	0	0	-
GENERAL FUND	10111440	E	5505	Capital Outlay	Public Service	Building	0	28,473	0	0	-
GENERAL FUND	10111440	E Total					386,349	444,571	0	0	-
GENERAL FUND	10111440 Total						-126,431	-59,108	0	0	-
GENERAL FUND	10111450	R	4205	Fines & Fees	Public Service	Engineering	-17,169	0	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
GENERAL FUND	10111450	R Total					-17,169	0	0	0	-
GENERAL FUND	10111450	E	5105	Salaries & Benefits	Public Service	Engineering	27,718	0	0	0	-
GENERAL FUND	10111450	E	5130	Salaries & Benefits	Public Service	Engineering	3,860	0	0	0	-
GENERAL FUND	10111450	E	5135	Salaries & Benefits	Public Service	Engineering	13,815	0	0	0	-
GENERAL FUND	10111450	E	5140	Salaries & Benefits	Public Service	Engineering	414	0	0	0	-
GENERAL FUND	10111450	E	5145	Salaries & Benefits	Public Service	Engineering	369	0	0	0	-
GENERAL FUND	10111450	E	5160	Salaries & Benefits	Public Service	Engineering	15	0	0	0	-
GENERAL FUND	10111450	E	5205	Contract Services	Public Service	Engineering	888	0	0	0	-
GENERAL FUND	10111450	E	5210	Contract Services	Public Service	Engineering	36,823	15,640	0	0	-
GENERAL FUND	10111450	E	5215	Contract Services	Public Service	Engineering	2,748	0	0	0	-
GENERAL FUND	10111450	E	5310	Materials & Supplies	Public Service	Engineering	1,450	87	0	0	-
GENERAL FUND	10111450	E	5325	Materials & Supplies	Public Service	Engineering	1,004	124	0	0	-
GENERAL FUND	10111450	E	5505	Capital Outlay	Public Service	Engineering	7,525	141,870	0	0	-
GENERAL FUND	10111450	E Total					96,628	157,721	0	0	-
GENERAL FUND	10111450 Total						79,459	157,721	0	0	-
GENERAL FUND	10111470	R	4205	Fines & Fees	Public Service	Parking Garage	-769	0	0	0	-
GENERAL FUND	10111470	R	4300	Charges for Services	Public Service	Parking Garage	-4,025	0	0	0	-
GENERAL FUND	10111470	R Total					-4,794	0	0	0	-
GENERAL FUND	10111470	E	5205	Contract Services	Public Service	Parking Garage	88,956	595	0	0	-
GENERAL FUND	10111470	E	5220	Contract Services	Public Service	Parking Garage	0	0	0	0	-
GENERAL FUND	10111470	E	5325	Materials & Supplies	Public Service	Parking Garage	24,342	0	0	0	-
GENERAL FUND	10111470	E Total					113,298	595	0	0	-
GENERAL FUND	10111470 Total						108,504	595	0	0	-
GENERAL FUND	10112000	R	4200	Licenses & Permits	Planning	Planning	0	0	-469,880	-469,880	-
GENERAL FUND	10112000	R	4205	Fines & Fees	Planning	Planning	0	0	-35,260	-35,260	-
GENERAL FUND	10112000	R Total					0	0	-505,140	-505,140	-
GENERAL FUND	10112000	E	5105	Salaries & Benefits	Planning	Planning	0	0	600,321	616,376	16,055.00
GENERAL FUND	10112000	E	5110	Salaries & Benefits	Planning	Planning	0	0	53,502	67,073	13,571.00
GENERAL FUND	10112000	E	5115	Salaries & Benefits	Planning	Planning	0	0	2,500	2,500	-
GENERAL FUND	10112000	E	5130	Salaries & Benefits	Planning	Planning	0	0	91,279	95,506	4,227.00
GENERAL FUND	10112000	E	5135	Salaries & Benefits	Planning	Planning	0	0	186,655	208,300	21,645.00
GENERAL FUND	10112000	E	5140	Salaries & Benefits	Planning	Planning	0	0	9,885	10,322	437.00
GENERAL FUND	10112000	E	5145	Salaries & Benefits	Planning	Planning	0	0	9,400	9,863	463.00
GENERAL FUND	10112000	E	5150	Salaries & Benefits	Planning	Planning	0	0	1,200	3,600	2,400.00
GENERAL FUND	10112000	E	5160	Salaries & Benefits	Planning	Planning	0	0	330	330	-
GENERAL FUND	10112000	E	5205	Contract Services	Planning	Planning	0	0	115,000	150,000	35,000.00
GENERAL FUND	10112000	E	5210	Contract Services	Planning	Planning	0	0	163,750	5,000	(158,750.00)
GENERAL FUND	10112000	E	5211	Contract Services	Planning	Planning	0	0	75,000	50,000	(25,000.00)
GENERAL FUND	10112000	E	5215	Contract Services	Planning	Planning	0	0	28,500	33,000	4,500.00
GENERAL FUND	10112000	E	5220	Contract Services	Planning	Planning	0	0	0	7,500	7,500.00
GENERAL FUND	10112000	E	5310	Materials & Supplies	Planning	Planning	0	0	4,700	6,300	1,600.00
GENERAL FUND	10112000	E	5325	Materials & Supplies	Planning	Planning	0	0	7,100	0	(7,100.00)
GENERAL FUND	10112000	E Total					0	0	1,349,122	1,265,670	(83,452.00)
GENERAL FUND	10112000 Total						0	0	843,982	760,530	(83,452.00)
GENERAL FUND Total							1,681,820	-3,154,060	-665,752	1,204,008	1,869,760.00
GENERAL FUND Total							1,681,820	-3,154,060	-665,752	1,204,008	1,869,760.00
STREET FUND	22011000	R	4115	Intergovernmental	Public Service	Public Service	-1,880,809	-2,118,575	-2,150,000	-2,275,000	(125,000.00)
STREET FUND	22011000	R	4300	Charges for Services	Public Service	Public Service	0	-7,775	0	0	-
STREET FUND	22011000	R	4510	Sale of Capital Assets	Public Service	Public Service	-12,716	0	0	0	-
STREET FUND	22011000	R	4515	Insurance Proceeds	Public Service	Public Service	-8,686	-6,220	0	0	-
STREET FUND	22011000	R	4600	Other	Public Service	Public Service	-10,060	-1,996	-14,000	0	14,000.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
STREET FUND	22011000	R Total					-1,912,271	-2,134,566	-2,164,000	-2,275,000	(111,000.00)
STREET FUND	22011000	E	5105	Salaries & Benefits	Public Service	Public Service	441,863	449,557	505,979	530,218	24,239.00
STREET FUND	22011000	E	5110	Salaries & Benefits	Public Service	Public Service	4,298	0	10,790	31,304	20,514.00
STREET FUND	22011000	E	5115	Salaries & Benefits	Public Service	Public Service	54,826	35,463	65,000	85,000	20,000.00
STREET FUND	22011000	E	5130	Salaries & Benefits	Public Service	Public Service	69,938	67,561	81,043	89,438	8,395.00
STREET FUND	22011000	E	5135	Salaries & Benefits	Public Service	Public Service	175,296	202,466	205,020	212,153	7,133.00
STREET FUND	22011000	E	5140	Salaries & Benefits	Public Service	Public Service	7,509	4,884	8,757	9,661	904.00
STREET FUND	22011000	E	5145	Salaries & Benefits	Public Service	Public Service	5,952	5,700	8,153	8,160	7.00
STREET FUND	22011000	E	5150	Salaries & Benefits	Public Service	Public Service	4,260	5,464	6,300	5,960	(340.00)
STREET FUND	22011000	E	5160	Salaries & Benefits	Public Service	Public Service	198	210	209	180	(29.00)
STREET FUND	22011000	E	5205	Contract Services	Public Service	Public Service	67,187	80,749	82,085	94,785	12,700.00
STREET FUND	22011000	E	5210	Contract Services	Public Service	Public Service	0	0	0	0	-
STREET FUND	22011000	E	5215	Contract Services	Public Service	Public Service	8,628	7,050	9,600	13,165	3,565.00
STREET FUND	22011000	E	5220	Contract Services	Public Service	Public Service	33,459	21,359	40,000	40,000	-
STREET FUND	22011000	E	5225	Contract Services	Public Service	Public Service	0	0	0	0	-
STREET FUND	22011000	E	5300	Materials & Supplies	Public Service	Public Service	267,948	118,685	223,764	230,000	6,236.00
STREET FUND	22011000	E	5310	Materials & Supplies	Public Service	Public Service	47	286	500	1,000	500.00
STREET FUND	22011000	E	5315	Materials & Supplies	Public Service	Public Service	1,220	1,230	1,500	1,500	-
STREET FUND	22011000	E	5320	Materials & Supplies	Public Service	Public Service	1,191	2,087	17,600	17,600	-
STREET FUND	22011000	E	5325	Materials & Supplies	Public Service	Public Service	7,868	7,696	6,200	7,400	1,200.00
STREET FUND	22011000	E	5510	Capital Outlay	Public Service	Public Service	218,200	48,262	175,000	175,000	-
STREET FUND	22011000	E	5900	Transfer Out	Public Service	Public Service	404,800	404,261	763,207	759,554	(3,653.00)
STREET FUND	22011000	E Total					1,774,686	1,462,970	2,210,707	2,312,078	101,371.00
STREET FUND	22011000 Total						-137,585	-671,595	46,707	37,078	(9,629.00)
STREET FUND Total							-137,585	-671,595	46,707	37,078	(9,629.00)
							-137,585	-671,595	46,707	37,078	(9,629.00)
STATE HIGHWAY FUND	22211000	R	4115	Intergovernmental	Public Service	Public Service	-128,184	-151,505	-145,000	-161,000	(16,000.00)
STATE HIGHWAY FUND	22211000	R Total					-128,184	-151,505	-145,000	-161,000	(16,000.00)
STATE HIGHWAY FUND	22211000	E	5105	Salaries & Benefits	Public Service	Public Service	0	0	35,356	44,596	9,240.00
STATE HIGHWAY FUND	22211000	E	5115	Salaries & Benefits	Public Service	Public Service	2,155	0	20,000	20,000	-
STATE HIGHWAY FUND	22211000	E	5130	Salaries & Benefits	Public Service	Public Service	302	0	7,753	8,891	1,138.00
STATE HIGHWAY FUND	22211000	E	5135	Salaries & Benefits	Public Service	Public Service	0	0	13,578	15,768	2,190.00
STATE HIGHWAY FUND	22211000	E	5140	Salaries & Benefits	Public Service	Public Service	32	0	850	964	114.00
STATE HIGHWAY FUND	22211000	E	5145	Salaries & Benefits	Public Service	Public Service	31	0	808	866	58.00
STATE HIGHWAY FUND	22211000	E	5150	Salaries & Benefits	Public Service	Public Service	0	0	150	180	30.00
STATE HIGHWAY FUND	22211000	E	5160	Salaries & Benefits	Public Service	Public Service	0	0	18	22	4.00
STATE HIGHWAY FUND	22211000	E	5205	Contract Services	Public Service	Public Service	7,945	11,208	13,000	13,900	900.00
STATE HIGHWAY FUND	22211000	E	5215	Contract Services	Public Service	Public Service	7,576	5,451	6,500	10,045	3,545.00
STATE HIGHWAY FUND	22211000	E	5220	Contract Services	Public Service	Public Service	4,255	13,126	22,000	22,000	-
STATE HIGHWAY FUND	22211000	E	5300	Materials & Supplies	Public Service	Public Service	25,508	21,000	21,000	21,000	-
STATE HIGHWAY FUND	22211000	E	5325	Materials & Supplies	Public Service	Public Service	6,262	6,733	6,500	6,500	-
STATE HIGHWAY FUND	22211000	E Total					54,064	57,518	147,513	164,732	17,219.00
STATE HIGHWAY FUND	22211000 Total						-74,120	-93,987	2,513	3,732	1,219.00
STATE HIGHWAY FUND Total							-74,120	-93,987	2,513	3,732	1,219.00
							-74,120	-93,987	2,513	3,732	1,219.00
TAX INCREMENT FUND	22411010	R	4020	Payments In Lieu of Taxes	City-Wide	Eastgate Triangle	-355,593	-411,212	-451,500	-447,600	3,900.00
TAX INCREMENT FUND	22411010	R	4305	Charges for Services	City-Wide	Eastgate Triangle	0	-5,000	-5,000	-5,000	-
TAX INCREMENT FUND	22411010	R Total					-355,593	-416,212	-456,500	-452,600	3,900.00
TAX INCREMENT FUND	22411010	E	5205	Contract Services	City-Wide	Eastgate Triangle	350,493	407,500	447,100	444,600	(2,500.00)
TAX INCREMENT FUND	22411010	E	5210	Contract Services	City-Wide	Eastgate Triangle	3,589	7,923	9,400	8,000	(1,400.00)
TAX INCREMENT FUND	22411010	E Total					354,082	415,423	456,500	452,600	(3,900.00)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411010 Total						-1,510	-790	0	0	-
TAX INCREMENT FUND	22411020	R	4020	Payments In Lieu of Taxes	City-Wide	Eastgate Pizzutti	-380,316	-481,030	-550,700	-527,400	23,300.00
TAX INCREMENT FUND	22411020	R	4110	Intergovernmental	City-Wide	Eastgate Pizzutti	-487	-370	-300	-400	(100.00)
TAX INCREMENT FUND	22411020	R	4305	Charges for Services	City-Wide	Eastgate Pizzutti	-6,000	-6,000	-6,000	-6,000	-
TAX INCREMENT FUND	22411020	R Total					-386,803	-487,401	-557,000	-533,800	23,200.00
TAX INCREMENT FUND	22411020	E	5505	Capital Outlay	City-Wide	Eastgate Pizzutti	0	0	0	950,000	950,000.00
TAX INCREMENT FUND	22411020	E	5210	Contract Services	City-Wide	Eastgate Pizzutti	3,141	7,455	9,400	8,000	(1,400.00)
TAX INCREMENT FUND	22411020	E	5900	Transfer Out	City-Wide	Eastgate Pizzutti	310,065	347,000	250,693	0	(250,693.00)
TAX INCREMENT FUND	22411020	E Total					313,206	354,455	260,093	958,000	697,907.00
TAX INCREMENT FUND	22411020 Total						-73,597	-132,946	-296,907	424,200	721,107.00
TAX INCREMENT FUND	22411030	R	4020	Payments In Lieu of Taxes	City-Wide	Manor Homes	-285,997	-279,353	-377,000	-344,200	32,800.00
TAX INCREMENT FUND	22411030	R	4110	Intergovernmental	City-Wide	Manor Homes	-34,640	-34,403	-40,000	-34,000	6,000.00
TAX INCREMENT FUND	22411030	R Total					-320,637	-313,756	-417,000	-378,200	38,800.00
TAX INCREMENT FUND	22411030	E	5210	Contract Services	City-Wide	Manor Homes	2,829	3,227	5,400	4,900	(500.00)
TAX INCREMENT FUND	22411030	E	5505	Capital Outlay	City-Wide	Manor Homes	300,000	0	0	150,000	150,000.00
TAX INCREMENT FUND	22411030	E	5900	Transfer Out	City-Wide	Manor Homes	185,000	0	0	0	-
TAX INCREMENT FUND	22411030	E Total					487,829	3,227	5,400	154,900	149,500.00
TAX INCREMENT FUND	22411030 Total						167,192	-310,529	-411,600	-223,300	188,300.00
TAX INCREMENT FUND	22411040	R	4020	Payments In Lieu of Taxes	City-Wide	West Gahanna	-265,395	-258,833	-323,500	-316,400	7,100.00
TAX INCREMENT FUND	22411040	R	4110	Intergovernmental	City-Wide	West Gahanna	-199	-219	-350	-350	-
TAX INCREMENT FUND	22411040	R Total					-265,595	-259,052	-323,850	-316,750	7,100.00
TAX INCREMENT FUND	22411040	E	5205	Contract Services	City-Wide	West Gahanna	87,949	85,515	107,900	108,400	500.00
TAX INCREMENT FUND	22411040	E	5210	Contract Services	City-Wide	West Gahanna	3,108	3,539	4,800	4,400	(400.00)
TAX INCREMENT FUND	22411040	E	5505	Capital Outlay	City-Wide	West Gahanna	99,288	0	0	0	-
TAX INCREMENT FUND	22411040	E Total					190,346	89,054	112,700	112,800	100.00
TAX INCREMENT FUND	22411040 Total						-75,249	-169,997	-211,150	-203,950	7,200.00
TAX INCREMENT FUND	22411050	R	4020	Payments In Lieu of Taxes	City-Wide	Creekside	-316,440	97,689	-311,700	-296,500	15,200.00
TAX INCREMENT FUND	22411050	R	4110	Intergovernmental	City-Wide	Creekside	-13,788	-13,659	-13,700	-13,700	-
TAX INCREMENT FUND	22411050	R	4305	Charges for Services	City-Wide	Creekside	-114,836	-116,887	-113,500	-113,500	-
TAX INCREMENT FUND	22411050	R Total					-445,063	-32,857	-438,900	-423,700	15,200.00
TAX INCREMENT FUND	22411050	E	5210	Contract Services	City-Wide	Creekside	2,972	3,128	4,800	4,300	(500.00)
TAX INCREMENT FUND	22411050	E	5900	Transfer Out	City-Wide	Creekside	450,000	0	330,000	530,000	200,000.00
TAX INCREMENT FUND	22411050	E Total					452,972	3,128	334,800	534,300	199,500.00
TAX INCREMENT FUND	22411050 Total						7,909	-29,729	-104,100	110,600	214,700.00
TAX INCREMENT FUND	22411060	R	4020	Payments In Lieu of Taxes	City-Wide	Crescent	-181,451	-91,193	-291,893	-214,100	77,793.00
TAX INCREMENT FUND	22411060	R Total					-181,451	-91,193	-291,893	-214,100	77,793.00
TAX INCREMENT FUND	22411060	E	5205	Contract Services	City-Wide	Crescent	51,802	53,072	143,700	130,500	(13,200.00)
TAX INCREMENT FUND	22411060	E	5210	Contract Services	City-Wide	Crescent	1,445	937	28,500	2,500	(26,000.00)
TAX INCREMENT FUND	22411060	E	5900	Transfer Out	City-Wide	Crescent	119,732	0	0	0	-
TAX INCREMENT FUND	22411060	E Total					172,979	54,009	172,200	133,000	(39,200.00)
TAX INCREMENT FUND	22411060 Total						-8,471	-37,183	-119,693	-81,100	38,593.00
TAX INCREMENT FUND	22411070	R	4020	Payments In Lieu of Taxes	City-Wide	Hamilton Road	-474,122	-234,432	-370,600	-363,000	7,600.00
TAX INCREMENT FUND	22411070	R	4305	Charges for Services	City-Wide	Hamilton Road	-33,939	-33,536	-30,670	-24,800	5,870.00
TAX INCREMENT FUND	22411070	R Total					-508,061	-267,969	-401,270	-387,800	13,470.00
TAX INCREMENT FUND	22411070	E	5900	Transfer Out	City-Wide	Hamilton Road	0	0	0	0	-
TAX INCREMENT FUND	22411070	E	5205	Contract Services	City-Wide	Hamilton Road	291,612	172,659	240,635	233,900	(6,735.00)
TAX INCREMENT FUND	22411070	E	5210	Contract Services	City-Wide	Hamilton Road	3,776	2,411	4,400	3,600	(800.00)
TAX INCREMENT FUND	22411070	E	5505	Capital Outlay	City-Wide	Hamilton Road	0	0	150,000	150,000	-
TAX INCREMENT FUND	22411070	E Total					295,388	175,070	395,035	387,500	(7,535.00)
TAX INCREMENT FUND	22411070 Total						-212,673	-92,899	-6,235	-300	5,935.00
TAX INCREMENT FUND	22411080	R	4020	Payments In Lieu of Taxes	City-Wide	Central Park	-1,543,358	-268,836	-360,000	-352,600	7,400.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
TAX INCREMENT FUND	22411080	R	4305	Charges for Services	City-Wide	Central Park	0	-10,000	-10,000	-10,000	-
TAX INCREMENT FUND	22411080	R Total					-1,543,358	-278,836	-370,000	-362,600	7,400.00
TAX INCREMENT FUND	22411080	E	5210	Contract Services	City-Wide	Central Park	12,295	3,734	5,700	5,600	(100.00)
TAX INCREMENT FUND	22411080	E	5220	Contract Services	City-Wide	Central Park	19,248	0	0	0	-
TAX INCREMENT FUND	22411080	E	5505	Capital Outlay	City-Wide	Central Park	0	1,686,377	150,000	460,000	310,000.00
TAX INCREMENT FUND	22411080	E Total					31,543	1,690,111	155,700	465,600	309,900.00
TAX INCREMENT FUND	22411080 Total						-1,511,815	1,411,275	-214,300	103,000	317,300.00
TAX INCREMENT FUND	22411090	R	4020	Payments In Lieu of Taxes	City-Wide	North Triangle	-554,935	-371,760	-481,300	-471,400	9,900.00
TAX INCREMENT FUND	22411090	R	4110	Intergovernmental	City-Wide	North Triangle	0	-5	0	0	-
TAX INCREMENT FUND	22411090	R Total					-554,935	-371,765	-481,300	-471,400	9,900.00
TAX INCREMENT FUND	22411090	E	5210	Contract Services	City-Wide	North Triangle	4,421	3,934	8,100	5,600	(2,500.00)
TAX INCREMENT FUND	22411090	E	5505	Capital Outlay	City-Wide	North Triangle	0	0	0	400,000	400,000.00
TAX INCREMENT FUND	22411090	E Total					4,421	3,934	8,100	405,600	397,500.00
TAX INCREMENT FUND	22411090 Total						-550,514	-367,831	-473,200	-65,800	407,400.00
TAX INCREMENT FUND	22411100	R	4020	Payments In Lieu of Taxes	City-Wide	Johnstown Rd	-446,529	-232,055	-296,500	-290,400	6,100.00
TAX INCREMENT FUND	22411100	R Total					-446,529	-232,055	-296,500	-290,400	6,100.00
TAX INCREMENT FUND	22411100	E	5900	Transfer Out	City-Wide	Johnstown Rd	0	0	0	100,000	100,000.00
TAX INCREMENT FUND	22411100	E	5205	Contract Services	City-Wide	Johnstown Rd	151,333	78,527	101,000	100,400	(600.00)
TAX INCREMENT FUND	22411100	E	5210	Contract Services	City-Wide	Johnstown Rd	3,554	2,387	3,500	3,400	(100.00)
TAX INCREMENT FUND	22411100	E	5505	Capital Outlay	City-Wide	Johnstown Rd	0	0	350,000	0	(350,000.00)
TAX INCREMENT FUND	22411100	E	5515	Capital Outlay	City-Wide	Johnstown Rd	149,867	0	0	0	-
TAX INCREMENT FUND	22411100	E Total					304,755	80,914	454,500	203,800	(250,700.00)
TAX INCREMENT FUND	22411100 Total						-141,774	-151,141	158,000	-86,600	(244,600.00)
TAX INCREMENT FUND Total							-2,400,503	118,230	-1,679,185	-23,250	1,655,935.00
							-2,400,503	118,230	-1,679,185	-23,250	1,655,935.00
LAW ENFORCEMENT TRUST FUND	22510000	R	4120	Intergovernmental	Public Safety	Public Safety	-109,558	-5,466	-50,000	0	50,000.00
LAW ENFORCEMENT TRUST FUND	22510000	R Total					-109,558	-5,466	-50,000	0	50,000.00
LAW ENFORCEMENT TRUST FUND	22510000	E	5205	Contract Services	Public Safety	Public Safety	67,291	63,686	50,500	0	(50,500.00)
LAW ENFORCEMENT TRUST FUND	22510000	E	5510	Capital Outlay	Public Safety	Public Safety	7,234	0	0	0	-
LAW ENFORCEMENT TRUST FUND	22510000	E Total					74,525	63,686	50,500	0	(50,500.00)
LAW ENFORCEMENT TRUST FUND	22510000 Total						-35,033	58,219	500	0	(500.00)
LAW ENFORCEMENT TRUST FUND Total							-35,033	58,219	500	0	(500.00)
							-35,033	58,219	500	0	(500.00)
ENFORCE & EDUCATION FUND	22610000	R	4205	Fines & Fees	Public Safety	Public Safety	-1,615	-1,125	-1,000	0	1,000.00
ENFORCE & EDUCATION FUND	22610000	R Total					-1,615	-1,125	-1,000	0	1,000.00
ENFORCE & EDUCATION FUND	22610000	E	5225	Contract Services	Public Safety	Public Safety	0	0	2,500	2,500	-
ENFORCE & EDUCATION FUND	22610000	E	5310	Materials & Supplies	Public Safety	Public Safety	0	0	2,500	2,500	-
ENFORCE & EDUCATION FUND	22610000	E	5320	Materials & Supplies	Public Safety	Public Safety	0	0	12,500	12,500	-
ENFORCE & EDUCATION FUND	22610000	E Total					0	0	17,500	17,500	-
ENFORCE & EDUCATION FUND	22610000 Total						-1,615	-1,125	16,500	17,500	1,000.00
ENFORCE & EDUCATION FUND Total							-1,615	-1,125	16,500	17,500	1,000.00
							-1,615	-1,125	16,500	17,500	1,000.00
PARKS & REC DONATION FUND	22708000	R	4605	Other	Parks & Rec	Parks & Rec	-3,221	-2,513	0	0	-
PARKS & REC DONATION FUND	22708000	R Total					-3,221	-2,513	0	0	-
PARKS & REC DONATION FUND	22708000 Total						-3,221	-2,513	0	0	-
PARKS & REC DONATION FUND Total							-3,221	-2,513	0	0	-
							-3,221	-2,513	0	0	-
PERMANENT IMPROVEMENT FUND	22806000	R	4100	Intergovernmental	Finance	Finance	0	0	-17,800	0	17,800.00
PERMANENT IMPROVEMENT FUND	22806000	R Total					0	0	-17,800	0	17,800.00
PERMANENT IMPROVEMENT FUND	22806000	E	5505	Capital Outlay	Finance	Finance	452,021	2,517	0	0	-
PERMANENT IMPROVEMENT FUND	22806000	E Total					452,021	2,517	0	0	-

