



CITY OF GAHANNA, OHIO 2016 PROPOSED BUDGET





2016 Proposed Budget

City of Gahanna, Ohio

Becky Stinchcomb, Mayor

City Council

Tom Kneeland, President
Stephen A. Renner, Vice President
Karen J. Angelou
Ryan P. Jolley
Brian D. Larick
Jamie Leeseberg
Michael Schnetzer

Kim Banning, CMC, Clerk of Council

Shane Ewald, City Attorney

Executive Team

Jennifer Teal, Asst. City Administrator/ Director of Finance	Dennis Murphy, Chief of Police
Sue Wadley, Director of Human Resources	Dottie Franey, Director of Public Service
Anthony Jones, Director of Planning & Development	Troy Euton, Director of Parks & Recreation
Rory Gaydos, Director of Information Technology	James Williams, Director of Emergency Management



GOVERNMENT FINANCE OFFICERS ASSOCIATION

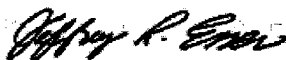
*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gahanna
Ohio**

For the Fiscal Year Beginning

January 1, 2015



Executive Director



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November 6, 2015

Members of Council and Citizens of Gahanna,

I am pleased to present to you the Administration’s 2016 Budget request for your review and consideration. This budget was developed as a part of a continuous effort maintain long-term financial sustainability for the City of Gahanna. It is built upon the City’s Sustainable Operating Model, or SOM, which matches ongoing revenue with our ongoing operations, and a modest capital program utilizing one-time resources to continue ongoing capital projects and address critical infrastructure needs.

This memo will outline the environment, issues and strategies that guided development of the 2016 budget request. This introductory budget message will focus on the City’s primary operating budget, including the City’s General Fund and Capital Improvement Fund. It will focus on the City’s fiscal environment, financial forecast and strategic framework for developing the budget.

Factors Influencing the 2016 Budget Development

The Great Recession of 2008 and our two failed attempts at increasing General Fund revenue through an income tax levy are the primary reason behind the need for this focus on sustainability. While some of our revenue streams have recovered, and indeed flourished, since the recession, many have not. The chart below shows the difference between Gahanna’s General Fund revenue collection in 2007 (a fairly typical pre-recession year) and our estimates for 2016. We have shifted our reliance on revenue from outside sources such as the Local Government Fund, which was reduced by more than half by the state legislature, Interest & Investment Earnings, which have decreased drastically due to lower available interest rates post-recession, and Grants which are now fewer in number and have more stringent matching requirements. Now the City is more reliant than ever on those sources over which the we maintains greater control (e.g. Income Tax, Licenses & Permits, Fines & Fees).

General Fund Revenue Source	2007		2016 Est.		Change Since 2007	
INCOME TAX	\$ 14,580,160	50%	\$ 17,549,200	66%	\$ 2,969,041	20%
REAL ESTATE TAXES	\$ 1,719,826	6%	\$ 1,679,000	6%	\$ (40,826)	-2%
FINES & FEES	\$ 999,443	3%	\$ 1,601,300	6%	\$ 601,857	60%
TRANSFERS	\$ 1,921,200	7%	\$ 1,542,570	6%	\$ (378,630)	-20%
RECREATIONAL INCOME	\$ 626,926	2%	\$ 1,357,700	5%	\$ 730,774	117%
LOCAL GOVERNMENT FUND	\$ 1,624,049	6%	\$ 722,000	3%	\$ (902,049)	-56%
LICENSES & PERMITS	\$ 420,454	1%	\$ 589,300	2%	\$ 168,846	40%
OTHER TAXES	\$ 719,804	2%	\$ 548,900	2%	\$ (170,904)	-24%
INTEREST & INVESTMENT INCOME	\$ 2,517,956	9%	\$ 483,000	2%	\$ (2,034,956)	-81%
ADMINISTRATIVE/SERVICE CHARGES	\$ 481,136	2%	\$ 475,500	2%	\$ (5,636)	-1%
MISCELLANEOUS INCOME	\$ 703,772	2%	\$ 67,000	0%	\$ (636,772)	-90%
GRANTS	\$ 2,899,578	10%	\$ 45,000	0%	\$ (2,854,578)	-98%
Total	\$ 29,214,302	100%	\$ 26,660,470	100%	\$ (2,553,832)	-9%

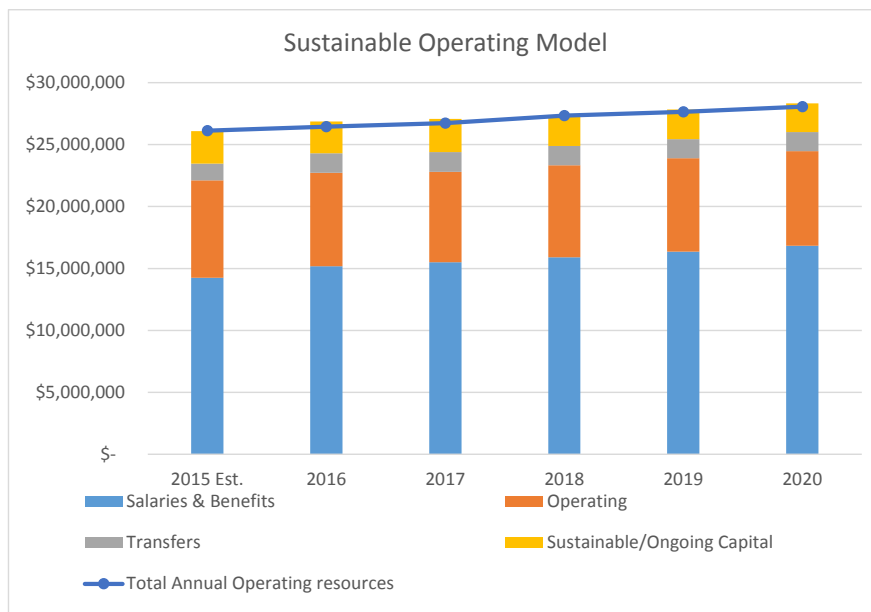
Sustainable Operating Model

This fundamental shift in our revenue environment has forced us to look closely at what we consider to be our City’s core services. The natural and appropriate short-term response to the recession was to reduce or eliminate funding for capital investment and equipment lifecycle replacements, delay filling vacancies, and making short-term service delivery changes. These strategies were able to be sustained for a year or two, but were not appropriate as a long-term strategy without consequences.

The 2016 budget request has at its foundation the concept of *Sustainability*. Throughout 2014 and 2015, staff honed what we call the Sustainable Operating Model (SOM) and the 2015 budget successfully demonstrated that it was a viable approach for the City and the 2016 budget continues it. The SOM is built upon two key ideas:

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

The SOM is a five-year plan for General Fund funded City operations. The 2016 portion of the SOM is the core of the Administration’s 2016 budget request. This plan combines information from our historical trends, future revenue and expense projections and our five-year Capital Needs Assessment to determine a sustainable ongoing level of operations for the City. The revenue forecast includes conservative growth estimates, which average 1-2% per year, and recognizes modest in-year savings and efficiencies to reduce overall spending.





The expenditure forecast is based upon current operating levels as a baseline, with conservative increases for salaries, benefits, and other operating expenses. Long-term savings have been achieved by maintaining reduced overall staffing from pre-recession levels, backfilling full-time positions with part-time staff where feasible, and reducing or eliminating programs and services that are not deemed core to the City’s operations.

The SOM includes steady annual funding for an appropriate level of ongoing Operating Capital expenditure, which include capital projects and equipment are needed on an ongoing basis to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

The table that follows details the \$2.6M Sustainable Operating Capital program included in the 2016 budget request.

Sustainable Operating Capital Request			
Fund	Division	Planned Capital Improvement	2016 Request
General Fund			
	Parks & Recreation	Creekside Park and Plaza Repairs	125,000
	Parks & Recreation	Golf Cart Replacement Program	30,000
	Public Safety	Communication Center Infrastructure Update	80,000
	Public Safety	Police Radio Replacement Program	75,000
	Public Service	Engineering Wide Format Printer/Scanner	25,000
	Public Service	Equipment Replacement Program (Excluding Police)	300,000
	Public Service	Police Vehicle Replacement Program	250,000
	Technology	Dual Network Core Switches	25,000
	Technology	Physical Server Lifecycle Replacement	30,000
Total, General Fund			940,000
Capital Improvement Fund			
	Parks & Recreation	Multi-Purpose Trails	220,000
	Parks & Recreation	Park Asphalt Resurfacing	80,000
	Parks & Recreation	Play Elements & Surfacing Replacement	55,000
	Public Safety	Police Facility Maintenance and Upkeep	20,000
	Public Service	Asphalt Overlay	907,000
	Public Service	Municipal Compound Flooring Replacement	50,000
	Public Service	Street Lights at Intersections	20,000
	Technology	GNET Fiber Network Growth & Redundancy	75,000
Total, Capital Improvement Fund			1,427,000
Street Fund			
	Public Service	Equipment Replacement Program (Excluding Police)	79,000
Total, Street Fund			79,000
County Permissive Fund			
	Public Service	Asphalt Overlay	200,000
Total, County Permissive Fund			200,000
TOTAL, GOVERNMENTAL FUNDS			2,646,000

The 2016 budget request also includes annual debt service payments for bonds issued in 2015 to rebuild one-third of the City’s remaining Detroit-style streets (\$4.5M). This project which began in 2015 and will be completed in 2017.

By providing steady annual funding for these ongoing capital needs, the City will be able to proactively manage and minimize the operations and maintenance costs that would be required to service aging infrastructure.

Long-Term Plan for One-Time Resources

While the City is able to provide for ongoing operating capital expenditures under the SOM, we do not have sufficient resources to fund one-time capital improvement projects or other strategic one-time initiatives without making dramatic cuts to operations. To address this, my Administration has developed a multi-year plan for funding the City’s highest priority one-time projects using one-time resources. 2016 will be the second year that this plan is in place.

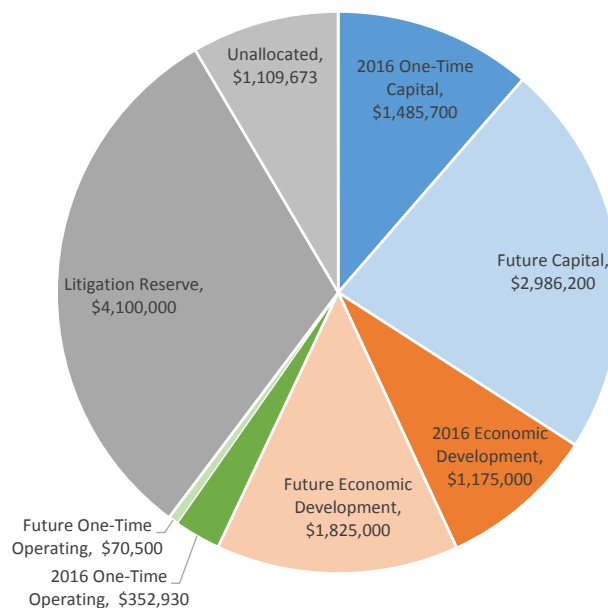
Finance staff estimate that the City will begin 2016 with \$13.1 million in one-time resources. This is over and above the \$6.7M mandatory emergency reserve in the General Fund. The \$13.1M in excess reserves is made up from the anticipated unencumbered, unappropriated balances of the General Fund (\$10.6M), Permanent Improvement Fund (\$1.1M) and Capital Improvement Fund (\$1.4M). The Administration’s budget request includes a plan to allocate these one-time funds in a way that prioritizes job creation and critical infrastructure needs. \$3.0M in one-time expenditures is included in the 2016 Budget request with the remainder held for future years.

This plan includes investment in one-time capital and operating projects, economic development strategies and a litigation reserve related to current litigation that the City is currently appealing.

Capital projects that are proposed for 2016 are either currently underway, needed to reduce ongoing operating expenses, or are the result of valuable partnerships that leverage the City’s funds to receive far greater benefit than would otherwise be possible.

The work of Council and the Administration over the coming years will be to maximize the City’s return on investment for the remaining one-time resources by prioritizing their use for projects that will help grow the economic base of the City and improve its infrastructure. The 2016-2020 Capital Needs Assessment identified over \$62 million in general government one-time capital needs for Gahanna during this timeframe. Careful consideration for the use these funds will be necessary to ensure that they are put the best use for Gahanna’s future.

Long-Term Plan for One-Time Resources





CITY OF GAHANNA
OFFICE OF THE MAYOR

Long-Term Plan for One-Time Resources

	2016	2017-2020	Total
One-Time Capital Expenses			
620 McCutcheon Park Purchase	\$ 178,700	\$ 178,700	\$ 357,400
Creekside Parking Garage Space Counter	\$ 158,500	\$ -	\$ 158,500
Flint Ridge Sidewalks	\$ 150,000	\$ -	\$ 150,000
Hamilton Rd Central Completion	\$ 267,000	\$ -	\$ 267,000
Heil Drive Bridge Replacement	\$ 100,000	\$ 400,000	\$ 500,000
Morse Rd Columbus Project - Hamilton - Trellis Ln	\$ 15,000	\$ 1,660,000	\$ 1,675,000
Municipal Complex HVAC & General Energy Upgrades/Replacements	\$ 400,000	\$ 310,000	\$ 710,000
Oklahoma Complex-Security Improvements	\$ 21,000	\$ -	\$ 21,000
Pizzurro Park Bridge Replacement	\$ 100,000	\$ 350,000	\$ 450,000
VFW Acquisition	\$ 87,500	\$ 87,500	\$ 175,000
Water Tower/Park Storage Site-Security Improvements	\$ 8,000	\$ -	\$ 8,000
Subtotal, One-Time Capital Expenses	\$ 1,485,700	\$ 2,986,200	\$ 4,471,900
One-Time Operating Expenses			
Annual Net Operating Loss–Pools	\$ 167,930	\$ -	\$ 167,930
Audio/Visual Upgrade to Council Chambers	\$ 30,000	\$ -	\$ 30,000
Records Backfiling (Year 2 of 4)	\$ 155,000	\$ 70,500	\$ 225,500
Subtotal, One-Time Operating Expenses	\$ 352,930	\$ 70,500	\$ 423,430
Economic Development Strategy Implementation			
Marketing	\$ 125,000	\$ 100,000	\$ 225,000
Contract Services	\$ 100,000	\$ 200,000	\$ 300,000
City Gateway Improvements	\$ 225,000	\$ 225,000	\$ 450,000
Land Bank Program	\$ 350,000	\$ 700,000	\$ 1,050,000
Fiber Optic Expansion	\$ 100,000	\$ 200,000	\$ 300,000
Site Certification Program	\$ 75,000	\$ -	\$ 75,000
Development Fund	\$ 200,000	\$ 400,000	\$ 600,000
Subtotal, EDS Implementation	\$ 1,175,000	\$ 1,825,000	\$ 3,000,000
Other Uses			
Litigation Reserve	\$ -	\$ -	\$ 4,100,000
Subtotal, Other Uses	\$ -	\$ -	\$ 4,100,000
Total used/reserved	\$ 3,013,630	\$ 4,881,700	\$ 11,995,330
One-Time Resources Remaining			\$ 1,109,673

Budget Overview

In addition to the General Fund, the 2016 Budget request includes the City’s special revenue, proprietary and agency funds as well. The total budget request for 2016, inclusive of all funds, is \$61.4 million. The table below provides a summary comparison by major fund type, including the General Fund. The information provided here and throughout the budget document includes the actual expenditures for 2013 and 2014, total appropriations for 2015 (inclusive of supplemental appropriations and transfers passed through October 22nd) and the 2016 budget request.



CITY OF GAHANNA
OFFICE OF THE MAYOR
Total Appropriations Summary

Fund Type	2013 Actual	2014 Actual	2015 Appropriated	2016 Request
General Funds	\$ 23,956,508	\$ 23,886,341	\$ 27,682,616	\$ 30,249,360
Special Revenue Funds	\$ 4,878,089	\$ 5,841,431	\$ 5,869,080	\$ 5,981,200
Capital Funds	\$ 1,609,326	\$ 934,169	\$ 10,893,402	\$ 3,050,200
Debt Service	\$ 11,786,336	\$ 2,013,016	\$ 10,243,025	\$ 2,282,900
Enterprise Funds	\$ 13,690,440	\$ 15,338,890	\$ 20,026,948	\$ 17,908,740
Internal Service Funds	\$ 188,983	\$ 142,888	\$ 229,500	\$ 229,500
Agency Funds	\$ 2,099,279	\$ 2,046,016	\$ 2,028,700	\$ 2,034,300
All Funds	\$ 58,208,962	\$ 50,202,752	\$ 76,973,271	\$ 61,736,200

Capital outlay related to the SOM and five-year plan are responsible for the increases in the General Fund and Capital Improvement Fund for 2015. Spending in Capital funds and Debt Service funds are less in 2016 than 2015 due to the bond issue and refunding that took place in 2015. Enterprise spending is planned to be down in 2016, largely due to reduced capital outlay compared to 2015. Spending in Special Revenue, Internal Service and Agency funds is anticipated to be level with 2015.

Overall City staffing is expected to remain similar to 2015. One full-time position Communications Dispatch will be temporarily added in the department of Public Safety to accommodate long lead-times for hiring and anticipated turnover. Two previously vacated full-time positions in Parks and Recreation are planned to be funded and filled in 2016 as well. Additionally, the City's plan to comply with the employer mandate contained within the Affordable Care Act (ACA) has led to the need to provide health insurance coverage to a number of part-time staff in 2016. These costs are included in the applicable department budgets and are largely offset with reductions to other salary and operating expenses and increases in offsetting revenue.

Strategic Framework and Performance Measurement

This 2016 budget request, the SOM and our long-range capital plan have all been developed in accordance with the strategic framework that has been in place for many years, including the City's Mission and Vision statements and the Critical Success Factors. These Critical Success Factors of Citizen Centricity, Innovation, Effective Communication, Economic Success and Smart Growth articulate the things that must go well in order for the City to be successful. In each of their respective narratives, department staff explain the linkages between their operations and these Critical Success Factors. Additionally, the project information sheets for each of the capital projects included in the budget request also indicate alignment with these factors.

In addition to explaining these linkages, each department's narrative section also includes performance measurement data that quantify their key activities. In late 2015, the City will kick-off its first citywide results-focused strategic planning process. Throughout 2016, the Administration will be working to strengthen its performance measurement program, better aligning measures with strategic objectives, setting internal targets and seeking industry benchmarks where appropriate.



Conclusion

This is the 16th and final annual budget I will present to you as Mayor of Gahanna. I am extremely proud of the transformation this document has undergone over the years, progressing from a dot-matrix laundry list of line items to an award-winning, strategically developed budget book that truly tells the story of the City's finances, enhances transparency, and promotes sustainability and long-term capital planning.

As this is being presented during a time of transition between my administration and that of the Mayor-elect, you will see this budget continues ongoing projects and city operations, while allowing City Council and the Mayor-elect the opportunity to make changes and address their own new initiatives.

The creation of our annual budget request document is always the culmination of a full year of hard work by the city staff, city council, and our city stakeholders. Year after year, our goal remains to do the very best we can for the citizens of Gahanna with the valuable tax dollars that we have available to us. The document in your hand is the product of this work. I want to specifically thank Jennifer Teal, our Assistant City Administrator and Director of Finance, Joann Bury, our Deputy Director of Finance, the finance team, and staff members from across the administrative team that volunteered to participate on the Budget Committee. This group worked collaboratively all year to create this plan. I also want to recognize the amazing team of Administrative Directors that I am blessed to work with, whose professionalism and managerial talent in local government make our team the envy of many communities.

In Service,

A handwritten signature in blue ink that reads 'Rebecca W. Stinchcomb'.

Rebecca W. Stinchcomb, Mayor



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How to Use This Budget Document

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

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

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

Introduction

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

Gahanna Overview

This section of the document contains useful, quick reference information about the City and the organization "Gahanna at a Glance," description of the city's Government structure, the City's mission, vision and Critical Success Factors, a City-wide organization chart and staffing detail.

Financial Policies

This section details the City's financial management policies, accounting and fund structures, budget process and timeline and linkages to other strategic planning processes.

Appropriations Summary

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

General Fund and Department Summaries

The General Fund provides the majority of resources for most of the services that cities typically offer, including public safety, maintenance, and general government functions required to support direct services to the community. The General Fund section of the budget document provides an overview of planned General Fund revenues and expenses as well as detailed departmental descriptions and budget summaries for each of the City's departments. These detailed descriptions include departmental organizational charts, historical, current and planned spending and staffing data, descriptions of departmental activities and objectives, challenges and performance measurement data.

Capital Improvements

The Capital Improvements section provides background on the City's annual Capital Needs Assessment process, a summary of planned projects for 2016 and detailed project information sheets which include in-depth information on each of the proposed projects.

Proprietary Funds

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

Other Funds

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

Special Revenue Funds

The Special Revenue section lists the City's special revenue funds and provides a detailed explanation of the purpose, planned revenues and planned expenses for each of the special revenue funds with planned activity in 2016. This section includes detailed information on each of the City's Tax Increment Finance (TIF) districts and their associated funding as well.

Debt Service

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

Agency Funds

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

Appropriations Ordinance

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

Appendices

This budget document includes multiple appendices:

Appendix A- Debt Policy

Appendix B-Investment Policy

Appendix C-Emergency Reserve Policy

Appendix D- 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 & Infrastructure

Area in Square Miles: 12.43 square miles

Streets Maintained: 325.09 lane miles

Target Pavement Condition Rating: 75

Pavement Condition Rating (2014): 87.6

Water Main Miles: 152.37

Sanitary Sewer Miles: 150.94

Storm Sewer Miles: 125.46

City Owned Miles of Fiber: 14.42

Parks

- 791 acres
- 52 parks
- 17.1 miles of trails

Demographics

Population: 33,323

Median Age: 39.4 years old

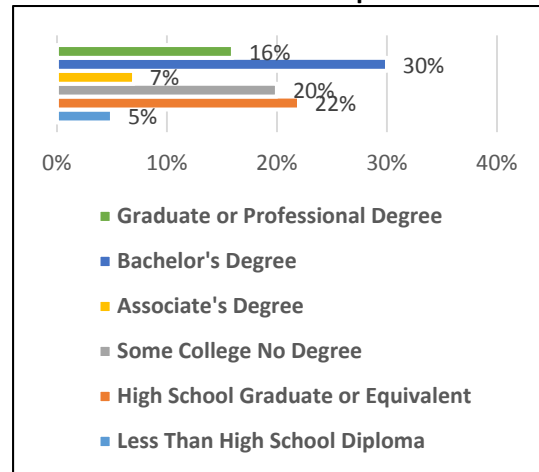
74.7% of population over 18 years,
11.7% over 65 years

Diversity

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

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

Educational Attainment of Population:



Unemployment Rate: 4.1% which is 1.6% less than the state average of 5.7%.

Households: 12,855

Average Size: 2.6 people

68.6% households are families

75% Owner-occupied

Median Household Income: \$71,201

Median Home Value: \$186,300

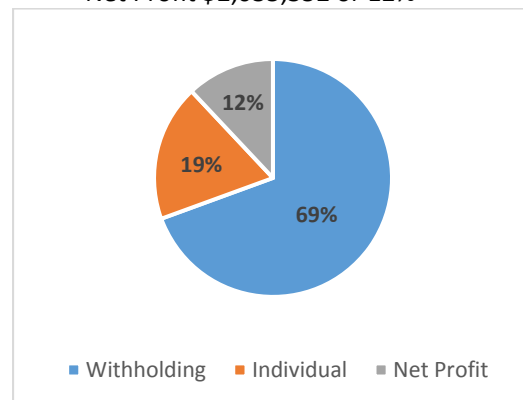
Average Home Sales Price: \$238,000

Income Tax Collections

Municipal Income Tax Rate: 1.5%

Income Tax Collections by Type (2014)

- Withholding \$11,773,903 or 69%
- Individual \$3,148,912 or 19%
- Net Profit \$2,035,352 or 12%



Economics

Top Ten Income Tax Withholders (2014)

- American Electric Power, Public Utility
- Gahanna-Jefferson Schools, Public School District
- JP Morgan Chase, Financial Institution
- McGraw-Hill Education LLC, Educational Materials Supplier
- Ohio Power Company, Public Utility
- Columbus Academy, Private School K-12
- City of Gahanna, Municipality
- Donatos Pizzeria LLC, Food Service
- Ohio Health Physicians Group, Health Care Provider
- ADP Totalsource III, Inc., Human Resource Administration

Sales & Use Tax: 7.50%

Real Estate Tax (2014)

Total tax rate assessed per one thousand dollars of assessed valuation in Gahanna-Jefferson: 112.27 Gahanna City portion: 2.4 mills (2014 mill rate levied for taxes payable in 2015)

Real Value (2014)

County Auditor assessed value of real property within the City of Gahanna \$912,978,560. The real estate tax rate would be applied to this value to generate property tax receipts for 2015.

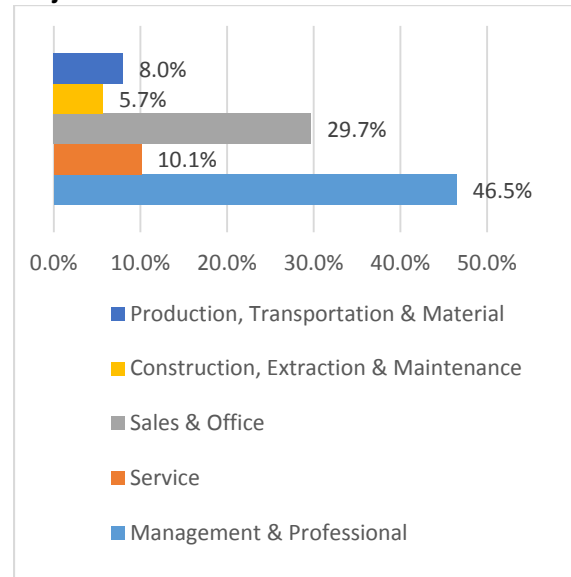
Real Estate Taxes Paid on a \$180,000 House in Gahanna-Jefferson School District

\$5,152.19 total, City share is \$432 (Based on 2014 mill rate, excludes rollback & homestead exemptions)

Top Ten Real Estate Taxpayers (2014)

- Stoneridge Plaza Shops, Retail
- Vista at Rocky Fork LP, Housing
- Ohio Power Company, Utilities
- McGraw-Hill Inc., Educational Materials Supplier
- AERC Christopher Wren, Inc., Housing
- Columbus Giant LLC, Retail
- Sun Life Assurance Co., Investment Services
- STAG Gahanna LLC, Industrial Properties
- CIP II Buckeye Hotel, Hotel Management
- Gahanna Realty LLC, Housing

Major Industries:



Education

Public-Gahanna Jefferson School District

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

School Enrollment (2014): 7,190

Private

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

Post-Secondary

Columbus State Community College
Everest College

Gahanna City History and Government

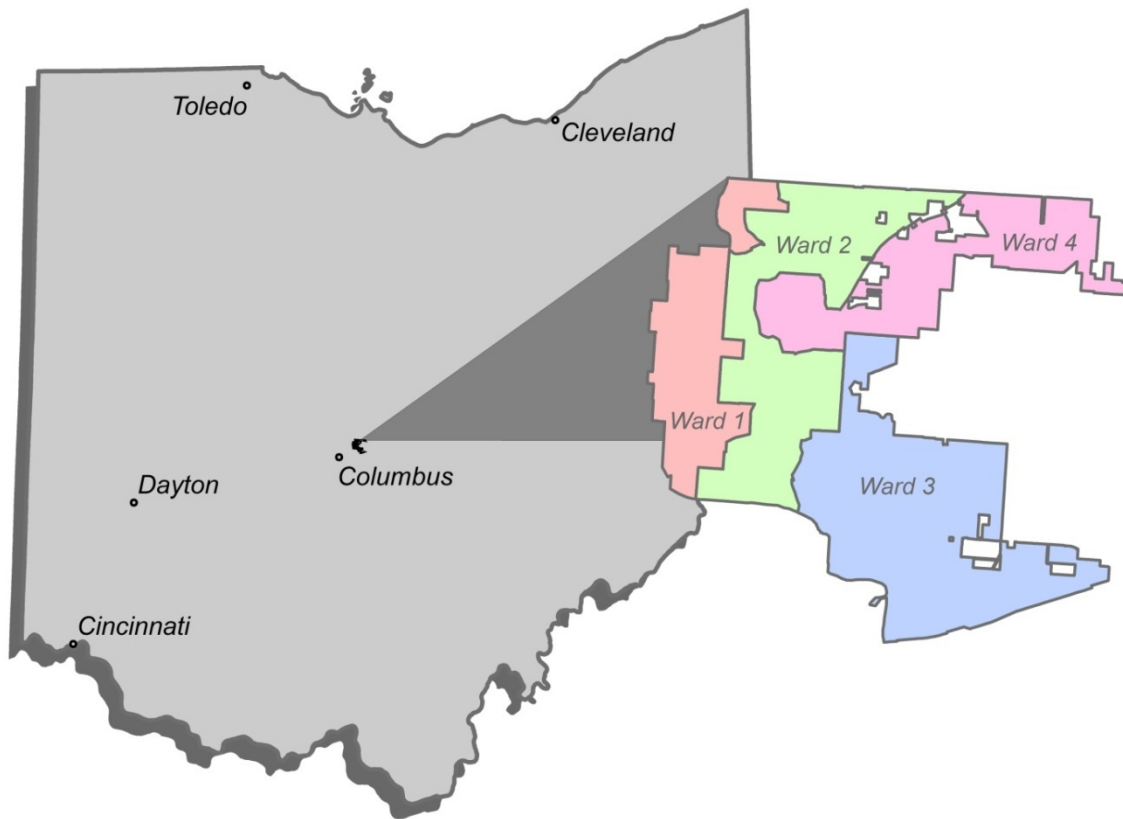
History

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



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

Today, Gahanna is a 12.4 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.

Mayor

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

Mayor Rebecca W. Stinchcomb was first sworn in as Mayor of Gahanna in October 2001, and previously served as a member of City Council representing Ward Three from 1991 to 2001.

Before serving the City of Gahanna fulltime as Mayor, she spent 25 years in the private sector, working in newspaper advertising management.



Gahanna Mayor, Rebecca W. Stinchcomb

City Attorney



City Attorney, Shane Ewald

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

Gahanna's current City Attorney is Shane Ewald. He was elected in November 2011 to serve a four-year term that commenced on January 2, 2012. Prior to being elected City Attorney, Mr. Ewald served four terms on Gahanna City Council as a representative of Ward Two from 2004 to 2011.

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. City Council determines its own rules of procedure, and each year elects from its membership a President and Vice-President to preside over its meetings. Council meetings and their proceedings are open to the public.



Gahanna City Council

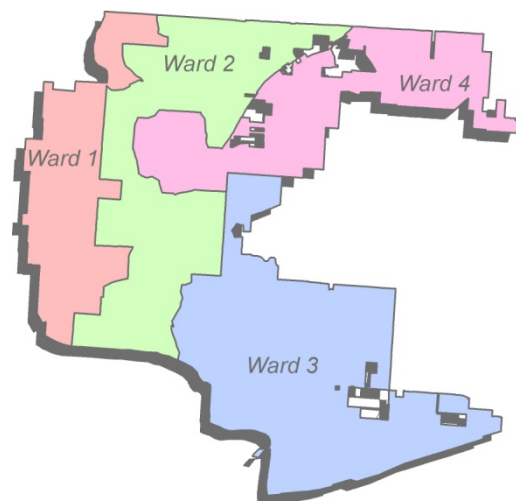
Front Row (from left to right):

Council President Tom Kneeland, At-Large
Council Member Karen J. Angelou, At-Large
Council Vice-President Stephen A. Renner, Ward 1

Back Row (from left to right):

Council Member Ryan P. Jolley, At-Large
Council Member Jamie Leeseberg, Ward 4
Council Member Brian D. Larick, Ward 3
Council Member Michael Schnetzer, Ward 2

Gahanna Ward Map



Guiding Principles

Gahanna's Vision Is.....