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Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
PERMANENT IMPROVEMENT FUND	22806000 Total						452,021	2,517	-17,800	0	17,800.00
PERMANENT IMPROVEMENT FUND	22806500	R	4100	Intergovernmental	Finance	Clean Oh Conservation	-104,720	-7,287	0	0	-
PERMANENT IMPROVEMENT FUND	22806500	R Total					-104,720	-7,287	0	0	-
PERMANENT IMPROVEMENT FUND	22806500	E	5505	Capital Outlay	Finance	Clean Oh Conservation	131,780	7,287	0	0	-
PERMANENT IMPROVEMENT FUND	22806500	E Total					131,780	7,287	0	0	-
PERMANENT IMPROVEMENT FUND	22806500 Total						27,060	0	0	0	-
PERMANENT IMPROVEMENT FUND Total							479,081	2,517	-17,800	0	17,800.00
							479,081	2,517	-17,800	0	17,800.00
CLERK OF COURT COMPUTER FUND	22904000	R	4205	Fines & Fees	Court	Court	-29,319	-18,576	-29,000	-29,000	-
CLERK OF COURT COMPUTER FUND	22904000	R Total					-29,319	-18,576	-29,000	-29,000	-
CLERK OF COURT COMPUTER FUND	22904000	E	5205	Contract Services	Court	Court	7,222	11,499	15,000	60,000	45,000.00
CLERK OF COURT COMPUTER FUND	22904000	E	5215	Contract Services	Court	Court	12,668	10,587	18,600	19,500	900.00
CLERK OF COURT COMPUTER FUND	22904000	E	5510	Capital Outlay	Court	Court	24,991	7,812	0	0	-
CLERK OF COURT COMPUTER FUND	22904000	E Total					44,882	29,898	33,600	79,500	45,900.00
CLERK OF COURT COMPUTER FUND	22904000 Total						15,563	11,322	4,600	50,500	45,900.00
CLERK OF COURT COMPUTER FUND Total							15,563	11,322	4,600	50,500	45,900.00
							15,563	11,322	4,600	50,500	45,900.00
CARES ACT FUND	23006000	R	4100	Intergovernmental	Finance	CARES	0	-3,087,649	0	0	-
CARES ACT FUND	23006000	R	4400	Investment Income	Finance	CARES	0	-3,000	0	0	-
CARES ACT FUND	23006000	R Total					0	-3,090,649	0	0	-
CARES ACT FUND	23006000	E	5105	Salaries & Benefits	Finance	CARES	0	1,277,654	71,618	0	(71,617.69)
CARES ACT FUND	23006000	E	5110	Salaries & Benefits	Finance	CARES	0	106,315	3,882	0	(3,882.31)
CARES ACT FUND	23006000	E	5130	Salaries & Benefits	Finance	CARES	0	251,273	8,690	0	(8,690.00)
CARES ACT FUND	23006000	E	5140	Salaries & Benefits	Finance	CARES	0	13,844	660	0	(660.35)
CARES ACT FUND	23006000	E	5145	Salaries & Benefits	Finance	CARES	0	20,068	1,005	0	(1,004.52)
CARES ACT FUND	23006000	E	5205	Contract Services	Finance	CARES	0	67,632	3,835	0	(3,835.00)
CARES ACT FUND	23006000	E	5210	Contract Services	Finance	CARES	0	5,511	0	0	-
CARES ACT FUND	23006000	E	5211	Contract Services	Finance	CARES	0	0	0	0	-
CARES ACT FUND	23006000	E	5212	Contract Services	Finance	CARES	0	865,515	0	0	-
CARES ACT FUND	23006000	E	5215	Contract Services	Finance	CARES	0	84,690	0	0	-
CARES ACT FUND	23006000	E	5220	Contract Services	Finance	CARES	0	19,080	0	0	-
CARES ACT FUND	23006000	E	5225	Contract Services	Finance	CARES	0	635	0	0	-
CARES ACT FUND	23006000	E	5300	Materials & Supplies	Finance	CARES	0	55,677	0	0	-
CARES ACT FUND	23006000	E	5305	Materials & Supplies	Finance	CARES	0	8,036	0	0	-
CARES ACT FUND	23006000	E	5310	Materials & Supplies	Finance	CARES	0	6,347	0	0	-
CARES ACT FUND	23006000	E	5315	Materials & Supplies	Finance	CARES	0	12,042	0	0	-
CARES ACT FUND	23006000	E Total					0	2,794,319	89,690	0	(89,689.87)
CARES ACT FUND	23006000 Total						0	-296,329	89,690	0	(89,689.87)
CARES ACT FUND Total							0	-296,329	89,690	0	(89,689.87)
							0	-296,329	89,690	0	(89,689.87)
COUNTY PERMISSIVE FUND	23111000	R	4115	Intergovernmental	Public Service	Public Service	-415,000	0	0	0	-
COUNTY PERMISSIVE FUND	23111000	R Total					-415,000	0	0	0	-
COUNTY PERMISSIVE FUND	23111000	E	5505	Capital Outlay	Public Service	Public Service	423,256	0	200,000	0	(200,000.00)
COUNTY PERMISSIVE FUND	23111000	E Total					423,256	0	200,000	0	(200,000.00)
COUNTY PERMISSIVE FUND	23111000 Total						8,256	0	200,000	0	(200,000.00)
COUNTY PERMISSIVE FUND Total							8,256	0	200,000	0	(200,000.00)
							8,256	0	200,000	0	(200,000.00)
ARP FUND	23306000	R	4100	Intergovernmental	Finance	ARP	0	0	-1,858,441	-1,858,441	-
ARP FUND	23306000	R Total					0	0	-1,858,441	-1,858,441	-
ARP FUND	23306000	E	5205	Contract Services	Finance	ARP	0	0	0	0	-
ARP FUND	23306000	E	5212	Contract Services	Finance	ARP	0	0	0	50,000	50,000.00

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Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
ARP FUND	23306000	E	5213	Contract Services	Finance	ARP	0	0	0	1,940,000	1,940,000.00
ARP FUND	23306000	E	5505	Capital Outlay	Finance	ARP	0	0	0	210,000	210,000.00
ARP FUND	23306000	E Total					0	0	0	2,200,000	2,200,000.00
ARP FUND	23306000 Total						0	0	-1,858,441	341,559	2,200,000.00
ARP FUND	23306800	E	5500	Capital Outlay	Finance	ARP Loss In Revenue	0	0	35,000	0	(35,000.00)
ARP FUND	23306800	E	5205	Contract Services	Finance	ARP Loss In Revenue	0	0	40,000	200,000	160,000.00
ARP FUND	23306800	E	5215	Contract Services	Finance	ARP Loss In Revenue	0	0	81,000	0	(81,000.00)
ARP FUND	23306800	E	5225	Contract Services	Finance	ARP Loss In Revenue	0	0	30,000	0	(30,000.00)
ARP FUND	23306800	E Total					0	0	186,000	200,000	14,000.00
ARP FUND	23306800 Total						0	0	186,000	200,000	14,000.00
ARP FUND Total							0	0	-1,672,441	541,559	2,214,000.00
							0	0	-1,672,441	541,559	2,214,000.00
COURT COMPUTERIZATION FUND	23404000	R	4205	Fines & Fees	Court	Court	-11,076	-6,942	-11,000	-11,000	-
COURT COMPUTERIZATION FUND	23404000	R Total					-11,076	-6,942	-11,000	-11,000	-
COURT COMPUTERIZATION FUND	23404000	E	5215	Contract Services	Court	Court	0	270	1,750	2,000	250.00
COURT COMPUTERIZATION FUND	23404000	E Total					0	270	1,750	2,000	250.00
COURT COMPUTERIZATION FUND	23404000 Total						-11,076	-6,672	-9,250	-9,000	250.00
COURT COMPUTERIZATION FUND Total							-11,076	-6,672	-9,250	-9,000	250.00
							-11,076	-6,672	-9,250	-9,000	250.00
FED LAW ENFORCE TRUST FUND	23510000	R	4120	Intergovernmental	Public Safety	Public Safety	-1,797	0	-5,000	-30,000	(25,000.00)
FED LAW ENFORCE TRUST FUND	23510000	R	4400	Investment Income	Public Safety	Public Safety	0	-816	-1,000	0	1,000.00
FED LAW ENFORCE TRUST FUND	23510000	R Total					-1,797	-816	-6,000	-30,000	(24,000.00)
FED LAW ENFORCE TRUST FUND	23510000	E	5205	Contract Services	Public Safety	Public Safety	56,589	65,557	15,500	30,000	14,500.00
FED LAW ENFORCE TRUST FUND	23510000	E	5505	Capital Outlay	Public Safety	Public Safety	32,643	15,832	0	0	-
FED LAW ENFORCE TRUST FUND	23510000	E	5510	Capital Outlay	Public Safety	Public Safety	0	0	0	0	-
FED LAW ENFORCE TRUST FUND	23510000	E Total					89,232	81,389	15,500	30,000	14,500.00
FED LAW ENFORCE TRUST FUND	23510000 Total						87,435	80,573	9,500	0	(9,500.00)
FED LAW ENFORCE TRUST FUND Total							87,435	80,573	9,500	0	(9,500.00)
							87,435	80,573	9,500	0	(9,500.00)
TREASURY EQUIT SHARE FUND	23610000	R	4120	Intergovernmental	Public Safety	Public Safety	-103,675	-202,989	-25,000	-70,000	(45,000.00)
TREASURY EQUIT SHARE FUND	23610000	R	4400	Investment Income	Public Safety	Public Safety	0	-2,599	0	0	-
TREASURY EQUIT SHARE FUND	23610000	R Total					-103,675	-205,588	-25,000	-70,000	(45,000.00)
TREASURY EQUIT SHARE FUND	23610000	E	5320	Materials & Supplies	Public Safety	Public Safety	0	247,740	65,500	70,000	4,500.00
TREASURY EQUIT SHARE FUND	23610000	E	5510	Capital Outlay	Public Safety	Public Safety	62,773	0	0	0	-
TREASURY EQUIT SHARE FUND	23610000	E Total					62,773	247,740	65,500	70,000	4,500.00
TREASURY EQUIT SHARE FUND	23610000 Total						-40,902	42,152	40,500	0	(40,500.00)
TREASURY EQUIT SHARE FUND Total							-40,902	42,152	40,500	0	(40,500.00)
							-40,902	42,152	40,500	0	(40,500.00)
AG PEACE OFFICER TRAIN FUND	23710000	R	4100	Intergovernmental	Public Safety	Public Safety	0	0	0	0	-
AG PEACE OFFICER TRAIN FUND	23710000	R	4605	Other	Public Safety	Public Safety	0	-500	0	0	-
AG PEACE OFFICER TRAIN FUND	23710000	R Total					0	-500	0	0	-
AG PEACE OFFICER TRAIN FUND	23710000	E	5225	Contract Services	Public Safety	Public Safety	6,300	17,400	0	0	-
AG PEACE OFFICER TRAIN FUND	23710000	E Total					6,300	17,400	0	0	-
AG PEACE OFFICER TRAIN FUND	23710000 Total						6,300	16,900	0	0	-
AG PEACE OFFICER TRAIN FUND Total							6,300	16,900	0	0	-
							6,300	16,900	0	0	-
STREET TREE FUND	23811450	R	4205	Fines & Fees	Public Service	Engineering	-41,800	0	0	0	-
STREET TREE FUND	23811450	R Total					-41,800	0	0	0	-
STREET TREE FUND	23811450 Total						-41,800	0	0	0	-
STREET TREE FUND Total							-41,800	0	0	0	-
							-41,800	0	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
OCJS GRANT FUND	23910000	R	4100	Intergovernmental	Public Safety	Public Safety	0	0	0	0	-
OCJS GRANT FUND	23910000	R Total					0	0	0	0	-
OCJS GRANT FUND	23910000	E	5215	Contract Services	Public Safety	Public Safety	0	0	0	0	-
OCJS GRANT FUND	23910000	E Total					0	0	0	0	-
OCJS GRANT FUND	23910000 Total						0	0	0	0	-
OCJS GRANT FUND Total							0	0	0	0	-
PUBLIC SAFETY FUND	24010000	R	4000	Income Tax	Public Safety	Public Safety	0	-526,997	-1,199,468	-1,168,690	30,778.00
PUBLIC SAFETY FUND	24010000	R	4005	Income Tax	Public Safety	Public Safety	0	7,707	24,804	35,055	10,251.00
PUBLIC SAFETY FUND	24010000	R	4210	Fines & Fees	Public Safety	Public Safety	0	-2,812	-9,750	-9,500	250.00
PUBLIC SAFETY FUND	24010000	R Total					0	-522,101	-1,184,414	-1,143,135	41,279.00
PUBLIC SAFETY FUND	24010000 Total						0	-522,101	-1,184,414	-1,143,135	41,279.00
PUBLIC SAFETY FUND	24010110	R	4000	Income Tax	Public Safety	Police	-304,819	0	0	0	-
PUBLIC SAFETY FUND	24010110	R	4300	Charges for Services	Public Safety	Police	0	-188,811	-190,000	-203,000	(13,000.00)
PUBLIC SAFETY FUND	24010110	R Total					-304,819	-188,811	-190,000	-203,000	(13,000.00)
PUBLIC SAFETY FUND	24010110	E	5105	Salaries & Benefits	Public Safety	Police	157,215	303,989	303,772	413,584	109,812.00
PUBLIC SAFETY FUND	24010110	E	5115	Salaries & Benefits	Public Safety	Police	4,192	1,001	5,000	5,500	500.00
PUBLIC SAFETY FUND	24010110	E	5130	Salaries & Benefits	Public Safety	Police	0	0	0	0	-
PUBLIC SAFETY FUND	24010110	E	5135	Salaries & Benefits	Public Safety	Police	41,352	82,712	88,839	119,768	30,929.00
PUBLIC SAFETY FUND	24010110	E	5140	Salaries & Benefits	Public Safety	Police	2,417	3,049	4,632	6,289	1,657.00
PUBLIC SAFETY FUND	24010110	E	5145	Salaries & Benefits	Public Safety	Police	2,293	4,335	4,387	6,001	1,614.00
PUBLIC SAFETY FUND	24010110	E	5150	Salaries & Benefits	Public Safety	Police	271	1,962	2,050	6,050	4,000.00
PUBLIC SAFETY FUND	24010110	E	5160	Salaries & Benefits	Public Safety	Police	45	90	90	120	30.00
PUBLIC SAFETY FUND	24010110	E	5225	Contract Services	Public Safety	Police	0	441	5,000	5,000	-
PUBLIC SAFETY FUND	24010110	E	5320	Materials & Supplies	Public Safety	Police	0	0	0	0	-
PUBLIC SAFETY FUND	24010110	E	5900	Transfer Out	Public Safety	Police	25,630	0	957,966	873,955	(84,011.00)
PUBLIC SAFETY FUND	24010110	E Total					233,416	397,579	1,371,736	1,436,267	64,531.00
PUBLIC SAFETY FUND	24010110 Total						-71,403	208,768	1,181,736	1,233,267	51,531.00
PUBLIC SAFETY FUND Total							-71,403	-313,334	-2,678	90,132	92,810.00
							-71,403	-313,334	-2,678	90,132	92,810.00
RIGHT OF WAY FUND	24111000	R	4205	Fines & Fees	Public Service	Public Service	-55,600	-48,588	-60,000	-60,000	-
RIGHT OF WAY FUND	24111000	R Total					-55,600	-48,588	-60,000	-60,000	-
RIGHT OF WAY FUND	24111000	E	5210	Contract Services	Public Service	Public Service	0	0	60,000	60,000	-
RIGHT OF WAY FUND	24111000	E Total					0	0	60,000	60,000	-
RIGHT OF WAY FUND	24111000 Total						-55,600	-48,588	0	0	-
RIGHT OF WAY FUND Total							-55,600	-48,588	0	0	-
							-55,600	-48,588	0	0	-
PARKS & RECREATION FUND	24208000	R	4000	Income Tax	Parks & Rec	Parks & Rec	0	-1,195,364	-553,601	-738,120	(184,519.00)
PARKS & RECREATION FUND	24208000	R	4005	Income Tax	Parks & Rec	Parks & Rec	0	17,555	11,448	22,140	10,692.00
PARKS & RECREATION FUND	24208000	R	4210	Fines & Fees	Parks & Rec	Parks & Rec	0	-6,405	-4,500	-6,000	(1,500.00)
PARKS & RECREATION FUND	24208000	R Total					0	-1,184,214	-546,653	-721,980	(175,327.00)
PARKS & RECREATION FUND	24208000 Total						0	-1,184,214	-546,653	-721,980	(175,327.00)
PARKS & RECREATION FUND	24208310	E	5150	Salaries & Benefits	Parks & Rec	Parks Services	0	0	0	600	600.00
PARKS & RECREATION FUND	24208310	E	5105	Salaries & Benefits	Parks & Rec	Parks Services	0	0	55,541	61,734	6,193.00
PARKS & RECREATION FUND	24208310	E	5130	Salaries & Benefits	Parks & Rec	Parks Services	0	0	7,720	8,587	867.00
PARKS & RECREATION FUND	24208310	E	5135	Salaries & Benefits	Parks & Rec	Parks Services	0	0	32,733	1,725	(31,008.00)
PARKS & RECREATION FUND	24208310	E	5140	Salaries & Benefits	Parks & Rec	Parks Services	0	0	836	935	99.00
PARKS & RECREATION FUND	24208310	E	5145	Salaries & Benefits	Parks & Rec	Parks Services	0	0	810	904	94.00
PARKS & RECREATION FUND	24208310	E	5160	Salaries & Benefits	Parks & Rec	Parks Services	0	0	30	30	-
PARKS & RECREATION FUND	24208310	E Total					0	0	97,670	74,515	(23,155.00)
PARKS & RECREATION FUND	24208310 Total						0	0	97,670	74,515	(23,155.00)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
PARKS & RECREATION FUND	24208320	R	4000	Income Tax	Parks & Rec	Recreation Programs	-28,689	0	0	0	-
PARKS & RECREATION FUND	24208320	R	4300	Charges for Services	Parks & Rec	Recreation Programs	-94,583	-12,170	-175,000	0	175,000.00
PARKS & RECREATION FUND	24208320	R	4605	Other	Parks & Rec	Recreation Programs	0	0	0	0	-
PARKS & RECREATION FUND	24208320	R Total					-123,272	-12,170	-175,000	0	175,000.00
PARKS & RECREATION FUND	24208320	E	5105	Salaries & Benefits	Parks & Rec	Recreation Programs	30,348	132,113	199,488	0	(199,488.00)
PARKS & RECREATION FUND	24208320	E	5110	Salaries & Benefits	Parks & Rec	Recreation Programs	92,574	24,318	106,588	33,488	(73,100.00)
PARKS & RECREATION FUND	24208320	E	5115	Salaries & Benefits	Parks & Rec	Recreation Programs	0	237	1,000	0	(1,000.00)
PARKS & RECREATION FUND	24208320	E	5130	Salaries & Benefits	Parks & Rec	Recreation Programs	17,198	21,892	45,010	4,689	(40,321.00)
PARKS & RECREATION FUND	24208320	E	5135	Salaries & Benefits	Parks & Rec	Recreation Programs	18,429	47,406	53,833	18	(53,815.00)
PARKS & RECREATION FUND	24208320	E	5140	Salaries & Benefits	Parks & Rec	Recreation Programs	1,855	1,568	4,870	503	(4,367.00)
PARKS & RECREATION FUND	24208320	E	5145	Salaries & Benefits	Parks & Rec	Recreation Programs	1,761	2,224	4,573	486	(4,087.00)
PARKS & RECREATION FUND	24208320	E	5160	Salaries & Benefits	Parks & Rec	Recreation Programs	38	85	130	30	(100.00)
PARKS & RECREATION FUND	24208320	E	5205	Contract Services	Parks & Rec	Recreation Programs	0	981	120,000	0	(120,000.00)
PARKS & RECREATION FUND	24208320	E	5210	Contract Services	Parks & Rec	Recreation Programs	0	1,372	37,000	0	(37,000.00)
PARKS & RECREATION FUND	24208320	E	5215	Contract Services	Parks & Rec	Recreation Programs	0	2,978	7,500	0	(7,500.00)
PARKS & RECREATION FUND	24208320	E	5225	Contract Services	Parks & Rec	Recreation Programs	0	0	0	0	-
PARKS & RECREATION FUND	24208320	E	5300	Materials & Supplies	Parks & Rec	Recreation Programs	0	2,104	25,000	0	(25,000.00)
PARKS & RECREATION FUND	24208320	E	5310	Materials & Supplies	Parks & Rec	Recreation Programs	0	0	3,000	0	(3,000.00)
PARKS & RECREATION FUND	24208320	E	5325	Materials & Supplies	Parks & Rec	Recreation Programs	0	1,381	0	0	-
PARKS & RECREATION FUND	24208320	E Total					162,202	238,658	607,992	39,214	(568,778.00)
PARKS & RECREATION FUND	24208320 Total						38,931	226,489	432,992	39,214	(393,778.00)
PARKS & RECREATION FUND	24208330	R	4025	Charges for Services	Parks & Rec	Golf Course	0	0	0	0	-
PARKS & RECREATION FUND	24208330	R	4320	Charges for Services	Parks & Rec	Golf Course	0	0	-99,000	-110,000	(11,000.00)
PARKS & RECREATION FUND	24208330	R	4325	Charges for Services	Parks & Rec	Golf Course	0	0	-220,000	-260,000	(40,000.00)
PARKS & RECREATION FUND	24208330	R Total					0	0	-319,000	-370,000	(51,000.00)
PARKS & RECREATION FUND	24208330	E	5105	Salaries & Benefits	Parks & Rec	Golf Course	0	0	92,960	108,154	15,194.00
PARKS & RECREATION FUND	24208330	E	5110	Salaries & Benefits	Parks & Rec	Golf Course	0	0	149,147	124,565	(24,582.00)
PARKS & RECREATION FUND	24208330	E	5115	Salaries & Benefits	Parks & Rec	Golf Course	0	0	8,500	9,000	500.00
PARKS & RECREATION FUND	24208330	E	5130	Salaries & Benefits	Parks & Rec	Golf Course	0	0	36,417	33,590	(2,827.00)
PARKS & RECREATION FUND	24208330	E	5135	Salaries & Benefits	Parks & Rec	Golf Course	0	0	13,239	14,110	871.00
PARKS & RECREATION FUND	24208330	E	5140	Salaries & Benefits	Parks & Rec	Golf Course	0	0	3,918	3,628	(290.00)
PARKS & RECREATION FUND	24208330	E	5145	Salaries & Benefits	Parks & Rec	Golf Course	0	0	3,788	3,501	(287.00)
PARKS & RECREATION FUND	24208330	E	5160	Salaries & Benefits	Parks & Rec	Golf Course	0	0	180	90	(90.00)
PARKS & RECREATION FUND	24208330	E	5205	Contract Services	Parks & Rec	Golf Course	0	0	36,430	47,300	10,870.00
PARKS & RECREATION FUND	24208330	E	5210	Contract Services	Parks & Rec	Golf Course	0	0	500	500	-
PARKS & RECREATION FUND	24208330	E	5215	Contract Services	Parks & Rec	Golf Course	0	0	1,870	1,900	30.00
PARKS & RECREATION FUND	24208330	E	5220	Contract Services	Parks & Rec	Golf Course	0	0	9,000	8,000	(1,000.00)
PARKS & RECREATION FUND	24208330	E	5300	Materials & Supplies	Parks & Rec	Golf Course	0	0	53,000	60,000	7,000.00
PARKS & RECREATION FUND	24208330	E	5325	Materials & Supplies	Parks & Rec	Golf Course	0	0	16,000	15,600	(400.00)
PARKS & RECREATION FUND	24208330	E Total					0	0	424,949	429,938	4,989.00
PARKS & RECREATION FUND	24208330 Total						0	0	105,949	59,938	(46,011.00)
PARKS & RECREATION FUND	24208340	R	4000	Income Tax	Parks & Rec	Senior Services	0	0	0	0	-
PARKS & RECREATION FUND	24208340	R	4300	Charges for Services	Parks & Rec	Senior Services	0	-14,948	-45,250	-40,000	5,250.00
PARKS & RECREATION FUND	24208340	R	4600	Other	Parks & Rec	Senior Services	0	-455	0	0	-
PARKS & RECREATION FUND	24208340	R Total					0	-15,403	-45,250	-40,000	5,250.00
PARKS & RECREATION FUND	24208340	E	5105	Salaries & Benefits	Parks & Rec	Senior Services	0	35,353	74,123	67,538	(6,585.00)
PARKS & RECREATION FUND	24208340	E	5110	Salaries & Benefits	Parks & Rec	Senior Services	0	4,179	47,527	28,917	(18,610.00)
PARKS & RECREATION FUND	24208340	E	5115	Salaries & Benefits	Parks & Rec	Senior Services	0	688	2,000	2,500	500.00
PARKS & RECREATION FUND	24208340	E	5130	Salaries & Benefits	Parks & Rec	Senior Services	0	5,631	17,396	13,595	(3,801.00)
PARKS & RECREATION FUND	24208340	E	5135	Salaries & Benefits	Parks & Rec	Senior Services	0	10,760	28,895	21,380	(7,515.00)
PARKS & RECREATION FUND	24208340	E	5140	Salaries & Benefits	Parks & Rec	Senior Services	0	403	1,881	1,466	(415.00)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
PARKS & RECREATION FUND	24208340	E	5145	Salaries & Benefits	Parks & Rec	Senior Services	0	577	1,795	1,402	(393.00)
PARKS & RECREATION FUND	24208340	E	5160	Salaries & Benefits	Parks & Rec	Senior Services	0	15	100	70	(30.00)
PARKS & RECREATION FUND	24208340	E	5205	Contract Services	Parks & Rec	Senior Services	0	4,118	21,000	22,000	1,000.00
PARKS & RECREATION FUND	24208340	E	5210	Contract Services	Parks & Rec	Senior Services	0	95	1,000	3,000	2,000.00
PARKS & RECREATION FUND	24208340	E	5215	Contract Services	Parks & Rec	Senior Services	0	300	300	300	-
PARKS & RECREATION FUND	24208340	E	5225	Contract Services	Parks & Rec	Senior Services	0	0	0	0	-
PARKS & RECREATION FUND	24208340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	0	1,971	10,000	10,000	-
PARKS & RECREATION FUND	24208340	E	5310	Materials & Supplies	Parks & Rec	Senior Services	0	0	750	750	-
PARKS & RECREATION FUND	24208340	E Total					0	64,088	206,767	172,918	(33,849.00)
PARKS & RECREATION FUND	24208340 Total						0	48,685	161,517	132,918	(28,599.00)
PARKS & RECREATION FUND	24208370	R	4000	Income Tax	Parks & Rec	Gahanna Swim Club	-112,066	0	0	0	-
PARKS & RECREATION FUND	24208370	R	4025	Charges for Services	Parks & Rec	Gahanna Swim Club	0	0	0	0	-
PARKS & RECREATION FUND	24208370	R	4320	Charges for Services	Parks & Rec	Gahanna Swim Club	-8,113	0	-22,500	-25,000	(2,500.00)
PARKS & RECREATION FUND	24208370	R	4325	Charges for Services	Parks & Rec	Gahanna Swim Club	-36,178	-462	-88,900	-100,000	(11,100.00)
PARKS & RECREATION FUND	24208370	R Total					-156,357	-462	-111,400	-125,000	(13,600.00)
PARKS & RECREATION FUND	24208370	E	5105	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	7,425	31,059	51,738	37,232	(14,506.00)
PARKS & RECREATION FUND	24208370	E	5110	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	85,346	497	171,465	160,000	(11,465.00)
PARKS & RECREATION FUND	24208370	E	5130	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	12,988	4,384	31,199	27,411	(3,788.00)
PARKS & RECREATION FUND	24208370	E	5135	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	1,890	6,821	17,109	6,240	(10,869.00)
PARKS & RECREATION FUND	24208370	E	5140	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	1,392	316	3,354	2,940	(414.00)
PARKS & RECREATION FUND	24208370	E	5145	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	1,342	455	3,245	2,837	(408.00)
PARKS & RECREATION FUND	24208370	E	5150	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	0	0	360	2,000	1,640.00
PARKS & RECREATION FUND	24208370	E	5160	Salaries & Benefits	Parks & Rec	Gahanna Swim Club	3	20	27	18	(9.00)
PARKS & RECREATION FUND	24208370	E	5205	Contract Services	Parks & Rec	Gahanna Swim Club	0	17,507	36,700	47,000	10,300.00
PARKS & RECREATION FUND	24208370	E	5210	Contract Services	Parks & Rec	Gahanna Swim Club	0	333	600	2,500	1,900.00
PARKS & RECREATION FUND	24208370	E	5225	Contract Services	Parks & Rec	Gahanna Swim Club	0	0	0	1,750	1,750.00
PARKS & RECREATION FUND	24208370	E	5300	Materials & Supplies	Parks & Rec	Gahanna Swim Club	0	5,424	72,000	75,000	3,000.00
PARKS & RECREATION FUND	24208370	E	5325	Materials & Supplies	Parks & Rec	Gahanna Swim Club	0	8,039	31,000	34,100	3,100.00
PARKS & RECREATION FUND	24208370	E Total					110,386	74,854	418,797	399,028	(19,769.00)
PARKS & RECREATION FUND	24208370 Total						-45,971	74,392	307,397	274,028	(33,369.00)
PARKS & RECREATION FUND	24208380	R	4000	Income Tax	Parks & Rec	Hunters Ridge Pool	-74,412	0	0	0	-
PARKS & RECREATION FUND	24208380	R	4025	Charges for Services	Parks & Rec	Hunters Ridge Pool	-5,377	0	0	0	-
PARKS & RECREATION FUND	24208380	R	4320	Charges for Services	Parks & Rec	Hunters Ridge Pool	0	0	-16,000	-16,000	-
PARKS & RECREATION FUND	24208380	R	4325	Charges for Services	Parks & Rec	Hunters Ridge Pool	-92,925	-2,597	-254,950	-255,000	(50.00)
PARKS & RECREATION FUND	24208380	R Total					-172,714	-2,597	-270,950	-271,000	(50.00)
PARKS & RECREATION FUND	24208380	E	5105	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	4,950	20,707	40,046	24,822	(15,224.00)
PARKS & RECREATION FUND	24208380	E	5110	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	57,054	497	124,644	125,000	356.00
PARKS & RECREATION FUND	24208380	E	5130	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	8,681	2,946	24,644	5,091	(19,553.00)
PARKS & RECREATION FUND	24208380	E	5135	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	1,260	4,548	14,995	4,166	(10,829.00)
PARKS & RECREATION FUND	24208380	E	5140	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	930	212	2,649	2,236	(413.00)
PARKS & RECREATION FUND	24208380	E	5145	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	897	306	2,560	2,159	(401.00)
PARKS & RECREATION FUND	24208380	E	5150	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	0	0	2,240	2,500	260.00
PARKS & RECREATION FUND	24208380	E	5160	Salaries & Benefits	Parks & Rec	Hunters Ridge Pool	2	14	27	13	(14.00)
PARKS & RECREATION FUND	24208380	E	5205	Contract Services	Parks & Rec	Hunters Ridge Pool	0	7,265	28,450	34,800	6,350.00
PARKS & RECREATION FUND	24208380	E	5210	Contract Services	Parks & Rec	Hunters Ridge Pool	0	333	600	2,500	1,900.00
PARKS & RECREATION FUND	24208380	E	5215	Contract Services	Parks & Rec	Hunters Ridge Pool	0	200	500	500	-
PARKS & RECREATION FUND	24208380	E	5225	Contract Services	Parks & Rec	Hunters Ridge Pool	0	0	500	1,750	1,250.00
PARKS & RECREATION FUND	24208380	E	5300	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	0	3,211	37,000	39,000	2,000.00
PARKS & RECREATION FUND	24208380	E	5325	Materials & Supplies	Parks & Rec	Hunters Ridge Pool	0	4,852	18,830	23,830	5,000.00
PARKS & RECREATION FUND	24208380	E Total					73,775	45,088	297,685	268,367	(29,318.00)
PARKS & RECREATION FUND	24208380 Total						-98,939	42,491	26,735	-2,633	(29,368.00)