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

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.

Critical Success Factors

In its strategic planning processes, Gahanna's leadership has identified five Critical Success Factors associated with the mission and vision of the City. These Critical Success Factors are used to articulate those things that must go well in order for the City to achieve its mission and vision. These Critical Success Factors provide the framework for specific initiatives articulated in the City's strategic planning.

Citizen Centricity

Gahanna is committed to keeping the health, safety and welfare of our citizenry as the focal point of all policy decisions. Gahanna will always strive to be responsive, transparent and accountable to the community.

Innovation

Gahanna is committed to continually reinventing the way we do business to be relevant, effective and efficient.

Effective Communication

Gahanna is committed to communicating critical information to our citizens, stakeholders and employees while also listening to their wants, needs and feedback.

Economic Success

Gahanna is committed to ensuring financial sustainability through smart revenue generation, business growth and prudent short and long term financial management.

Smart Growth

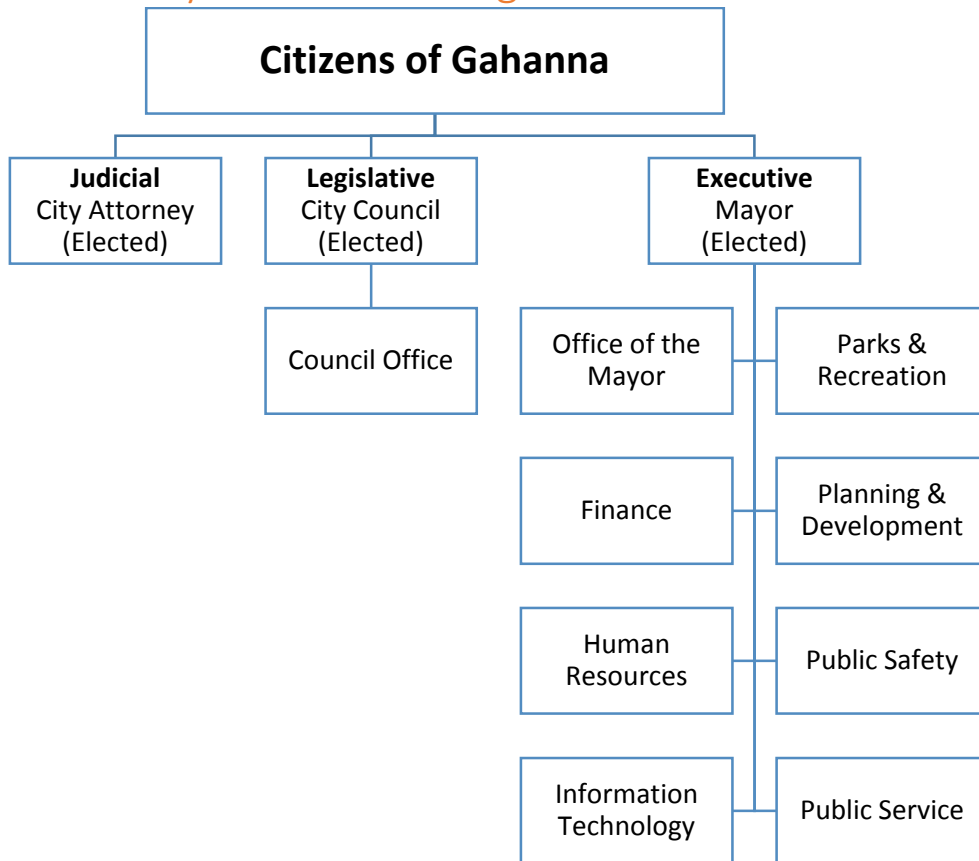
Gahanna is committed to effectively managing its growth and assets.



City Organizational Structure

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

City of Gahanna Organization Chart



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

City of Gahanna Personnel Detail

Total Personnel by Department		2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Council, Boards & Commissions	25	25	25	25	0
	City Attorney	2.1	2.0	2.0	2.0	0
	Council Office	5.9	4.0	4.0	4.0	0
	Office of the Mayor (1)	10	9	10	10	0
	Finance (1)	5	5	6	6	0
	Human Resources	3	3	3	3	0
	Information Technology (2)	5	5	6	6	0
	Parks & Recreation	154	149	191	192	1
	Planning & Development	10	10	10	10	0
	Public Safety	77	77	78	77	(1)
	Public Service (2)	39	38	37	37	0
	Total	336	327	372	372	0
Employment Status		2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Elected/Appointed Officials	40	40	40	40	0
	Full-Time (1), (2)	147	142	147	147	0
	Part-Time	57	70	67	67	0
	Seasonal*	92	75	118	118	0
	Total Positions	336	327	372	372	0
Total Personnel by Classification		2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	City Council	7	7	7	7	0
	Boards & Commissions	29	30	30	30	0
	City Attorney	1	1	1	1	0
	Mayor	1	1	1	1	0
	Director (1)	12	12	12	12	0
	Deputy Director	5	5	5	5	0
	Superintendents	5	5	5	5	0
	Supervisors	7	6	7	8	1
	Full-Time Admin Salary (1), (2)	8	11	13	13	0
	Full-Time Admin Hourly	18	11	12	12	0
	Full-Time Steelworkers	29	29	29	29	0
	Lieutenants/Sergeants	10	9	9	9	0
	Officers	45	46	46	45	(1)
	Dispatchers	10	10	11	11	0
	Part-Time	57	69	66	66	0
	Seasonal	92	75	118	118	0
Total Positions	336	327	372	372	0	

- (1) The Assistant City Administrator and Finance Director functions are temporarily being fulfilled simultaneously by the same employee. As a result the employee is counted within each department/classification.
- (2) The Public Service Administrative Technician is temporarily fulfilling the functions of the GIS Administrator simultaneously with the Administrative Technician functions. As a result the employee is counted within each department/classification.

Financial Management Policies

Financial Policies

As a part of the 2016 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. Formal adoption of these policies affirms the City's commitment to sound financial management and fiscal integrity.

Operating Budget Policies

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

Reserve Policy

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

Capital Assets

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

Capital Improvement Planning

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

Debt Management Policies

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

Revenue Policies

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

Purchasing Policies

- Purchasing will be accomplished in accordance with all applicable federal, state and local requirements.
- Ohio Revised Code (ORC) requires that certification of funds availability be issued by the fiscal officer before any purchase is made. ORC prohibits cities from making any contract or order unless it has been certified that the expenditure is appropriated and the funds are available.

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

Investment Policy

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

Accounting, Auditing and Financial Reporting

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

Accounting and Fund Structure

Basis of Accounting

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

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

Fund Accounting

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

The separation of the City's activities into funds allows the City to maintain the appropriate (required) controls over expenditures for each activity and to report on specific activities to interested citizens. All funds are classified into one of three fund types. These fund types and the components of each are:

Governmental Funds

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

Special Revenue Funds – Multiple special revenue funds are in place to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. The City's special revenue funds include the Street Maintenance and Repair Fund, into which the City's share of motor vehicle registration fees and gasoline taxes are deposited, as well as the State Highway Fund, into which a portion of the County's motor vehicle registration fees and gasoline taxes are deposited to provide for the maintenance of 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. 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 and payment of general obligation long-term debt principal, interest and related costs.

Proprietary Funds

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

- **Water Fund:** The Water Fund is a proprietary fund that accounts for activities associated with the City’s water supply. The City of Gahanna utilizes the City of Columbus water system, which provides supply, purification and distribution services. Gahanna is responsible for the construction and maintenance of the water lines. Water Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system
- **Sewer Fund:** The Sewer Fund is a proprietary fund that accounts for the activities associated with the City’s sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. Gahanna is responsible for the construction and maintenance of the sanitary sewer lines. Revenues are derived from user charges related to usage and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for use of the sewer system and maintenance of the sanitary sewer system.
- **Water and Sewer Capital Improvement Funds:** A portion of water and sewer user charges are allocated to the Water and Sewer Capital Improvement Funds in order to provide for the long-term capital improvements required to maintain and expand these two systems.
- **Stormwater Fund:** The Stormwater Fund is a proprietary fund that accounts for the activities associated with managing runoff in a manner that is consistent with the EPA’s National Pollutant Discharge Elimination System (NPDES) standards. Citizens are charged a stormwater management fee in conjunction with their water and sewer bills to accommodate these expenses.

Internal Service Funds-Internal service funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost-reimbursement

basis. The City maintains one internal service fund—a workers' compensation self-insurance fund. Citywide program expenditures are incurred in the funds and the City's departments contribute to the internal service fund for these costs.

Fiduciary Funds

Agency Funds – These funds are used for resources received and held by the City in a fiduciary capacity from an outside party. Disbursements from these funds are made in accordance with the trust or other agreements or conditions of the trust for the particular source of funds.

Budget Process

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

Developing the City’s budget is a year-round process that ends in December or January with the final formal adoption of the budget 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 then Council’s formal adoption of the budget.

The adopted budget becomes effective on January 1. The entire budget is available on our 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 received this award for the first time for its 2014 budget and again for its 2015 budget.



2016 Budget Calendar

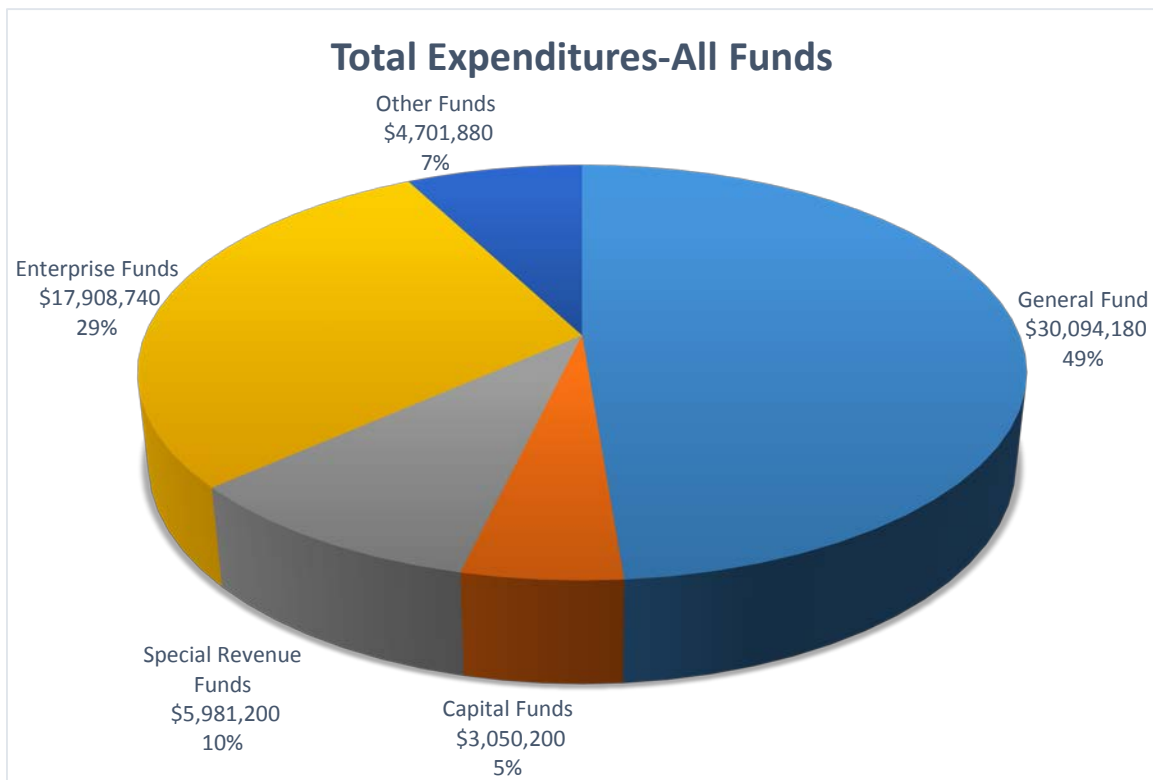
The following calendar lists the internal and external schedule for budget development and proposed adoption. In addition to the upcoming schedule of City Council formal meetings and committee meetings, additional special meetings or public hearings may be scheduled.

Date	Milestone/Meeting
June 22	<i>Council Committee Meeting</i> Tax Budget (based on Sustainable Operating Model) provided to Council for review and adoption
July 6	<i>Formal City Council Meeting</i> Council adoption of Tax budget by motion resolution
July 22	Administration Capital Needs Assessment and Budget kickoff
August 7	Capital Needs Assessment project sheets due to Finance
August 17	2015 Budget workbooks/templates distributed to departments
September 15	Completed budget request workbooks & narratives due to Finance
September 14	<i>Council Committee Meeting</i> 2016-2020 Capital Needs Assessment presented to Council
September 22	<i>Council Committee Meeting</i> Capital Needs Assessment Discussion
September 15- October 30	Finance compiles budget requests, coordinates resource allocation decisions with the Mayor and finalizes budget book
November 2	Budget book sent to the printer
November 9	<i>Council Committee Meeting</i> Budget request provided to Council
November 16	<i>Formal City Council Meeting</i> Overview presentation from Administration Public comment permitted
November 23	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 7	<i>Formal City Council Meeting</i> Public comment permitted
December 14	<i>Council Committee Meeting</i> Budget discussion Administration prepared to answer Council questions
December 21	<i>Formal City Council Meeting</i> Public comment permitted Adoption of appropriations ordinance requested

All Funds Summary

Consolidated Financial Overview

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



Fund	Requested Appropriations
General Fund	30,094,180
Capital Funds	3,050,200
Special Revenue Funds	5,981,200
Enterprise Funds	17,908,740
Stormwater	1,035,860
Water	6,845,790
Water Capital Improvement	248,800
Sewer	8,200,490
Sewer Capital Improvement	1,577,800
Other Funds	4,701,880
All Funds Total	61,736,200

Fund Balance and Appropriation Summary

Fund	2015 Beginning Unencumbered Fund Balance	Revenue 2015 Est.	Expenditures 2015 Est.*	Est. Funds Available to Appropriate 1/1/16	Revenue 2016 Budget	Expenditures 2016 Budget	Estimated Ending Fund Balance
GOVERNMENTAL FUNDS							
GENERAL FUNDS							
101-General Fund	17,434,750	26,337,425	26,527,436	17,244,739	26,660,470	30,094,180	13,811,029
750-Reserve for Sick & Vacation Fund	678,214	0	155,180	523,034	25,000	155,180	392,854
SPECIAL REVENUE FUNDS							
220-Street Fund	45,190	1,646,400	1,622,099	69,490	1,621,000	1,684,000	6,490
222-State Highway Fund	147,863	108,000	93,350	162,513	108,000	94,150	176,363
224-Tax Increment Fund	2,073,286	2,193,700	2,822,290	1,444,696	2,482,000	2,913,890	1,012,806
225-State Law Enforcement Trust Fund	92,658	31,100	11,586	112,172	47,600	15,000	144,772
226 - Enforcement & Education	27,072	3,700	0	30,772	3,700	0	34,472
228-Permanent Improvement Fund	1,130,401	0	0	1,130,401	0	0	1,130,401
229-Court Computer Fund	211,381	40,900	24,500	227,781	42,900	25,700	244,981
231-County Permissive Tax Fund	53,153	250,000	249,745	53,408	150,000	200,000	3,408
232-Cul-de-sac Maintenance Fund	23,527	18,500	0	42,027	0	0	42,027
235-Federal Law Enforcement Seizure Fund	96,089	166,400	45,300	217,189	25,000	15,000	227,189
236-Treasury Law Enforcement Seizure	4,733	0	0	4,733	0	0	4,733
237-AG Peace Officer Training	0	4,560	4,560	0	0	0	0
241-Right of Way	357,787	25,000	0	382,787	30,000	0	412,787
327-Park Fund	158,791	93,900	0	252,691	4,000	0	256,691
328-Park-in-Lieu of Fees Fund	68,477	0	0	68,477	0	0	68,477
329-Court Building Fund	202,268	25,500	0	227,768	26,700	0	254,468
510-Police Pension Fund	885,786	991,040	976,890	899,936	1,020,160	1,020,160	899,936
515-Police Duty Weapon Fund	14,557	12,500	18,760	8,297	12,500	13,300	7,497
530-Public Landscape Trust Fund	7,816	0	0	7,816	0	0	7,816
CAPITAL FUNDS							
323-OPWC Local Trans Improve	0	2,531,700	2,531,700	0	0	0	0
324-Bond Capital Improvement	0	5,280,000	5,160,152	119,848	0	0	119,848
325-Capital Improvement Fund	2,592,003	1,997,550	3,201,550	1,388,003	3,050,200	3,050,200	1,388,003
DEBT SERVICE							
431-General Bond Retirement Fund	1,233,995	10,685,857	10,243,025	1,676,827	2,362,900	2,282,900	1,756,827
PROPRIETARY FUNDS							
ENTERPRISE FUNDS							
631-Stormwater Fund	2,047,648	1,297,300	1,901,620	1,443,328	1,139,300	1,035,860	1,546,768
641-OEPA Federal Grant	0	277,900	277,900	0	0	0	0
651-Water Fund	2,343,686	6,259,100	7,455,992	1,146,793	5,938,400	6,845,790	239,403
652-Water System Capital Improvement Fund	1,571,743	1,182,300	700,800	2,053,243	679,500	248,800	2,483,943
661-Sewer Fund	1,752,822	7,095,100	8,380,836	467,086	7,881,600	8,200,490	148,196
662-Sewer System Capital Improvement Fund	3,014,917	545,100	1,309,800	2,250,217	831,100	1,577,800	1,503,517
INTERNAL SERVICE FUNDS							
900-Workers Compensation Self Insurance Fund	208,974	245,600	229,500	225,074	267,540	229,500	263,114
AGENCY FUNDS							
800-Unclaimed Funds	30,397	0	0	30,397	0	0	30,397
835-Senior Escrow Fund	5,958	100	100	5,958	100	100	5,958
837-Veterans Memorial Fund	8,322	100	100	8,322	100	100	8,322
850-Refuse Escrow Fund	195,765	2,022,000	2,022,000	195,765	2,022,000	2,022,000	195,765
860-Developers Escrow Fund	358,542	214,100	100	572,542	100	100	572,542
870-TIZ Real Estate Escrow Fund	5,679	1,800	6,400	1,079	12,000	12,000	1,079
ALL FUNDS TOTAL	39,084,249	71,584,232	75,973,271	34,695,210	56,443,870	61,736,200	29,402,880

*2015 appropriations adjusted for known reductions

Use of Funds by Departments

Fund Title	Department of Law	City Council Office	Office of the Mayor	Human Resources	Finance	Information Technology	Parks & Recreation	Planning & Development	Public Safety	Public Service
101-General Fund										
750-Reserve for Sick & Vacation Fund										
220-Street Fund										
222-State Highway Fund										
224-Tax Increment Fund										
225-State Law Enforcement Trust Fund										
226 - Enforcement & Education										
228-Permanent Improvement Fund										
229-Court Computer Fund										
231-County Permissive Tax Fund										
232-Cul-de-sac Maintenance Fund										
235-Federal Law Enforcement Seizure Fund										
236-Treasury Law Enforcement Seizure										
237-AG Peace Officer Training										
241-Right of Way										
327-Park Fund										
328-Park-in-Lieu of Fees Fund										
329-Court Building Fund										
510-Police Pension Fund										
515-Police Duty Weapon Fund										
530-Public Landscape Trust Fund										
323-OPWC Local Trans Improve										
324-Bond Capital Improvement										
325-Capital Improvement Fund										
431-General Bond Retirement Fund										
631-Stormwater Fund										
641-OEPA Federal Grant										
651-Water Fund										
652-Water System Capital Improvement Fund										
661-Sewer Fund										
662-Sewer System Capital Improvement Fund										
900-Workers Compensation Self Insurance Fund										
800-Unclaimed Funds										
835-Senior Escrow Fund										
837-Veterans Memorial Fund										
850-Refuse Escrow Fund										
860-Developers Escrow Fund										
870-TIZ Real Estate Escrow Fund										

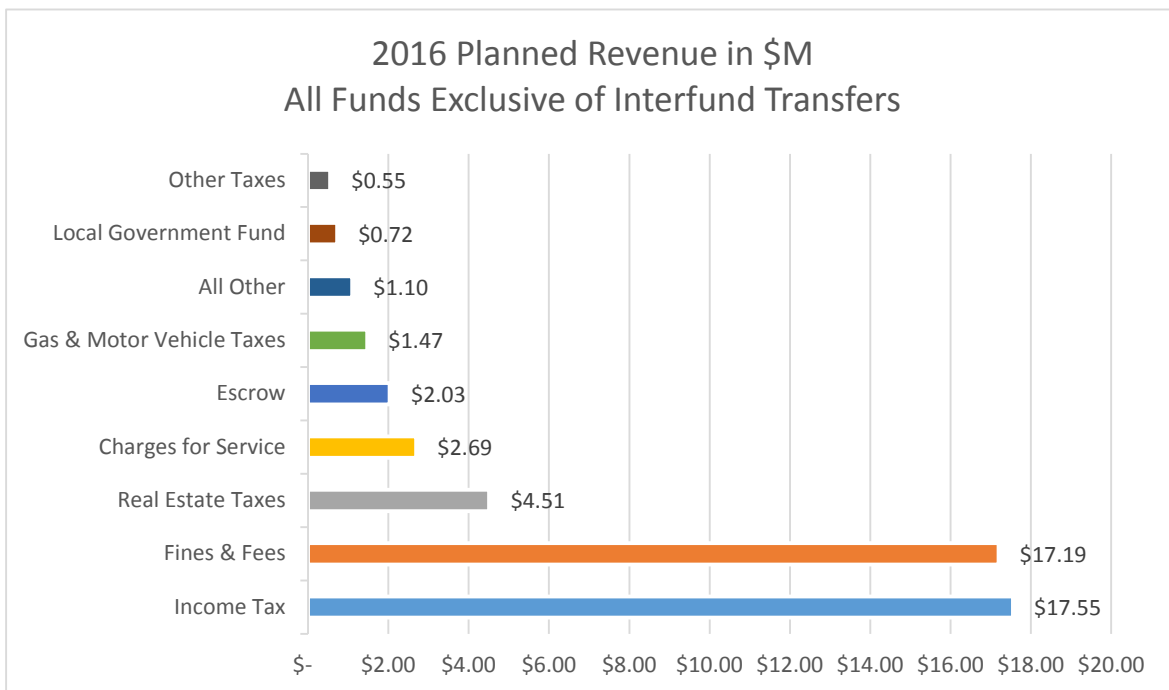
Revenue Sources

The City has limited revenue sources available to fund City operations. These 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 ability to generate revenue in these sources.

The following pages provide estimates of the City's largest revenue sources, including actual historical collection data and revenue forecasts for 2016-2020.

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

The graph below identifies all City revenue sources planned for 2016 exclusive of inter-fund transfers, which are anticipated to total \$8,626,930.



Income Tax

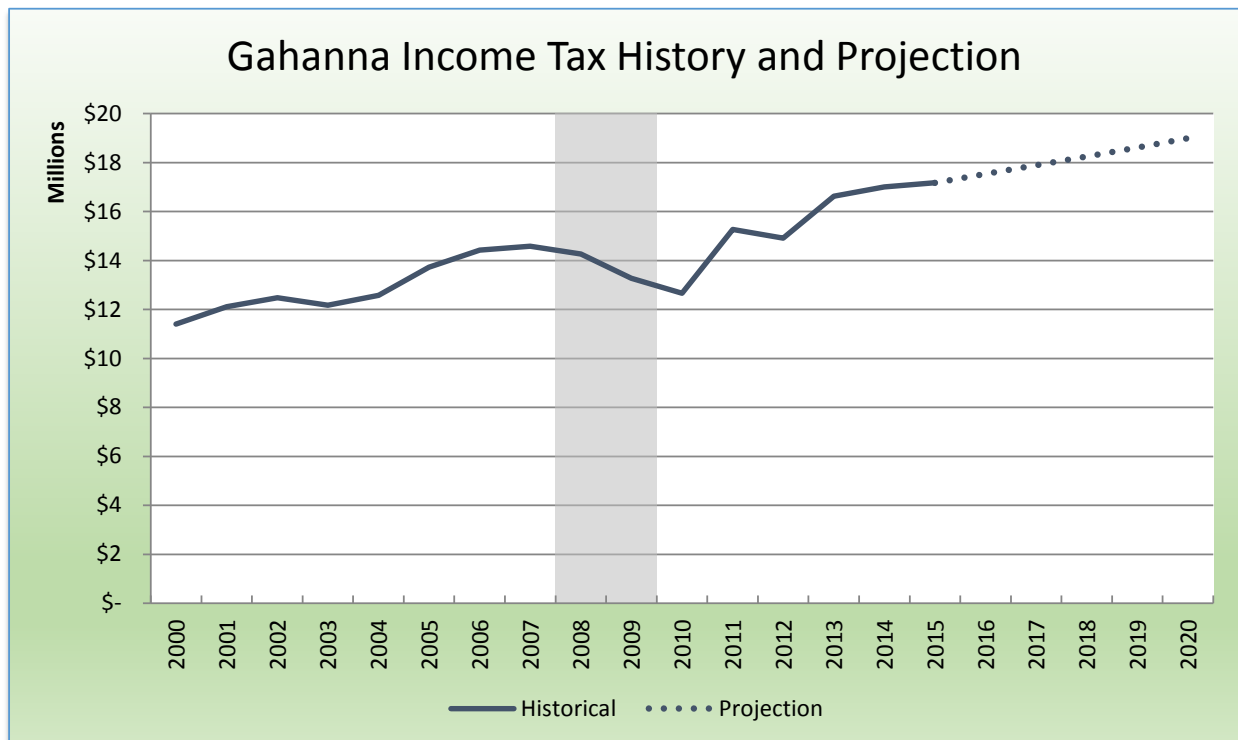
Income tax revenues are the largest source of City-wide revenue and the primary source of revenue for the General Fund. In 2016, income tax collections are estimated to be \$17.5M.

Gahanna's local income tax rate is 1.5% on income earned, with an 83.33% credit for the first 1.5% in taxes residents pay to another municipality. Businesses are subject to the rate of 1.5% on net profits.

Gahanna utilizes the Regional Income Tax Agency (RITA) to administer income tax collections for the City, resulting in an offsetting Finance Department operational expense of approximately 2% 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 2014, 69% of Gahanna's local income tax came from business withholdings, 12% from the net profits of Gahanna businesses and 19% from resident returns.

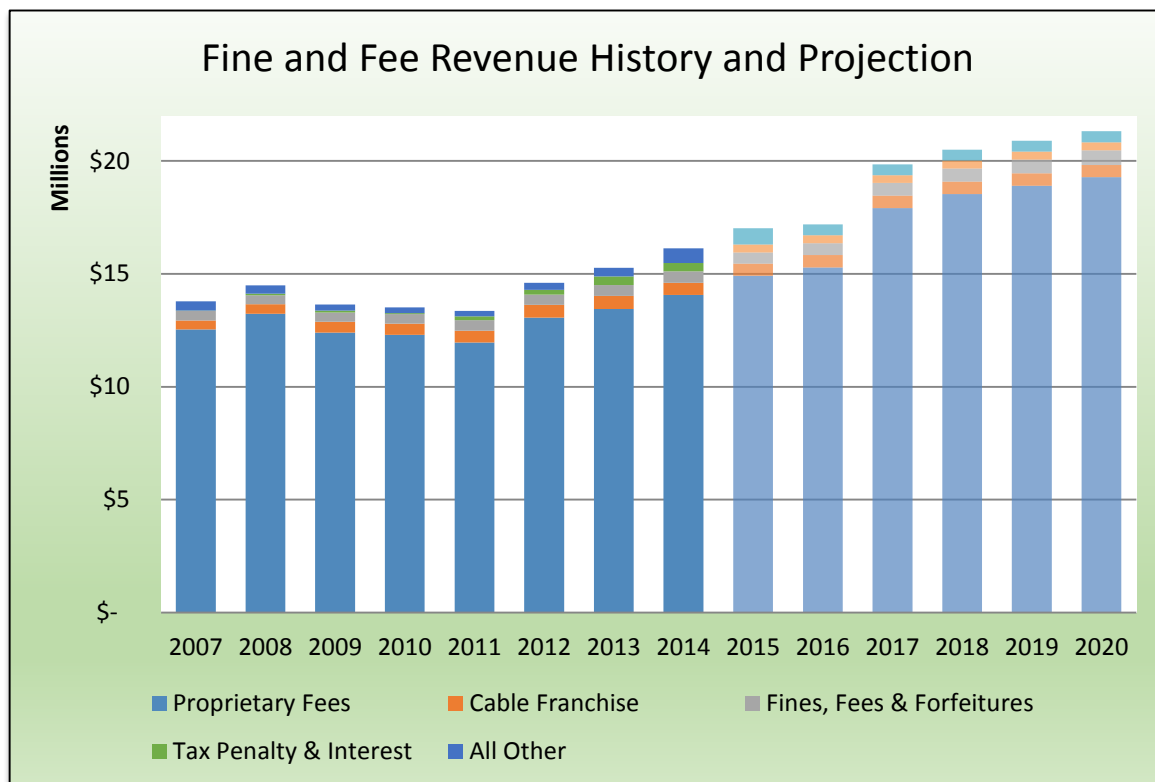
Income tax revenue is forecasted using historical collection data and twelve-month rolling collections analysis. Tax collections are sensitive to economic pressures which affect employment and earnings. The great recession of 2008 had a demonstrable impact on income tax collections through 2010. Recovery, however, has been complete, as current income tax collections now exceed pre-recession levels. Modest continued growth of approximately 2% per year is estimated based on historical trends and current development within the City.



Fines & Fees

The second largest source of revenue across all funds is Fines & Fees with an estimated \$17.2M in revenue planned for 2016. Nearly 90% of this, \$15.3M is made up of proprietary fee revenue for the City’s Water, Sewer and Stormwater Utilities. These enterprise funds are operated in a manner similar to private businesses, where the cost of providing services is recovered by user charges. Each year, the Director of Public Service develops a fee structure that is adequate to fund current operations and capital needs, as well as maintain an appropriate reserve level. These fees are adopted by City Council annually. More information about the City’s enterprise fund rates can be found in the Enterprise Funds section of this budget document.

Proprietary fee revenue continues to increase as water and sewer rates passed along by the City of Columbus continue to rise and needed infrastructure improvements necessitate rate increases. In 2017, substantial sewer rate increases are currently forecasted associated with capital infrastructure needs and fund balance requirements.



Three other primary sources of fine and fee revenue account for the remainder of this revenue category. All three are collected in the General Fund, and include cable franchise fees (\$550,000 planned for 2016), fines and fees collected by the City’s Mayor’s Court (\$533,000 planned for 2016) and income tax penalty and interest (\$350,000 planned for 2016). These revenue sources are estimated based on historical collection trends, with no significant changes anticipated in 2016 or beyond.

Real Estate Taxes

Real estate taxes are the third largest source of revenue City-wide, and are estimated to total \$4.5M in 2016. This category includes real estate tax payments received in the General Fund, Police Pension Fund and General Bond Retirement Fund, as well as payments in-lieu-of taxes (PILOTS) received in the City's Tax Increment Financing (TIF) Fund.