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
PARKS & RECREATION FUND	24208400	R	4300	Charges for Services	Parks & Rec	Camps	0	0	-280,000	-100,000	180,000.00
PARKS & RECREATION FUND	24208400	R Total					0	0	-280,000	-100,000	180,000.00
PARKS & RECREATION FUND	24208400	E	5105	Salaries & Benefits	Parks & Rec	Camps	0	0	68,320	68,338	18.00
PARKS & RECREATION FUND	24208400	E	5110	Salaries & Benefits	Parks & Rec	Camps	0	0	250,050	175,000	(75,050.00)
PARKS & RECREATION FUND	24208400	E	5115	Salaries & Benefits	Parks & Rec	Camps	0	0	1,500	1,500	-
PARKS & RECREATION FUND	24208400	E	5130	Salaries & Benefits	Parks & Rec	Camps	0	0	44,813	9,618	(35,195.00)
PARKS & RECREATION FUND	24208400	E	5135	Salaries & Benefits	Parks & Rec	Camps	0	0	18,697	9,444	(9,253.00)
PARKS & RECREATION FUND	24208400	E	5140	Salaries & Benefits	Parks & Rec	Camps	0	0	5,290	1,064	(4,226.00)
PARKS & RECREATION FUND	24208400	E	5145	Salaries & Benefits	Parks & Rec	Camps	0	0	5,080	1,002	(4,078.20)
PARKS & RECREATION FUND	24208400	E	5150	Salaries & Benefits	Parks & Rec	Camps	0	0	2,000	2,000	-
PARKS & RECREATION FUND	24208400	E	5160	Salaries & Benefits	Parks & Rec	Camps	0	0	60	41	(19.00)
PARKS & RECREATION FUND	24208400	E	5205	Contract Services	Parks & Rec	Camps	0	0	37,500	38,500	1,000.00
PARKS & RECREATION FUND	24208400	E	5210	Contract Services	Parks & Rec	Camps	0	0	1,500	3,500	2,000.00
PARKS & RECREATION FUND	24208400	E	5215	Contract Services	Parks & Rec	Camps	0	0	3,000	3,000	-
PARKS & RECREATION FUND	24208400	E	5225	Contract Services	Parks & Rec	Camps	0	0	0	1,100	1,100.00
PARKS & RECREATION FUND	24208400	E	5300	Materials & Supplies	Parks & Rec	Camps	0	0	13,500	13,500	-
PARKS & RECREATION FUND	24208400	E	5325	Materials & Supplies	Parks & Rec	Camps	0	0	2,500	2,400	(100.00)
PARKS & RECREATION FUND	24208400	E Total					0	0	453,810	330,007	(123,803.20)
PARKS & RECREATION FUND	24208400 Total						0	0	173,810	230,007	56,196.81
PARKS & RECREATION FUND Total							-105,979	-792,157	759,417	86,007	(673,410.20)
							-105,979	-792,157	759,417	86,007	(673,410.20)
PUBLIC SERVICE FUND	24311000	R	4000	Income Tax	Public Service	Public Service	0	-1,105,051	-1,322,491	-1,168,690	153,801.00
PUBLIC SERVICE FUND	24311000	R	4005	Income Tax	Public Service	Public Service	0	17,555	27,348	35,055	7,707.00
PUBLIC SERVICE FUND	24311000	R	4210	Fines & Fees	Public Service	Public Service	0	-6,405	-10,750	-9,500	1,250.00
PUBLIC SERVICE FUND	24311000	R Total					0	-1,093,901	-1,305,893	-1,143,135	162,758.00
PUBLIC SERVICE FUND	24311000 Total						0	-1,093,901	-1,305,893	-1,143,135	162,758.00
PUBLIC SERVICE FUND	24311400	R	4205	Fines & Fees	Public Service	General Services	0	0	-512,280	0	512,280.00
PUBLIC SERVICE FUND	24311400	R	4515	Insurance Proceeds	Public Service	General Services	0	0	0	0	-
PUBLIC SERVICE FUND	24311400	R Total					0	0	-512,280	0	512,280.00
PUBLIC SERVICE FUND	24311400	E	5105	Salaries & Benefits	Public Service	General Services	0	0	109,391	0	(109,391.00)
PUBLIC SERVICE FUND	24311400	E	5115	Salaries & Benefits	Public Service	General Services	0	0	500	0	(500.00)
PUBLIC SERVICE FUND	24311400	E	5130	Salaries & Benefits	Public Service	General Services	0	0	14,408	0	(14,408.00)
PUBLIC SERVICE FUND	24311400	E	5135	Salaries & Benefits	Public Service	General Services	0	0	20,576	0	(20,576.00)
PUBLIC SERVICE FUND	24311400	E	5140	Salaries & Benefits	Public Service	General Services	0	0	1,560	0	(1,560.00)
PUBLIC SERVICE FUND	24311400	E	5145	Salaries & Benefits	Public Service	General Services	0	0	1,472	0	(1,472.00)
PUBLIC SERVICE FUND	24311400	E	5160	Salaries & Benefits	Public Service	General Services	0	0	41	0	(41.00)
PUBLIC SERVICE FUND	24311400	E	5205	Contract Services	Public Service	General Services	0	0	630,200	0	(630,200.00)
PUBLIC SERVICE FUND	24311400	E	5215	Contract Services	Public Service	General Services	0	0	1,100	0	(1,100.00)
PUBLIC SERVICE FUND	24311400	E	5220	Contract Services	Public Service	General Services	0	0	80,700	0	(80,700.00)
PUBLIC SERVICE FUND	24311400	E	5300	Materials & Supplies	Public Service	General Services	0	0	104,709	0	(104,709.00)
PUBLIC SERVICE FUND	24311400	E	5310	Materials & Supplies	Public Service	General Services	0	0	11,310	0	(11,310.00)
PUBLIC SERVICE FUND	24311400	E	5325	Materials & Supplies	Public Service	General Services	0	0	353,000	0	(353,000.00)
PUBLIC SERVICE FUND	24311400	E Total					0	0	1,328,967	0	#####
PUBLIC SERVICE FUND	24311400 Total						0	0	816,687	0	(816,687.00)
PUBLIC SERVICE FUND	24311450	R	4000	Income Tax	Public Service	Engineering	-376,541	0	0	0	-
PUBLIC SERVICE FUND	24311450	R	4205	Fines & Fees	Public Service	Engineering	0	-17,378	0	-25,000	(25,000.00)
PUBLIC SERVICE FUND	24311450	R Total					-376,541	-17,378	0	-25,000	(25,000.00)
PUBLIC SERVICE FUND	24311450	E	5105	Salaries & Benefits	Public Service	Engineering	54,207	191,603	453,000	669,090	216,090.00
PUBLIC SERVICE FUND	24311450	E	5115	Salaries & Benefits	Public Service	Engineering	0	60	5,000	1,000	(4,000.00)
PUBLIC SERVICE FUND	24311450	E	5130	Salaries & Benefits	Public Service	Engineering	7,556	26,752	64,678	92,395	27,717.00
PUBLIC SERVICE FUND	24311450	E	5135	Salaries & Benefits	Public Service	Engineering	27,878	76,450	178,685	266,257	87,572.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
PUBLIC SERVICE FUND	24311450	E	5140	Salaries & Benefits	Public Service	Engineering	812	1,914	6,930	9,953	3,023.00
PUBLIC SERVICE FUND	24311450	E	5145	Salaries & Benefits	Public Service	Engineering	745	2,682	6,585	8,745	2,160.00
PUBLIC SERVICE FUND	24311450	E	5160	Salaries & Benefits	Public Service	Engineering	25	80	190	261	71.00
PUBLIC SERVICE FUND	24311450	E	5205	Contract Services	Public Service	Engineering	0	0	0	0	-
PUBLIC SERVICE FUND	24311450	E	5210	Contract Services	Public Service	Engineering	0	70,832	85,500	85,500	-
PUBLIC SERVICE FUND	24311450	E	5215	Contract Services	Public Service	Engineering	0	2,937	3,232	8,551	5,319.00
PUBLIC SERVICE FUND	24311450	E	5225	Contract Services	Public Service	Engineering	0	361	0	600	600.00
PUBLIC SERVICE FUND	24311450	E	5310	Materials & Supplies	Public Service	Engineering	0	686	4,600	4,600	-
PUBLIC SERVICE FUND	24311450	E	5325	Materials & Supplies	Public Service	Engineering	0	2,524	5,340	4,000	(1,340.00)
PUBLIC SERVICE FUND	24311450	E Total					91,224	376,880	813,740	1,150,952	337,212.00
PUBLIC SERVICE FUND	24311450 Total						-285,317	359,502	813,740	1,125,952	312,212.00
PUBLIC SERVICE FUND	24311470	R	4000	Income Tax	Public Service	Parking Garage	0	0	0	0	-
PUBLIC SERVICE FUND	24311470	R	4205	Fines & Fees	Public Service	Parking Garage	0	0	0	0	-
PUBLIC SERVICE FUND	24311470	R	4300	Charges for Services	Public Service	Parking Garage	0	0	0	0	-
PUBLIC SERVICE FUND	24311470	R Total					0	0	0	0	-
PUBLIC SERVICE FUND	24311470	E	5205	Contract Services	Public Service	Parking Garage	0	19,500	25,740	26,370	630.00
PUBLIC SERVICE FUND	24311470	E	5220	Contract Services	Public Service	Parking Garage	0	11,625	38,500	55,000	16,500.00
PUBLIC SERVICE FUND	24311470	E	5300	Materials & Supplies	Public Service	Parking Garage	0	0	10,000	12,000	2,000.00
PUBLIC SERVICE FUND	24311470	E	5325	Materials & Supplies	Public Service	Parking Garage	0	26,033	20,000	20,000	-
PUBLIC SERVICE FUND	24311470	E Total					0	57,157	94,240	113,370	19,130.00
PUBLIC SERVICE FUND	24311470 Total						0	57,157	94,240	113,370	19,130.00
PUBLIC SERVICE FUND Total							-285,317	-677,242	418,774	96,187	(322,587.00)
							-285,317	-677,242	418,774	96,187	(322,587.00)
STATE CAPITAL GRANT FUND	32208000	R	4100	Intergovernmental	Parks & Rec	Parks & Rec	-31,627	0	0	0	-
STATE CAPITAL GRANT FUND	32208000	R Total					-31,627	0	0	0	-
STATE CAPITAL GRANT FUND	32208000	E	5505	Capital Outlay	Parks & Rec	Parks & Rec	24,601	0	0	0	-
STATE CAPITAL GRANT FUND	32208000	E Total					24,601	0	0	0	-
STATE CAPITAL GRANT FUND	32208000 Total						-7,026	0	0	0	-
STATE CAPITAL GRANT FUND	32208500	R	4100	Intergovernmental	Parks & Rec	Clean Oh Conservation	-125,000	0	0	0	-
STATE CAPITAL GRANT FUND	32208500	R Total					-125,000	0	0	0	-
STATE CAPITAL GRANT FUND	32208500	E	5505	Capital Outlay	Parks & Rec	Clean Oh Conservation	124,255	745	0	0	-
STATE CAPITAL GRANT FUND	32208500	E Total					124,255	745	0	0	-
STATE CAPITAL GRANT FUND	32208500 Total						-745	745	0	0	-
STATE CAPITAL GRANT FUND Total							-7,771	745	0	0	-
							-7,771	745	0	0	-
OPWC FUND	32311000	R	4100	Intergovernmental	Public Service	Public Service	0	0	0	0	-
OPWC FUND	32311000	R Total					0	0	0	0	-
OPWC FUND	32311000 Total						0	0	0	0	-
OPWC FUND Total							0	0	0	0	-
							0	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000	R	4400	Investment Income	Finance	Finance	-3,194	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000	R Total					-3,194	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000	E	5505	Capital Outlay	Finance	Finance	105,740	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000	E	5900	Transfer Out	Finance	Finance	888	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000	E Total					106,628	0	0	0	-
BOND CAPITAL IMPROVE FUND	32406000 Total						103,434	0	0	0	-
BOND CAPITAL IMPROVE FUND Total							103,434	0	0	0	-
							103,434	0	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	R	4900	Transfer In	City-Wide	City-Wide	-3,322,560	0	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	R	4100	Intergovernmental	City-Wide	City-Wide	-86,956	0	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	R	4600	Other	City-Wide	City-Wide	-150,000	0	0	0	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
CAPITAL IMPROVEMENT FUND	32506000	R Total					-3,559,516	0	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	E	5500	Capital Outlay	City-Wide	City-Wide	2,759,526	241,997	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	E	5505	Capital Outlay	City-Wide	City-Wide	496,068	836,446	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	E	5900	Transfer Out	City-Wide	City-Wide	47,687	0	0	0	-
CAPITAL IMPROVEMENT FUND	32506000	E Total					3,303,281	1,078,443	0	0	-
CAPITAL IMPROVEMENT FUND	32506000 Total						-256,235	1,078,443	0	0	-
CAPITAL IMPROVEMENT FUND	32506550	R	4000	Income Tax	City-Wide	75% Capital Projects	-2,689,578	-8,482,232	-9,226,652	-9,226,500	152.00
CAPITAL IMPROVEMENT FUND	32506550	R	4005	Income Tax	City-Wide	75% Capital Projects	0	128,452	155,700	276,750	121,050.00
CAPITAL IMPROVEMENT FUND	32506550	R	4210	Fines & Fees	City-Wide	75% Capital Projects	0	-46,867	-150,000	-150,000	-
CAPITAL IMPROVEMENT FUND	32506550	R	4900	Transfer In	City-Wide	75% Capital Projects	0	0	0	-50,000	(50,000.00)
CAPITAL IMPROVEMENT FUND	32506550	R Total					-2,689,578	-8,400,647	-9,220,952	-9,149,750	71,202.00
CAPITAL IMPROVEMENT FUND	32506550	E	5515	Capital Outlay	City-Wide	75% Capital Projects	0	0	0	300,000	300,000.00
CAPITAL IMPROVEMENT FUND	32506550	E	5500	Capital Outlay	City-Wide	75% Capital Projects	0	3,068,151	5,283,160	6,116,390	833,230.00
CAPITAL IMPROVEMENT FUND	32506550	E	5505	Capital Outlay	City-Wide	75% Capital Projects	0	78,826	4,610,000	3,740,000	(870,000.00)
CAPITAL IMPROVEMENT FUND	32506550	E	5510	Capital Outlay	City-Wide	75% Capital Projects	0	279,196	1,920,939	2,363,500	442,560.59
CAPITAL IMPROVEMENT FUND	32506550	E Total					0	3,426,172	11,814,099	12,519,890	705,790.59
CAPITAL IMPROVEMENT FUND	32506550 Total						-2,689,578	-4,974,475	2,593,147	3,370,140	776,992.59
CAPITAL IMPROVEMENT FUND Total							-2,945,813	-3,896,032	2,593,147	3,370,140	776,992.59
							-2,945,813	-3,896,032	2,593,147	3,370,140	776,992.59
PARK FUND	32708000	R	4205	Fines & Fees	Parks & Rec	Parks & Rec	-13,000	-50,500	0	0	-
PARK FUND	32708000	R Total					-13,000	-50,500	0	0	-
PARK FUND	32708000	E	5505	Capital Outlay	Parks & Rec	Parks & Rec	2,548	0	0	0	-
PARK FUND	32708000	E Total					2,548	0	0	0	-
PARK FUND	32708000 Total						-10,452	-50,500	0	0	-
PARK FUND Total							-10,452	-50,500	0	0	-
							-10,452	-50,500	0	0	-
COURT BUILDING FUND	32904000	R	4205	Fines & Fees	Court	Court	-18,821	-11,607	-19,000	-19,000	-
COURT BUILDING FUND	32904000	R Total					-18,821	-11,607	-19,000	-19,000	-
COURT BUILDING FUND	32904000 Total						-18,821	-11,607	-19,000	-19,000	-
COURT BUILDING FUND Total							-18,821	-11,607	-19,000	-19,000	-
							-18,821	-11,607	-19,000	-19,000	-
FEDERAL HIGHWAY GRANT FUND	33011000	R	4100	Intergovernmental	Public Service	Public Service	-115,661	-455,430	0	0	-
FEDERAL HIGHWAY GRANT FUND	33011000	R	4900	Transfer In	Public Service	Public Service	-95,373	0	0	0	-
FEDERAL HIGHWAY GRANT FUND	33011000	R Total					-211,034	-455,430	0	0	-
FEDERAL HIGHWAY GRANT FUND	33011000	E	5505	Capital Outlay	Public Service	Public Service	295,882	305,267	0	0	-
FEDERAL HIGHWAY GRANT FUND	33011000	E Total					295,882	305,267	0	0	-
FEDERAL HIGHWAY GRANT FUND	33011000 Total						84,848	-150,163	0	0	-
FEDERAL HIGHWAY GRANT FUND Total							84,848	-150,163	0	0	-
							84,848	-150,163	0	0	-
BOND RETIREMENT FUND	43106000	R	4010	Property Taxes	Finance	Finance	-260,141	-272,234	-316,073	-356,608	(40,535.00)
BOND RETIREMENT FUND	43106000	R	4110	Intergovernmental	Finance	Finance	-33,426	-33,369	-39,488	-34,000	5,488.00
BOND RETIREMENT FUND	43106000	R	4500	Issuance of Debt	Finance	Finance	0	-5,000,000	0	0	-
BOND RETIREMENT FUND	43106000	R	4900	Transfer In	Finance	Finance	-1,817,688	-1,800,556	-1,905,911	-1,817,489	88,422.00
BOND RETIREMENT FUND	43106000	R Total					-2,111,255	-7,106,159	-2,261,472	-2,208,097	53,375.00
BOND RETIREMENT FUND	43106000	E	5210	Contract Services	Finance	Finance	3,144	3,657	5,073	5,400	327.00
BOND RETIREMENT FUND	43106000	E	5400	Principal Retirement	Finance	Finance	1,548,572	6,549,286	1,648,573	1,693,572	44,999.00
BOND RETIREMENT FUND	43106000	E	5405	Interest & Fiscal Charges	Finance	Finance	650,338	604,838	557,938	509,038	(48,900.00)
BOND RETIREMENT FUND	43106000	E Total					2,202,054	7,157,781	2,211,584	2,208,010	(3,574.00)
BOND RETIREMENT FUND	43106000 Total						90,799	51,622	-49,888	-87	49,801.00
BOND RETIREMENT FUND Total							90,799	51,622	-49,888	-87	49,801.00
							90,799	51,622	-49,888	-87	49,801.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
POLICE PENSION FUND	51006000	R	4010	Property Taxes	Public Safety	Public Safety	-269,118	-281,605	-326,972	-368,905	(41,933.00)
POLICE PENSION FUND	51006000	R	4110	Intergovernmental	Public Safety	Public Safety	-34,579	-34,517	-40,479	-34,800	5,679.00
POLICE PENSION FUND	51006000	R	4900	Transfer In	Public Safety	Public Safety	-690,450	-713,280	-957,966	-873,955	84,011.00
POLICE PENSION FUND	51006000	R Total					-994,147	-1,029,401	-1,325,417	-1,277,660	47,757.00
POLICE PENSION FUND	51006000	E	5130	Salaries & Benefits	Public Safety	Public Safety	1,112,617	1,025,618	1,269,266	1,272,060	2,794.00
POLICE PENSION FUND	51006000	E	5210	Contract Services	Public Safety	Public Safety	3,253	3,783	5,260	5,600	340.00
POLICE PENSION FUND	51006000	E Total					1,115,870	1,029,401	1,274,526	1,277,660	3,134.00
POLICE PENSION FUND	51006000 Total						121,723	0	-50,891	0	50,891.00
POLICE PENSION FUND Total							121,723	0	-50,891	0	50,891.00
							121,723	0	-50,891	0	50,891.00
POLICE DUTY WEAPONS FUND	51510000	R	4600	Other	Public Safety	Public Safety	-10,870	-3,627	-8,200	-5,000	3,200.00
POLICE DUTY WEAPONS FUND	51510000	R Total					-10,870	-3,627	-8,200	-5,000	3,200.00
POLICE DUTY WEAPONS FUND	51510000	E	5320	Materials & Supplies	Public Safety	Public Safety	10,000	1,629	8,200	5,000	(3,200.00)
POLICE DUTY WEAPONS FUND	51510000	E Total					10,000	1,629	8,200	5,000	(3,200.00)
POLICE DUTY WEAPONS FUND	51510000 Total						-870	-1,998	0	0	-
POLICE DUTY WEAPONS FUND Total							-870	-1,998	0	0	-
							-870	-1,998	0	0	-
STORMWATER FUND	63111000	R	4210	Fines & Fees	Public Service	Public Service	-10,723	-9,810	-9,700	-9,700	-
STORMWATER FUND	63111000	R	4300	Charges for Services	Public Service	Public Service	-1,182,024	-1,185,748	-1,200,000	-1,200,000	-
STORMWATER FUND	63111000	R	4900	Transfer In	Public Service	Public Service	-21,170	0	0	-25,000	(25,000.00)
STORMWATER FUND	63111000	R Total					-1,213,918	-1,195,558	-1,209,700	-1,234,700	(25,000.00)
STORMWATER FUND	63111000	E	5105	Salaries & Benefits	Public Service	Public Service	250,160	279,510	252,224	224,619	(27,605.00)
STORMWATER FUND	63111000	E	5110	Salaries & Benefits	Public Service	Public Service	4,298	0	3,598	31,304	27,706.00
STORMWATER FUND	63111000	E	5115	Salaries & Benefits	Public Service	Public Service	17,748	17,812	15,900	15,900	-
STORMWATER FUND	63111000	E	5130	Salaries & Benefits	Public Service	Public Service	37,991	41,388	37,656	37,433	(223.00)
STORMWATER FUND	63111000	E	5135	Salaries & Benefits	Public Service	Public Service	73,195	89,148	87,742	73,896	(13,846.00)
STORMWATER FUND	63111000	E	5140	Salaries & Benefits	Public Service	Public Service	4,087	2,985	4,114	4,057	(57.00)
STORMWATER FUND	63111000	E	5145	Salaries & Benefits	Public Service	Public Service	3,830	4,199	3,879	3,851	(28.00)
STORMWATER FUND	63111000	E	5150	Salaries & Benefits	Public Service	Public Service	2,063	2,453	2,080	2,324	244.00
STORMWATER FUND	63111000	E	5160	Salaries & Benefits	Public Service	Public Service	107	120	119	117	(2.00)
STORMWATER FUND	63111000	E	5205	Contract Services	Public Service	Public Service	30,971	12,438	37,985	35,585	(2,400.00)
STORMWATER FUND	63111000	E	5210	Contract Services	Public Service	Public Service	145,898	83,997	144,390	120,790	(23,600.00)
STORMWATER FUND	63111000	E	5211	Contract Services	Public Service	Public Service	35,731	30,666	52,000	46,500	(5,500.00)
STORMWATER FUND	63111000	E	5215	Contract Services	Public Service	Public Service	15,081	15,457	9,800	13,765	3,965.00
STORMWATER FUND	63111000	E	5220	Contract Services	Public Service	Public Service	102,867	17,922	45,000	45,000	-
STORMWATER FUND	63111000	E	5225	Contract Services	Public Service	Public Service	0	0	0	0	-
STORMWATER FUND	63111000	E	5300	Materials & Supplies	Public Service	Public Service	54,876	42,274	50,000	50,000	-
STORMWATER FUND	63111000	E	5310	Materials & Supplies	Public Service	Public Service	0	5,319	21,400	500	(20,900.00)
STORMWATER FUND	63111000	E	5315	Materials & Supplies	Public Service	Public Service	993	959	1,200	1,200	-
STORMWATER FUND	63111000	E	5320	Materials & Supplies	Public Service	Public Service	107	364	400	400	-
STORMWATER FUND	63111000	E	5325	Materials & Supplies	Public Service	Public Service	1,330	1,111	2,840	1,060	(1,780.00)
STORMWATER FUND	63111000	E	5500	Capital Outlay	Public Service	Public Service	16,601	28,500	199,000	92,900	(106,100.00)
STORMWATER FUND	63111000	E	5505	Capital Outlay	Public Service	Public Service	91,884	79,917	90,000	165,000	75,000.00
STORMWATER FUND	63111000	E	5510	Capital Outlay	Public Service	Public Service	29,869	14,096	50,000	50,000	-
STORMWATER FUND	63111000	E	5900	Transfer Out	Public Service	Public Service	221,386	172,161	173,694	173,433	(261.00)
STORMWATER FUND	63111000	E Total					1,141,073	942,798	1,285,021	1,189,634	(95,387.00)
STORMWATER FUND	63111000 Total						-72,845	-252,760	75,321	-45,066	(120,387.00)
STORMWATER FUND Total							-72,845	-252,760	75,321	-45,066	(120,387.00)
							-72,845	-252,760	75,321	-45,066	(120,387.00)
WATER FUND	65111000	R	4200	Licenses & Permits	Public Service	Public Service	-1,350	-1,275	-1,200	-1,200	-
WATER FUND	65111000	R	4205	Fines & Fees	Public Service	Public Service	-1,080	-3,092	-1,100	-1,100	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
WATER FUND	65111000	R	4210	Fines & Fees	Public Service	Public Service	-68,229	-70,114	-66,000	-66,000	-
WATER FUND	65111000	R	4300	Charges for Services	Public Service	Public Service	-7,700,535	-8,149,166	-8,756,970	-8,745,918	11,052.00
WATER FUND	65111000	R	4510	Sale of Capital Assets	Public Service	Public Service	-11,921	-3,275	0	0	-
WATER FUND	65111000	R	4515	Insurance Proceeds	Public Service	Public Service	-8,920	-14,401	0	0	-
WATER FUND	65111000	R	4600	Other	Public Service	Public Service	-32,809	-24,067	-20,000	-20,000	-
WATER FUND	65111000	R	4900	Transfer In	Public Service	Public Service	-1,170	0	0	0	-
WATER FUND	65111000	R	4905	Advance In	Public Service	Public Service	0	0	0	0	-
WATER FUND	65111000	R Total					-7,826,015	-8,265,389	-8,845,270	-8,834,218	11,052.00
WATER FUND	65111000	E	5105	Salaries & Benefits	Public Service	Public Service	401,944	433,572	448,199	445,540	(2,659.00)
WATER FUND	65111000	E	5110	Salaries & Benefits	Public Service	Public Service	4,298	0	10,790	31,304	20,514.00
WATER FUND	65111000	E	5115	Salaries & Benefits	Public Service	Public Service	27,494	28,258	27,900	27,900	-
WATER FUND	65111000	E	5130	Salaries & Benefits	Public Service	Public Service	60,512	64,253	66,125	69,463	3,338.00
WATER FUND	65111000	E	5135	Salaries & Benefits	Public Service	Public Service	110,542	128,108	150,674	142,891	(7,783.00)
WATER FUND	65111000	E	5140	Salaries & Benefits	Public Service	Public Service	6,509	4,633	7,182	7,514	331.50
WATER FUND	65111000	E	5145	Salaries & Benefits	Public Service	Public Service	6,103	6,527	6,776	7,137	361.25
WATER FUND	65111000	E	5150	Salaries & Benefits	Public Service	Public Service	2,103	3,032	2,700	2,918	218.00
WATER FUND	65111000	E	5160	Salaries & Benefits	Public Service	Public Service	181	194	218	211	(7.00)
WATER FUND	65111000	E	5205	Contract Services	Public Service	Public Service	5,808,673	6,013,874	6,399,870	6,773,085	373,215.00
WATER FUND	65111000	E	5210	Contract Services	Public Service	Public Service	535,364	327,888	334,845	387,670	52,825.00
WATER FUND	65111000	E	5211	Contract Services	Public Service	Public Service	43,432	34,697	41,800	70,500	28,700.00
WATER FUND	65111000	E	5215	Contract Services	Public Service	Public Service	32,793	37,141	51,450	43,765	(7,685.00)
WATER FUND	65111000	E	5220	Contract Services	Public Service	Public Service	25,790	820	41,000	41,000	-
WATER FUND	65111000	E	5225	Contract Services	Public Service	Public Service	585	546	2,500	2,500	-
WATER FUND	65111000	E	5300	Materials & Supplies	Public Service	Public Service	388,162	307,018	304,338	296,000	(8,338.00)
WATER FUND	65111000	E	5310	Materials & Supplies	Public Service	Public Service	9,341	6,622	22,400	1,500	(20,900.00)
WATER FUND	65111000	E	5315	Materials & Supplies	Public Service	Public Service	1,140	1,059	1,500	1,500	-
WATER FUND	65111000	E	5320	Materials & Supplies	Public Service	Public Service	2,364	1,554	3,800	3,800	-
WATER FUND	65111000	E	5325	Materials & Supplies	Public Service	Public Service	34,826	34,336	36,140	39,000	2,860.00
WATER FUND	65111000	E	5510	Capital Outlay	Public Service	Public Service	29,869	28,415	3,421	0	(3,421.00)
WATER FUND	65111000	E	5905	Advance Out	Public Service	Public Service	277,830	272,160	266,490	260,820	(5,670.00)
WATER FUND	65111000	E Total					7,809,853	7,734,708	8,230,118	8,656,018	425,899.75
WATER FUND	65111000 Total						-16,162	-530,682	-615,152	-178,200	436,951.75
WATER FUND Total							-16,162	-530,682	-615,152	-178,200	436,951.75
							-16,162	-530,682	-615,152	-178,200	436,951.75
WATER CAPITAL FUND	65211000	R	4100	Intergovernmental	Public Service	Public Service	0	0	0	-1,225,000	#####
WATER CAPITAL FUND	65211000	R	4210	Fines & Fees	Public Service	Public Service	-2,487	-2,444	-2,000	-2,000	-
WATER CAPITAL FUND	65211000	R	4300	Charges for Services	Public Service	Public Service	-506,658	-476,647	-534,000	-513,552	20,448.00
WATER CAPITAL FUND	65211000	R	4900	Transfer In	Public Service	Public Service	-300,000	0	-250,693	-25,000	225,693.00
WATER CAPITAL FUND	65211000	R Total					-809,145	-479,091	-786,693	-1,765,552	(978,859.00)
WATER CAPITAL FUND	65211000	E	5205	Contract Services	Public Service	Public Service	4,275	10,500	35,000	35,000	-
WATER CAPITAL FUND	65211000	E	5500	Capital Outlay	Public Service	Public Service	0	0	125,000	150,000	25,000.00
WATER CAPITAL FUND	65211000	E	5505	Capital Outlay	Public Service	Public Service	14,510	160,591	255,000	1,390,000	1,135,000.00
WATER CAPITAL FUND	65211000	E	5510	Capital Outlay	Public Service	Public Service	0	13,953	150,000	150,000	-
WATER CAPITAL FUND	65211000	E	5900	Transfer Out	Public Service	Public Service	126,000	25,617	25,905	25,851	(54.00)
WATER CAPITAL FUND	65211000	E Total					144,785	210,661	590,905	1,750,851	1,159,946.00
WATER CAPITAL FUND	65211000 Total						-664,360	-268,429	-195,788	-14,701	181,087.00
WATER CAPITAL FUND Total							-664,360	-268,429	-195,788	-14,701	181,087.00
							-664,360	-268,429	-195,788	-14,701	181,087.00
SEWER FUND	66111000	R	4200	Licenses & Permits	Public Service	Public Service	-1,350	-1,275	-1,200	-1,200	-
SEWER FUND	66111000	R	4205	Fines & Fees	Public Service	Public Service	-778,370	-798,380	-840,000	-890,000	(50,000.00)
SEWER FUND	66111000	R	4210	Fines & Fees	Public Service	Public Service	-66,389	-64,088	-70,000	-70,000	-