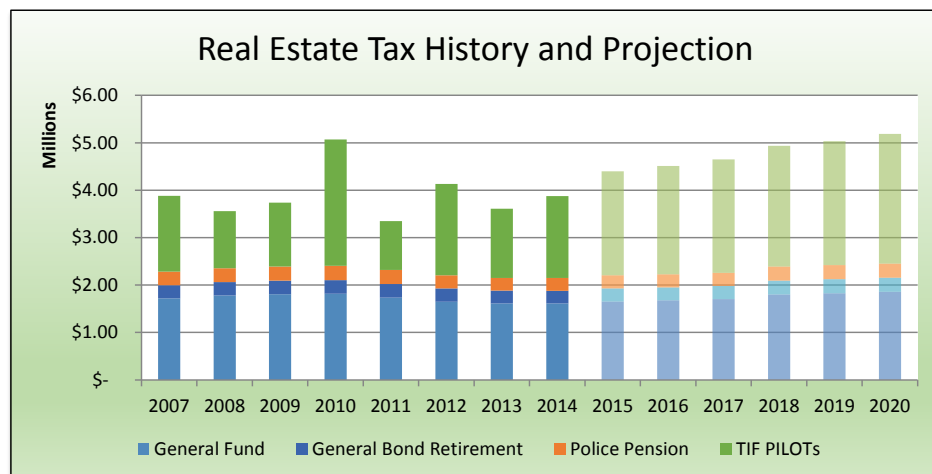
The full tax rate for all City operations is \$2.40 per \$1,000 of assessed value, with \$1.81 going to the City's General Fund, \$0.29 allocated to the General Bond Retirement fund, and \$0.30 to the Police Pension fund. All of Gahanna's assessed millage is within the state's un-voted 10 mill limitation.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

Properties in Gahanna are taxed on 35% of their assessed valuation, with partial credits provided for statewide homestead and rollback programs to encourage homeownership. The state reimburses Gahanna for revenue lost by these credit programs, and these reimbursements are included in the total real estate tax estimates in the budget. The taxable assessed value for properties in Gahanna was most recently calculated in 2014 for taxes collected in 2015.

Property Classification	Amount	Percent
Real Estate	\$901,367,310	99%
Public Utility	11,611,250	1%
Total	912,978,560	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 2014, with property values remaining unchanged on average. The next comprehensive appraisal will be in 2017, which will affect 2018 collections. Aggregate values and property tax calculations are forecasted to remain relatively stable with 1.5% growth each year.

TIF PILOT revenue is anticipated to grow between 2016 and 2020 as a number of high value properties in TIF districts return to the tax rolls as development incentive tax abatements expire and newly created TIFs begin to produce incremental revenue.



Escrow

The City provides curbside collection through a contract hauler including weekly recycling, yard waste and refuse collections. Residents are billed for refuse pickup on their quarterly water/sewer bill. The revenue is held in escrow by the City and paid to the contractor monthly. 2016 escrow revenue is estimated at \$2.03M.

Charges for Service

The City charges fees for service in a number of its operations. These include administrative/service charges to other governmental entities for services rendered, building and zoning type permits and licenses, and recreational income from the programs and events administered by the City's Parks & Recreation Department. City departments that charge fees for service routinely review their rate structures for fairness and appropriateness, and changes to the rates are communicated to Council and the public annually. Total estimated charges for service in 2016 are \$2.69M.

Gas and Motor Vehicle Taxes

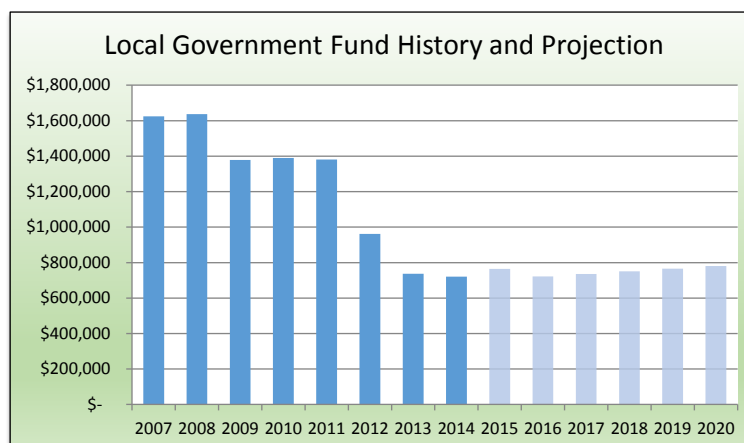
The gas tax is distributed to the City from the State of Ohio based upon the number of vehicles registered in Gahanna compared to the total number of vehicles registered in Ohio. The state levies an excise tax of \$0.28 per gallon of gasoline, a portion of which is allocated to Cities according to formulas laid out in ORC sections 5735.23, 5735.26 and 5735.291.

The City also receives motor vehicle license taxes in the amount of \$6.80 per passenger vehicle and vehicle registration permissive tax in the amount of \$7.50 per registered vehicle.

The number of vehicles registered in Gahanna fluctuates very little. Consequently, the revenue in these funds remains fairly consistent year to year. Total receipts in 2016 are estimated to be \$1.47M split between the City's Street and State Highway funds.

Local Government Fund

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



With its 2012-2013 Budget, the State legislature changed the calculations for distribution of these funds to help balance the State budget and further changes to the allocation methodology were made in the State's most recent budget. As a result of these changes, the City has experienced a significant, phased decrease from this source of funding starting in 2011. In 2016, the City is anticipated to receive less than half of its pre-2011 share of the Local Government Fund, an annual reduction of over \$0.9M from historic levels. In 2016, estimated revenue for the Local Government Fund will be \$0.72M.

All Other Sources

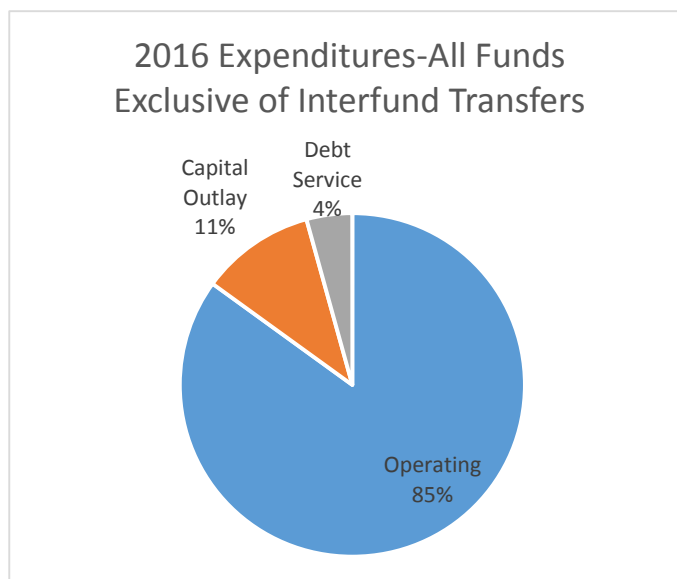
The remaining sources of City-wide revenue are described below:

Source	Description	Planned 2015 Revenue
Other Taxes	The City's Lodging Tax (6% of hotel revenue). Historically the recently eliminated Estate Tax was reported in this category as well.	\$548,900
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. Revenue in this category is less than it was prior to the great recession by more than \$2 million per year.	\$458,000
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.	\$163,300
Grants	In 2016, the City anticipates grant revenue for a law enforcement overtime grant (\$45,000).	\$45,000

Expenditures

The current expenditures in the consolidated financial overview are divided into three separate components: operating expenditures, capital outlay and debt service.

In 2016, 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 \$45.1M or 85% of current expenditures. Total capital outlay is estimated at \$5.8M or 11% of total expenditures. Expenditures toward debt service are estimated to be \$2.3M or 4% of total expenditures. This consolidated financial overview combines all expenditures proposed in the budget.



Operating Expenditures

The 2016 total operating expenditures of \$45.1 are 2% more than 2015 appropriations as amended. This reflects increasing costs of ongoing City operations as offset by cost-cutting efforts made to maintain long-term sustainability. The increases include negotiated union wage increases, increasing insurance costs and other uncontrollable or contractual increases. These increases were offset considerably by cost-cutting measures which were achieved by focusing spending on core City services, and reducing funding in non-essential areas.

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

- **General Government:** Overarching management and general administration of City government and operations, includes City Council, Mayor's Office, City Attorney, Mayor's Court, Civil Service, Records Administration, Human Resources, Finance and Public Information.
- **Security of Persons & Property:** Provides for public safety of the City, includes Police, Dispatch/911, Animal Control, and Emergency Management.
- **Public Health & Welfare:** Provides for the City's mandatory share of public health services provided by the Franklin County Board of Health.
- **Transportation:** Provides for the safe and effective transport within the City, including street maintenance and engineering.
- **Community Environment:** Planning & Economic Development, Zoning and Information Technology
- **Leisure Time Activities:** Operation & maintenance of City-owned parks, recreation programming, pools, golf course and senior center.
- **Utility Services:** Includes City costs for water, sewer and electricity utilities for City operations.

In the Department narratives that follow, actual operating expenditures are summarized for 2013 and 2014 along with estimated actual for 2015 and the 2016 budget request. Following the summary tables in each department and fund section, the line item revenue and expenditure details are provided.

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

Salaries and Benefits

Salaries and benefits includes the funds needed to pay all salaries and wages, employee benefits such as health insurance, and legally mandated fringe expenses such as pension contributions and Medicare. In general, Salaries and Benefits make up 42% of total operating expenditures City-wide.

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	2016 Increase	Contract Terms
Fraternal Order of Police (FOP)	Police officers, sergeants and lieutenants	53	2.0% Jan 1 (pending negotiations)	January 1, 2013 – December 31, 2015
Ohio Patrolmen’s Benevolent Association (OPBA)	Radio dispatchers	11	2.0% Jan 1 (pending negotiations)	January 1, 2013 – December 31, 2015
United Steelworkers (USW)	Streets, utilities, parks and administrative technicians and foremen	48	2.0% Jan 1	January 2, 2014 – January 1, 2016

Of the two unions that expire December 31, 2015, the City is currently negotiating the Fraternal Order of Police (FOP) contract for police officers, sergeants and lieutenants. The negotiations for the radio dispatchers’ contract will begin in the coming months, once an anticipated representation change is ratified. In both cases, an estimated increase of 2% is included in the 2016 budget request pending final contract approval.

For all other employees, who include the City’s unclassified, supervisory, command officers and part-time staff, 2% pay adjustments are included for all staff who are not currently in a planned pay-progression (i.e. they are at or above market) and are meeting or exceeding annual performance expectation. City employees belong to one of two public retirement systems. Full-time police officers belong to the Ohio Police and Fire Pension Fund (OP&F). The City contributes the legally mandated minimum of 19.5% of officers’ annual salary to the retirement system. All other employees belong to the Ohio Public Employee Retirement System (OPERS). The City contributes the legally mandated minimum of 14% of employees’ annual salary.

Other fringe benefits include health, vision, dental and life insurance, workers’ compensation and Medicare. The City provides health insurance to eligible employees (except those in the USW) through the Central Ohio Healthcare Consortium (COHCC), a joint self-insurance pool made up of 10 local governments in central Ohio. The COHCC has worked aggressively in recent years to contain health insurance costs despite industry-wide spikes in healthcare costs. In 2016, health insurance premiums are increasing by 5%, compared to an industry average over 9-12% due to health care reform. Premium increases are able to stay low due to the COHCC’s pooled buying power and the City’s commitment to employee wellness and prevention and positive claims history.

Operating Expense

The remainder of the City's overall operating budget, 58%, is made up of non-personnel related operating expenses including water and sewer utility operations, contract services, supplies and materials and other expenses necessary to provide for ongoing City operations.

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

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

Capital Outlay

This budget request includes \$5.8M in capital outlay. This includes the City's operating capital equipment/vehicle replacement programs as well as planned investment in priority one-time capital projects outlined in the City's five-year Capital Needs Assessment within available funds. The Capital section of the budget document provides detailed information on planned projects and capital outlay included in the budget request for 2016.

Debt Service

Debt service in the amount of \$2.3M is included in the 2016 budget. The bulk of the City's outstanding debt is associated projects bonded in 2005, 2007 and 2015. A detailed description of the City's outstanding debt and planned debt service revenue and expenditures is provided in the Debt Service section of the budget document.

	General Fund			Tax Increment Fund			Capital Improvement Fund			Other Governmental Funds			Total Governmental Funds		
	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget
Revenues															
Income Taxes	\$17,000,160	\$17,173,900	\$17,549,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$17,000,160	\$17,173,900	\$17,549,200
Property Taxes	1,417,649	1,460,520	1,483,000	-	-	-	-	-	-	-	-	-	1,891,760	1,946,820	1,970,000
Other Local Taxes	501,583	527,600	548,000	-	-	-	-	-	-	-	-	-	501,583	527,600	548,000
Revenue in Lieu of Taxes	-	-	-	1,699,552	2,025,200	2,253,200	-	-	-	-	-	-	1,699,552	2,025,200	2,253,200
Charges for Services	1,604,799	1,832,000	1,771,100	120,959	113,500	199,500	-	-	-	37	-	-	1,725,795	1,945,500	1,970,600
Licenses, Permits & Fees	1,283,571	1,236,625	1,204,700	-	-	-	-	-	-	159,685	118,900	34,000	1,443,256	1,355,525	1,238,700
Fines & Forfeitures	956,964	909,000	952,500	-	-	-	-	-	-	73,157	70,100	73,300	1,030,121	979,100	1,025,800
Intergovernmental	1,160,534	1,134,980	1,017,400	28,974	35,700	29,300	-	-	-	2,216,299	4,577,160	1,941,000	3,405,807	5,747,840	2,987,700
Investment Income	352,311	458,000	483,000	-	-	-	-	-	-	798	3,100	-	353,109	461,100	483,000
Rental Income	33,995	42,000	42,000	-	-	-	-	-	-	2,660	-	-	36,655	42,000	42,000
Contributions & Donations	56,297	84,300	5,000	3,500	-	-	-	-	-	149,241	252,900	86,100	209,038	5,000	5,000
Other	24,367,863	24,863,925	25,086,800	1,852,985	2,174,400	2,482,000	-	-	-	3,075,988	5,508,450	2,621,400	29,296,836	32,546,785	30,190,300
Total Revenues	41,210,134	41,832,925	42,172,600	4,535,969	4,348,800	4,964,000	4,535,969	4,348,800	4,964,000	10,921,927	11,786,850	12,145,400	46,227,765	46,641,630	46,997,300
Expenditures															
Current															
General Government	4,120,134	5,097,217	5,066,530	-	-	-	-	-	-	221,911	188,280	190,380	4,342,045	5,285,497	5,256,910
Security of Persons & Property	8,081,605	8,585,292	9,140,040	-	-	-	-	-	-	940,880	1,022,096	1,063,460	9,022,485	9,607,388	10,203,500
Public Health & Welfare	223,003	258,700	270,700	-	-	-	-	-	-	-	-	-	223,003	258,700	270,700
Transportation	1,029,898	1,331,104	1,326,970	-	-	-	-	-	-	1,183,918	1,193,249	1,165,250	2,213,816	2,524,353	2,492,220
Community Environment	3,166,056	3,193,480	4,018,970	1,189,016	1,012,600	1,183,200	-	-	-	-	-	-	4,355,072	4,206,080	5,202,170
Leisure Time Activity	2,951,523	3,586,488	3,925,340	-	-	-	-	-	-	13,518	17,400	18,300	2,951,523	3,586,488	3,925,340
Utility Services	523,213	596,400	631,270	-	-	-	-	-	-	10,164,448	7,922,945	300,000	536,731	613,800	649,570
Capital Outlay	354,601	1,529,053	1,127,500	249,593	104,290	104,290	934,169	3,201,550	3,050,200	1,016,448	7,922,945	300,000	2,554,811	12,757,838	4,581,990
Debt Service	-	-	-	-	-	-	-	-	-	2,010,532	2,002,689	2,273,400	2,010,532	2,002,689	2,273,400
Total Expenditures	20,450,033	24,177,734	25,507,320	1,438,609	1,116,890	1,287,490	934,169	3,201,550	3,050,200	5,387,207	12,346,659	5,010,790	28,210,018	40,842,833	34,855,800
Excess (Deficiency) of Revenue Over Expenditures	20,760,101	17,655,191	16,665,280	3,100,360	3,231,910	3,676,510	3,601,830	1,147,250	1,913,800	(2,311,219)	(6,838,199)	(2,389,390)	1,086,818	(8,296,048)	(4,665,500)
Other Financing Sources (Uses)															
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	1,339,486	1,440,200	1,542,570	-	19,312	-	1,635,640	1,997,550	3,050,200	2,425,833	2,709,140	2,858,060	5,400,959	6,166,202	7,450,830
Advances In	(3,189,401)	(3,349,702)	(4,586,860)	(680,600)	(1,705,400)	(1,626,400)	-	-	-	(545,619)	(493,300)	(494,600)	(4,415,620)	(5,548,402)	(6,707,860)
Advances Out	(19,320)	-	-	-	-	-	-	-	-	19,320	-	-	(19,320)	-	-
Proceeds from sale of capital assets	80,863	33,300	31,000	-	-	-	-	-	-	13,755	500	-	94,618	33,800	31,000
Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	7,620,000	-	-	7,620,000	-	-
Premium on Refunding Bonds Issued	-	-	-	-	-	-	-	-	-	798,757	-	-	-	798,757	-
General Obligation Bonds Issued	-	-	-	-	-	-	-	-	-	5,095,000	-	-	-	5,095,000	-
Premium on General Obligation Bonds	-	-	-	-	-	-	-	-	-	183,400	-	-	-	183,400	-
Bond Issuance Cost	-	-	-	-	-	-	-	-	-	(162,591)	-	-	-	(162,591)	-
Payment to Refunding Bond Escrow Agent	-	-	-	-	-	-	-	-	-	(8,134,296)	-	-	-	(8,134,296)	-
Refund of Prior Year Expenditure	9,747	(30,000)	-	-	-	-	32,963	-	-	-	-	-	42,710	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	(30,000)	-	-
Total Other Financing Sources (Uses)	(1,808,625)	(1,876,202)	(3,013,290)	(680,600)	(1,686,088)	(1,626,400)	1,668,603	1,997,550	3,050,200	1,913,289	7,616,610	2,363,460	1,092,667	6,051,870	773,970
Net Change in Fund Balances	2,109,205	(1,190,011)	(3,433,710)	(266,224)	(628,578)	(431,890)	734,434	(1,204,000)	-	(397,930)	778,411	(25,930)	2,179,485	(2,244,178)	(3,891,630)
Fund Balances, January 1	18,583,100	20,692,305	19,502,294	2,339,509	2,073,285	1,444,707	4,263,777	4,998,211	3,794,211	6,387,795	5,989,865	6,768,276	31,574,181	33,753,666	31,509,488
Fund Balances, December 31	\$ 20,692,305	\$ 19,502,294	\$ 16,068,584	\$ 2,073,285	\$ 1,444,707	\$ 1,012,817	\$ 4,998,211	\$ 3,794,211	\$ 3,794,211	\$ 5,989,865	\$ 6,768,276	\$ 6,742,346	\$ 33,753,666	\$ 31,509,488	\$ 27,617,958

Fund Summary - Proprietary & Agency Funds

	Water Funds			Sewer Funds			Stormwater Fund			Internal Service			Total Proprietary Funds			Agency Funds		
	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget
Revenues																		
Charges for Services	\$7,382,846	\$6,880,200	\$6,182,700	\$5,480,544	\$6,805,900	\$7,832,900	\$1,068,559	\$1,085,700	\$1,110,300	\$233,587	\$245,600	\$267,540	\$14,165,536	\$15,017,400	\$15,393,440	\$1,935,050	\$2,022,000	\$2,022,000
License Permits & Fees	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	2,000	87,047	214,000	-
Fines & Forfeitures	71,591	71,000	69,700	52,346	57,900	77,200	10,102	9,000	9,000	-	-	-	134,039	137,900	155,900	-	-	-
Intergovernmental	-	-	-	-	-	-	-	349,300	-	-	-	-	-	349,300	-	-	-	-
Contributions &	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,385	100	100
Other	62,798	31,800	10,000	11,248	3,400	-	-	-	-	-	-	-	74,046	35,200	10,000	8,362	2,000	12,300
Total Revenues	7,517,235	6,983,000	6,263,400	5,544,138	6,867,200	7,911,100	1,078,661	1,444,000	1,119,300	233,587	245,600	267,540	14,373,621	15,539,800	15,561,340	2,031,844	2,238,100	2,034,400
Expenditures																		
Personal Services	490,755	541,080	562,650	490,481	541,080	562,650	298,404	341,660	352,170	-	-	-	1,279,640	1,423,820	1,477,470	-	-	-
Contract Services	4,136,115	5,925,506	5,291,650	6,124,501	6,918,206	6,635,150	38,107	121,800	72,100	111,293	154,500	156,500	10,410,016	13,120,012	12,155,400	-	-	-
Materials & Supplies	259,142	223,616	222,600	24,768	31,400	31,400	2,182	3,800	3,800	31,595	75,000	73,000	286,092	258,816	257,800	-	-	-
Claims Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Environment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Leisure Time Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	248,806	260,300	289,400	394,906	592,200	597,100	92,620	172,000	172,000	-	-	-	736,332	1,024,500	1,058,500	-	-	-
Capital Outlay	1,208,794	755,000	296,000	235,613	475,000	738,000	218,456	1,157,900	163,000	-	-	-	1,662,863	2,387,900	1,197,000	-	-	-
Total Expenditures	6,343,612	7,705,502	6,662,300	7,270,269	8,557,886	8,564,300	649,769	1,797,160	763,070	142,888	229,500	229,500	14,406,538	18,290,048	16,219,170	2,046,016	2,028,700	2,034,300
Excess (Deficiency) of Revenue Over Expenditures	1,173,623	(722,502)	(398,900)	(1,726,131)	(1,690,686)	(653,200)	428,892	(353,160)	356,230	90,699	16,100	38,040	(32,917)	(2,750,248)	(657,830)	(14,172)	209,400	100
Other Financing Sources (Uses)																		
Transfers In	-	451,400	354,500	-	766,000	801,600	20,000	131,200	20,000	-	-	-	20,000	1,348,600	1,176,100	69,900	-	-
Transfers Out	(466,149)	(451,290)	(432,290)	(333,206)	(1,132,750)	(1,213,990)	(275,884)	(382,360)	(272,790)	-	-	-	(1,075,239)	(1,966,400)	(1,919,070)	-	-	-
Proceeds from Sale of Capital Assets	-	7,000	-	-	7,000	-	-	-	-	-	-	-	-	14,000	-	-	-	-
Total Other Financing Sources (Uses)	(466,149)	7,110	(77,790)	(333,206)	(1,125,750)	(1,213,990)	(255,884)	(251,160)	(252,790)	-	-	-	(1,055,239)	(603,800)	(742,970)	69,900	-	-
Net Change in Fund Balance	707,474	(715,392)	(476,690)	(2,059,337)	(2,816,436)	(1,867,190)	173,008	(604,320)	103,440	90,699	16,100	38,040	(1,088,156)	(3,354,048)	(1,400,800)	55,728	209,400	100
Fund Balance, January 1	6,242,696	6,950,170	6,234,778	8,827,158	6,767,821	3,951,385	2,044,091	2,217,099	1,612,779	160,554	251,253	267,353	17,274,499	16,186,343	12,086,295	845,394	901,122	1,110,522
Fund Balance, December 31	\$6,950,170	\$6,234,778	\$5,758,088	\$6,767,821	\$3,951,385	\$2,084,195	\$2,217,099	\$1,612,779	\$1,716,219	\$251,253	\$267,353	\$305,393	\$16,186,343	\$12,832,295	\$10,665,495	\$901,122	\$1,110,522	\$1,110,622

Fund Summary - Entity-Wide

	Total Governmental Funds			Total Proprietary Funds			Agency Funds			Total Entity-Wide		
	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget	2014 Actual	2015 Budget	2016 Budget
Revenues	\$ 17,000,160	\$ 17,173,900	\$ 17,549,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,000,160	\$ 17,173,900	\$ 17,549,200
Income Taxes	1,891,760	1,946,820	1,970,000	-	-	-	-	-	-	1,891,760	1,946,820	1,970,000
Property Taxes	501,583	527,600	548,000	-	-	-	-	-	-	501,583	527,600	548,000
Other Local Taxes	1,699,552	2,025,200	2,253,200	-	-	-	-	-	-	1,699,552	2,025,200	2,253,200
Revenue in Lieu of Taxes	1,725,795	1,945,500	1,970,600	14,165,536	15,017,400	15,399,440	1,935,050	2,022,000	2,022,000	17,826,381	18,984,900	19,386,040
Charges for Services	1,443,256	1,355,525	1,238,700	-	-	-	87,047	214,000	-	1,530,303	1,569,525	1,240,700
Licenses, Permits & Fees	1,030,121	979,100	1,025,800	134,039	137,900	155,900	-	-	-	1,164,160	1,117,000	1,181,700
Fines & Forfeitures	3,405,807	5,747,840	2,887,700	-	349,300	-	-	-	-	3,405,807	6,087,140	2,987,700
Intergovernmental	353,109	461,100	483,000	-	-	-	-	-	-	353,109	461,100	483,000
Investment Income	36,655	42,000	42,000	-	-	-	-	-	-	36,655	42,000	42,000
Rental Income	-	5,000	5,000	-	-	-	1,385	100	100	-	5,100	5,100
Contributions & Donations	-	337,200	117,100	74,046	35,200	10,000	8,362	2,000	12,300	291,446	374,400	139,400
Other	209,038	-	-	14,373,621	15,539,800	15,561,340	2,031,844	2,238,100	2,034,400	45,702,301	50,324,685	47,786,040
Total Revenues	\$ 29,296,836	\$ 32,546,785	\$ 30,190,300	14,373,621	15,539,800	15,561,340	2,031,844	2,238,100	2,034,400	45,702,301	50,324,685	47,786,040
Expenditures												
Current												
General Government	4,342,045	5,285,497	5,256,910	-	-	-	-	-	-	4,342,045	5,285,497	5,256,910
Security of Persons & Property	9,022,485	9,607,388	10,203,500	-	-	-	-	-	-	9,022,485	9,607,388	10,203,500
Public Health & Welfare	223,003	258,700	270,700	-	-	-	-	-	-	223,003	258,700	270,700
Transportation	2,213,816	2,524,353	2,492,220	-	-	-	-	-	-	2,213,816	2,524,353	2,492,220
Community Environment	4,355,072	4,206,080	5,202,170	-	-	-	2,044,666	2,028,500	2,034,100	6,399,738	6,234,580	7,236,270
Leisure Time Activity	2,951,523	3,586,488	3,925,340	-	-	-	1,350	200	200	2,952,873	3,586,688	3,925,540
Utility Services	536,731	613,800	649,570	-	-	-	-	-	-	536,731	613,800	649,570
Personal Services	-	-	-	1,279,640	1,423,820	1,477,470	-	-	-	1,279,640	1,423,820	1,477,470
Contract Services	-	-	-	10,410,016	13,120,012	12,155,400	-	-	-	10,410,016	13,120,012	12,155,400
Materials & Supplies	-	-	-	286,092	258,816	257,800	-	-	-	286,092	258,816	257,800
Claims Expense	-	-	-	31,595	75,000	73,000	-	-	-	31,595	75,000	73,000
Other	2,554,811	12,757,838	4,581,990	736,332	1,024,500	1,058,500	-	-	-	736,332	1,024,500	1,058,500
Capital Outlay	2,010,532	2,002,689	2,273,400	1,662,863	2,387,900	1,197,000	-	-	-	4,217,674	15,145,738	5,778,990
Debt Service	28,210,018	40,842,833	34,855,800	14,406,538	18,290,048	16,219,170	2,046,016	2,028,700	2,034,300	2,010,532	2,002,689	2,273,400
Total Expenditures	1,086,818	(8,296,048)	(4,665,500)	(32,917)	(2,750,248)	(657,830)	(14,172)	209,400	100	1,039,729	(10,836,896)	(5,323,230)
Excess (Deficiency) of Revenue Over Expenditures	5,400,959	6,146,202	7,450,830	20,000	1,348,600	1,176,100	69,900	-	-	5,490,859	7,514,802	8,626,930
Other Financing Sources (Uses)	(4,415,620)	(5,548,402)	(6,707,860)	(1,075,239)	(1,966,400)	(1,919,070)	-	-	-	(5,490,859)	(7,514,802)	(8,626,930)
Transfers In	19,320	-	-	-	-	-	-	-	-	19,320	-	-
Transfers Out	(19,320)	-	-	-	-	-	-	-	-	(19,320)	-	-
Advance In	94,618	33,800	31,000	-	14,000	-	-	-	-	94,618	47,800	31,000
Advance Out	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of capital assets	-	7,620,000	-	-	-	-	-	-	-	-	7,620,000	-
Refunding Bonds Issued	-	798,757	-	-	-	-	-	-	-	-	798,757	-
Premium on Refunding Bonds Issued	-	5,095,000	-	-	-	-	-	-	-	-	-	-
General Obligation Bonds Issued	-	183,400	-	-	-	-	-	-	-	-	-	-
Premium on General Obligation Bonds	-	(162,591)	-	-	-	-	-	-	-	-	(162,591)	-
Bond Issuance Cost	-	(8,134,296)	-	-	-	-	-	-	-	-	(8,134,296)	-
Payment to Refunding Bond Escrow Agent	42,710	-	-	-	-	-	-	-	-	42,710	-	-
Refund of Prior Year Expenditure	(30,000)	-	-	-	-	-	-	-	-	(30,000)	-	-
Refund of Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,092,667	6,051,870	775,970	(1,055,239)	(603,800)	(742,970)	69,900	-	-	107,328	169,670	31,000
Net Change in Fund Balances	2,179,485	(2,244,178)	(3,891,530)	(1,088,156)	(3,354,048)	(1,400,800)	55,728	209,400	100	1,147,057	(10,667,226)	(5,292,230)
Fund Balances, January 1	31,574,181	33,753,666	31,500,488	17,274,489	16,186,343	12,832,295	845,394	901,122	1,110,522	49,694,074	50,841,131	40,173,905
Fund Balances, December 31	\$ 33,753,666	\$ 31,509,488	\$ 27,617,958	\$ 16,186,343	\$ 12,832,295	\$ 11,431,495	\$ 901,122	\$ 1,110,522	\$ 1,110,622	\$ 50,841,131	\$ 40,173,905	\$ 34,881,675

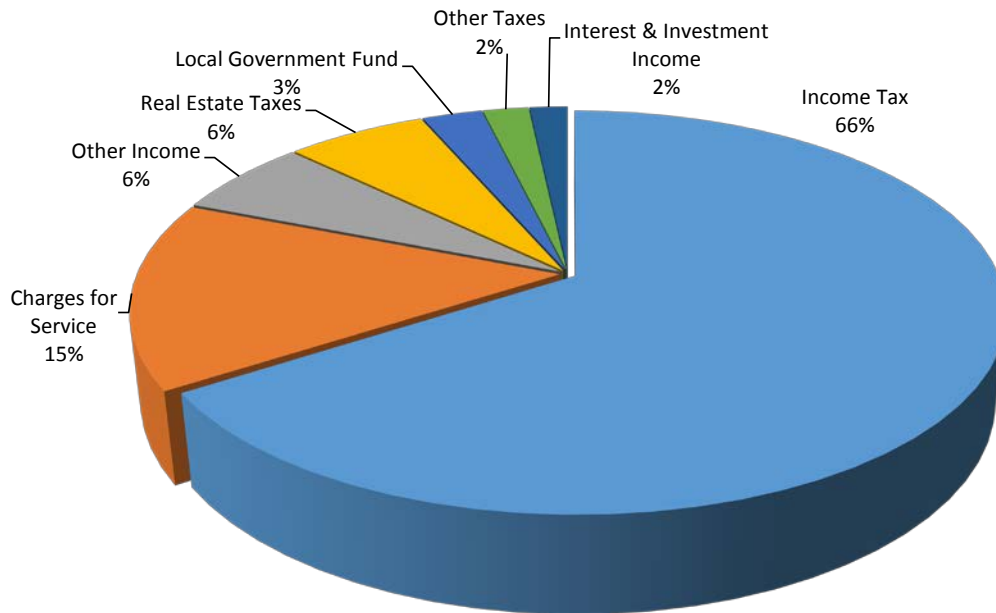


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General Fund Overview

General Fund Revenue Estimate.....\$26,660,470

General Fund resources in 2016 are estimated to total \$26,660,470 which is an increase of \$323,045 or 1% over 2015 planned revenue.