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
SEWER FUND	66111000	R	4300	Charges for Services	Public Service	Public Service	-6,226,777	-6,270,953	-6,502,716	-7,143,464	(640,748.00)
SEWER FUND	66111000	R	4510	Sale of Capital Assets	Public Service	Public Service	-11,921	-3,275	0	0	-
SEWER FUND	66111000	R	4600	Other	Public Service	Public Service	0	0	0	0	-
SEWER FUND	66111000	R	4900	Transfer In	Public Service	Public Service	-492,720	0	0	0	-
SEWER FUND	66111000	R Total					-7,577,527	-7,137,970	-7,413,916	-8,104,664	(690,748.00)
SEWER FUND	66111000	E	5105	Salaries & Benefits	Public Service	Public Service	401,943	433,569	438,199	445,540	7,341.00
SEWER FUND	66111000	E	5110	Salaries & Benefits	Public Service	Public Service	4,298	0	10,790	31,304	20,514.00
SEWER FUND	66111000	E	5115	Salaries & Benefits	Public Service	Public Service	27,493	28,257	24,400	27,900	3,500.00
SEWER FUND	66111000	E	5130	Salaries & Benefits	Public Service	Public Service	60,513	64,252	66,125	69,463	3,338.00
SEWER FUND	66111000	E	5135	Salaries & Benefits	Public Service	Public Service	110,542	128,105	125,597	142,894	17,297.00
SEWER FUND	66111000	E	5140	Salaries & Benefits	Public Service	Public Service	6,509	4,632	7,187	7,516	328.50
SEWER FUND	66111000	E	5145	Salaries & Benefits	Public Service	Public Service	6,103	6,527	6,766	7,137	371.25
SEWER FUND	66111000	E	5150	Salaries & Benefits	Public Service	Public Service	2,104	3,032	2,584	2,918	334.00
SEWER FUND	66111000	E	5160	Salaries & Benefits	Public Service	Public Service	178	190	216	211	(5.00)
SEWER FUND	66111000	E	5205	Contract Services	Public Service	Public Service	5,164,357	5,365,991	5,714,460	6,088,635	374,175.00
SEWER FUND	66111000	E	5210	Contract Services	Public Service	Public Service	465,561	277,437	285,405	313,230	27,825.00
SEWER FUND	66111000	E	5211	Contract Services	Public Service	Public Service	796,158	802,309	888,000	943,100	55,100.00
SEWER FUND	66111000	E	5215	Contract Services	Public Service	Public Service	33,044	36,317	45,750	38,215	(7,535.00)
SEWER FUND	66111000	E	5220	Contract Services	Public Service	Public Service	25,790	28,131	34,000	34,000	-
SEWER FUND	66111000	E	5225	Contract Services	Public Service	Public Service	0	0	0	0	-
SEWER FUND	66111000	E	5300	Materials & Supplies	Public Service	Public Service	62,384	16,403	22,000	22,000	-
SEWER FUND	66111000	E	5310	Materials & Supplies	Public Service	Public Service	9,151	6,418	22,000	1,100	(20,900.00)
SEWER FUND	66111000	E	5315	Materials & Supplies	Public Service	Public Service	1,139	1,007	1,500	1,500	-
SEWER FUND	66111000	E	5320	Materials & Supplies	Public Service	Public Service	1,929	1,552	3,600	3,600	-
SEWER FUND	66111000	E	5325	Materials & Supplies	Public Service	Public Service	10,372	9,985	11,240	11,100	(140.00)
SEWER FUND	66111000	E	5505	Capital Outlay	Public Service	Public Service	82,790	21,809	0	0	-
SEWER FUND	66111000	E	5510	Capital Outlay	Public Service	Public Service	29,869	28,415	3,421	0	(3,421.00)
SEWER FUND	66111000	E Total					7,302,226	7,264,337	7,713,240	8,191,363	478,122.75
SEWER FUND	66111000 Total						-275,301	126,366	299,324	86,699	(212,625.25)
SEWER FUND Total							-275,301	126,366	299,324	86,699	(212,625.25)
SEWER CAPITAL FUND	66211000	R	4100	Intergovernmental	Public Service	Public Service	0	0	0	-715,000	(715,000.00)
SEWER CAPITAL FUND	66211000	R	4210	Fines & Fees	Public Service	Public Service	-6,099	-4,830	-6,000	-4,000	2,000.00
SEWER CAPITAL FUND	66211000	R	4300	Charges for Services	Public Service	Public Service	-875,641	-681,629	-1,125,968	-970,290	155,678.00
SEWER CAPITAL FUND	66211000	R	4315	Charges for Services	Public Service	Public Service	-37,790	-33,233	-35,275	-35,275	-
SEWER CAPITAL FUND	66211000	R	4900	Transfer In	Public Service	Public Service	-100,000	0	0	0	-
SEWER CAPITAL FUND	66211000	R Total					-1,019,530	-719,691	-1,167,243	-1,724,565	(557,322.00)
SEWER CAPITAL FUND	66211000	E	5205	Contract Services	Public Service	Public Service	0	0	34,900	35,000	100.00
SEWER CAPITAL FUND	66211000	E	5210	Contract Services	Public Service	Public Service	433	90	100	0	(100.00)
SEWER CAPITAL FUND	66211000	E	5211	Contract Services	Public Service	Public Service	98,427	95,385	175,000	175,000	-
SEWER CAPITAL FUND	66211000	E	5500	Capital Outlay	Public Service	Public Service	0	245,431	300,000	400,000	100,000.00
SEWER CAPITAL FUND	66211000	E	5505	Capital Outlay	Public Service	Public Service	189,571	221,909	715,000	1,240,000	525,000.00
SEWER CAPITAL FUND	66211000	E	5510	Capital Outlay	Public Service	Public Service	44,861	13,953	150,000	150,000	-
SEWER CAPITAL FUND	66211000	E	5900	Transfer Out	Public Service	Public Service	517,550	25,617	25,905	25,851	(54.00)
SEWER CAPITAL FUND	66211000	E Total					850,842	602,385	1,400,905	2,025,851	624,946.00
SEWER CAPITAL FUND	66211000 Total						-168,688	-117,306	233,662	301,286	67,624.00
SEWER CAPITAL FUND Total							-168,688	-117,306	233,662	301,286	67,624.00
LEAVE PAY-OUT RESERVE FUND	75006000	R	4900	Transfer In	Finance	Finance	-156,000	-245,000	-231,645	-239,000	(7,355.00)
LEAVE PAY-OUT RESERVE FUND	75006000	R Total					-156,000	-245,000	-231,645	-239,000	(7,355.00)
LEAVE PAY-OUT RESERVE FUND	75006000	E	5120	Salaries & Benefits	Finance	Finance	327,973	181,386	225,000	232,000	7,000.00

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Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
LEAVE PAY-OUT RESERVE FUND	75006000	E	5140	Salaries & Benefits	Finance	Finance	4,219	1,814	3,375	3,480	105.00
LEAVE PAY-OUT RESERVE FUND	75006000	E	5145	Salaries & Benefits	Finance	Finance	3,958	2,618	3,270	3,364	94.00
LEAVE PAY-OUT RESERVE FUND	75006000	E Total					336,150	185,818	231,645	238,844	7,199.00
LEAVE PAY-OUT RESERVE FUND	75006000 Total						180,150	-59,182	0	-156	(156.00)
LEAVE PAY-OUT RESERVE FUND Total							180,150	-59,182	0	-156	(156.00)
							180,150	-59,182	0	-156	(156.00)
UNCLAIMED FUND	80006000	R	4600	Other	Finance	Finance	-13	0	0	0	-
UNCLAIMED FUND	80006000	R Total					-13	0	0	0	-
UNCLAIMED FUND	80006000 Total						-13	0	0	0	-
UNCLAIMED FUND Total							-13	0	0	0	-
							-13	0	0	0	-
SENIOR ESCROW FUND	83508340	R	4325	Charges for Services	Parks & Rec	Senior Services	-863	-183	0	0	-
SENIOR ESCROW FUND	83508340	R	4600	Other	Parks & Rec	Senior Services	0	0	0	0	-
SENIOR ESCROW FUND	83508340	R Total					-863	-183	0	0	-
SENIOR ESCROW FUND	83508340	E	5205	Contract Services	Parks & Rec	Senior Services	0	0	0	0	-
SENIOR ESCROW FUND	83508340	E	5300	Materials & Supplies	Parks & Rec	Senior Services	2,912	0	0	0	-
SENIOR ESCROW FUND	83508340	E Total					2,912	0	0	0	-
SENIOR ESCROW FUND	83508340 Total						2,049	-183	0	0	-
SENIOR ESCROW FUND Total							2,049	-183	0	0	-
							2,049	-183	0	0	-
PARK FACILITY DEPOSIT	83608000	R	4300	Charges for Services	Parks & Rec	Parks & Rec	-483	7,889	0	0	-
PARK FACILITY DEPOSIT	83608000	R Total					-483	7,889	0	0	-
PARK FACILITY DEPOSIT	83608000 Total						-483	7,889	0	0	-
PARK FACILITY DEPOSIT Total							-483	7,889	0	0	-
							-483	7,889	0	0	-
VETERANS MEMORIAL FUND	83708000	R	4605	Other	Parks & Rec	Parks & Rec	-755	-749	0	0	-
VETERANS MEMORIAL FUND	83708000	R Total					-755	-749	0	0	-
VETERANS MEMORIAL FUND	83708000	E	5300	Materials & Supplies	Parks & Rec	Parks & Rec	0	91	0	0	-
VETERANS MEMORIAL FUND	83708000	E	5205	Contract Services	Parks & Rec	Parks & Rec	1,430	1,145	0	0	-
VETERANS MEMORIAL FUND	83708000	E Total					1,430	1,236	0	0	-
VETERANS MEMORIAL FUND	83708000 Total						675	487	0	0	-
VETERANS MEMORIAL FUND Total							675	487	0	0	-
							675	487	0	0	-
RECREATION SCHOLARSHIP FUND	83808000	R	4605	Other	Parks & Rec	Parks & Rec	-8,750	-10,000	0	0	-
RECREATION SCHOLARSHIP FUND	83808000	R Total					-8,750	-10,000	0	0	-
RECREATION SCHOLARSHIP FUND	83808000	E	5205	Contract Services	Parks & Rec	Parks & Rec	0	8,000	10,000	0	(10,000.00)
RECREATION SCHOLARSHIP FUND	83808000	E Total					0	8,000	10,000	0	(10,000.00)
RECREATION SCHOLARSHIP FUND	83808000 Total						-8,750	-2,000	10,000	0	(10,000.00)
RECREATION SCHOLARSHIP FUND Total							-8,750	-2,000	10,000	0	(10,000.00)
							-8,750	-2,000	10,000	0	(10,000.00)
INSURANCE DEMOLITION FUND	84006000	R	4515	Insurance Proceeds	Finance	Finance	-51,794	-76,861	0	0	-
INSURANCE DEMOLITION FUND	84006000	R Total					-51,794	-76,861	0	0	-
INSURANCE DEMOLITION FUND	84006000	E	5211	Contract Services	Finance	Finance	25,405	51,794	0	0	-
INSURANCE DEMOLITION FUND	84006000	E Total					25,405	51,794	0	0	-
INSURANCE DEMOLITION FUND	84006000 Total						-26,390	-25,067	0	0	-
INSURANCE DEMOLITION FUND Total							-26,390	-25,067	0	0	-
							-26,390	-25,067	0	0	-
REFUSE ESCROW FUND	85011000	R	4210	Fines & Fees	Public Service	Public Service	-29,508	-27,321	-27,000	-27,000	-
REFUSE ESCROW FUND	85011000	R	4300	Charges for Services	Public Service	Public Service	-1,985,638	-2,121,354	-2,302,800	-2,312,800	(10,000.00)
REFUSE ESCROW FUND	85011000	R Total					-2,015,146	-2,148,675	-2,329,800	-2,339,800	(10,000.00)
REFUSE ESCROW FUND	85011000	E	5205	Contract Services	Public Service	Public Service	2,166,569	2,122,783	2,252,750	2,617,350	364,600.00