Other Income includes Miscellaneous Income, Grants and Transfers.

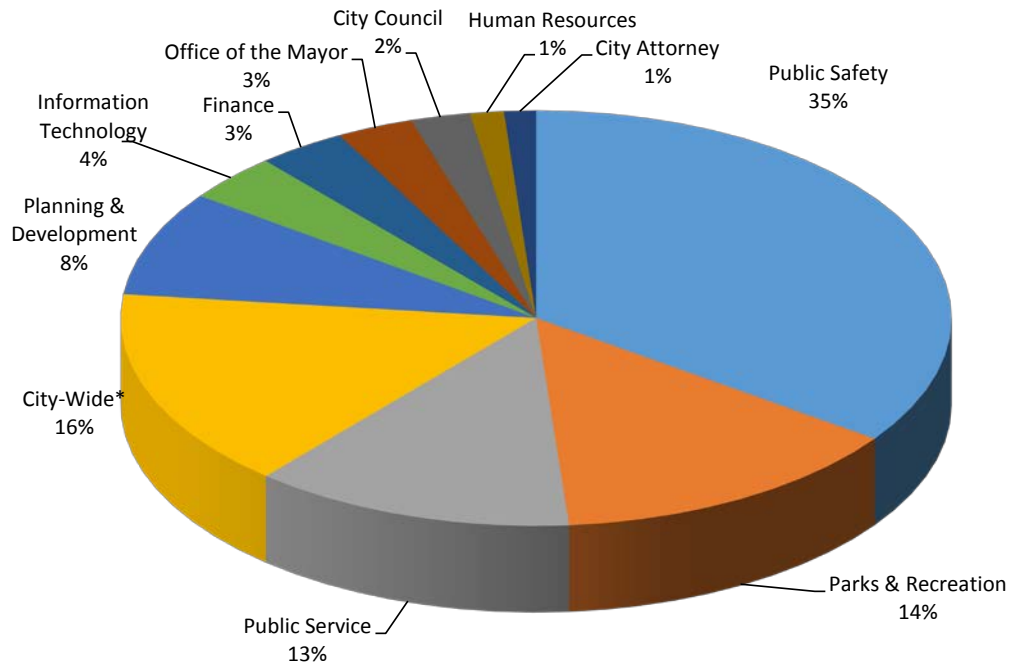
Other Taxes includes Hotel/Motel Tax, Cigarette Tax, and final distributions of the recently eliminated Estate Tax.

	2013 Actual	2014 Actual	2015 Est.	2016 Est.	2015 to 2016 Difference
Income Tax	16,627,553	17,000,159	17,173,900	17,549,200	375,300
Real Estate Taxes	1,611,338	1,610,873	1,654,520	1,679,000	24,480
Fines & Fees	1,608,761	1,618,741	1,581,025	1,601,300	20,275
Recreational Income	1,169,631	1,207,893	1,409,500	1,357,700	(51,800)
Local Government Fund	736,858	721,240	764,000	722,000	(42,000)
Other Taxes	1,005,365	650,692	603,500	548,900	(54,600)
Interest & Investment Income	418,928	352,311	458,000	483,000	25,000
Licenses & Permits	706,450	672,697	588,500	589,300	800
Administrative/Service Charges	365,471	427,895	493,100	475,500	(17,600)
Miscellaneous Income	316,669	146,907	122,600	67,000	(55,600)
Grants	230,807	49,065	48,580	45,000	(3,580)
Transfers	872,948	1,339,486	1,440,200	1,542,570	102,370
Total	25,670,777	25,797,959	26,337,425	26,660,470	323,045

General Fund Expenditure Appropriation.....\$30,094,180

2016 planned General Fund expenditures total \$30,094,180. Of the total planned General Fund expenditures, \$26,659,650 are for ongoing operating costs associated with the Sustainable Operating Model and \$3,343,530 are transfers or expenses related to one-time projects.

General Fund spending includes \$1,127,500 in direct capital outlay and a transfer of \$3,050,020 to the Capital Improvement Fund for critical capital and infrastructure investment as outlined in the Capital Needs Assessment.



*City-wide expenses includes categories such as transfers, audit expenses, tax payments etc.

The General Fund supports the majority of the City's operating departments. These summary charts describe the aggregate expenditures in the General Fund by department (above) and type (below).

	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
Salaries & Benefits	13,516,297	13,456,859	14,462,250	15,542,550	1,080,300
Operating	6,787,580	6,758,236	8,186,431	8,837,270	650,839
Capital Outlay	1,773,233	354,601	1,529,053	1,127,500	(401,553)
Transfers	1,653,200	3,208,721	3,349,702	4,586,860	1,237,158
Total	23,730,310	23,778,418	27,527,436	30,094,180	2,566,744

General Fund Appropriations Request

Sustainable Operating Model

The 2016 appropriations request for the General Fund was developed using a Sustainable Operating Model (SOM) developed collaboratively by the Administration and Council during 2014. The 5-year Sustainable Operating Model for Gahanna's General Fund was developed to align current operating revenues with current operating expenses. This model includes updates to the City's revenue projections as well as adjustments to ongoing City operations in order to remain within available revenue.

2016 Sustainable Operating Model	
Planned Revenue	\$ 26,660,470
Sustainable Operating Model Expenses	\$ (26,659,650)
Balance	\$ 820

One-time capital expenditures and other operations deemed not to fit within the SOM are proposed to be funded from one-time resources. One-time resources are those that, by definition, have no planned replenishment. The General Fund excess reserves are the largest source of one-time resources available for this purpose. The 2016 budget request includes \$3,434,530 one-time expenses in the General Fund.

Impact to Fund Balance

For 2016, total General Fund expenses, including one-time expenses and transfers, are expected to exceed revenue by \$3.4 million. This difference will be offset by excess reserves in the fund balance of the General Fund. At the beginning of 2015, the fund balance of the General Fund is expected to be \$17.2 million. Once the 25% mandatory reserve of \$6.7 million is held aside, there will be an estimated \$10.5 million of excess reserves available in the fund balance. The use of \$3.4 million will still leave the fund balance at a healthy level for the future.

2016 Impact to Fund Balance	
Anticipated Beginning Fund Balance	\$ 17,244,739
Planned Revenue	\$ 26,660,470
Sustainable Operating Model Expenses	\$ (26,659,650)
Requested One-Time Expenses	\$ (3,434,530)
Balance	\$ 13,811,029

Compliance with Income Tax Code

In late 2014, Gahanna City Council amended section 161.18 of the City's tax code to require that the Finance Director verify that the tax proceeds collected under the "Credit for Tax Paid to Another Municipality" section be expended for capital improvements and equipment in the categories of Safety, Streets and Stormwater Maintenance. For 2016, the proceeds related to 161.18 are estimated to be approximately \$1.7, although based upon historical actuals. The 2016 budget request includes a total of \$1.9M in capital outlay investment in these three areas.



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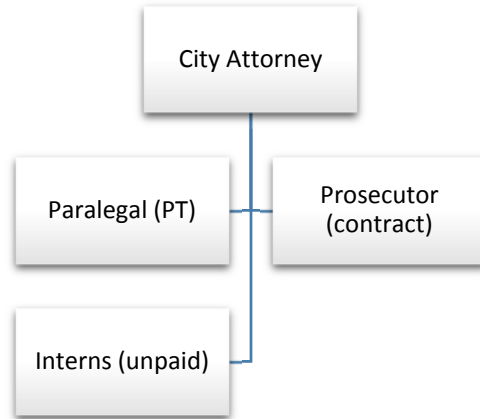
Department of Law

**Shane Ewald
City Attorney**

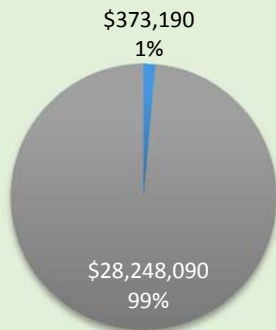
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**Portion of \$ 26.7 M
Annual Operating Budget**



■ Department of Law
■ All Other



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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 actively contributes to the City's *Economic Success* by effectively limiting Gahanna's legal exposure through preparation and/or review of all contracts, bonds and other instruments in which the City is concerned, rendering legal opinions to City officials pertaining to City business, preparation (assisting in the preparation of) all 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.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Department of Law has identified the following specific strategic goals for 2016 and beyond.

Accomplishing these goals will contribute to the City's critical success factors of *Citizen Centricity*, *Economic Success* and *Effective Communication*:

- Collaborating with City Departments to improve and update the City's records retention and retrieval system thereby providing a more efficient and timely response to residents
- Partnering with the Ohio Attorney General's Office to pursue collection of outstanding debts owed to the City
- Reviewing and/or updating all City Ordinances to be in compliance with current Ohio Revised Code
- Providing legal research and opinions to all departments to promote informed and legally sound responsible decision-making
- Working closely with Council leadership and the Mayor in 2016 to expedite requests

Challenges

The primary challenges facing the Department of Law include being fiscal responsibility when retaining outside counsel and proactive in limiting the City's exposure to costly litigation. There is an increase in the Mayor's Court caseload, and the Department of Law is working diligently to continue to maintain or reduce the City's costs.

Non-Routine or New Items

The part-time paralegal position was vacant for most of 2015, but will be filled in 2016.

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 2015 by:

- Assuming oversight of the City’s records process, and working to further Gahanna’s ability to efficiently manage all City records by researching and compiling a City-Wide Records Retention Schedule, City Records Policy and Legal Hold Policy, thereby reducing the amount of records required to be kept beyond a reasonable period of time and, as a result, reducing costs.
- Utilizing unpaid interns to assist the Mayor’s Court thereby reducing the waiting time for cases to be heard.
- Reviewing numerous sections of existing City Code for accuracy and compliance with the current Ohio Revised Code. At the request of various Directors, several new ordinances were researched, drafted and submitted to City Council for adoption.
- Further enhancing Gahanna’s ability to effectively manage existing assets and plan for future financial decision-making and smart growth, the Department of Law worked with City Departments to identify all current City-owned property by parcel number, location and current value.
- Performing mediation services to residents as an alternative to administrative action by City boards, commissions and departments.

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 130,317	\$ 120,403	\$ 96,290	\$ 120,940	\$ 537
	Operating	229,287	235,631	292,500	252,250	16,619
	Operating Capital	-	-	-	-	-
	Departmental Total	359,604	356,033	388,790	373,190	17,157
	Elected/Appointed Officials	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	City Attorney	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Clerk of Council	0.1	0	0	0	0
	Total Full-Time	0.1	0	0	0	0
	Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Paralegal	1	1	1	1	0
	Total Part-Time	1	1	1	1	0

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101181-CITY ATTORNEY					
4317-FIBER PROJECT SHARED SVC	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)
101181-CITY ATTORNEY Total	\$ -	\$ -	\$ 15,000	\$ -	\$ (15,000)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101181-CITY ATTORNEY					
Salaries & Benefits					
5003-CITY ATTORNEY	\$ 65,563	\$ 65,563	\$ 65,570	\$ 65,570	\$ -
5101-DIRECTOR	\$ 10,861	\$ -	\$ -	\$ -	\$ -
5111-PARTTIME	\$ 26,856	\$ 30,454	\$ 6,550	\$ 30,460	\$ 23,910
5115-CONTRACT LABOR	\$ 7,500	\$ 7,500	\$ 7,500	\$ 8,130	\$ 630
5116-SERVICE CREDIT	\$ 125	\$ -	\$ -	\$ -	\$ -
5122-EMPLOYEE WELLNESS	\$ 40	\$ -	\$ -	\$ -	\$ -
5131-PERS	\$ 14,477	\$ 13,514	\$ 13,320	\$ 13,450	\$ 130
5132-WORKERS COMPENSATION	\$ 2,038	\$ 1,931	\$ 1,910	\$ 1,930	\$ 20
5133-HEALTH INSURANCE	\$ 1,204	\$ -	\$ -	\$ -	\$ -
5134-LIFE INSURANCE	\$ 46	\$ 14	\$ 20	\$ -	\$ (20)
5135-DENTAL INSURANCE	\$ 145	\$ -	\$ -	\$ -	\$ -
5136-VISION INSURANCE	\$ 31	\$ -	\$ -	\$ -	\$ -
5138-MEDICARE	\$ 1,362	\$ 1,396	\$ 1,380	\$ 1,400	\$ 20
5142-DRUG TESTING	\$ 35	\$ -	\$ -	\$ -	\$ -
5142-EAP	\$ 32	\$ 31	\$ 40	\$ -	\$ (40)
Salaries & Benefits Total	\$ 130,317	\$ 120,403	\$ 96,290	\$ 120,940	\$ 24,650
Operating					
5231-RECORDING/FILING FEES	\$ 2,696	\$ 255	\$ 1,000	\$ 1,000	\$ -
5232-COUNSEL - SPECIAL	\$ 30,204	\$ 71,321	\$ 96,000	\$ 60,000	\$ (36,000)
5233-COUNSEL-PROSECUTOR	\$ 113,118	\$ 110,912	\$ 120,000	\$ 126,000	\$ 6,000
5234-COUNSEL-LABOR	\$ 42,227	\$ 26,321	\$ 37,000	\$ 40,000	\$ 3,000
5238-COUNSEL - TIF	\$ 18,144	\$ 7,558	\$ 2,000	\$ 2,000	\$ -
5239-COUNSEL - CREEKSIDE	\$ 9,715	\$ 5,542	\$ -	\$ -	\$ -
5249-CONTRACT SERVICES	\$ -	\$ -	\$ 21,500	\$ 7,500	\$ (14,000)
5275-ANNUAL DUES	\$ -	\$ -	\$ 750	\$ -	\$ (750)
5279-TRAINING	\$ 625	\$ 709	\$ 1,000	\$ 1,250	\$ 250
5301-OFFICE SUPPLIES	\$ 300	\$ -	\$ -	\$ -	\$ -
5304-OPERATIONAL SUPPLIES	\$ 11,237	\$ 11,666	\$ 12,000	\$ 12,500	\$ 500
5401-OFFICE EXPENSE	\$ 1,021	\$ 1,347	\$ 750	\$ 1,500	\$ 750
5466-TRANSCRIPTS & RECORDS	\$ -	\$ -	\$ 500	\$ 500	\$ -
5483-UTILITIES - CELL PHONE	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 229,287	\$ 235,631	\$ 292,500	\$ 252,250	\$ (40,250)
101181-CITY ATTORNEY Total	\$ 359,604	\$ 356,033	\$ 388,790	\$ 373,190	\$ (15,600)



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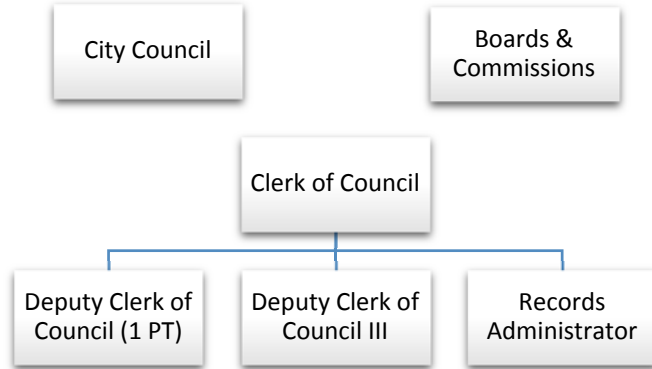
Council Office

Kimberly Banning, CMC
Clerk of Council

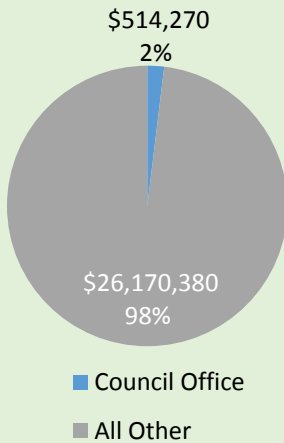
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Portion of \$ 26.7 M Annual Operating Budget





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Department Description

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

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

The City's records administration function resides within the Council Office, with a full-time Records Administrator on staff working to coordinate departments' records retention policies and procedures as well as responses to records requests from the public. The Council Office manages the records pertaining to the City's real estate transactions, as well as any legal matters in which the City is involved.

Every Council Office member has specific responsibilities. With personnel changes planned for, cross-training in all office functions is on-going. This allows for greater productivity, cost savings and efficient and timely response to citizen requests. The department interacts with the public, reporters, city employees and concerned citizens on an on-going basis.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Council Office has identified the following goals for 2016 and beyond to contribute to the City's goals of *Citizen Centricity, Economic Success* and *Effective Communication*:

- Working diligently to continue to provide excellent customer service to internal and external customers and citizens.
- Working closely with Council leadership in 2016 to expedite administrative requests.
- Continuing to streamline procedures to accomplish a better work flow within the office.
- Providing training for newly appointed Board and Commission Members and new staff.
- Implementing records management software in three more departments to move forward with the City's digital footprint.

Challenges

The primary challenge facing the Council Department is balancing the public's demand for records and processing those requests in a timely manner and the need to maintain the department's day-to-day activities while meeting all legislative deadlines, legal requirements and continued support of all elected officials, boards and commissions with the limited staff on hand.

Non-Routine or New Items

In 2015, Council formed the Governance Commission to discuss the various forms of government and make a recommendation to Council on which type would benefit the City. Council also selected the Economic Development Community Engagement Committee comprised of Council, Administration and residents to

discuss the City's Economic Development Strategy. The Charter Review Commission will convene in 2016 to review the City's Charter and provide recommendations for changes to be considered by the City.

Overall, Council Office salaries and benefits are reduced in 2016 from 2015 levels due to position reclassifications that took place in 2015.

Department Performance

Accomplishments and Innovation

In 2014, the Council Office launched paperless packets for Council and all Boards/Commissions in order for them to receive pertinent documents in a more cost effective and efficient manner. This program was fully implemented in 2015, contributing to the City's *Economic Success*.

Similarly, in 2015, the Council Office launched City-wide electronic records software to move forward with a digital footprint for records management and reduce reliance on paper-based solutions. City Council met with several vendors to determine a document management solution for the City's records to find out the most cost effective way to simplify storage and speed up retrieval of electronic and scanned paper documents.

In order to enhance *Effective Communication*, Council continued frequent Public Outreach Meetings (Coffee with Council) that were initiated in 2014 in order to maintain open dialogue with residents.

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 393,542	\$ 365,960	\$ 403,240	\$ 381,270	\$ (21,970)
	Operating	57,274	77,841	139,740	133,000	(6,740)
	Operating Capital	-	-	-	-	-
	Departmental Total	450,816	443,801	542,980	514,270	(28,710)
	Elected/Appointed Officials	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Council Members	7	7	7	7	0
	Board of Zoning & Appeals	5	5	5	5	0
	Civil Service Commission	5	5	5	5	0
	Planning Commission	7	7	7	7	0
	Records Commission	1	1	1	1	0
	Total Officials	25	25	25	25	0
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Clerk of Council	0.7	1	1	1	0
	Senior Deputy Clerk of Council	1	1	0	0	0
	Deputy Clerk of Council III	0	0	1	1	0
	Records Administrator	1	1	1	1	0
	Total Full-Time	2.7	3	3	3	0
Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
Administrative Assistant	2	0	0	0	0	
Senior Deputy Clerk of Council	1	0	0	0	0	
Office Support Worker II	0	1	0	0	0	
Office Support Worker III	0	0	1	1	0	
Total Part-Time	3	1	1	1	0	

<i>One time</i>	Items Funded from One Time Resources - 2016	
	Audio/Visual Upgrade to Council Chambers	\$ 30,000
	Records Backfiling (Year 2 of 4)	\$ 155,000
	Total One Time Funded Projects - 2016	\$ 185,000

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101111-COUNCIL					
4156-LIQUOR PERMITS	\$ 47,819	\$ 47,897	\$ 52,500	\$ 53,500	\$ 1,000
4271-PASSPORT FEES	\$ 9,629	\$ 7,070	\$ 2,500	\$ 2,500	\$ -
101111-COUNCIL Total	\$ 57,447	\$ 54,967	\$ 55,000	\$ 56,000	\$ 1,000

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101111-COUNCIL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	\$ 68,400	\$ 68,400	\$ 68,400	\$ 68,400	\$ -
5101-DIRECTOR	\$ 91,082	\$ 76,404	\$ 78,020	\$ 79,570	\$ 1,550
5105-FT ADMIN SALARY	\$ -	\$ -	\$ -	\$ 32,060	\$ 32,060
5106-FT ADMIN HOURLY	\$ 25,552	\$ 23,380	\$ 28,870	\$ -	\$ (28,870)
5111-PART TIME	\$ 16,157	\$ 7,668	\$ -	\$ 4,310	\$ 4,310
5116-SERVICE CREDIT	\$ 1,750	\$ 625	\$ -	\$ -	\$ -
5117-OVERTIME	\$ 2,431	\$ 713	\$ 2,500	\$ 100	\$ (2,400)
5122-EMPLOYEE WELLNESS	\$ 360	\$ 138	\$ 660	\$ 660	\$ -
5131-PERS	\$ 28,668	\$ 24,735	\$ 24,990	\$ 25,920	\$ 930
5132-WORKERS COMPENSATION	\$ 4,045	\$ 3,546	\$ 3,570	\$ 3,710	\$ 140
5133-HEALTH INSURANCE	\$ 16,902	\$ 21,169	\$ 31,939	\$ 22,880	\$ (9,059)
5134-LIFE INSURANCE	\$ 371	\$ 271	\$ 371	\$ 400	\$ 29
5135-DENTAL INSURANCE	\$ 1,887	\$ 2,128	\$ 2,170	\$ 2,170	\$ -
5136-VISION INSURANCE	\$ 411	\$ 408	\$ 560	\$ 560	\$ -
5138-MEDICARE	\$ 1,414	\$ 2,246	\$ 2,590	\$ 2,690	\$ 100
5142-EAP	\$ 70	\$ 45	\$ 60	\$ 60	\$ -
5143-DRUG TESTING	\$ 89	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 259,589	\$ 231,877	\$ 244,700	\$ 243,490	\$ (1,210)
Operating					
5249-CONTRACT SERVICES	\$ -	\$ 39,588	\$ 35,340	\$ 45,000	\$ 9,660
5251-TECH MAINTENANCE	\$ 10,354	\$ 11,534	\$ 40,000	\$ 40,000	\$ -
5274-SEMINARS/MEETINGS	\$ 330	\$ 138	\$ 2,500	\$ 5,000	\$ 2,500
5275-ANNUAL DUES	\$ 3,567	\$ 4,032	\$ 4,000	\$ 4,000	\$ -
5279-TRAINING	\$ 3,099	\$ -	\$ 6,000	\$ 10,000	\$ 4,000
5301-OFFICE SUPPLIES	\$ 2,875	\$ 413	\$ -	\$ -	\$ -
5320-OPERATING EQUIPMENT	\$ 1,850	\$ -	\$ 3,500	\$ 3,500	\$ -
5401-OFFICE EXPENSE	\$ 4,574	\$ 1,290	\$ 6,700	\$ 6,000	\$ (700)
5404-LEGAL EXPENSES	\$ 14,911	\$ 5,596	\$ 15,000	\$ 20,000	\$ 5,000
5408-CONTINGENCY	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
5466-TRANSCRIPTS & RECORDS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
Operating Total	\$ 41,560	\$ 62,591	\$ 118,040	\$ 138,500	\$ 20,460
Capital					
5510-MINOR CAPITAL	\$ 3,794	\$ -	\$ -	\$ -	\$ -
5596-CAPITAL PROJ/IMP	\$ 23,134	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 26,928	\$ -	\$ -	\$ -	\$ -
101111-COUNCIL Total	\$ 328,078	\$ 294,468	\$ 362,740	\$ 381,990	\$ 19,250
101123-RECORDS ADMINISTRATION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	\$ 200	\$ 100	\$ 350	\$ 600	\$ 250
5105-FT ADMIN SALARY	\$ -	\$ -	\$ 43,900	\$ 44,760	\$ 860
5106-FT ADMIN HOURLY	\$ 42,619	\$ 45,804	\$ 11,080	\$ -	\$ (11,080)
5111-PART TIME	\$ -	\$ -	\$ -	\$ 17,220	\$ 17,220
5116-SERVICE CREDIT	\$ 850	\$ 850	\$ 1,250	\$ 1,250	\$ -
5117-OVERTIME	\$ 607	\$ 1,170	\$ 1,250	\$ 400	\$ (850)
5122-EMPLOYEE WELLNESS	\$ 225	\$ 150	\$ 500	\$ 500	\$ -
5131-PERS	\$ 6,199	\$ 6,576	\$ 8,090	\$ 8,980	\$ 890
5132-WORKERS COMPENSATION	\$ 869	\$ 962	\$ 1,160	\$ 1,300	\$ 140
5133-HEALTH INSURANCE	\$ 7,162	\$ 8,082	\$ 13,976	\$ 10,580	\$ (3,396)

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5134-LIFE INSURANCE	\$ 129	\$ 130	\$ 193	\$ 210	\$ 17	
5135-DENTAL INSURANCE	\$ 1,161	\$ 1,426	\$ 1,641	\$ 1,640	\$ (1)	
5136-VISION INSURANCE	\$ 255	\$ 298	\$ 420	\$ 420	\$ -	
5138-MEDICARE	\$ 628	\$ 679	\$ 840	\$ 940	\$ 100	
5142-EAP	\$ 28	\$ 33	\$ 40	\$ 40	\$ -	
Salaries & Benefits Total	\$ 60,933	\$ 66,260	\$ 84,690	\$ 88,840	\$ 4,150	
Operating						
5249-CONTRACT SERVICES	\$ -	\$ -	\$ 127,380	\$ 155,000	\$ 27,620	
5255-MICROFILMING	\$ 2,404	\$ 232	\$ -	\$ -	\$ -	
5276-LEASE EXPENSE	\$ 1,060	\$ 3,154	\$ 312	\$ -	\$ (312)	
5279-TRAINING	\$ 159	\$ -	\$ 500	\$ 1,000	\$ 500	
5301-OFFICE SUPPLIES	\$ 1,476	\$ -	\$ -	\$ -	\$ -	
5401-OFFICE EXPENSE	\$ 6,310	\$ 8,348	\$ 10,188	\$ 10,500	\$ 312	
Operating Total	\$ 11,409	\$ 11,734	\$ 138,380	\$ 166,500	\$ 28,120	
101123-RECORDS ADMINISTRATION Total	\$ 72,343	\$ 77,994	\$ 223,070	\$ 255,340	\$ 32,270	
101171-CIVIL SERVICE						
Salaries & Benefits						
5001-COUNCIL,BOARDS,COMMISSION	\$ 500	\$ 400	\$ 5,900	\$ 6,000	\$ 100	
5105-FT ADMIN SALARY	\$ -	\$ -	\$ -	\$ 4,940	\$ 4,940	
5106-FT ADMIN HOURLY	\$ (1)	\$ 854	\$ 4,450	\$ -	\$ (4,450)	
5116-SERVICE CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	
5117-OVERTIME	\$ -	\$ -	\$ 100	\$ -	\$ (100)	
5122-EMPLOYEE WELLNESS	\$ -	\$ -	\$ 40	\$ 40	\$ -	
5131-PERS	\$ 236	\$ 120	\$ 630	\$ 700	\$ 70	
5132-WORKERS COMPENSATION	\$ 25	\$ 25	\$ 90	\$ 220	\$ 130	
5133-HEALTH INSURANCE	\$ (0)	\$ 196	\$ 3,000	\$ 850	\$ (2,150)	
5134-LIFE INSURANCE	\$ -	\$ 2	\$ 20	\$ 20	\$ -	
5135-DENTAL INSURANCE	\$ -	\$ 72	\$ 140	\$ 140	\$ -	
5136-VISION INSURANCE	\$ -	\$ 7	\$ 40	\$ 40	\$ -	
5138-MEDICARE	\$ 7	\$ 18	\$ 70	\$ 160	\$ 90	
5142-EAP	\$ -	\$ 1	\$ 10	\$ 10	\$ -	
Salaries & Benefits Total	\$ 768	\$ 1,694	\$ 14,490	\$ 13,120	\$ (1,370)	
Operating						
5301-OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	
5401-OFFICE EXPENSE	\$ 80	\$ -	\$ 500	\$ 3,000	\$ 2,500	
5466-TRANSCRIPTS & RECORDS	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	
Operating Total	\$ 80	\$ -	\$ 1,500	\$ 4,000	\$ 2,500	
101171-CIVIL SERVICE Total	\$ 848	\$ 1,694	\$ 15,990	\$ 17,120	\$ 1,130	
101342-PLANNING COMMISSION						
Salaries & Benefits						
5001-COUNCIL,BOARDS,COMMISSION	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ -	
5106-FT ADMIN HOURLY	\$ 25,949	\$ 17,827	\$ -	\$ -	\$ -	
5111-PARTTIME	\$ -	\$ 7,099	\$ 19,540	\$ -	\$ (19,540)	
5116-SERVICE CREDIT	\$ 625	\$ 625	\$ -	\$ -	\$ -	
5117-OVERTIME	\$ 2,431	\$ 831	\$ 453	\$ -	\$ (453)	
5122-EMPLOYEE WELLNESS	\$ -	\$ 138	\$ -	\$ -	\$ -	
5131-PERS	\$ 7,422	\$ 7,221	\$ 6,340	\$ 3,530	\$ (2,810)	
5132-WORKERS COMPENSATION	\$ 1,045	\$ 1,034	\$ 910	\$ 510	\$ (400)	
5133-HEALTH INSURANCE	\$ 6,771	\$ 3,672	\$ -	\$ -	\$ -	
5134-LIFE INSURANCE	\$ 78	\$ 47	\$ 15	\$ -	\$ (15)	
5135-DENTAL INSURANCE	\$ 581	\$ 416	\$ -	\$ -	\$ -	
5136-VISION INSURANCE	\$ 128	\$ 83	\$ -	\$ -	\$ -	
5138-MEDICARE	\$ 365	\$ 470	\$ 660	\$ 370	\$ (290)	
5142-EAP	\$ 14	\$ 17	\$ 32	\$ -	\$ (32)	
Salaries & Benefits Total	\$ 70,609	\$ 64,681	\$ 53,150	\$ 29,610	\$ (23,540)	
Operating						
5279-TRAINING	\$ -	\$ -	\$ 500	\$ 1,500	\$ 1,000	
5301-OFFICE SUPPLIES	\$ 375	\$ -	\$ -	\$ -	\$ -	
5401-OFFICE EXPENSE	\$ 555	\$ 445	\$ 500	\$ 500	\$ -	

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
5433-LEGAL ADVERTISING	\$ 2,417	\$ 2,432	\$ 5,000	\$ 5,000	\$ -
5466-TRANSCRIPTS & RECORDS	\$ -	\$ -	\$ 800	\$ 800	\$ -
Operating Total	\$ 3,347	\$ 2,877	\$ 6,800	\$ 7,800	\$ 1,000
101342-PLANNING COMMISSION Total	\$ 73,956	\$ 67,558	\$ 59,950	\$ 37,410	\$ (22,540)
101347-BOARD OF ZONING APPEAL					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	\$ 1,400	\$ 1,400	\$ 6,000	\$ 6,000	\$ -
5131-PERS	\$ 196	\$ -	\$ -	\$ -	\$ -
5132-WORKERS COMPENSATION	\$ 26	\$ 28	\$ 120	\$ 120	\$ -
5138-MEDICARE	\$ 20	\$ 20	\$ 90	\$ 90	\$ -
Salaries & Benefits Total	\$ 1,642	\$ 1,448	\$ 6,210	\$ 6,210	\$ -
Operating					
5466-TRANSCRIPTS & RECORDS	\$ 877	\$ 639	\$ 2,400	\$ 1,200	\$ (1,200)
Operating Total	\$ 877	\$ 639	\$ 2,400	\$ 1,200	\$ (1,200)
101347-BOARD OF ZONING APPEAL Total	\$ 2,519	\$ 2,088	\$ 8,610	\$ 7,410	\$ (1,200)
Grand Total	\$ 477,744	\$ 443,802	\$ 670,360	\$ 699,270	\$ 28,910

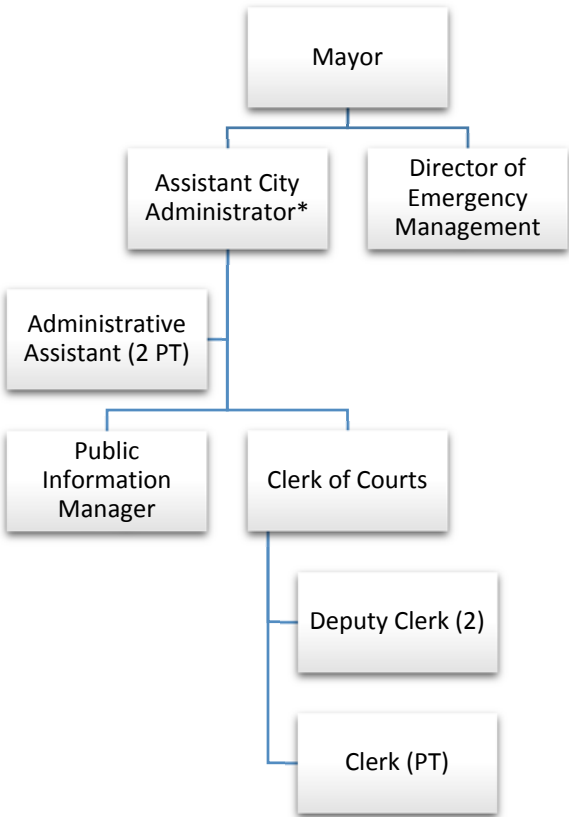
Office of the Mayor

**Rebecca W. Stinchcomb
Mayor**

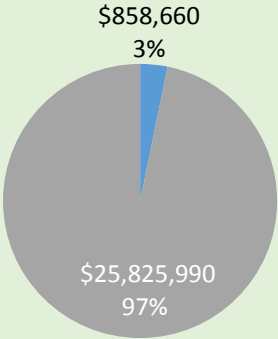
200 Hamilton Road
Gahanna, Ohio 43230

(614) 342-4045

Mayor@gahanna.gov



**Portion of \$ 26.7 M
Annual Operating Budget**



- Office of the Mayor
- All Other

*The duties of the Assistant City Administrator are temporarily being fulfilled by the Director of Finance.



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Department Description

The Office of the Mayor is comprised of four divisions, Mayor's Office, Emergency Management, Public Information and Clerk of Courts.

Mayor's Office

Division Description

The Mayor's Office division is comprised of the Mayor, Assistant City Administrator (temporarily filled by the City's Director of Finance) and two part-time Administrative Assistants. The Mayor serves as the Chief Executive Officer of the City, and has responsibility for all aspects of City administration, including ensuring that all Departments operate in accordance with the City's Mission, Vision and Critical Success Factors.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2016, the focus of the Mayor's Office division will be on:

- Assuring smooth transition to a new Mayor and administration.
- Overseeing the facilitation of a results-based city-wide strategic plan and implementation strategy. This project will engage citizen and business stakeholders, members of Council and the Administration, develop a framework for strategic, assist in operational resource and policy decisions and create the basis for meaningful long-term performance measurement.
- Continuing to implement the City's Lean Gahanna initiative, with an aim to making Gahanna City government simpler, faster, better and less costly.

Challenges

The primary challenge in 2016 will be the transition to a new Mayor for the first time in fourteen years. With the Assistant City Administrator position being only temporarily filled by the City's existing Director of Finance, who maintains Finance responsibilities simultaneously, ensuring that full coverage of the Mayor's Office is maintained and meeting all the demands placed on this office will be an ongoing challenge for this division.

Division Performance

Accomplishments and Innovation

In 2015, The Mayor's Office:

- Implemented Open Town Hall, an online platform for civic engagement.
- Led the Lean Gahanna initiative, receiving \$28,000 in grant funding to send fifteen employees to complete over 760 hours of training in Lean and Six Sigma techniques. To date, ten percent of full-time City employees have participated in Lean Ohio training, and completed numerous Lean improvement projects.

Emergency Management

Division Description

The Emergency Management division coordinates all emergency preparedness, response, recovery and mitigation actions for disasters in Gahanna to include planning, training, equipping, warning the public and

exercising various City activities. The efforts of Emergency Management support the city's Critical Success Factors for *Citizen Centricity* and *Effective Communication*.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2016 and beyond, the focus of the Emergency Management Division will be on:

- Working with the Franklin County Emergency Management Agency (EMA) to maintain a new countywide emergency notification system.
- Ensuring that the outdoor public warning system is always available.
- Ensuring that the City's Emergency Operations Plan (EOP) is current, functional and tested.

Challenges

Challenges facing the division include:

- Ensuring that all aspects of the City's emergency response capability are trained and equipped with the efforts of Homeland Security grants and the State Homeland Security Program funds.
- Developing more monitoring systems for Hoover Dam releases and potential flooding.

Non-Routine or New Items

In 2015, the City's standalone emergency notification system, Code Red, was replaced by a countywide emergency notification system, which will reduce the City's cost for this service by approximately \$8,500 per year.

Division Performance

Accomplishments and Innovation

In 2015, the Emergency Management Division:

- Conducted weekly tests for all six current Gahanna emergency warning sirens.
- Transitioned to a countywide emergency notification system, which will reduce the City's cost for this service by approximately \$8,500 per year.
- Revised and updated the City's Emergency Operations Plan and conducted training for all employees. This will ensure that the City of Gahanna can successfully and effectively respond to any disaster or emergency situation, natural or man-made.

Public Information

Division Description

The Public Information Division's purpose is to increase public awareness, interest, understanding of and participation in city-related issues, programs and services. The Public Information division is charged with providing information to internal and external audiences through a variety of channels including: the City Update e-newsletter, Twitter, Facebook, City Website, News Releases, Media Alerts and responses to all media and public inquiries. Publications designed and produced by this division include the City e-newsletter, marketing collateral, fliers, special purpose publications, and social media text and materials. The Public Information Manager works closely with the Gahanna Police Department to handle media requests for all Police operations and activities. Other services provided by the Public Information division include: coordinating and staffing special events such as unveilings, ribbon cuttings, press conferences and media

interviews. The Public Information focus is on *Effective Communication* and execution of *Citizen Centric* public information campaigns.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priorities for 2016 and beyond include:

- Enhancing the city's communication efforts through positive proactive messaging opportunities for the City.
- Increasing the frequency of timely and relevant city information and updates going to citizens.
- Reach more audiences through paid advertising through Facebook on targeted campaigns.

Challenges

Currently there is no official backup for the Public Information Manager. Funding for a part-time Public Information Intern was eliminated in 2014, and staff in outside departments are not always available to serve as backup. Additional challenges include:

- The inability to handle multiple media requests simultaneously due to limited staffing and resources.
- The ongoing challenge of combating negative information and/or misinformation on websites, blogs and social media outlets.
- The challenge of not having a mobile optimized website/responsive design for mobile users.

Division Performance

Accomplishments and Innovation

In 2015, the Public Information Division:

- Streamlined the City's communication platforms and implemented embedded links to the City's website in the e-newsletter and social media.
- Coordinated directly with multiple media contacts to promote story placement as well as indirectly by highlighting information on the City's website and sharing through social media platforms.
- Engaged City departments and the Communications Team to develop potential news stories and content. Worked closely with departments to identify potential news and feature stories, assist in planning of production and dissemination of informational materials.
- Facilitated quarterly meetings with colleagues from Gahanna-Jefferson Schools and Mifflin Township to provide input on joint messaging opportunities and share best practices.
- Met regularly with regional peers and County Emergency management to plan for emergency public information needs.
- Leveraging Open Town Hall, the city's online civic engagement platform, the City conducted a communications survey to evaluate current efforts and plan for future opportunities.
- Successfully coordinated a PIO Lunch and Learn for PIO's from municipalities on Crisis Communication planning.

Performance Measures

Website Traffic

Due to social media trends and the increase in mobile usage the City has experienced a decline in web traffic. We are observing an upward trend from pull media (i.e.: websites, search engines, etc.) toward push media (i.e.: social media). As we move forward, we will need to consider a more responsive website for mobile users.

City of Gahanna Website Visits

Year	2011	2012	2013	2014	2015
Website Visits	616,919	882,941	794,820	586,204	TBD
Trend (Percentage)	N/A	↑ 7%	↓ 9%	↓ 7%	TBD

City Facebook Page Traffic

Since the inception of the City Facebook page we have experienced a steady increase of new followers. Also, due to changes in the platform's algorithms, we have observed a decrease in posts organically reaching our audience. There is now a strong push toward paid advertising from Facebook. As we move forward, we need to maximize our reach by considering paid advertising opportunities. We will also continue our efforts to increase our fan base by providing more frequent, relevant and positive posts on our Facebook page.

City Facebook Page Followers

Year	2012	2013	2014	2015
Followers	2,092	2,508	2,798	TBD
Trend (Percentage)	N/A	↑ 8%	↑ 9%	TBD

Clerk of Court

Division Description

The office of the Clerk of 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.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Clerk of Court strives to be accountable to the community and to the citizens that have cases in Mayor's Court by processing cases in an efficient manner and within the time guidelines set forth by the Supreme Court of Ohio.

In 2015 the Division of Police and the Clerk of Court's office began a collaborative technology project to increase the efficiencies of both offices in the issuance, processing and recording of traffic, parking and civil citations. By utilizing in-house resources, a technology solution was developed that will eliminate dedicated staff time and duplication of effort in the citation process. This solution will be initiated at the point of

issuance, flow electronically for police supervisory approval and then be immediately available for electronic import into the Court’s system. Cost savings and an increase in staff efficiencies are anticipated upon implementation.

Challenges

Presently, progress on the ticket import initiative has slowed due to software compatibility issues between the Clerk and Police Department. Internal staff are working to remedy these issues in 2016.

Non-Routine or New Items

Beginning in September 2015, the Clerk of Court and Division of Police received upgraded credit card terminals and PIN pads. These allow both departments to be in compliance with the new EMV requirements and will be funded by the Court Computer fund.

Department Performance

Accomplishments and Innovation

In 2015, the Clerk of Court Divisions accomplishments included:

- The Clerk attending Central Ohio Mayor’s Court Clerk Association (COAMCC) and Association of Mayor’s Court Clerks of Ohio meetings and trainings to stay on the forefront of emerging policies and best practices among courts.
- Worked closely with the Police department to update processes and evaluate existing warrants to ensure compliance with the November 2014, Ohio Supreme Court ruling of State v. Hoffman.
- Continued meetings of a committee consisting of the Clerk of Court, Mayor, Magistrate, City Attorney and Police Department to improve communication, efficiencies and streamline operations.

Performance Measures

Mayor’s Court Cases Filed

The number and types of cases filed in the Mayor’s Court provides insight into the division’s workload and output.

Staffing and Caseload Comparison

Year	2011	2012	2013	2014	2015
Cases Filed	4,547	4,191	5,598	5,985	TBD
Mayor’s Court Staff (FTE)	3.5	3.5	3.5	3.5	TBD

Cases Pending Beyond Time Guidelines

The Ohio Supreme Court provides a guideline that cases be terminated within six months of filing. The Mayor’s Court strives to achieve 100% compliance ensuring that all cases reach disposition in an efficient and timely manner.

Case Compliance Comparison

Year	2011	2012	2013	2014	2015
Cases Beyond Time Guideline	0	1	1	0	TBD
Percentage Compliance	100%	99.99%	99.99%	100%	TBD

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 614,389	\$ 541,867	\$ 564,770	\$ 573,560	\$ 8,790
	Operating	258,681	237,708	387,200	285,100	(102,100)
	Operating Capital	-	-	-	-	-
	Departmental Total	873,070	779,575	951,970	858,660	(93,310)
	Elected/Appointed Officials	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Mayor	1	1	1	1	0
	Total Officials	1	1	1	1	0
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Assistant City Administrator (1)	1	0	1	1	0
	Administrative Assistant	1	0	0	0	0
	Public Information Manager	1	1	1	1	0
	Clerk of Court	1	1	1	1	0
	Deputy Clerk of Court	2	2	2	2	0
	Total Full-Time	6	4	5	5	0
	Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Director of Emergency Mgmt	1	1	1	1	0
	Court Team Member	1	0	0	0	0
	Intern	1	0	0	0	0
	Office Support Worker II	0	1	1	1	0
Office Support Worker III	0	2	2	2	0	
Total Part-Time	3	4	4	4	0	

- (1) The Assistant City Administrator and Finance Director functions are temporarily being fulfilled simultaneously by the same employee. As a result, the employee is counted within each department.

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101151-MAYOR'S COURT					
4301-FRANKLIN CO MUNI COURT	\$ 26,264	\$ 22,426	\$ 26,400	\$ 27,100	\$ 700
4501-FINES,FEES,FORFEITURES	\$ 480,307	\$ 504,150	\$ 489,900	\$ 533,000	\$ 43,100
101151-MAYOR'S COURT Total	\$ 506,571	\$ 526,576	\$ 516,300	\$ 560,100	\$ 43,800

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
101121-OFFICE OF MAYOR					
Salaries & Benefits					
5002-MAYOR	\$ 103,809	\$ 103,809	\$ 103,810	\$ 103,810	\$ -
5105-FT ADMIN SALARY	\$ 70,642	\$ -	\$ 4,010	\$ 4,120	\$ 110
5106-FT ADMIN HOURLY	\$ 40,731	\$ 20,560	\$ -	\$ -	\$ -
5111-PART TIME	\$ -	\$ 7,881	\$ 37,490	\$ 37,490	\$ -
5116-SERVICE CREDIT	\$ 624	\$ -	\$ 850	\$ -	\$ (850)
5122-EMPLOYEE WELLNESS	\$ 1,421	\$ 175	\$ 400	\$ 400	\$ -
5131-PERS	\$ 30,213	\$ 18,515	\$ 20,520	\$ 20,420	\$ (100)
5132-WORKERS COMPENSATION	\$ 4,248	\$ 2,645	\$ 2,940	\$ 2,920	\$ (20)
5133-HEALTH INSURANCE	\$ 47,065	\$ 28,370	\$ 23,926	\$ 24,900	\$ 974
5134-LIFE INSURANCE	\$ 634	\$ 356	\$ 404	\$ 410	\$ 6
5135-DENTAL INSURANCE	\$ 3,262	\$ 1,773	\$ 1,320	\$ 1,320	\$ -
5136-VISION INSURANCE	\$ 713	\$ 399	\$ 340	\$ 340	\$ -
5138-MEDICARE	\$ 2,997	\$ 1,797	\$ 2,130	\$ 2,120	\$ (10)
5142-EAP	\$ 80	\$ 60	\$ 100	\$ 100	\$ -
5143-DRUG TESTING	\$ 41	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 306,477	\$ 186,339	\$ 198,240	\$ 198,350	\$ 110
Operating					
5249-CONTRACT SERVICES	\$ 19,575	\$ 24,347	\$ 113,500	\$ 20,000	\$ (93,500)
5261-RESIDENTS SURVEY	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
5262-PRINTING	\$ 23,212	\$ 10,365	\$ -	\$ -	\$ -
5272-EMPLOYEE REBURSEMENT	\$ 19,379	\$ 18,312	\$ 30,000	\$ 30,000	\$ -
5274-SEMINARS/MEETINGS	\$ 38,381	\$ 51,312	\$ 50,000	\$ 50,000	\$ -
5301-OFFICE SUPPLIES	\$ 634	\$ 191	\$ -	\$ -	\$ -
5401-OFFICE EXPENSE	\$ 2,160	\$ 1,200	\$ 3,000	\$ 3,000	\$ -
Operating Total	\$ 103,341	\$ 105,726	\$ 196,500	\$ 108,000	\$ (88,500)
101121-OFFICE OF MAYOR Total	\$ 409,819	\$ 292,065	\$ 394,740	\$ 306,350	\$ (88,390)
101124-PUBLIC INFORMATION					
Salaries & Benefits					
5105-FT ADMIN SALARY	\$ 29,468	\$ 62,259	\$ 65,110	\$ 66,410	\$ 1,300
5111-PART TIME	\$ 5,589	\$ -	\$ -	\$ -	\$ -
5116-SERVICE CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -
5122-EMPLOYEE WELLNESS	\$ 125	\$ 325	\$ 400	\$ 400	\$ -
5131-PERS	\$ 4,908	\$ 8,716	\$ 9,180	\$ 9,360	\$ 180
5132-WORKERS COMPENSATION	\$ 682	\$ 1,252	\$ 1,320	\$ 1,340	\$ 20
5133-HEALTH INSURANCE	\$ 3,619	\$ 7,591	\$ 8,944	\$ 8,480	\$ (464)
5134-LIFE INSURANCE	\$ 93	\$ 178	\$ 236	\$ 240	\$ 4
5135-DENTAL INSURANCE	\$ 734	\$ 1,248	\$ 1,320	\$ 1,320	\$ -
5136-VISION INSURANCE	\$ 106	\$ 282	\$ 340	\$ 340	\$ -
5138-MEDICARE	\$ 507	\$ 901	\$ 950	\$ 970	\$ 20
5142-EAP	\$ 13	\$ 31	\$ 40	\$ 40	\$ -
Salaries & Benefits Total	\$ 45,844	\$ 82,783	\$ 87,840	\$ 88,900	\$ 1,060
Operating					
5249-CONTRACT SERVICES	\$ 3,306	\$ 1,073	\$ 29,500	\$ 32,000	\$ 2,500
5251-TECH MAINTENANCE	\$ -	\$ -	\$ 500	\$ 600	\$ 100
5254-PROMOTION	\$ 13,283	\$ 1,973	\$ 10,000	\$ 10,000	\$ -
5290-WEB SITE	\$ 7,680	\$ 7,800	\$ 10,500	\$ 10,000	\$ (500)
5301-OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5401-OFFICE EXPENSE	\$ 539	\$ 700	\$ 2,500	\$ 2,500	\$ -	
Operating Total	\$ 24,808	\$ 11,546	\$ 53,000	\$ 55,100	\$ 2,100	
101124-PUBLIC INFORMATION Total	\$ 70,653	\$ 94,328	\$ 140,840	\$ 144,000	\$ 3,160	
101151-MAYOR'S COURT						
Salaries & Benefits						
5101-DIRECTOR	\$ 67,284	\$ 69,193	\$ 69,530	\$ 70,910	\$ 1,380	
5107-FSTEELWORKERS	\$ 103,113	\$ 105,664	\$ 104,975	\$ 108,410	\$ 3,435	
5111-PARTTIME	\$ 6,387	\$ 12,921	\$ 12,630	\$ 13,480	\$ 850	
5116-SERVICE CREDIT	\$ 1,850	\$ 1,850	\$ 2,300	\$ 2,950	\$ 650	
5117-OVERTIME	\$ 7	\$ 37	\$ 500	\$ 500	\$ -	
5122-EMPLOYEE WELLNESS	\$ 370	\$ 415	\$ 1,200	\$ 1,200	\$ -	
5131-PERS	\$ 25,010	\$ 26,084	\$ 26,950	\$ 27,650	\$ 700	
5132-WORKERS COMPENSATION	\$ 3,550	\$ 3,842	\$ 3,850	\$ 3,950	\$ 100	
5133-HEALTH INSURANCE	\$ 8,265	\$ 8,701	\$ 7,543	\$ 7,860	\$ 317	
2015						
5134-LIFE INSURANCE	\$ 542	\$ 511	\$ 652	\$ 660	\$ 8	
5135-DENTAL INSURANCE	\$ 1,139	\$ 1,273	\$ 2,365	\$ 2,450	\$ 85	
5136-VISION INSURANCE	\$ 175	\$ 217	\$ 505	\$ 530	\$ 25	
5138-MEDICARE	\$ 2,617	\$ 2,778	\$ 2,800	\$ 2,870	\$ 70	
5142-EAP	\$ 111	\$ 124	\$ 130	\$ 130	\$ -	
Salaries & Benefits Total	\$	\$	\$	\$	\$	
Operating						
5233-COUNSEL-PROSECUTOR	\$ -	\$ -	\$ -	\$ -	\$ -	
5240-COUNSEL - INDIGENT	\$ 4,081	\$ 4,834	\$ 7,300	\$ 7,400	\$ 100	
5241-BANK CHARGES	\$ 13,372	\$ 12,094	\$ 13,700	\$ 13,800	\$ 100	
5242-CONTRACT MAGISTRATE	\$ 52,000	\$ 51,500	\$ 52,000	\$ 52,000	\$ -	
5301-OFFICE SUPPLIES	\$ 8,415	\$ 149	\$ -	\$ -	\$ -	
5401-OFFICE EXPENSE	\$ 853	\$ 339	\$ 1,000	\$ 1,000	\$ -	
5456-OPERATIONAL EXPENSES	\$ 4,997	\$ 4,408	\$ 7,100	\$ 7,100	\$ -	
Operating Total	\$ 83,718	\$ 73,324	\$ 81,100	\$ 81,300	\$ 200	
101151-MAYOR'S COURT Total	\$ 304,139	\$ 306,935	\$ 317,030	\$ 324,850	\$ 7,820	
101215-EMERGENCY MANAGEMENT						
Salaries & Benefits						
5101-DIRECTOR	\$ 35,849	\$ 33,320	\$ 36,400	\$ 36,400	\$ -	
5131-PERS	\$ 5,019	\$ 4,665	\$ 5,100	\$ 5,100	\$ -	
5132-WORKERS COMPENSATION	\$ 708	\$ 666	\$ 730	\$ 730	\$ -	
5138-MEDICARE	\$ 520	\$ 483	\$ 530	\$ 530	\$ -	
Salaries & Benefits Total	\$ 42,096	\$ 39,134	\$ 42,760	\$ 42,760	\$ -	
Operating						
5267-EMERGENCY SERVICES	\$ 46,717	\$ 47,112	\$ 56,600	\$ 40,700	\$ (15,900)	
5483-UTILITIES - CELL PHONE	\$ 96	\$ -	\$ -	\$ -	\$ -	
Operating Total	\$ 46,813	\$ 47,112	\$ 56,600	\$ 40,700	\$ (15,900)	
101215-EMERGENCY MANAGEMENT Total	\$ 88,909	\$ 86,246	\$ 99,360	\$ 83,460	\$ (15,900)	
Grand Total	\$ 873,520	\$ 779,575	\$ 951,970	\$ 858,660	\$ (93,310)	

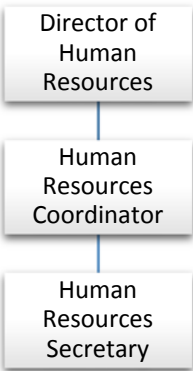
Human Resources

Sue Wadley
Director

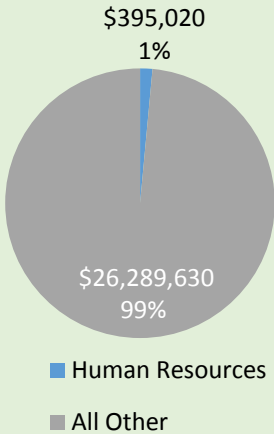
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**Portion of \$ 26.7 M
Annual Operating Budget**





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Department Description

The mission of the Human Resources Department is to provide strategic human resources solutions to the Mayor, Council, city departments and employees to build a thriving and sustainable community. Human Resources supports the city in minimizing employee risk and maximizing employee productivity through Recruitment, Selection and Retention; Employee and Labor Relations; Total Compensation Administration; Safety and Workers' Compensation; Training and Development; Performance Management and Effectiveness; and Innovation Process Solutions.

Core functions of the department include:

- Process Improvement - Focused on gathering and analyzing information and metrics of City Human Resources issues and trends to provide customized client solutions.
- Policy development and administration – Ensure that the City of Gahanna enforces fair, consistent and legal employment related policies to guide employees and management.
- Employee recruiting and Selection - Manage the employment processes and personnel activities to attract and retain an innovative workforce. Ensure that well qualified employees are in right positions with the appropriate skills, abilities and knowledge.
- Civil Service - Oversee the day to day administration to ensure compliance with Civil Service Rules and Regulations.
- Labor Relations – Organizes the Labor Relations process to include negotiations, grievance and disciplinary processes with a focus on building positive relationships with the unions.
- Employee benefits administration - Foster a culture of employee health and well-being while maintaining competitive health benefit costs including a medical plan with a comprehensive wellness program, dental, vision and life insurance benefits.
- Employee training and development – Identify and coordinate employee and management development opportunities to enhance professional growth and employee productivity by providing the training needed to close performance and knowledge gaps. Ensure that individuals have the necessary skills to perform the essential functions of their positions to better serve the citizens of Gahanna.
- Safety and Risk Management – Create and maintain a safety-oriented culture to encourage behaviors that minimize risks and injuries to employees by performing safety audits/compliance reviews, coordinating safety education and compliance training and effectively administering the self-insured workers' compensation programs.
- Compensation and Performance Management programs – Develop, analyze and administer comprehensive compensation classification plans and employee performance appraisal processes.
- Employee Relations – Effectively develop and manage solid working relationships among City employees by identifying and resolving workplace issues which contribute to satisfactory productivity, motivation and morale.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Human Resources has identified eight (8) strategic goals for 2016 and beyond:

- Identify and implement effective technology for continuous improvement of the performance appraisal process.

- Identify and implement initiatives with a focus of offering quality benefits while containing future cost to ensure that the City of Gahanna is attracting and retaining well qualified employees.
- Develop and manage an effective employee communication process within the City of Gahanna to keep employees in-the-know.
- Monitor and implement process improvements for Performance Evaluation/Management to include both full time and part time employees.
- Continue to monitor and review impact of federal healthcare reform and impact on workforce and operations of the City of Gahanna. Implement necessary process and policy changes to comply with Health Care Reform requirements.
- Compile a Policy Manual and develop a strategic plan for reviewing/and updating Human Resources Policies on an on-going basis.
- Conduct annual training needs analysis to identify present skills and future skill requirements to determine annual training sessions.
- Implement new strategies to enhance the Human Resource web page for recruiting and selection processes.

Challenges

The Human Resources has identified several challenges, which include:

- The implementation and administration of Affordable Care Act/Healthcare Reform and the impact it has on the City's employee benefit plans and workforce.
- Hiring and retaining top employees and Leadership Development. Identifying and developing leaders who are promotable is essential and connects to retention. This can be supported by strong employee training and development programs that emphasize leadership and growth.
- Citywide reductions in staffing have led to the challenge of doing more work with fewer employees. Maintaining a motivated and effective workforce in the face of increased workloads with fewer staff members will continue to be a challenge moving forward.

Department Performance

Accomplishments and Innovation

Human Resources is committed to process improvements by utilizing technology and implementing best practices to further *Innovation, Citizen Centricity* and *Economic Success*.

The Human Resources Department implemented a new performance management tool to enable the City to measure employees' performance and initiate and monitor a path for constant development and improvement. The Department also partnered with the Department of Parks and Recreation to quickly on-board around 60 seasonal pool employees to ensure the safety of residents.

In addition, the Department continues to effectively manage the self-funded workers compensation plan by proactively coordinating relevant safety training and reducing lost work time. Finally, the Department administered 7 competitive civil service exams to on-board well-qualified employees and ensure appropriate skills, abilities and knowledge.

Performance Measures

Recruitment and Retention

High voluntary turnover can impact the City's commitment to *Citizen Centricity* and can result in loss of productivity, loss of institutional knowledge, and affect the overall quality of services provided to the Citizens of Gahanna. The Department's target is to strive for a voluntary turnover rate below the Bureau of Labor Statistics (BLS) average.

Turnover Rate Comparison

Year	2012	2013	2014	2015
Target	16.3%	16.5%	16.1%	TBD
Actual	17.0%	22.4%	11.6%	TBD

Employee Benefits Administration: Renewals

Employee benefit plans affect the City's *Economic Success*, and the ability to recruit and retain high quality employees. Employee benefits are part of the total compensation package for our employees. Our target for medical premiums each year is for the year's renewal increase to be at or below the industry trend.

Medical Benefit Renewal Increase Comparison

Year	2012	2013	2014	2015
Target	<8%	<12%	<8%	<9%
Actual	0%	5.5%	6.5%	5.0%

Safety and Workers' Compensation: Expenditures

The overall cost of worker's compensation claims is the best evaluation of the effectiveness of our safety focused work environment and can impact the *Economic Success* of the City. Therefore, the Human Resources Department will measure the cost impact of annual claims. The target is for the total annual cost of self-insurance to be lower than the cost of being fully insured under the State Bureau of Workers' Compensation (BWC). *Note: The BWC target rate provided by the City's third-party administrator.*

Workers' Compensation Expenditure Comparison

Year	2012	2013	2014	2015
Target	<\$649,649	<\$686,648	<\$725,404	<\$767,411
Actual	\$208,462	\$237,636	\$203,212	TBD

Additional Funding Sources

The Human Resources Department also administers the City's Workers Compensation Self-Insurance program, the financial activity of which is reported in an Internal Service fund set up for that purpose.