Appendix A Expenditure & Revenue Line Item Detail

Fund Name	ORG	Account Type	OBJ	Obj Description	Department	Division	2019 Actuals	2020 Actuals	2021 Revised Budget	2022 Request	Difference 22 vs 21
REFUSE ESCROW FUND	85011000	E	5215	Contract Services	Public Service	Public Service	7,821	8,124	8,400	8,650	250.00
REFUSE ESCROW FUND	85011000	E	5300	Materials & Supplies	Public Service	Public Service	0	52,316	53,000	500	(52,500.00)
REFUSE ESCROW FUND	85011000	E Total					2,174,390	2,183,223	2,314,150	2,626,500	312,350.00
REFUSE ESCROW FUND	85011000 Total						159,244	34,548	-15,650	286,700	302,350.00
REFUSE ESCROW FUND Total							159,244	34,548	-15,650	286,700	302,350.00
							159,244	34,548	-15,650	286,700	302,350.00
DEVELOPERS ESCROW FUND	86011000	R	4205	Fines & Fees	Public Service	Public Service	-180,590	-159,477	0	-400,000	(400,000.00)
DEVELOPERS ESCROW FUND	86011000	R	4300	Charges for Services	Public Service	Public Service	-47,142	0	0	0	-
DEVELOPERS ESCROW FUND	86011000	R Total					-227,732	-159,477	0	-400,000	(400,000.00)
DEVELOPERS ESCROW FUND	86011000	E	5205	Contract Services	Public Service	Public Service	113,668	246,318	250,000	250,000	-
DEVELOPERS ESCROW FUND	86011000	E Total					113,668	246,318	250,000	250,000	-
DEVELOPERS ESCROW FUND	86011000 Total						-114,064	86,841	250,000	-150,000	(400,000.00)
DEVELOPERS ESCROW FUND	86011450	R	4205	Fines & Fees	Public Service	Engineering	0	-147,696	0	0	-
DEVELOPERS ESCROW FUND	86011450	R Total					0	-147,696	0	0	-
DEVELOPERS ESCROW FUND	86011450	E	5205	Contract Services	Public Service	Engineering	0	20,255	150,000	150,000	-
DEVELOPERS ESCROW FUND	86011450	E Total					0	20,255	150,000	150,000	-
DEVELOPERS ESCROW FUND	86011450 Total						0	-127,442	150,000	150,000	-
DEVELOPERS ESCROW FUND Total							-114,064	-40,601	400,000	0	(400,000.00)
							-114,064	-40,601	400,000	0	(400,000.00)
WORKERS COMP FUND	90005000	R	4310	Charges for Services	Human Resources	Human Resources	-206,660	-144,728	-256,449	-264,000	(7,551.00)
WORKERS COMP FUND	90005000	R	4600	Other	Human Resources	Human Resources	0	-350	0	0	-
WORKERS COMP FUND	90005000	R Total					-206,660	-145,079	-256,449	-264,000	(7,551.00)
WORKERS COMP FUND	90005000	E	5205	Contract Services	Human Resources	Human Resources	94,844	105,751	115,000	104,000	(11,000.00)
WORKERS COMP FUND	90005000	E	5230	Contract Services	Human Resources	Human Resources	19,768	85,839	80,000	80,000	-
WORKERS COMP FUND	90005000	E Total					114,612	191,590	195,000	184,000	(11,000.00)
WORKERS COMP FUND	90005000 Total						-92,048	46,511	-61,449	-80,000	(18,551.00)
WORKERS COMP FUND Total							-92,048	46,511	-61,449	-80,000	(18,551.00)
							-92,048	46,511	-61,449	-80,000	(18,551.00)
							-4,665,608	-10,866,029	145,231	5,802,067	5,656,836.03

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 be consistent with the City's long-term economic development objectives.

- **Development Risk**

The City will use its best efforts to avoid assuming "development risk" – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City's exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Refunding

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants to thereby improve operations and management.

Cash Flow Borrowing

The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

Derivative Products

The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

Debt Management Procedures

The Administration will create and maintain operational procedures guiding the City's debt management function, and such procedures will be consistent with this policy.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide it and provide both the Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from these parameters may be advantageous to the City. If such proposals are brought to the Council, it should be fully disclosed the extent to which the proposal complies with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposal should be disclosed and a rationale for deviating from the policy will be provided.

APPENDIX C - GAHANNA INVESTMENT POLICY

Revised and Adopted 3/3/21 ORD-0009-2021

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 interim deposits 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 independent investment advisor registered with the U.S. Securities and Exchange Commission (“RIA”). The RIA shall be permitted to affect the purchase or sale of eligible investments identified within this policy on a delivery-versus-payment basis with unrelated brokers/dealers registered with the Financial Industry Authority (“FINRA”). All Certificates of Deposit shall comply with FDIC coverage requirements under the provisions of ORC 135. The total amount of CD’s at any on financial institution will not exceed FDIC insurance limits for the financial institution.

❖ **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 persons of prudence, discretion and intelligence manage their own affairs, not in regard to speculation, but in regard to the permanent disposition of their funds, considering the probably income as well as the probable safety of the capital to be invested.

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) and are incorporated into this policy as Appendix A. Investments not defined under ORC 135 but authorized pursuant to this investment policy are considered authorized investments of the City and are identified below:

○ **Corporate Bonds**

Medium term notes issued by corporations that are incorporated under the laws of the United States, operating within the United States, and having assets in excess of \$500 million. Any Corporate Bonds purchased for the portfolio shall have a maturity date not more than two years from settlement date and hold a category rating of at least “Aa” or equivalent by either Moody’s Investor Service, Standard & Poor’s or FitchRatings. No more than 3% of the city’s investment portfolio may be invested in a single corporate issuer and no more than 15% of the City’s portfolio may be invested in securities described in this section.

○ **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.

❖ **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 adhere to the maturity limits prescribed for each security type permitted within ORC 135.

❖ **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
U.S. Treasury Obligations	100%
U.S. Agency Securities	100%
Certificates of Deposit	100%
State and Local Government Securities	20%
Commercial Paper and/or Bankers Acceptances	40%
Corporate Bonds	15%
Repurchase Agreements	25%
Money Market Funds	40%
State Treasury Asset Reserve of Ohio	100%
Other Ohio Investment Pools	100%

- Investing in securities with varying maturities; and
- 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.

The City’s independent RIA shall provide to the Director of Finance, the following:

- Certification of having received and understood the City’s Investment Policy, and agreeing to comply with the policy;
- Depository Agreement (if applicable); and
- 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.

❖ **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 RIA be utilized, securities will be held by an independent third-party custodian designated by the RIA and evidenced by safekeeping receipts and a written custodial agreement.

Internal Control, Reporting and Continuing Education

❖ **Internal Control**

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to reasonably ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Compliance with policies and procedures will be independently reviewed during required audits by or on behalf of the Auditor of the State of Ohio.

❖ **Reporting**

The Director of Finance is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of the funds. These reports will be prepared on a quarterly basis, and submitted to the Finance Committee of City Council.

❖ **Continuing Education**

The Director of Finance will annually complete the public investing continuing education program provided by the Treasurer of the State of Ohio. Furthermore, no investment shall be made in commercial paper or bankers acceptances unless the Director of Finance has completed additional training approved by the Auditor of the State of Ohio.

Policy Considerations

The City's Investment Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. However, at maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The policies as stated herein may be changed only with the approval of City Council.

APPENDIX D – GENERAL FUND – FUND BALANCE POLICY

Revised and Adopted 3/3/21 ORD-0010-2021

Definition and Purpose

The purpose of this policy is to provide guidelines to the City Council and Administration for establishing, maintaining, and utilizing the Emergency Reserve and establishing a minimum Unreserved Fund Balance for the City of Gahanna.

❖ **Emergency Reserve**

An Emergency Reserve is a mechanism that governments can implement to help ensure adequate levels of fund balance are available to help mitigate current and future risks. An Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

❖ **Unreserved Fund Balance**

Unreserved Fund Balance is the residual balance of the General Fund that is not otherwise restricted, reserved/committed, or assigned for a specific purpose or use. Unreserved Fund Balance is available along with estimated revenue for General Fund appropriations. This balance is complemented with an appropriate Emergency Reserve.

This Policy addresses the following:

- Level of funding for the Emergency Reserve
- Conditions for use
- Authority over Reserves
- Replenishment of the Reserves
- Mechanics of the Emergency Reserve
- Minimum Unreserved Fund Balance
- Reporting and review provisions
- Periodic Review of Targets

Emergency Reserve

- ❖ The City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve have been carefully analyzed to establish the level of funding for the Emergency Reserve.
- ❖ The General Fund Reserve policy shall consist of two components (1) a Disaster Recovery component and (2) a Countercyclical component.
- ❖ The Disaster Recovery component is available to manage one-time emergencies or unanticipated expenditure conditions caused by conditions outside of the City's control.
- ❖ The Countercyclical component is intended to temporarily offset unanticipated reduced revenues during economic downturns.
- ❖ According to the GFOA, segmenting reserves in this way can create more transparency to citizens and establishes credibility by defining the specific use and purpose of the reserve.

Level of Funding

- ❖ The City of Gahanna will use a percentage of General Fund operating expenditures estimated for each year to establish the level of funding for the reserves. General Fund operating expenditures are typically used as the basis for a reserve as there is less fluctuation and risk in forecasting future operating expenditures.
- ❖ The City of Gahanna shall maintain an Emergency Reserve equal to 25% of General Fund operating expenditures with 15% for Disaster Recovery and 10% for Countercyclical impacts. The Director of Finance shall calculate and communicate the Reserve target and components to City Council each year as a part of the annual appropriations process.
- ❖ Funding of the Emergency Reserve targets will 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
 - Pandemic or other public health emergencies
 - Economic recession/depression
- ❖ 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.
- ❖ The Countercyclical component is intended for use to offset slower revenue growth during a recession or depression caused by global, national, or local economic conditions. For purposes of using this policy, slower revenue growth shall be defined as a reduction in revenue of three percent or more for two consecutive quarters or the financial forecast estimates a reduction in revenue of three percent or more for the next fiscal year.
- ❖ Neither component of the Emergency Reserve shall be used until General Fund Unreserved Fund Balance falls below two months of General Fund operating expenditures or is anticipated to fall below two months of General Fund operating expenditures. The Director of Finance shall communicate anticipated ending General Fund Unreserved Fund Balance for the following year during the budget process.

Authority over the Emergency Reserve

- ❖ The Disaster Recovery component may be used when a state of emergency has been proclaimed in accordance with the City Charter.
- ❖ The Countercyclical may be used when there is an economic recession or depression, and the Director of Finance has reported a reduction in revenue of three percent or more for two consecutive quarters or has forecasted a reduction of three percent or more.
- ❖ A majority vote of the City Council will be required to use any portion of the Emergency Reserve.

Replenishment of the Emergency Reserve

- ❖ City Council shall approve a plan for replenishment at the same time the use of the Emergency Reserve is approved. If feasible, the Emergency Reserve shall be restored the year immediately following use. The maximum number of years to restore the Emergency Reserve is three years.

Unreserved Fund Balance

- ❖ The Government Finance Officers Association (GFOA) recommends maintaining a minimum unreserved fund balance in the General Fund of not less than two months of General Fund operating expenditures or revenues to mitigate short term unexpected expenditure increases and/or reductions in revenue. Short-term is defined as one-year or less. General Fund operating expenditures will be used by the City to calculate the two-month minimum balance.
- ❖ General Fund Unreserved Fund Balance in excess of the minimum may be used along with estimated revenue for basic operational appropriations of the City or other lawful purposes of the City.
- ❖ The Director of Finance shall report to Council anticipated ending unreserved fund balance for the following year during the budget process.
- ❖ Council, upon passing the annual Appropriation Ordinance shall authorize the use of excess unreserved fund balance along with estimated revenue for the following year.

Periodic Review of Targets

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 and its components along with anticipated unreserved fund balance. If an Emergency Reserve replenishment plan is in place, the Director of Finance shall also report on the status of any uses of that fund in the past year and the status of the replenishment plan.

The City's General Fund, Fund Balance Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years.

APPENDIX E - GLOSSARY OF TERMS

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 resources (planned revenue plus unreserved fund balance).

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 Maintenance--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.

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 five 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.

Custodial 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.

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.

Emergency Reserve – City Council has established a mandatory requirement that 25% of the year's General Fund operating expenditures be held as an emergency reserve. Each year the reserve amount is calculated and may only be expended in accordance with the General Fund, Fund Balance Policy and majority vote of Council.

Enterprise Fund – A proprietary fund type that pays for its costs of operations, predominantly from user fees, and does not receive tax support.

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.

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 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 one-time financial windfalls, grants, settlements.

Operating Budget – The annual expenditures for the routine, ongoing activities and work 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.

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

Transfers – A Council approved movement of funding from one fund to another without the requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the

regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

User Charges – The payment of a fee for direct receipt of a public service by the person benefiting from the service.

Unreserve Fund Balance – The amount of the General Fund's fund balance in excess of the mandatory reserve that is not otherwise reserved.