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 261,544	\$ 280,299	\$ 294,350	\$ 289,420	\$ (4,930)
	Operating	56,105	47,504	91,100	105,600	14,500
	Operating Capital	-	-	-	-	-
	Departmental Total	317,649	327,803	385,450	395,020	9,570
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Director of Human Resources	1	1	1	1	0
	Human Resources Coordinator	1	1	1	1	0
	Human Resources Assistant	0	0	1	1	0
	Office Assistant	1	1	0	0	0
	Total Full-Time	3	3	3	3	0
	Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Total Part-Time	0	0	0	0	0

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101125-HUMAN RESOURCES					
4258-EMPLOYEE TESTING FEES	\$ -	\$ 840	\$ 500	\$ 500	\$ -
4319-HR SHARED SERVICES	\$ -	\$ -	\$ 1,000	\$ -	\$ (1,000)
101125-HUMAN RESOURCES Total	\$ -	\$ 840	\$ 1,500	\$ 500	\$ (1,000)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101125-HUMAN RESOURCES					
Salaries & Benefits					
5101-DIRECTOR	\$ 82,162	\$ 84,185	\$ 84,590	\$ 86,280	\$ 1,690
5105-FT ADMIN SALARY	\$ 59,702	\$ 61,172	\$ 61,470	\$ 62,690	\$ 1,220
5106-FT ADMIN HOURLY	\$ 35,027	\$ 35,889	\$ 37,700	\$ 38,850	\$ 1,150
5116-SERVICE CREDIT	\$ -	\$ -	\$ 1,300	\$ 1,950	\$ 650
5117-OVERTIME	\$ -	\$ -	\$ -	\$ 500	\$ 500
5122-EMPLOYEE WELLNESS	\$ 1,164	\$ 1,176	\$ 1,200	\$ 1,200	\$ -
5131-PERS	\$ 24,849	\$ 24,879	\$ 26,080	\$ 26,810	\$ 730
5132-WORKERS COMPENSATION	\$ 3,497	\$ 3,645	\$ 3,730	\$ 3,830	\$ 100
5133-HEALTH INSURANCE	\$ 47,825	\$ 52,805	\$ 55,844	\$ 58,810	\$ 2,966
5134-LIFE INSURANCE	\$ 534	\$ 513	\$ 666	\$ 670	\$ 4
5135-DENTAL INSURANCE	\$ 3,483	\$ 3,743	\$ 3,950	\$ 3,940	\$ (10)
5136-VISION INSURANCE	\$ 757	\$ 846	\$ 1,010	\$ 1,010	\$ -
5138-MEDICARE	\$ 2,387	\$ 2,450	\$ 2,710	\$ 2,780	\$ 70
5142-EAP	\$ 85	\$ 93	\$ 100	\$ 100	\$ -
5143-DRUG TESTING	\$ 70	\$ 8,903	\$ 14,000	\$ -	\$ (14,000)
Salaries & Benefits Total	\$ 261,544	\$ 280,298	\$ 294,350	\$ 289,420	\$ (4,930)
Operating					
5249-CONTRACT SERVICES	\$ 6,750	\$ -	\$ -	\$ -	\$ -
5251-TECH MAINTENANCE	\$ 14,937	\$ 14,818	\$ 16,000	\$ 16,000	\$ -
5278-TESTING MATERIAL	\$ 923	\$ 1,146	\$ 10,500	\$ 2,500	\$ (8,000)
5279-TRAINING	\$ 7,500	\$ 4,822	\$ 15,000	\$ 15,000	\$ -
5280-EMPLOYEE RELATIONS	\$ 1,925	\$ 2,593	\$ 2,500	\$ 2,500	\$ -
5281-WELLNESS PLAN	\$ 4,095	\$ 2,761	\$ 10,200	\$ 10,200	\$ -
5292-FLEXIBLE SPENDING ACCOUNT	\$ -	\$ -	\$ 7,500	\$ 10,000	\$ 2,500
5297-MISCELLANEOUS	\$ 260	\$ 719	\$ 5,900	\$ 5,900	\$ -
5301-OFFICE SUPPLIES	\$ 1,167	\$ 1,142	\$ -	\$ -	\$ -
5325-SAFETY SUPPLIES	\$ 6,955	\$ 6,159	\$ 10,000	\$ 10,000	\$ -
5401-OFFICE EXPENSE	\$ 2,951	\$ 2,674	\$ 3,500	\$ 3,500	\$ -
5432-ADVERTISING	\$ 8,643	\$ 10,671	\$ 10,000	\$ 10,000	\$ -
5405-EMPLOYEE SCREENINGS	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Operating Total	\$ 56,105	\$ 47,504	\$ 91,100	\$ 105,600	\$ 14,500
101125-HUMAN RESOURCES Total	\$ 317,649	\$ 327,803	\$ 385,450	\$ 395,020	\$ 9,570
Grand Total	\$ 317,649	\$ 327,803	\$ 385,450	\$ 395,020	\$ 9,570



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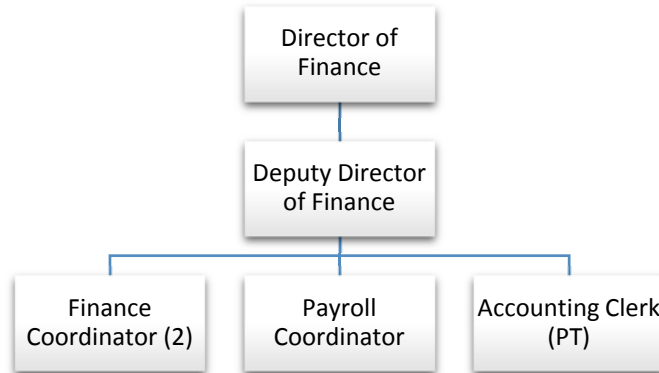
Finance

Jennifer Teal
Director of Finance

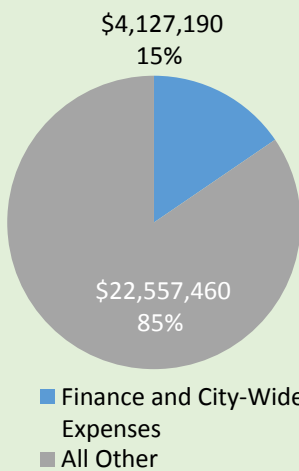
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Portion of \$ 26.7 M Annual Operating Budget





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Department Description

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

The Finance Department contributes to the City's *Economic Success* by effectively overseeing the collection and distribution of all City revenues, including the local income tax, property tax and all other streams of income for the City.

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

The Department's day-to-day responsibilities include payroll processing for more than 250 full-time, part-time and seasonal employees on a biweekly basis totaling more than \$10.5 Million annually, as well as processing more than 11,500 annual vendor payments totaling over \$30 Million per year. The Finance Department also provides general accounting services including investing and banking activity of over \$50 million in pooled cash from all City funds.

The Finance Department is also responsible for administering city-wide expenses such as inter-fund transfers, debt service transfers and payments, enforcing revenue sharing agreements and managing Tax Increment Financing transactions.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Finance Department has identified five strategic goals for 2016 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Effective Communication*.

- Receive the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) award annually.
- Receive the Excellence in Financial Reporting (CAFR) award from GFOA annually.
- Continue to formally document policies and procedures.
- Research and establish targets and benchmarks for financial and performance indicators.
- Continue to establish and implement the Lean Gahanna initiative to make the City's operations simpler, faster, better and less costly.

Challenges

The primary challenge facing the Finance Department is balancing the public's demand for high-quality, high-frequency financial and performance reporting with the need to maintain the Department's day-to-day financial management and transactional activities with limited staff on hand.

Non-Routine or New Items

In 2015, the City added a full-time Finance Coordinator position to assist with the preparation of the City's financial documents (i.e.: CAFR, Capital Needs Assessment, Budget, Performance Dashboard, etc.) and coordinate the City's Lean Gahanna initiative under direction of the Assistant City Administrator/Director of Finance. This new position will maintain and enhance the quality of financial and performance reporting for citizens, assist in coordinating special projects as well as provide assistance to other areas of the Finance Department.

Department Performance

Accomplishments and Innovation

The Department demonstrated its commitment to *Effective Communication* by receiving the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the second consecutive year, as well as the Excellence in Financial Reporting Award for its Comprehensive Annual Financial Report (CAFR). Additionally, throughout 2015, the Finance Department collected and consolidated city-wide department performance metrics and published a quarterly Performance Measurement Dashboard.

Performance Measures

Cost of Income Tax Collection

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 and contribute to the *Economic Success* of the City. *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.*

Income Tax Collection Cost (Per \$1,000 Collected)

Year	2012	2013	2014	2015	2016
Target	<\$30.00	<\$25.00	<\$25.00	<\$25.00	<\$20.00
Actual	\$20.10	\$18.90	\$19.10	TBD	TBD

Financial Reporting

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

Financial Reporting Outcomes

Year	2012	2013	2014	2015
CAFR / BFS	BFS	CAFR	CAFR	CAFR
In-House or Contracted	In-House	In-House	In-House	In-House
Audit Opinion	Clean	Clean	Clean	TBD

Financial Communication

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

GFOA Financial Communications Awards

Year	2012	2013	2014	2015
Budget Award	N/A	Applied, No Award	Awarded	TBD
CAFR Award	N/A	Awarded	TBD	TBD

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 440,584	\$ 405,391	\$ 492,150	\$ 521,430	\$ 29,280
	Operating	1,132,092	1,214,006	1,423,856	1,360,260	(63,596)
	Transfers	1,024,000	2,477,526	2,613,350	2,220,500	(392,850)
	Departmental Total	2,596,676	4,096,923	4,529,356	4,102,190	(427,166)
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Director of Finance (1)	1	1	1	1	0
	Deputy Director of Finance	1	1	1	1	0
	Finance Coordinator	1	1	2	2	0
Payroll Coordinator	1	1	1	1	0	
Accounting Technician	1	0	0	0	0	
Total Full-Time	5	4	5	5	0	
Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
Office Support Worker III	0	1	1	1	0	
Total Part-Time	0	1	1	1	0	

(1) The Assistant City Administrator and Finance Director functions are temporarily being fulfilled simultaneously the same employee. As a result, the employee is counted within each department.

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101100-GENERAL GOVERNMENT					
4101-INCOMETAX	\$ 17,163,411	\$ 17,387,213	\$ 17,632,800	\$ 17,990,000	\$ 357,200
4115-HOTEL/MOTELTAX	\$ 410,357	\$ 459,793	\$ 483,700	\$ 502,300	\$ 18,600
4121-REAL ESTATE TAX	\$ 1,421,392	\$ 1,417,534	\$ 1,460,520	\$ 1,483,000	\$ 22,480
4123-PERSONAL TANGIBLE	\$ 236	\$ 115	\$ -	\$ -	\$ -
4124-INHERITANCETAX	\$ 555,820	\$ 148,201	\$ 75,000	\$ -	\$ (75,000)
4151-LOCAL GOVERNMENT FUND	\$ 736,858	\$ 721,240	\$ 764,000	\$ 722,000	\$ (42,000)
4152-CIGARETTE TAX	\$ 942	\$ 908	\$ 900	\$ 900	\$ -
4153-ROLLBACK & HOMESTEAD	\$ 189,710	\$ 193,224	\$ 194,000	\$ 196,000	\$ 2,000
4309-GRANTS	\$ 179,849	\$ 32,276	\$ 3,580	\$ -	\$ (3,580)
4611-INTEREST INCOME	\$ 468,974	\$ 461,489	\$ 450,000	\$ 475,000	\$ 25,000
4632-MISCELLANEOUS INCOME	\$ 228,596	\$ 28,426	\$ 25,000	\$ 25,000	\$ -
4653-TAX P&I COLLECTED	\$ 376,932	\$ 379,179	\$ 350,000	\$ 350,000	\$ -
4659-TAX MISC FEES & NSF FEES	\$ 2,170	\$ 1,230	\$ 1,200	\$ 1,200	\$ -
4934-TRANSFER-GARAGE CHARGES	\$ 38,694	\$ 77,370	\$ 77,370	\$ 77,370	\$ -
4935-TRANSFER-ADMIN CHARGES	\$ 723,364	\$ 762,116	\$ 801,430	\$ 865,200	\$ 63,770
4940-TRANSFER FROM TAX INC.	\$ 110,890	\$ 500,000	\$ 561,400	\$ 600,000	\$ 38,600
4960-REFUND PY EXPENDITURES	\$ -	\$ 9,747	\$ -	\$ -	\$ -
4610-REBATES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
101100-GENERAL GOVERNMENT Total	\$ 22,608,195	\$ 22,580,062	\$ 22,880,900	\$ 23,288,970	\$ 408,070
101439-OHIO HERB EDUCATION CTR					
4115-HOTEL/MOTELTAX	\$ -	\$ -	\$ -	\$ 45,700	\$ 45,700
4460-OHEC HOTEL/MOTEL TAX	\$ 40,337	\$ 41,781	\$ 43,900	\$ -	\$ (43,900)
101439-OHIO HERB EDUCATION CTR Total	\$ 40,337	\$ 41,781	\$ 43,900	\$ 45,700	\$ 1,800
Grand Total	\$ 22,648,532	\$ 22,621,843	\$ 22,924,800	\$ 23,334,670	\$ 409,870

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101130-FINANCE					
Salaries & Benefits					
5101-DIRECTOR	\$ 93,418	\$ 95,718	\$ 96,180	\$ 98,880	\$ 2,700
5102-DEPUTY DIRECTOR	\$ 75,321	\$ 78,191	\$ 78,800	\$ 80,370	\$ 1,570
5106-FT ADMIN HOURLY	\$ 146,094	\$ 113,723	\$ 135,530	\$ 143,150	\$ 7,620
5111-PART TIME	\$ -	\$ 10,304	\$ 31,200	\$ 31,200	\$ -
5116-SERVICE CREDIT	\$ 3,350	\$ 2,750	\$ 2,950	\$ 1,900	\$ (1,050)
5117-OVERTIME	\$ 138	\$ -	\$ 500	\$ 500	\$ -
5122-EMPLOYEE WELLNESS	\$ 1,322	\$ 1,143	\$ 1,600	\$ 2,000	\$ 400
5131-PERS	\$ 44,575	\$ 41,347	\$ 46,824	\$ 50,120	\$ 3,296
5132-WORKERS COMPENSATION	\$ 6,292	\$ 6,069	\$ 6,940	\$ 7,160	\$ 220
5133-HEALTH INSURANCE	\$ 59,006	\$ 44,038	\$ 77,690	\$ 91,360	\$ 13,670
5134-LIFE INSURANCE	\$ 941	\$ 816	\$ 1,126	\$ 1,170	\$ 44
5135-DENTAL INSURANCE	\$ 4,471	\$ 4,064	\$ 6,136	\$ 6,560	\$ 424
5136-VISION INSURANCE	\$ 972	\$ 913	\$ 1,544	\$ 1,670	\$ 126
5138-MEDICARE	\$ 4,541	\$ 4,234	\$ 4,940	\$ 5,200	\$ 260
5142-EAP	\$ 142	\$ 148	\$ 190	\$ 190	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 440,584	\$ 403,457	\$ 492,150	\$ 521,430	\$ 29,280
Operating					
5241-BANK CHARGES	\$ 15,724	\$ 12,324	\$ 21,000	\$ 22,000	\$ 1,000
5249-CONTRACT SERVICES	\$ 378,954	\$ 364,519	\$ 477,300	\$ 430,900	\$ (46,400)
5251-TECH MAINTENANCE	\$ 28,388	\$ 35,569	\$ 38,000	\$ 38,000	\$ -
5279-TRAINING	\$ -	\$ -	\$ 2,000	\$ 2,000	\$ -
5282-INSURANCE	\$ 100	\$ 100	\$ 300	\$ 300	\$ -
5293-AUDIT EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
5301-OFFICE SUPPLIES	\$ 640	\$ 102	\$ -	\$ -	\$ -
5401-OFFICE EXPENSE	\$ 4,531	\$ 5,877	\$ 8,000	\$ 8,000	\$ -
5462-DELINQUENT TAX CASES	\$ 10,693	\$ 14,747	\$ 15,000	\$ 15,000	\$ -
Operating Total	\$ 439,029	\$ 433,239	\$ 561,600	\$ 516,200	\$ (45,400)

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
Capital						
5596-CAPITAL PROJ/IMP	\$ 12,519	\$ 20,285	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 12,519	\$ 20,285	\$ -	\$ -	\$ -	\$ -
101130-FINANCE Total	\$ 892,132	\$ 856,981	\$ 1,053,750	\$ 1,037,630	\$ (16,120)	
101131-AUDITOR						
Operating						
5289-MUNICIPAL COURT	\$ 23,791	\$ 19,702	\$ 25,000	\$ 28,000	\$ 3,000	\$ 3,000
5294-ELECTIONS	\$ -	\$ 72,576	\$ 15,000	\$ 40,000	\$ 25,000	\$ 25,000
5295-CO AUDITOR & TREAS FEES	\$ 29,545	\$ 17,550	\$ 28,400	\$ 33,560	\$ 5,160	\$ 5,160
5296-TAX DELINQUENT LAND	\$ 142	\$ 67	\$ 1,500	\$ 500	\$ (1,000)	\$ (1,000)
Operating Total	\$ 53,478	\$ 109,895	\$ 69,900	\$ 102,060	\$ 32,160	\$ 32,160
101131-AUDITOR Total	\$ 53,478	\$ 109,895	\$ 69,900	\$ 102,060	\$ 32,160	\$ 32,160
101135-MISCELLANEOUS						
Salaries & Benefits						
5126-RETIREMENT PAY	\$ -	\$ 1,934	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ -	\$ 1,934	\$ -	\$ -	\$ -	\$ -
Operating						
5291-UNEMPLOYMENT COMPENSATION	\$ 14,361	\$ 2,345	\$ 24,000	\$ 15,000	\$ (9,000)	\$ (9,000)
5293-AUDIT EXPENSES	\$ 25,369	\$ 26,876	\$ 39,000	\$ 40,000	\$ 1,000	\$ 1,000
5299-TAX PAYMENTS	\$ 231,354	\$ 235,353	\$ 250,000	\$ 250,000	\$ -	\$ -
5433-LEGAL ADVERTISING	\$ 2,239	\$ 3,954	\$ 6,000	\$ 5,000	\$ (1,000)	\$ (1,000)
5455-MISCELLANEOUS EXPENSES	\$ -	\$ -	\$ 16,256	\$ -	\$ (16,256)	\$ (16,256)
5456-OPERATIONAL EXPENSES	\$ 10,179	\$ 1,666	\$ 22,000	\$ 10,000	\$ (12,000)	\$ (12,000)
5463-SETTLEMENTS & JUDGEMENTS	\$ 16,899	\$ 368	\$ 20,000	\$ 10,000	\$ (10,000)	\$ (10,000)
5495-REFUNDS	\$ 750	\$ -	\$ 4,250	\$ 1,000	\$ (3,250)	\$ (3,250)
5496-STATUTORY REFUNDS	\$ -	\$ -	\$ 750	\$ -	\$ (750)	\$ (750)
5815-REFUND OF PY REVENUE	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 301,152	\$ 300,562	\$ 382,256	\$ 331,000	\$ (51,256)	\$ (51,256)
101135-MISCELLANEOUS Total	\$ 301,152	\$ 302,496	\$ 382,256	\$ 331,000	\$ (51,256)	\$ (51,256)
101354-CIC						
Operating						
5456-OPERATIONAL EXPENSES	\$ 37,589	\$ 41,100	\$ 45,900	\$ 45,600	\$ (300)	\$ (300)
5457-OHIO HERB EDUC CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 37,589	\$ 41,100	\$ 45,900	\$ 45,600	\$ (300)	\$ (300)
101354-CIC Total	\$ 37,589	\$ 41,100	\$ 45,900	\$ 45,600	\$ (300)	\$ (300)
101356-CVB						
Operating						
5456-OPERATIONAL EXPENSES	\$ 300,845	\$ 329,210	\$ 364,200	\$ 365,400	\$ 1,200	\$ 1,200
Operating Total	\$ 300,845	\$ 329,210	\$ 364,200	\$ 365,400	\$ 1,200	\$ 1,200
101356-CVB Total	\$ 300,845	\$ 329,210	\$ 364,200	\$ 365,400	\$ 1,200	\$ 1,200
101991-TRANSFERS						
Transfers						
5933-TRANS TO GBR	\$ -	\$ 821,886	\$ 595,800	\$ 748,500	\$ 152,700	\$ 152,700
5934-TRANS TO STORMWATER	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	\$ -
5936-TRANS TO CAPITAL IMP	\$ 1,004,000	\$ 1,635,640	\$ 1,997,550	\$ 3,050,200	\$ 1,052,650	\$ 1,052,650
5938-TRANS TO RESERVE SICK/VAC	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
5944-TRANSFER	\$ -	\$ 69,900	\$ 19,312	\$ -	\$ (19,312)	\$ (19,312)
5950-ADVANCE	\$ -	\$ 19,320	\$ -	\$ -	\$ -	\$ -
Transfers Total	\$ 1,024,000	\$ 2,566,746	\$ 2,632,662	\$ 3,843,700	\$ 1,211,038	\$ 1,211,038
101991-TRANSFERS Total	\$ 1,024,000	\$ 2,566,746	\$ 2,632,662	\$ 3,843,700	\$ 1,211,038	\$ 1,211,038
Grand Total	\$ 2,609,195	\$ 4,206,428	\$ 4,548,668	\$ 5,725,390	\$ 1,176,722	\$ 1,176,722

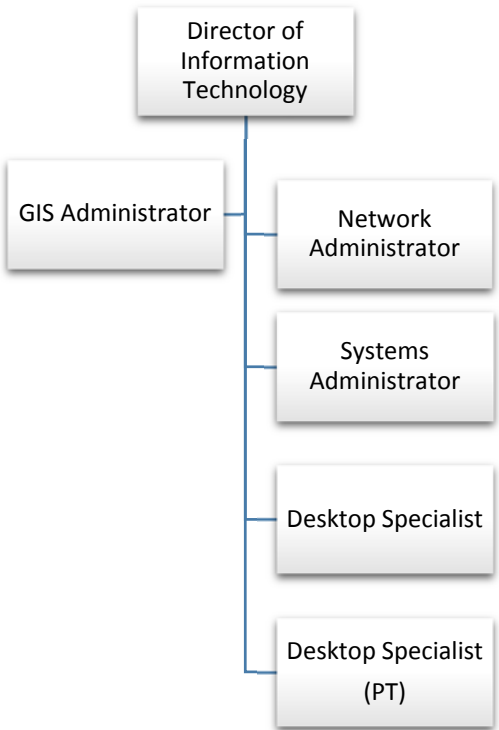
Information Technology

Rory Gaydos
Director

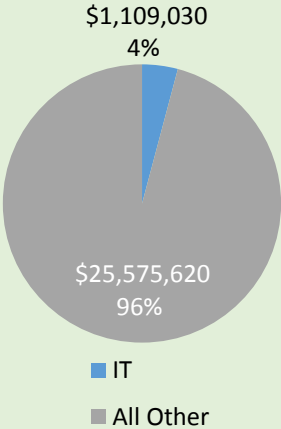
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**Portion of \$ 26.7 M
Annual Operating Budget**





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Department Description

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

While each team member has unique responsibilities, the Director guides training to ensure staff are cross-trained, helping to ensure the department achieves maximum uptime and delivers the highest value of service and support to City departments and the citizens of our community through industry standard levels of service.

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

Through planning, developing, implementing, integrating and securing all aspects of technology used by the City's departments the Information Technology Department focuses on providing value in two ways. First, the department strives for maximum uptime and security for the City's core IT systems to ensure City stakeholders have access to technology whenever it is needed. Second, the department helps to create new work methods and processes utilizing technology aimed at increasing productivity, lowering operational costs, increasing work process efficiencies. The department also seeks to find new ways to generate non-tax revenues so that residents receive a high return on their tax investment.

Information Technology Operations Division

Division Description

The IT Operations division provides guidance, security, support, and maintenance for all operational IT functions throughout the City. This division strives to create and provide efficiencies and value to citizens and City employees through the professional services it delivers, which include:

- Managing fiber interconnectivity and vendor management for GNET;
- Wireless infrastructure for city hall, police department, and numerous satellite facilities as well as traffic signals and other specialized equipment;
- Maintaining enterprise storage, virtually hosted terminals and servers;
- Maintaining Ethernet infrastructure and physical end points (223 desktops, laptops, and tablets) dispersed across 10 locations;
- Business application configuration, support, maintenance for numerous program-specific platforms;
- Network monitoring, security, and penetration testing;
- Jointly ensure Payment Card Industry (PCI) and Law Enforcement Agencies Data System (LEADS) compliance;
- Providing IT-related training and support for City staff for areas including telecommunications, computer software and hardware, as well as mobile unit support for public safety operations

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The IT Operations division has identified the following priorities and initiatives which will strengthen the City's technology infrastructure and promote efficiencies in 2016 and beyond. These include:

- Upgrading core switch and installing a secondary (therefore dual core) switch for City hall.
- Initiating a security initiative for City-wide cybersecurity training.
- Planning and implementing integrity and redundancy measures for GNET.
- Upgrading the City's Microsoft Active Directory (AD) environment.
- Replacing four physical servers as part of the hardware lifecycle plan.
- Replacing forty end point computers as part of the hardware lifecycle plan.
- Performing network penetration testing for the City's network to identify security vulnerabilities.
- Working toward achieving a payment card industry data security standard (PCI DDS) v3.1.1

Challenges

The primary challenge for the entire IT Department is the size, scope, and complexity of the City's supported users and systems when compared to the size of the team. 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 our 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 Division's time is spent maintaining security standards, current services, ensuring federal and state standards are met, and working to mature and strengthen our core services. This leaves a limited amount of time for new projects and initiatives.

Division Performance

Accomplishments and Innovation

The IT Operations division contributed to the City's *Economic Success* by ensuring proper billing for GNET fiber usage with Gahanna-Jefferson Public School District and Mifflin Township for \$11,896 annually.

The IT Operations division contributed to the goal of *Effective Communication* by:

- Developing a PCI Information Security Policy & Technology Systems Use Policy.
- Implementation of a dual core router for the City's primary data center.

IT Operations' efforts consistently drive *Innovation* and *Smart Growth* in the City. Some 2016 examples include:

- Developing and implementing a SAN lifecycle replacement program.
- Developing and implementing a core switch lifecycle replacement program.
- Development and implementation of mobile device management for City owned tablets and smartphones.

Performance Measures

Number of Endpoints Served

The number of endpoints served provides a measurement which illustrates the number of desktops, laptops, terminals and tablets used by City staff to leverage information technology. *Note: This measure is based on the inventory of endpoints that the IT department lifecycles and supports throughout the City.*

Number of IT Endpoints Served

2012	2013	2014	2015
225	205	213	223

IT Operations Expenditures Per City Employee

The total IT operations expenditures per city employee gives an indication of the relative cost of operating and maintaining the City's IT infrastructure. Costs have increased over time due to the identification and implementation of lifecycle replacement programs. IT infrastructure consists of the equipment, maintenance and support of servers, virtual environments, software licensing, storage and switches.

IT Expenditures Per City Employee

2012	2013	2014	2015
\$3,082	\$4,151	\$3,914	TBD

Network Switch Time Up

Network uptime is the time in which network resources have been available or functional for users. Network uptime is often measured in percentages, so an uptime of 99.995% uptime for a year would mean that the network was not functional (excluding scheduled maintenance) for 2.16 minutes per month. Network switches are the transportation mechanisms which deliver services to users such as internet, email and other server based applications from various places on the network or internet. *Note: Network switch uptimes are reported from Nagios, the City's system, network and infrastructure monitoring software application. A high uptime is desirable and demonstrates a reliable network.*

Network Switch Uptime (Percentage)

2012	2013	2014	2015
99.754%	99.964%	99.956%	TBD

Geographic Information Systems (GIS) Division

Division Description

The GIS division provides geo-enriched data that is used to better understand the City's built infrastructure, natural environment and public safety needs. This information is shared through GIS viewers that allow users to view, query, analyze and print maps. The GIS Division strives to create and maintain spatial intelligence to inform citizens and ensure that City employees are as efficient as possible. This is accomplished by:

- Managing and updating 240 spatial datasets which include useful information about City properties, infrastructure and assets. Specifically some of the data layers include Gahanna boundaries, City assets and infrastructure, AEP distribution, parcels, water bodies, flood plains, parks, government parcels, ward districts, townships and transportation layers (sidewalks, bike paths, railways, bridges and capital improvements).
- Processing internal map requests and printing
- Providing custom GIS viewers (websites) for internal and external stakeholders
- Updating and supporting mapping applications used by the Police Department
- Supporting and maintaining income generating hosted services for neighboring municipalities

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

For 2016, the GIS division aims to enhance GIS applications by upgrading GeoCortex applications from Silverlight and moving to a more widely supported platform such as HTML 5.

Challenges

Throughout most of 2015, the GIS Administrator position was unfilled, due to an unplanned vacancy. The core responsibilities of the position were fulfilled through a combination of contract support and staff from outside departments. This set of short-term solutions will not be sustainable in the future, and filling the GIS Administrator position in late 2015 or early 2016 will be a priority.

Non-Routine or New items

In 2016, the GIS Division will continue with a Shared Services agreement with the City of Whitehall to leverage Gahanna's GIS capabilities and provide an overall savings to the taxpayers of both municipalities. Through this agreement, Gahanna will receive \$18,000 annually in exchange for providing GIS hosting services to the City of Whitehall.

Division Performance

Accomplishments and Innovation

The GIS division promoted *Citizen Centricity* in a multitude of ways, to include:

- Working with the Public Service Department to develop the core infrastructure of a GIS centric 3-1-1 application to replace an aged database system used to track and log service requests.
- Ensuring that the Public GIS viewer is continually updated and available to citizens. This viewer contains geographic data and analysis tools to query, draw and print current information.

GIS contributed to the City's *Economic Success* through the continued implementation of a Memorandum of Understanding and contract with the City of Whitehall for GIS services for \$18,000 annually, managing

tracking and maintaining the City's fiber infrastructure and deploying a development viewer for businesses to easily search and view the City's incentive areas.

The GIS division fostered *Innovation* by maintaining and supporting an embedded zoning finder application for businesses, realtors and citizens to easily search zoning information by address and provide direct links to the City's zoning code.

Budget Information

Appropriation and Position Summary

	General Fund					
	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 358,359	\$ 401,304	\$ 435,210	\$ 417,830	\$ (17,380)
	Operating	523,754	418,040	638,311	636,200	(2,111)
	Operating Capital	55,436	45,516	132,500	55,000	(77,500)
	Departmental Total	937,549	864,860	1,206,021	1,109,030	(96,991)
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Director of Technology	1	1	1	1	0
	System Administrator	1	1	1	1	0
	Network Administrator	1	1	1	1	0
	GIS Administrator (1)	1	0	1	1	0
	GIS Technician	0	1	0	0	0
	Desktop Support Specialist (2)	1	1	1	1	0
	Total Full-Time	5	5	5	5	0
	Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Office Support Worker III	0	0	1	1	0
	GIS Technician	1	0	0	0	0
	Total Part-Time	1	0	1	1	0

- (1) The Public Service Administrative Technician is temporarily fulfilling the functions of the GIS Administrator simultaneously with the Administrative Technician functions. As a result the employee is counted in each department.
- (2) For 2015 this is a contracted service with employment scheduled for 2016.

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101348-INFORMATION TECHNOLOGY					
4314-FIBER BOND REPAYMENT	\$ 11,897	\$ 10,886	\$ 11,300	\$ 11,300	\$ -
4315-FIBER MAINTENANCE FEES	\$ -	\$ 1,011	\$ 2,700	\$ 2,700	\$ -
101348-INFORMATION TECHNOLOGY Total	\$ 11,897	\$ 11,897	\$ 14,000	\$ 14,000	\$ -
101355-GIS					
4312-IT CHARGES FOR SERVICE	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
101355-GIS Total	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -
Grand Total	\$ 11,897	\$ 29,897	\$ 32,000	\$ 32,000	\$ -

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101140-PUBLIC SERVICE					
Operating					
5484-UTILITIES - TELEPHONE	\$ 51,823	\$ 138	\$ -	\$ -	\$ -
Operating Total	\$ 51,823	\$ 138	\$ -	\$ -	\$ -
101140-PUBLIC SERVICE Total	\$ 51,823	\$ 138	\$ -	\$ -	\$ -
101348-INFORMATION TECHNOLOGY					
Salaries & Benefits					
5101-DIRECTOR	\$ 36,684	\$ 62,521	\$ 89,540	\$ 92,310	\$ 2,770
5105-FT ADMIN SALARY	\$ 65,789	\$ 67,196	\$ 122,540	\$ 123,210	\$ 670
5106-FT ADMIN HOURLY	\$ 92,933	\$ 95,236	\$ 13,080	\$ -	\$ (13,080)
5111-PARTTIME	\$ -	\$ -	\$ 11,235	\$ 16,350	\$ 5,115
5116-SERVICE CREDIT	\$ 876	\$ 850	\$ 1,050	\$ 1,050	\$ -
5117-OVERTIME	\$ 5,530	\$ 2,934	\$ 5,000	\$ 500	\$ (4,500)
5122-EMPLOYEE WELLNESS	\$ 105	\$ 200	\$ 1,600	\$ 1,200	\$ (400)
5131-PERS	\$ 28,254	\$ 31,511	\$ 34,205	\$ 32,850	\$ (1,355)
5132-WORKERS COMPENSATION	\$ 3,985	\$ 4,584	\$ 4,891	\$ 4,700	\$ (191)
5133-HEALTH INSURANCE	\$ 54,234	\$ 60,328	\$ 70,974	\$ 43,350	\$ (27,624)
5134-LIFE INSURANCE	\$ 584	\$ 607	\$ 967	\$ 780	\$ (187)
5135-DENTAL INSURANCE	\$ 4,336	\$ 3,852	\$ 5,250	\$ 3,940	\$ (1,310)
5136-VISION INSURANCE	\$ 870	\$ 873	\$ 1,340	\$ 1,010	\$ (330)
5138-MEDICARE	\$ 2,856	\$ 3,144	\$ 3,558	\$ 3,410	\$ (148)
5142-EAP	\$ 99	\$ 111	\$ 130	\$ 130	\$ -
5143-DRUG TESTING	\$ 41	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 297,175	\$ 333,948	\$ 365,360	\$ 324,790	\$ (40,570)
Operating					
5249-CONTRACT SERVICES	\$ -	\$ -	\$ 69,620	\$ 22,000	\$ (47,620)
5251-TECH MAINTENANCE	\$ 190,760	\$ 154,963	\$ 198,900	\$ 197,800	\$ (1,100)
5252-SOFTWARE AS A SERVICE (SAAS)	\$ -	\$ -	\$ -	\$ -	\$ -
5273-MILEAGE REIMBURSEMENT	\$ 169	\$ 167	\$ 300	\$ 300	\$ -
5290-WEB SITE	\$ -	\$ -	\$ -	\$ -	\$ -
5320-OPERATING EQUIPMENT	\$ 225,033	\$ 162,987	\$ 211,791	\$ 189,000	\$ (22,791)
5401-OFFICE EXPENSE	\$ -	\$ 116	\$ 400	\$ 400	\$ -
5465-IT LICENSING	\$ 22,484	\$ 12,163	\$ 25,500	\$ 26,200	\$ 700
5483-UTILITIES - CELL PHONE	\$ -	\$ 10,304	\$ 14,000	\$ 14,000	\$ -
5484-UTILITIES - TELEPHONE	\$ -	\$ 53,859	\$ 74,000	\$ 74,000	\$ -
5321-IT ENDPOINT LIFECYCLE EQ	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000
Operating Total	\$ 438,447	\$ 394,559	\$ 594,511	\$ 591,700	\$ (2,811)
Capital					
5512-CAPITAL EQUIPMENT	\$ 55,436	\$ 45,516	\$ 132,500	\$ 55,000	\$ (77,500)
5596-CAPITAL PROJ/IMP	\$ 9,312	\$ -	\$ 26,000	\$ -	\$ (26,000)
Capital Total	\$ 64,748	\$ 45,516	\$ 158,500	\$ 55,000	\$ (103,500)
101348-INFORMATION TECHNOLOGY Total	\$ 800,370	\$ 774,023	\$ 1,118,371	\$ 971,490	\$ (146,881)
101355-GIS					

Expenditures	2013 Actuals	2014 Actuals	2015		2016 Request	Change
			Appropriated			
Salaries & Benefits						
5105-FT ADMIN SALARY	\$ -	\$ -	\$ -		\$ 56,140	\$ 56,140
5106-FT ADMIN HOURLY	\$ 44,113	\$ 49,531	\$ 49,320		\$ -	\$ (49,320)
5111-PART TIME	\$ 291	\$ -	\$ -		\$ -	\$ -
5116-SERVICE CREDIT	\$ -	\$ -	\$ -		\$ -	\$ -
5117-OVERTIME	\$ -	\$ -	\$ 500		\$ -	\$ (500)
5122-EMPLOYEE WELLNESS	\$ 98	\$ 32	\$ 400		\$ 400	\$ -
5131-PERS	\$ 6,216	\$ 6,799	\$ 7,040		\$ 7,920	\$ 880
5132-WORKERS COMPENSATION	\$ 877	\$ 991	\$ 1,010		\$ 1,140	\$ 130
5133-HEALTH INSURANCE	\$ 7,372	\$ 7,591	\$ 9,000		\$ 24,770	\$ 15,770
5134-LIFE INSURANCE	\$ 140	\$ 140	\$ 150		\$ 150	\$ -
5135-DENTAL INSURANCE	\$ 1,161	\$ 1,248	\$ 1,320		\$ 1,320	\$ -
5136-VISION INSURANCE	\$ 251	\$ 282	\$ 340		\$ 340	\$ -
5138-MEDICARE	\$ 638	\$ 711	\$ 730		\$ 820	\$ 90
5142-EAP	\$ 28	\$ 31	\$ 40		\$ 40	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -		\$ -	\$ -
Salaries & Benefits Total	\$ 61,184	\$ 67,355	\$ 69,850		\$ 93,040	\$ 23,190
Operating						
5251-TECH MAINTENANCE	\$ 29,575	\$ 23,344	\$ 43,600		\$ 44,300	\$ 700
5273-MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 200		\$ 200	\$ -
5301-OFFICE SUPPLIES	\$ 3,909	\$ -	\$ -		\$ -	\$ -
Operating Total	\$ 33,484	\$ 23,344	\$ 43,800		\$ 44,500	\$ 700
101355-GIS Total	\$ 94,668	\$ 90,699	\$ 113,650		\$ 137,540	\$ 23,890
Grand Total	\$ 946,861	\$ 864,860	\$ 1,232,021		\$ 1,109,030	\$ (122,991)



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Parks and Recreation

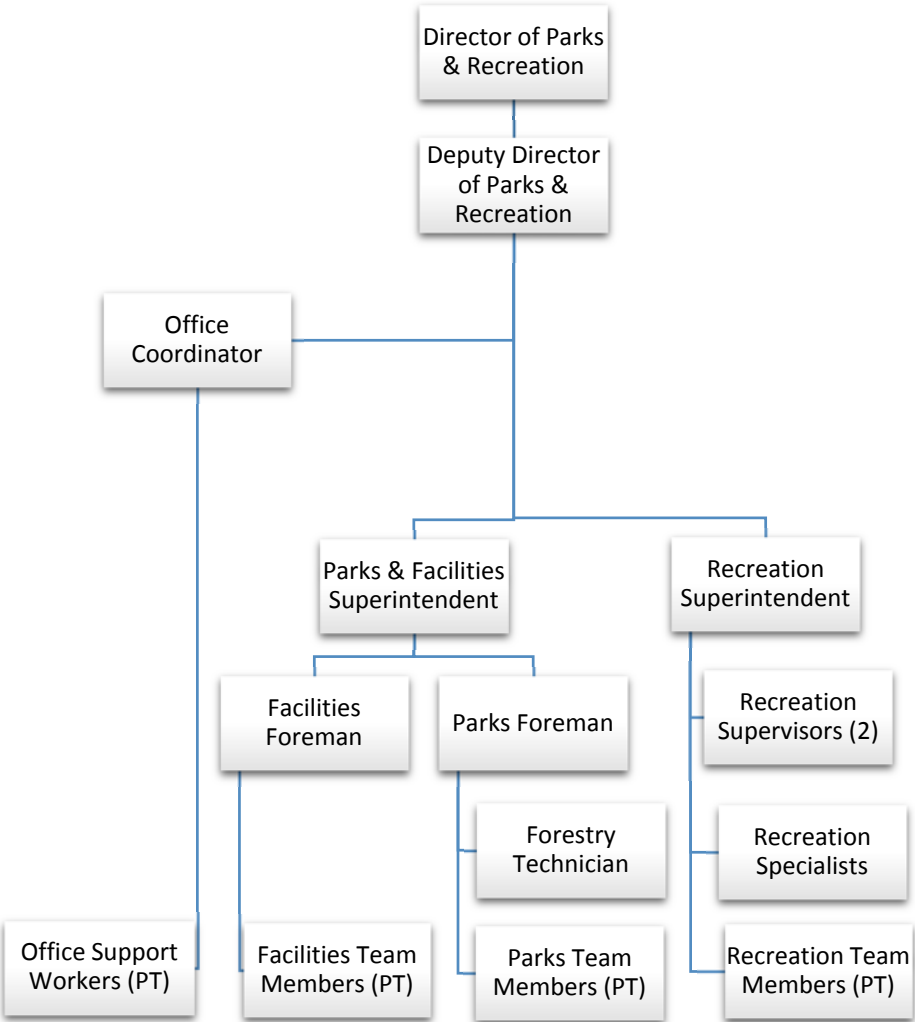
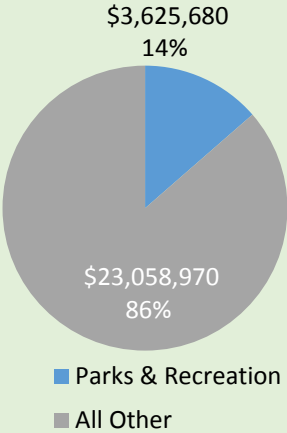
Troy Euton
Director

200 S. Hamilton Rd
 Gahanna, OH 43230

(614) 342-4259

troy.euton@gahanna.gov

**Portion of \$ 26.7 M
 Annual Operating Budget**





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Department Description

The vision of the Parks and Recreation Department is to enhance and preserve parks and recreation services, lands, and facilities through high standards and innovation that positions Gahanna as a leading community and a great place to live, work and play.

The mission of the Parks and Recreation Department is to conserve the natural environment through parks and open space as well as provide balanced, sustainable and accessible recreation opportunities and facilities.

The Parks and Recreation Department provides park access and recreation opportunities that contribute to Gahanna's *Economic Success* through *Citizen Centric* operational planning and its *Innovative* practices. The investments in quality of life for Gahanna are guided by *Smart Growth* strategies. The Department's message, information, and services contribute to *Effective Communication* to both current and future residents, corporate citizens, and visitors to increase engagement in Gahanna.

The Department is responsible for managing, maintaining and programming more than 760 diverse acres of open space, parkland and parks and recreation facilities. The Department is responsible for the second largest amount of acreage owned by a municipality in suburban Franklin County. It includes:

- Gahanna Woods State Nature Preserve
- 42 City Parks
- 2 Aquatic Facilities
- Senior Center
- Pizzurro Dog Park
- 5 Rentable Shelters
- 15 Playgrounds
- 200 acres of preserved open space
- The Ohio Herb Education Center
- Gahanna Municipal Golf Course
- BASE Skate Park
- 3 Athletic Complexes with 30 fields
- 4 Basketball & 4 Tennis Courts
- Creekside Park & Plaza

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

The Department of Parks and Recreation works in partnership with civic and community organizations by providing facilities, staff, and program support, including the Gahanna Convention and Visitors Bureau's Holiday Lights! and Creekside Blues & Jazz Festival, Gahanna Jefferson Public Schools, Gahanna Lions Club's Independence Day Parade, Gahanna youth sports leagues and more.

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

Administrative Division

Division Description

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Connectivity - Develop planning for Big Walnut Trail section 8	1st Qtr 2016	<i>Smart Growth</i>
Connectivity – Complete Bike Trail Advisory Committee Impact Assessment to identify future connection and safety improvements.	2nd Qtr 2016	<i>Smart Growth Citizen Centricity</i>
Park Access – Develop planning and funding for park development in the underserved west side of Gahanna.	3 rd Qtr 2016	<i>Citizen Centricity Innovation Economic Success Smart Growth</i>
Communication – Increase department specific community digital media engagement (Facebook Friends, Twitter Followers, Website Hits, and Email Mailing List) by 15%.	2nd Qtr 2016	<i>Effective Communication</i>
Communication – Update website content and mobile app usability.	3 rd Qtr 2016	<i>Effective Communication</i>

Challenges

The Department has developed a financial plan that aligns with the Sustainable Operating Model for the City for the next five years. Deviation from that plan would require additional resources beyond what is planned.

- Staffing – The division's operations have continued at past levels, or increased levels, in some areas, with reduced staffing. Staffing and workload require alignment of both full-time and part-time staff to continue the division's ongoing successes. The division relies heavily on part-time staffing. The current job market and constraints created by the Affordable Care Act (ACA) have challenged the division's ability to attract and retain a consistent, quality work force. ACA compliance creates a financial challenge that has required offsetting reductions in other areas to ensure consistent maintenance operations.
- Volunteer Development – Recruiting, training and development of volunteers is a comprehensive program that sometimes takes more resources than available, resulting in delays and gaps in performance.
- Quality Control – As more programs and services are contracted out, contractor performance standards have taken a significant amount of time to manage through an inspection and correction process.

Non-Routine or New Items

Reorganization & Reduction – The Department has been focused on a process to guide the financial plan for the department for the next 5 years. That plan has made a significant impact on policy, operations and future priorities. With two full-time staff positions left vacant, responsibilities were realigned in 2015 within the Recreation Division. However, without modifications to recreational offerings, this realignment proved ineffective. Staffing adjustments among the divisions have been made in 2016 to meet operational needs to operate effectively. This results in a net increase of 1 full-time position, the cost of which has largely been absorbed by offsetting operating expenses/reductions.

Division Performance

Accomplishments and Innovation

Goals and objectives for 2015 were set from the parameters within the City's Parks and Recreation Master Plan, engaging Board, staff, Council and resident stakeholders. Each goal is listed with updates and comments regarding progress as well as the identification of the Critical Success Factors to which the goal and outcomes are related.

Goal	Updates/Comment	Critical Success Factor(s) Addressed
Park Access - Allocate more resources toward long term strategic planning of new and existing parks and facilities to improve public support of the vision of these projects.	Plans were not created for new and existing parks and facilities due to shifting department priorities.	<i>Citizen Centricity Economic Success Smart Growth</i>

Performance Measures

<p>Parks & Recreation Personnel and Operations: Expenditures</p> <p>The Department monitors its expense trends as compared to past performance as well as expenses per capita compared to similar communities with similar service levels.</p> <p style="text-align: center;">Parks & Recreation Expenditures</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>2012</th> <th>2013</th> <th>2014</th> <th>2015</th> </tr> </thead> <tbody> <tr> <td>\$2,856,084</td> <td>\$3,170,349</td> <td>\$3,012,285</td> <td>TBD</td> </tr> </tbody> </table>	2012	2013	2014	2015	\$2,856,084	\$3,170,349	\$3,012,285	TBD
2012	2013	2014	2015					
\$2,856,084	\$3,170,349	\$3,012,285	TBD					
<p>Parks & Recreation Revenue</p> <p>The Department monitors its total revenues from the recreation, parks and administrative divisions to compare year to year performance as well as compare similar communities with similar service levels. These two measures enable us to define the true net cost per resident for parks and recreation services and opportunities.</p> <p style="text-align: center;">Parks & Recreation Revenue</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>2012</th> <th>2013</th> <th>2014</th> <th>2015</th> </tr> </thead> <tbody> <tr> <td>\$1,251,442</td> <td>\$1,169,631</td> <td>\$1,391,139</td> <td>TBD</td> </tr> </tbody> </table>	2012	2013	2014	2015	\$1,251,442	\$1,169,631	\$1,391,139	TBD
2012	2013	2014	2015					
\$1,251,442	\$1,169,631	\$1,391,139	TBD					

Parks and Facilities Division

Division Description

The Parks and Facilities Division provides accessible parks as well as recreation opportunities through well maintained, attractive, clean and safe parks and recreation facilities that provide opportunities for both active and passive pursuits.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Park Access – Provide parks and facilities at identified standards in order to maintain access for citizen full use.	1st Qtr 2016	<i>Smart Growth Citizen Centricity</i>
Park Access – Improve existing park infrastructure to enable and increase access.	3 rd Qtr 2016	<i>Smart Growth Citizen Centricity</i>
Park Access – Focus efforts on connecting underserved areas of residents to park access via park planning and development of Sycamore Run Park, a new west side park & a future park at in the South West area of the community	3rd Qtr 2016	<i>Smart Growth Citizen Centricity Innovation</i>

Challenges

The Department has developed a financial plan that aligns with the sustainable operations plan for the City for the next five years. Deviation from that plan would require additional resources beyond what is planned.

- Staffing – Right sizing the Department’s operations to match its staffing levels includes maintaining work capacity at appropriate level for current staff. The Department relies heavily on part-time staffing. The current job market has challenged the ability to maintain a consistent quality work force. Providing funding for key part-time positions to comply with the Affordable Care Act presents a financial challenge, but will hopefully improve our retention rates.
- Quality Control – As more services are contracted out, contract performance standards will need to be identified and evaluated. An unbalanced workforce will lead to a drop in parks maintenance standards.
- Park Access – Future investment funds for park development will need alternative funding strategies. The Gahanna Parks & Recreation Foundation will be asked to assist.

Non-Routine or New Items

Reorganization & Reduction – The Department has been engrossed in a process to guide the financial plan for the department for the next 5 years. That plan has significant impact on policy, operations, and future priorities.

Aquatics – Aquatics are included in the budget request for the Department for 2016. However, long term sustainability will require additional funding mechanisms. The anticipated net loss for operating pools in 2016 will be \$167,930. The budget does not include any capital improvement funds should the aging facility require anything other than routine maintenance throughout the year.

Division Performance

Accomplishments and Innovation

Goal	Updates/Comment	Critical Success Factor(s) Addressed
Park Access – Maintain existing parks by allocating resources to provide for an effective turf care program for the City’s sports and community parks.	Maintenance techniques modified. Funding remained for 2015. Department actively monitors and schedules use of fields to improve access, increase cost recovery, and decrease misuse of fields.	<i>Citizen Centricity Economic Success Smart Growth</i>
Park Access – Maintain existing parks by providing funding and resources to meet park maintenance standards as defined in 2006 P&R Master Plan, and 2015 Master Plan update.	Department reevaluated costs for standards. Costs identified for future standard evaluation. Defined current standards by service level.	<i>Economic Success Smart Growth</i>
Provide the necessary funding and support to city wide arbor program to effectively maintain street trees and public arbor needs.	Standard is 3 year pruning cycle. City completed at 10 year cycle level due to limited funding.	<i>Smart Growth</i>

Performance Measures

<p>Parks Acreage (Developed & Undeveloped)</p> <p>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.</p> <p style="text-align: center;">Park Lands Statistics</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2012</th> <th>2013</th> <th>2014</th> <th>2015</th> </tr> </thead> <tbody> <tr> <td>Total Acreage</td> <td>759</td> <td>791</td> <td>791</td> <td>TBD</td> </tr> <tr> <td>Acres Per 1,000 Residents</td> <td>22.32</td> <td>23.26</td> <td>23.26</td> <td>TBD</td> </tr> </tbody> </table>	Year	2012	2013	2014	2015	Total Acreage	759	791	791	TBD	Acres Per 1,000 Residents	22.32	23.26	23.26	TBD
Year	2012	2013	2014	2015											
Total Acreage	759	791	791	TBD											
Acres Per 1,000 Residents	22.32	23.26	23.26	TBD											
<p>Miles of Bike, Walking and Hiking Trails</p> <p>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.</p> <p style="text-align: center;">Total Miles of Trails</p> <table border="1"> <thead> <tr> <th>2012</th> <th>2013</th> <th>2014</th> <th>2015</th> </tr> </thead> <tbody> <tr> <td>16.6</td> <td>17.1</td> <td>17.1</td> <td>TBD</td> </tr> </tbody> </table>	2012	2013	2014	2015	16.6	17.1	17.1	TBD							
2012	2013	2014	2015												
16.6	17.1	17.1	TBD												

Recreation Division

Division Description

The Recreation Division is responsible for providing opportunities for recreation, environmental education and physical activity for residents. Through stewardship focused means, entrepreneurially utilizing City and community resources, developing strong relationships with businesses, non-profits, schools and other organizations, and by constantly improving upon business operations, the division strives to obtain aggressive cost recovery goals and create a sustainable profit model while providing high quality services and minimizing tax subsidies for operations.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Recreation Opportunity – Provide current recreation service levels at 90% cost recovery.	4 th Qtr 2016	<i>Economic Success</i>

Challenges

The Department has developed a financial plan that aligns with the sustainable operations plan for the City for the next five years. Deviation from that plan will require additional resources beyond what is planned.

- Staffing – Right sizing the Department’s staff to match operations includes maintaining work capacity at appropriate level for current staff. The Department relies on part-time staffing. The current job market has challenged the ability to attract and retain a consistent, quality work force. The Division struggled to maintain daily operations through 2015 with reduced full-time personnel. We must correct our workload to staffing ratio for 2016 and beyond to maintain a positive environment for the employees within this division.
- Quality Control – As more services are contracted out, contract performance standards will need to be identified and evaluated.
- Aquatics - In 2015 the division contracted aquatic operations for the second year. This endeavor wasn't successful in 2015 and the division was forced take over operations in mid-season causing significant disruption within the divisions planned operations. The division will need to plan to continue operations in-house in 2016, if the aquatics facilities are to remain safely operational. This will require hiring back one of the previously vacant recreation supervisor positions.

Non-Routine or New Items

Aquatics - Aquatics are included in the budget request for the Department for 2016. However, long term sustainability will require additional funding mechanisms. The anticipated net loss for operating pools in 2016 will be \$167,930. The budget does not include any capital improvement funds should the aging facility require anything other than routine maintenance throughout the year.

Senior Services – The increased use of the senior center by outside contract providers will decrease the negative financial impact of the senior service costs. However, the increased usage of the building will create other impacts including less flexibility for senior services.

Golf Course Operations – The financial impacts of the Affordable Care Act coupled with the workload and staffing level of the course, has necessitated the backfill the previously vacant full-time Golf Course Supervisor position to effectively and economically provide the necessary labor hours to operate and maintain the course. This slight adjustment will be covered by offsetting revenue and reduction in part-time staffing.

Division Performance

Accomplishments and Innovation

Goal	Updates/Comment	Critical Success Factor(s) Addressed
Recreation Opportunity – Allocate resources to provide for increased program quality, improved tourism products, and volunteer utilization to improve sponsorship and revenue opportunities.	<ul style="list-style-type: none"> • Quality evaluations were delayed due to reorganization and concentration on revenue recovery goals. • Recreation services were contracted out at Camp Friendship – Friendship Park, HRP and GSP Aquatic Centers. • Parent surveys reflect declining quality of contracted services. 	<i>Citizen Centricity Economic Success</i>
Recreation Opportunity – Continue revenue generation and cost recovery efforts to further improve the fiscal position and goal to attain 90% cost recovery.	<ul style="list-style-type: none"> • Rate system restructured to further reflect market demand. • Field use fee implemented. • Reduced costs in recreation by staff reductions, contract services • Eliminated special event and heavily subsidized programs. • Increase in program enrollment at camp, OHEC. • Increase in program sponsorship. • Contracted out operations and concessions at aquatic centers. • Changed business model at Senior Center to increase revenue recovery. • Revenue recovery up 9% from 2013 to 92% in 2014. Top 1 percentile nationally. 	<i>Economic Success</i>

Performance Measures

Recreation Only Expenses

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

Total Annual Recreation Expenses

2012	2013	2014	2015
\$1,406,152	\$1,405,534	\$1,351,466	TBD

Recreation Direct Cost Recovery Ratio

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

Annual Recreation Cost Recovery Rate

2012	2013	2014	2015
89%	83%	92%	TBD

Budget Information

Appropriation and Position Summary

Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
Salaries & Benefits	\$ 1,866,997	\$ 1,942,833	\$ 2,188,152	\$ 2,477,780	\$ 289,628
Operating	953,334	735,312	1,078,175	992,900	(85,275)
Operating Capital	24,171	-	334,000	155,000	(179,000)
Departmental Total	2,844,502	2,678,145	3,600,327	3,625,680	25,353
Elected/Appointed Officials	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
Parks & Recreation Board	8	7	7	7	0
Landscape Board	5	5	5	5	0
Total Officials	13	12	12	12	0
Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
Director of Parks & Recreation	1	1	1	1	0
Administrative Assistant	1	1	0	0	0
Office Coordinator	0	0	1	1	0
Deputy Director Parks & Recreation	1	1	1	1	0
Recreation Superintendent	1	1	1	1	0
Parks & Facilities Superintendent	1	1	1	1	0
Recreation Supervisor	1	2	3	5	2
Recreation Specialist	2	0	0	0	0
Senior Center Supervisor	1	1	1	0	-1
Facilities Foreman	1	1	1	1	0
Parks Foreman	1	1	1	1	0
Forestry Technician	1	1	1	1	0
Total Full-Time	12	11	12	13	1
Part-Time/Seasonal	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
Coordinator	5	0	0	0	0
Aquatics Coordinator	3	0	0	0	0
Recreation Coordinator	22	8	7	7	0
Assistant Aquatics Coordinator	15	0	0	0	0
Administrative Assistant	2	0	0	0	0
Golf Course Team Member	9	0	0	0	0
Pool Concession Team Member	15	0	10	10	0
Recreation Team Member	10	13	12	12	0
Team Member	25	32	28	28	0
Lifeguard	20	0	30	30	0
Seasonal Laborer	5	3	1	1	0
Parks & Recreation Intern	1	0	0	0	0
Office Support Worker I	0	3	3	3	0
Office Support Worker II	0	2	3	3	0
Parks Service Coordinator I	0	6	6	6	0
Parks Service Coordinator II	0	2	2	2	0
Parks Skilled Tech I	0	4	3	3	0
Guest Services Aquatics	0	5	7	7	0
Recreation Crew Member	0	29	39	39	0
Recreation Programmer	0	19	16	16	0
Total Part-Time/Seasonal	132	126	167	167	0

General Fund

<i>One Time</i>	Items Funded from One Time Resources - 2016	
	620 McCutcheon Park Purchase	\$ 178,700
	VFW Acquisition	\$ 87,500
	Annual Net Operating Loss - Pools	\$ 167,930
	Total One Time Funded Projects - 2016	\$ 434,130

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101431-PARKS					
4603-COMMUNITY EVENT REIMBURSEMENT	\$ -	\$ 38,483	\$ -	\$ -	\$ -
4692-P&R DONATIONS	\$ 10	\$ -	\$ 5,000	\$ 5,000	\$ -
101431-PARKS Total	\$ 10	\$ 38,483	\$ 5,000	\$ 5,000	\$ -
101432-RECREATION					
4431-RECREATION INCOME	\$ 317,325	\$ 382,043	\$ 433,900	\$ 434,000	\$ 100
101432-RECREATION Total	\$ 317,325	\$ 382,043	\$ 433,900	\$ 434,000	\$ 100
101433-GOLF					
4411-GC GREEN FEES	\$ 146,964	\$ 128,589	\$ 152,800	\$ 155,800	\$ 3,000
4412-GC EQUIPMENT RENTAL	\$ 67,406	\$ 60,010	\$ 58,700	\$ 59,800	\$ 1,100
4413-GC PRO SHOP	\$ 9,729	\$ 8,569	\$ 8,900	\$ 8,900	\$ -
4414-GC CLUB HOUSE RENTAL	\$ 28,050	\$ 26,495	\$ 31,600	\$ 32,000	\$ 400
4415-GOLF COURSE MEMBERSHIPS	\$ 20,256	\$ 18,548	\$ 19,000	\$ 19,400	\$ 400
4416-GC LEAGUE FEES	\$ 26,792	\$ 31,848	\$ 30,200	\$ 30,200	\$ -
4417-GCKITCHEN/BAR	\$ -	\$ 179	\$ -	\$ -	\$ -
4418-GC SNACKS - TAXABLE	\$ 33,741	\$ 36,659	\$ 37,800	\$ 38,200	\$ 400
4419-GC MISC	\$ 8,820	\$ 2,061	\$ 46,800	\$ -	\$ (46,800)
4424-GOLF COURSE PROGRAMS	\$ -	\$ 3,251	\$ 4,000	\$ 1,500	\$ (2,500)
4641-SALE OF ASSETS	\$ -	\$ -	\$ 6,000	\$ 6,000	\$ -
101433-GOLF Total	\$ 341,757	\$ 316,209	\$ 395,800	\$ 351,800	\$ (44,000)
101434-SENIOR CENTER					
4432.1-SENIORS Program Revenue	\$ -	\$ -	\$ 10,600	\$ 14,000	\$ 3,400
4432.2-SENIORS Center Rental	\$ -	\$ -	\$ 15,500	\$ 7,000	\$ (8,500)
4432.3-SENIORS Misc	\$ -	\$ -	\$ 200	\$ 200	\$ -
4432-SENIORS Memberships	\$ 13,313	\$ 20,284	\$ 13,300	\$ 14,000	\$ 700
101434-SENIOR CENTER Total	\$ 13,313	\$ 20,284	\$ 39,600	\$ 35,200	\$ (4,400)
101437-PARK FACILITIES					
4433-NONRESIDENT SPORT FEE	\$ 17,660	\$ 29,195	\$ 28,100	\$ 29,200	\$ 1,100
4434-PARK RENTAL FEES	\$ 47,029	\$ 90,257	\$ 37,400	\$ 50,000	\$ 12,600
4435-PARK USE FEES***	\$ -	\$ -	\$ 23,000	\$ 23,400	\$ 400
101437-PARK FACILITIES Total	\$ 64,689	\$ 119,452	\$ 88,500	\$ 102,600	\$ 14,100
101438-HUNTERS RIDGE					
4451-POOL GATE RECEIPTS	\$ 23,132	\$ 23,609	\$ 26,000	\$ 26,000	\$ -
4452-POOL SWIM LESSONS	\$ 17,458	\$ 11,882	\$ 13,100	\$ 13,100	\$ -
4453-POOL PROGRAM REVENUE	\$ 683	\$ 1,520	\$ 1,600	\$ 1,600	\$ -
4454-POOL FACILITY RENTAL	\$ 2,090	\$ 3,245	\$ 3,400	\$ 3,400	\$ -
4455-POOL MEMBERSHIPS	\$ 224,590	\$ 197,709	\$ 200,900	\$ 200,900	\$ -
4456-POOL SWIM/DIVE TEAMS	\$ 7,151	\$ 8,416	\$ 9,000	\$ 9,000	\$ -
4457-POOL CONCESSIONS	\$ 13,569	\$ 15	\$ 15,200	\$ 15,200	\$ -
4458-POOL SNACKS - NONTAXABLE	\$ -	\$ 832	\$ 1,200	\$ 1,200	\$ -
4459-POOL MISC	\$ 2,509	\$ 1,003	\$ 1,100	\$ 1,100	\$ -
101438-HUNTERS RIDGE Total	\$ 291,181	\$ 248,231	\$ 271,500	\$ 271,500	\$ -
101439-OHIO HERB EDUCATION CTR					
4461-OHEC PROGRAM REVENUE	\$ 8,502	\$ 15,468	\$ 26,100	\$ 19,300	\$ (6,800)
4463.01-OHEC MERCHANDISE-TAXABLE	\$ 6,950	\$ 8,900	\$ 13,900	\$ 14,800	\$ 900
4463.02-OHEC MERCHANDISE-NONTAX	\$ 14,798	\$ 14,788	\$ 19,700	\$ 21,000	\$ 1,300
4464-OHEC RENTAL	\$ 3,035	\$ 1,040	\$ 4,100	\$ 4,100	\$ -
101439-OHIO HERB EDUCATION CTR Total	\$ 33,285	\$ 40,196	\$ 63,800	\$ 59,200	\$ (4,600)
101440-GAHANNA SWIM CLUB					
4481-GSC GATE	\$ 29,715	\$ 34,354	\$ 41,000	\$ 41,000	\$ -
4483-GSC PROGRAM	\$ 12,229	\$ 7,800	\$ 13,300	\$ 13,300	\$ -
4484-GSC FACILITY	\$ 3,190	\$ 1,945	\$ 15,200	\$ 2,200	\$ (13,000)
4485-GSC MEMBERSHIPS	\$ 4,112	\$ 3,942	\$ 4,100	\$ 4,100	\$ -
4487-GSC CONCESSIONS	\$ 25,717	\$ 48	\$ 19,900	\$ 19,900	\$ -

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
4488-GSC SNACK NON-TAXABLE	\$ 166	\$ 1,184	\$ 2,300	\$ 2,300	\$ -
4489-GSC MISCELLANEOUS	\$ 32,556	\$ 32,232	\$ 26,600	\$ 26,600	\$ -
4494-OVER/SHORT	\$ 394	\$ (16)	\$ -	\$ -	\$ -
101440-GAHANNA SWIM CLUB Total	\$ 108,079	\$ 81,489	\$ 122,400	\$ 109,400	\$ (13,000)
Grand Total	\$ 1,169,638	\$ 1,246,387	\$ 1,420,500	\$ 1,368,700	\$ (51,800)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101359-CREEKSIDE					
Salaries & Benefits					
5111-PARTTIME	\$ 20,048	\$ 21,174	\$ 30,970	\$ 43,670	\$ 12,700
5131-PERS	\$ 2,807	\$ 2,964	\$ 3,920	\$ 6,120	\$ 2,200
5132-WORKERS COMPENSATION	\$ 394	\$ 423	\$ 560	\$ 880	\$ 320
5133-HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 11,570	\$ 11,570
5134-LIFE INSURANCE	\$ 17	\$ 9	\$ 10	\$ 10	\$ -
5138-MEDICARE	\$ 291	\$ 307	\$ 415	\$ 640	\$ 225
5142-EAP	\$ 26	\$ 26	\$ 40	\$ 40	\$ -
Salaries & Benefits Total	\$ 23,581	\$ 24,904	\$ 35,915	\$ 62,930	\$ 27,015
Operating					
5249-CONTRACT SERVICES	\$ 53,821	\$ 22,175	\$ 85,775	\$ 70,000	\$ (15,775)
5306-MAINTENANCE SUPPLIES	\$ 33,446	\$ 31,058	\$ 60,000	\$ 48,000	\$ (12,000)
5456-OPERATIONAL EXPENSES	\$ 22,480	\$ -	\$ 22,500	\$ 23,000	\$ 500
Operating Total	\$ 109,747	\$ 53,234	\$ 168,275	\$ 141,000	\$ (27,275)
Capital					
5525-CAPITAL MAINTENANCE	\$ -	\$ -	\$ 220,000	\$ 125,000	\$ (95,000)
5596-CAPITAL PROJ/IMP	\$ 24,171	\$ -	\$ 84,000	\$ -	\$ (84,000)
Capital Total	\$ 24,171	\$ -	\$ 304,000	\$ 125,000	\$ (179,000)
101359-CREEKSIDE Total	\$ 157,499	\$ 78,138	\$ 508,190	\$ 328,930	\$ (179,260)
101431-PARKS					
Salaries & Benefits					
5101-DIRECTOR	\$ 97,379	\$ 99,776	\$ 100,260	\$ 91,780	\$ (8,480)
5102-DEPUTY DIRECTOR	\$ 79,801	\$ 81,765	\$ 82,160	\$ 78,020	\$ (4,140)
5103-SUPERINTENDENTS	\$ 55,921	\$ 57,297	\$ 41,396	\$ 63,460	\$ 22,064
5105-FT ADMIN SALARY	\$ -	\$ -	\$ 45,800	\$ 50,030	\$ 4,230
5106-FT ADMIN HOURLY	\$ 42,807	\$ 43,860	\$ 2,120	\$ -	\$ (2,120)
5107-FT STEELWORKERS	\$ 115,753	\$ 118,360	\$ 119,310	\$ 121,710	\$ 2,400
5111-PARTTIME	\$ 212,715	\$ 262,939	\$ 270,980	\$ 304,980	\$ 34,000
5116-SERVICE CREDIT	\$ 5,173	\$ 5,173	\$ 5,380	\$ 5,250	\$ (130)
5117-OVERTIME	\$ 5,606	\$ 4,839	\$ 9,000	\$ 9,000	\$ -
5122-EMPLOYEE WELLNESS	\$ 1,139	\$ 647	\$ 2,340	\$ 2,400	\$ 60
5131-PERS	\$ 86,122	\$ 93,309	\$ 96,870	\$ 101,730	\$ 4,860
5132-WORKERS COMPENSATION	\$ 12,081	\$ 13,486	\$ 13,840	\$ 14,540	\$ 700
5133-HEALTH INSURANCE	\$ 90,009	\$ 93,630	\$ 101,000	\$ 165,390	\$ 64,390
5134-LIFE INSURANCE	\$ 1,405	\$ 1,330	\$ 1,330	\$ 1,660	\$ 330
5135-DENTAL INSURANCE	\$ 5,910	\$ 6,147	\$ 6,600	\$ 6,680	\$ 80
5136-VISION INSURANCE	\$ 1,201	\$ 1,312	\$ 1,540	\$ 1,580	\$ 40
5137-UNIFORM ALLOWANCE	\$ 717	\$ 3,202	\$ 2,250	\$ -	\$ (2,250)
5138-MEDICARE	\$ 8,743	\$ 9,595	\$ 10,040	\$ 10,540	\$ 500
5142-EAP	\$ 463	\$ 557	\$ 560	\$ 670	\$ 110
5143-DRUG TESTING	\$ 433	\$ 161	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 823,376	\$ 897,384	\$ 912,776	\$ 1,029,420	\$ 116,644
Operating					
5249-CONTRACT SERVICES	\$ 233,159	\$ 132,074	\$ 162,000	\$ 132,000	\$ (30,000)
5254-PROMOTION	\$ 13,487	\$ 11,746	\$ 26,500	\$ 27,000	\$ 500
5279-TRAINING	\$ 779	\$ 1,050	\$ 1,400	\$ 1,400	\$ -
5301-OFFICE SUPPLIES	\$ 2,175	\$ 60	\$ -	\$ -	\$ -
5306-MAINTENANCE SUPPLIES	\$ 111,812	\$ 71,945	\$ 120,300	\$ 122,800	\$ 2,500

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5320-OPERATING EQUIPMENT	\$ 36,854	\$ 28,829	\$ 32,500	\$ 22,500	\$ (10,000)	
5325-SAFETY SUPPLIES	\$ 3,664	\$ 2,096	\$ 7,600	\$ 5,100	\$ (2,500)	
5401-OFFICE EXPENSE	\$ 1,894	\$ 1,911	\$ 2,500	\$ 2,500	\$ -	
5483-UTILITIES - CELL PHONE	\$ 4,310	\$ -	\$ 3,000	\$ 6,000	\$ 3,000	
Operating Total	\$ 408,133	\$ 249,711	\$ 355,800	\$ 319,300	\$ (36,500)	
Capital						
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
5596-CAPITAL PROJ/IMP	\$ 467,127	\$ -	\$ -	\$ -	\$ -	
Capital Total	\$ 467,127	\$ -	\$ -	\$ -	\$ -	
101431-PARKS Total	\$ 1,698,636	\$ 1,147,095	\$ 1,268,576	\$ 1,348,720	\$ 80,144	
101432-RECREATION						
Salaries & Benefits						
5103-SUPERINTENDENTS	\$ 63,546	\$ 65,445	\$ 33,019	\$ 67,070	\$ 34,051	
5104-SUPERVISORS	\$ 77,974	\$ 44,423	\$ 74,190	\$ 90,770	\$ 16,580	
5111-PARTTIME	\$ 26,265	\$ 28,659	\$ 38,790	\$ 38,790	\$ -	
5112-SEASONAL	\$ 4,061	\$ 1,539	\$ 6,400	\$ 6,400	\$ -	
5113-SEASONAL ESCROW	\$ 133,119	\$ 147,150	\$ 180,000	\$ 180,000	\$ -	
5116-SERVICE CREDIT	\$ 650	\$ 650	\$ 390	\$ 1,430	\$ 1,040	
5117-OVERTIME	\$ (19)	\$ -	\$ -	\$ -	\$ -	
5122-EMPLOYEE WELLNESS	\$ 375	\$ 332	\$ 740	\$ 1,140	\$ 400	
5131-PERS	\$ 42,803	\$ 40,122	\$ 46,311	\$ 53,990	\$ 7,679	
5132-WORKERS COMPENSATION	\$ 6,056	\$ 5,784	\$ 6,618	\$ 7,720	\$ 1,102	
5133-HEALTH INSURANCE	\$ 26,289	\$ 22,415	\$ 30,038	\$ 45,390	\$ 15,352	
5134-LIFE INSURANCE	\$ 448	\$ 339	\$ 446	\$ 590	\$ 144	
5135-DENTAL INSURANCE	\$ 2,090	\$ 1,248	\$ 1,760	\$ 2,560	\$ 800	
5136-VISION INSURANCE	\$ 455	\$ 282	\$ 470	\$ 660	\$ 190	
5138-MEDICARE	\$ 4,406	\$ 4,156	\$ 4,785	\$ 5,600	\$ 815	
5142-EAP	\$ 109	\$ 119	\$ 222	\$ 190	\$ (32)	
5143-DRUG TESTING	\$ 2,146	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 390,773	\$ 362,663	\$ 424,179	\$ 502,300	\$ 78,121	
Operating						
5241-BANK CHARGES	\$ 8,950	\$ 8,700	\$ 11,400	\$ 11,600	\$ 200	
5249-CONTRACT SERVICES	\$ -	\$ 185	\$ -	\$ -	\$ -	
5251-TECH MAINTENANCE	\$ 8,418	\$ 6,014	\$ 7,800	\$ 8,000	\$ 200	
5254-PROMOTION	\$ -	\$ -	\$ -	\$ -	\$ -	
5273-MILEAGE REIMBURSEMENT	\$ 17	\$ 64	\$ 2,100	\$ 2,200	\$ 100	
5301-OFFICE SUPPLIES	\$ 1,829	\$ -	\$ -	\$ -	\$ -	
5304-OPERATIONAL SUPPLIES	\$ 1,097	\$ 652	\$ 2,200	\$ 2,300	\$ 100	
5320-OPERATING EQUIPMENT	\$ 3,330	\$ 2,090	\$ 4,200	\$ 4,400	\$ 200	
5401-OFFICE EXPENSE	\$ 813	\$ 1,263	\$ 1,300	\$ 1,300	\$ -	
5415-FOURTH OF JULY	\$ -	\$ 4,845	\$ -	\$ -	\$ -	
5420-PROGRAM ESCROW	\$ 108,562	\$ 133,907	\$ 172,400	\$ 170,500	\$ (1,900)	
5421-REC PROGRAM SERVICES	\$ 42,066	\$ 15,933	\$ -	\$ -	\$ -	
5456-OPERATIONAL EXPENSES	\$ 277	\$ 564	\$ 3,200	\$ 3,300	\$ 100	
5483-UTILITIES - CELL PHONE	\$ 304	\$ 273	\$ 3,200	\$ 3,300	\$ 100	
Operating Total	\$ 175,663	\$ 174,492	\$ 207,800	\$ 206,900	\$ (900)	
101432-RECREATION Total	\$ 566,436	\$ 537,154	\$ 631,979	\$ 709,200	\$ 77,221	
101433-GOLF						
Salaries & Benefits						
5103-SUPERINTENDENTS	\$ 9,868	\$ 10,111	\$ 11,740	\$ -	\$ (11,740)	
5104-SUPERVISORS	\$ 5,800	\$ -	\$ -	\$ 56,280	\$ 56,280	
5111-PARTTIME	\$ 74,258	\$ 106,319	\$ 123,000	\$ 120,000	\$ (3,000)	
5112-SEASONAL	\$ 32,706	\$ 23,075	\$ 29,000	\$ 6,000	\$ (23,000)	
5116-SERVICE CREDIT	\$ 128	\$ 128	\$ 200	\$ -	\$ (200)	
5122-EMPLOYEE WELLNESS	\$ 38	\$ 44	\$ 100	\$ 400	\$ 300	
5131-PERS	\$ 17,186	\$ 19,521	\$ 23,670	\$ 25,580	\$ 1,910	
5132-WORKERS COMPENSATION	\$ 2,444	\$ 2,793	\$ 3,390	\$ 3,660	\$ 270	
5133-HEALTH INSURANCE	\$ 4,485	\$ 3,354	\$ 6,000	\$ 30,620	\$ 24,620	

Expenditures	2015				
	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
5134-LIFE INSURANCE	\$ 93	\$ 74	\$ 110	\$ 230	\$ 120
5135-DENTAL INSURANCE	\$ 290	\$ 187	\$ 330	\$ 1,320	\$ 990
5136-VISION INSURANCE	\$ 64	\$ 42	\$ 90	\$ 340	\$ 250
5138-MEDICARE	\$ 1,771	\$ 2,016	\$ 2,460	\$ 2,650	\$ 190
5142-EAP	\$ 115	\$ 93	\$ 140	\$ 160	\$ 20
5143-DRUG TESTING	\$ 124	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 149,371	\$ 167,756	\$ 200,230	\$ 247,240	\$ 47,010
Operating					
5241-BANK CHARGES	\$ 4,398	\$ 3,810	\$ 8,200	\$ 6,300	\$ (1,900)
5249-CONTRACT SERVICES	\$ 30,969	\$ 16,679	\$ 29,500	\$ 25,000	\$ (4,500)
5250-JANITORIAL CONTRACT	\$ 5,500	\$ 5,700	\$ 6,600	\$ 6,700	\$ 100
5282-INSURANCE	\$ 3,148	\$ 3,527	\$ 4,200	\$ 3,700	\$ (500)
5305-SALEABLE SUPPLIES	\$ 18,533	\$ 19,655	\$ 21,500	\$ 21,700	\$ 200
5306-MAINTENANCE SUPPLIES	\$ 18,278	\$ 22,119	\$ 20,500	\$ 20,700	\$ 200
5320-OPERATING EQUIPMENT	\$ 1,603	\$ -	\$ 5,200	\$ 2,700	\$ (2,500)
5325-SAFETY SUPPLIES	\$ -	\$ -	\$ 2,300	\$ 2,300	\$ -
5456-OPERATIONAL EXPENSES	\$ 8,376	\$ 10,732	\$ 13,400	\$ 13,500	\$ 100
5476-CAPITAL MAINTENANCE	\$ -	\$ 22,652	\$ 10,000	\$ 7,500	\$ (2,500)
5480-UTILITIES - WATER & SEWER	\$ 2,265	\$ 2,256	\$ 8,000	\$ 8,500	\$ 500
5481-UTILITIES - GAS	\$ 615	\$ 1,085	\$ 4,100	\$ 4,200	\$ 100
5482-UTILITIES - ELECTRIC	\$ 7,342	\$ 7,093	\$ 13,300	\$ 13,400	\$ 100
5483-UTILITIES - CELL PHONE	\$ 61	\$ -	\$ 400	\$ 400	\$ -
5494-OVER/SHORT	\$ -	\$ -	\$ 100	\$ 100	\$ -
Operating Total	\$ 101,087	\$ 115,307	\$ 147,300	\$ 136,700	\$ (10,600)
Capital					
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
5515-EQUIP REPLACEMENT PROGRAM	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ -
5596-CAPITAL PROJ/IMP	\$ 59,439	\$ 19,353	\$ -	\$ -	\$ -
Capital Total	\$ 59,439	\$ 19,353	\$ 30,000	\$ 30,000	\$ -
101433-GOLF Total	\$ 309,897	\$ 302,416	\$ 377,530	\$ 413,940	\$ 36,410
101434-SENIOR SERVICES					
Salaries & Benefits					
5103-SUPERINTENDENTS	\$ -	\$ -	\$ 14,310	\$ -	\$ (14,310)
5104-SUPERVISORS	\$ 61,906	\$ 63,430	\$ 88,514	\$ 51,830	\$ (36,684)
5111-PART TIME	\$ 7,096	\$ 7,435	\$ 16,250	\$ 16,250	\$ -
5116-SERVICE CREDIT	\$ 1,250	\$ 1,250	\$ 1,380	\$ 1,290	\$ (90)
5122-EMPLOYEE WELLNESS	\$ 250	\$ 250	\$ 540	\$ 820	\$ 280
5131-PERS	\$ 9,835	\$ 9,923	\$ 15,588	\$ 9,830	\$ (5,758)
5132-WORKERS COMPENSATION	\$ 1,384	\$ 1,447	\$ 2,228	\$ 1,410	\$ (818)
5133-HEALTH INSURANCE	\$ 7,162	\$ 7,591	\$ 12,117	\$ 25,190	\$ 13,073
5134-LIFE INSURANCE	\$ 187	\$ 180	\$ 291	\$ 10	\$ (281)
5135-DENTAL INSURANCE	\$ 1,161	\$ 1,248	\$ 1,580	\$ 1,380	\$ (200)
5136-VISION INSURANCE	\$ 255	\$ 282	\$ 396	\$ 360	\$ (36)
5138-MEDICARE	\$ 103	\$ 108	\$ 1,520	\$ 1,020	\$ (500)
5142-EAP	\$ 28	\$ 34	\$ 70	\$ 40	\$ (30)
Salaries & Benefits Total	\$ 90,618	\$ 93,177	\$ 154,784	\$ 109,430	\$ (45,354)
Operating					
5320-OPERATING EQUIPMENT	\$ 893	\$ 4,085	\$ 500	\$ 10,000	\$ 9,500
5401-OFFICE EXPENSE	\$ 65	\$ 559	\$ 800	\$ 300	\$ (500)
5428-SENIOR SERVICES PROGRAMS	\$ 2,111	\$ 7,202	\$ 8,800	\$ 9,800	\$ 1,000
5456-OPERATIONAL EXPENSES	\$ -	\$ -	\$ 300	\$ -	\$ (300)
Operating Total	\$ 3,070	\$ 11,845	\$ 10,400	\$ 20,100	\$ 9,700
101434-SENIOR SERVICES Total	\$ 93,688	\$ 105,022	\$ 165,184	\$ 129,530	\$ (35,654)
101435-PARKS & REC BOARD					
Operating					
5456-OPERATIONAL EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
101435-PARKS & REC BOARD Total	\$ -	\$ -	\$ -	\$ -	\$ -
101435-PARKS & REC COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	\$ 4,700	\$ 5,000	\$ 8,400	\$ 8,400	\$ -
5131-PERS	\$ 658	\$ -	\$ -	\$ -	\$ -
5132-WORKERS COMPENSATION	\$ 91	\$ 100	\$ 170	\$ 170	\$ -
5138-MEDICARE	\$ 68	\$ 73	\$ 130	\$ 130	\$ -
Salaries & Benefits Total	\$ 5,517	\$ 5,173	\$ 8,700	\$ 8,700	\$ -
101435-PARKS & REC COMMISSION Total	\$ 5,517	\$ 5,173	\$ 8,700	\$ 8,700	\$ -
101436-LANDSCAPE BOARD					
Operating					
5401-OFFICE EXPENSE	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ -	\$ -	\$ -	\$ -	\$ -
101436-LANDSCAPE BOARD Total	\$ -	\$ -	\$ -	\$ -	\$ -
101436-LANDSCAPE COMMISSION					
Salaries & Benefits					
5001-COUNCIL,BOARDS,COMMISSION	\$ 900	\$ 1,600	\$ 3,000	\$ 3,000	\$ -
5131-PERS	\$ 126	\$ -	\$ -	\$ -	\$ -
5132-WORKERS COMPENSATION	\$ 17	\$ 32	\$ 60	\$ 60	\$ -
5138-MEDICARE	\$ 13	\$ 23	\$ 50	\$ 50	\$ -
Salaries & Benefits Total	\$ 1,056	\$ 1,655	\$ 3,110	\$ 3,110	\$ -
101436-LANDSCAPE COMMISSION Total	\$ 1,056	\$ 1,655	\$ 3,110	\$ 3,110	\$ -
101437-PARK FACILITIES					
Salaries & Benefits					
5107-FT STEELWORKERS	\$ 58,999	\$ 60,308	\$ 60,820	\$ 62,030	\$ 1,210
5111-PART TIME	\$ 198,917	\$ 195,609	\$ 211,928	\$ 231,720	\$ 19,792
5116-SERVICE CREDIT	\$ 825	\$ 825	\$ 1,030	\$ 1,030	\$ -
5117-OVERTIME	\$ 6,060	\$ 6,208	\$ 8,312	\$ 8,320	\$ 8
5122-EMPLOYEE WELLNESS	\$ -	\$ -	\$ 400	\$ 400	\$ -
5131-PERS	\$ 36,913	\$ 36,513	\$ 39,550	\$ 42,490	\$ 2,940
5132-WORKERS COMPENSATION	\$ 5,184	\$ 5,259	\$ 5,650	\$ 6,070	\$ 420
5133-HEALTH INSURANCE	\$ 16,846	\$ 18,262	\$ 28,768	\$ 62,820	\$ 34,052
5134-LIFE INSURANCE	\$ 406	\$ 274	\$ 310	\$ 350	\$ 40
5135-DENTAL INSURANCE	\$ 601	\$ 561	\$ 702	\$ 600	\$ (102)
5136-VISION INSURANCE	\$ 103	\$ 103	\$ 130	\$ 120	\$ (10)
5137-UNIFORM ALLOWANCE	\$ -	\$ 640	\$ 250	\$ 250	\$ -
5138-MEDICARE	\$ 3,820	\$ 3,794	\$ 4,100	\$ 4,410	\$ 310
5142-EAP	\$ 258	\$ 231	\$ 288	\$ 390	\$ 102
5143-DRUG TESTING	\$ 576	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 329,507	\$ 328,587	\$ 362,238	\$ 421,000	\$ 58,762
Operating					
5249-CONTRACT SERVICES	\$ 57,062	\$ 42,869	\$ 78,800	\$ 60,000	\$ (18,800)
5279-TRAINING	\$ -	\$ 545	\$ 2,100	\$ 2,100	\$ -
5306-MAINTENANCE SUPPLIES	\$ 34,233	\$ 34,581	\$ 42,800	\$ 42,800	\$ -
5318-SMALL TOOLS	\$ (6)	\$ -	\$ 1,500	\$ 1,500	\$ -
5320-OPERATING EQUIPMENT	\$ 34,379	\$ 21,210	\$ 25,000	\$ 25,000	\$ -
5325-SAFETY SUPPLIES	\$ 472	\$ 876	\$ 1,000	\$ 1,000	\$ -
5401-OFFICE EXPENSE	\$ 35	\$ 89	\$ 300	\$ 300	\$ -
5456-OPERATIONAL EXPENSES	\$ 329	\$ -	\$ 4,000	\$ 2,000	\$ (2,000)
5483-UTILITIES - CELL PHONE	\$ 707	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 127,212	\$ 100,169	\$ 155,500	\$ 134,700	\$ (20,800)
Capital					
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ -	\$ -	\$ -	\$ -	\$ -

Expenditures	2015				
	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
101437-PARK FACILITIES Total	\$ 456,719	\$ 428,756	\$ 517,738	\$ 555,700	\$ 37,962
101438-HUNTERS RIDGE POOL					
Salaries & Benefits					
5103-SUPERINTENDENTS	\$ 2,900	\$ -	\$ 8,200	\$ -	\$ (8,200)
5104-SUPERVISORS	\$ 2,900	\$ -	\$ -	\$ 25,050	\$ 25,050
5111-PART TIME	\$ 369	\$ -	\$ -	\$ -	\$ -
5112-SEASONAL	\$ 76,129	\$ 20,870	\$ 71,364	\$ 101,000	\$ 29,636
5116-SERVICE CREDIT	\$ -	\$ -	\$ 130	\$ -	\$ (130)
5117-OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -
5122-EMPLOYEE WELLNESS	\$ 11	\$ -	\$ 100	\$ 200	\$ 100
5131-PERS	\$ 11,116	\$ 2,922	\$ 11,391	\$ 17,680	\$ 6,289
5132-WORKERS COMPENSATION	\$ 1,582	\$ 417	\$ 1,408	\$ 6,070	\$ 4,662
5133-HEALTH INSURANCE	\$ 661	\$ -	\$ 5,200	\$ 12,420	\$ 7,220
5134-LIFE INSURANCE	\$ 13	\$ -	\$ 100	\$ 100	\$ -
5135-DENTAL INSURANCE	\$ 58	\$ -	\$ 300	\$ 660	\$ 360
5136-VISION INSURANCE	\$ 13	\$ -	\$ 100	\$ 170	\$ 70
5137-UNIFORM ALLOWANCE	\$ 930	\$ 1,000	\$ 310	\$ 400	\$ 90
5138-MEDICARE	\$ 1,150	\$ 303	\$ 8,693	\$ 4,410	\$ (4,283)
5142-EAP	\$ 4	\$ -	\$ 10	\$ 20	\$ 10
5143-DRUG TESTING	\$ 1,574	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 99,409	\$ 25,512	\$ 107,306	\$ 168,180	\$ 60,874
Operating					
5241-BANK CHARGES	\$ 594	\$ 629	\$ 640	\$ 990	\$ 350
5249-CONTRACT SERVICES	\$ -	\$ 59,275	\$ 22,167	\$ -	\$ (22,167)
5282-INSURANCE	\$ 3,274	\$ 3,321	\$ 3,400	\$ 3,490	\$ 90
5305-SALEABLE SUPPLIES	\$ 9,330	\$ -	\$ -	\$ 8,400	\$ 8,400
5306-MAINTENANCE SUPPLIES	\$ 9,967	\$ 47	\$ 9,100	\$ 9,750	\$ 650
5320-OPERATING EQUIPMENT	\$ 552	\$ 4,575	\$ 10,000	\$ 19,500	\$ 9,500
5401-OFFICE EXPENSE	\$ 146	\$ 110	\$ -	\$ -	\$ -
5403-SPECIAL EVENTS	\$ 888	\$ 600	\$ -	\$ -	\$ -
5456-OPERATIONAL EXPENSES	\$ 9,900	\$ 7,249	\$ 9,000	\$ 8,500	\$ (500)
5480-UTILITIES - WATER & SEWER	\$ 4,416	\$ 3,497	\$ 4,000	\$ 5,810	\$ 1,810
5481-UTILITIES - GAS	\$ 3,562	\$ 1,792	\$ 2,500	\$ 3,360	\$ 860
5482-UTILITIES - ELECTRIC	\$ 7,939	\$ 8,355	\$ 8,200	\$ 12,000	\$ 3,800
Operating Total	\$ 50,568	\$ 89,449	\$ 69,007	\$ 71,800	\$ 2,793
Capital					
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
5512-CAPITAL EQUIPMENT	\$ 14,233	\$ -	\$ -	\$ -	\$ -
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ 18,000	\$ -	\$ (18,000)
Capital Total	\$ 14,233	\$ -	\$ 18,000	\$ -	\$ (18,000)
101438-HUNTERS RIDGE POOL Total	\$ 164,210	\$ 114,962	\$ 194,313	\$ 239,980	\$ 45,667
101439-OHIO HERB EDUCATION CTR					
Salaries & Benefits					
5104-SUPERVISORS	\$ -	\$ -	\$ 9,800	\$ 6,130	\$ (3,670)
5111-PART TIME	\$ 28,449	\$ 38,939	\$ 53,000	\$ 53,000	\$ -
5112-SEASONAL	\$ 16,814	\$ 13,410	\$ 10,500	\$ 10,500	\$ -
5116-SERVICE CREDIT	\$ -	\$ -	\$ -	\$ 80	\$ 80
5122-EMPLOYEE WELLNESS	\$ -	\$ -	\$ 80	\$ 50	\$ (30)
5131-PERS	\$ 6,337	\$ 7,329	\$ 10,243	\$ 9,770	\$ (473)
5132-WORKERS COMPENSATION	\$ 896	\$ 1,047	\$ 1,470	\$ 1,400	\$ (70)
5133-HEALTH INSURANCE	\$ -	\$ -	\$ -	\$ 11,570	\$ 11,570
5134-LIFE INSURANCE	\$ 18	\$ 14	\$ 50	\$ 60	\$ 10
5138-MEDICARE	\$ 656	\$ 759	\$ 1,010	\$ 1,020	\$ 10
5142-EAP	\$ 28	\$ 36	\$ 67	\$ 70	\$ 3
Salaries & Benefits Total	\$ 53,198	\$ 61,535	\$ 86,220	\$ 93,650	\$ 7,430
Operating					
5241-BANK CHARGES	\$ 595	\$ 669	\$ 800	\$ 800	\$ -
5301-OFFICE SUPPLIES	\$ 460	\$ -	\$ -	\$ -	\$ -
5305-SALEABLE SUPPLIES	\$ 13,002	\$ 15,797	\$ 16,800	\$ 17,600	\$ 800

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
5310-MAINTENANCE BUILDING	\$ 1,157	\$ 102	\$ 1,100	\$ 1,200	\$ 100
5320-OPERATING EQUIPMENT	\$ 296	\$ 2,950	\$ 1,000	\$ 1,100	\$ 100
5401-OFFICE EXPENSE	\$ 351	\$ 239	\$ 500	\$ 500	\$ -
5403-SPECIAL EVENTS	\$ 5,963	\$ 2,292	\$ 7,500	\$ 7,500	\$ -
5456-OPERATIONAL EXPENSES	\$ 4,383	\$ 5,999	\$ 2,500	\$ 2,500	\$ -
5480-UTILITIES - WATER & SEWER	\$ 258	\$ 195	\$ 400	\$ 400	\$ -
5481-UTILITIES - GAS	\$ 891	\$ 1,249	\$ 1,000	\$ 1,100	\$ 100
5482-UTILITIES - ELECTRIC	\$ 1,066	\$ 1,061	\$ 1,100	\$ 1,100	\$ -
5483-UTILITIES - CELL PHONE	\$ -	\$ -	\$ 400	\$ 400	\$ -
Operating Total	\$ 28,421	\$ 30,554	\$ 33,100	\$ 34,200	\$ 1,100
Capital					
5596-CAPITAL PROJ/IMP	\$ 30,192	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 30,192	\$ -	\$ -	\$ -	\$ -
101439-OHIO HERB EDUCATION CTR Total	\$ 111,811	\$ 92,089	\$ 119,320	\$ 127,850	\$ 8,530
101440-GAHANNA SWIM CLUB					
Salaries & Benefits					
5103-SUPERINTENDENTS	\$ -	\$ -	\$ 9,861	\$ -	\$ (9,861)
5104-SUPERVISORS	\$ 2,900	\$ -	\$ -	\$ 25,050	\$ 25,050
5111-PARTTIME	\$ 58	\$ 34	\$ 500	\$ 500	\$ -
5112-SEASONAL	\$ 131,626	\$ 14,076	\$ 68,959	\$ 127,000	\$ 58,041
5116-SERVICE CREDIT	\$ -	\$ -	\$ 150	\$ -	\$ (150)
5122-EMPLOYEE WELLNESS	\$ 11	\$ -	\$ 100	\$ 200	\$ 100
5131-PERS	\$ 18,842	\$ 1,975	\$ 11,655	\$ 21,390	\$ 9,735
5132-WORKERS COMPENSATION	\$ 2,688	\$ 282	\$ 1,483	\$ 3,060	\$ 1,577
5133-HEALTH INSURANCE	\$ 661	\$ -	\$ 5,800	\$ 12,420	\$ 6,620
5134-LIFE INSURANCE	\$ 31	\$ -	\$ 150	\$ 100	\$ (50)
5135-DENTAL INSURANCE	\$ 58	\$ -	\$ 300	\$ 660	\$ 360
5136-VISION INSURANCE	\$ 13	\$ -	\$ 100	\$ 170	\$ 70
5137-UNIFORM ALLOWANCE	\$ 1,046	\$ 1,800	\$ 500	\$ 500	\$ -
5138-MEDICARE	\$ 1,951	\$ 205	\$ 9,630	\$ 2,220	\$ (7,410)
5142-EAP	\$ 40	\$ -	\$ 60	\$ 20	\$ (40)
5143-DRUG TESTING	\$ 2,745	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 162,669	\$ 18,372	\$ 109,248	\$ 193,290	\$ 84,042
Operating					
5241-BANK CHARGES	\$ 50	\$ 33	\$ -	\$ 700	\$ 700
5249-CONTRACT SERVICES	\$ -	\$ 135,850	\$ 40,821	\$ -	\$ (40,821)
5282-INSURANCE	\$ 5,465	\$ 5,443	\$ 5,500	\$ 5,740	\$ 240
5305-SALEABLE SUPPLIES	\$ 18,253	\$ -	\$ 200	\$ 15,920	\$ 15,720
5306-MAINTENANCE SUPPLIES	\$ 19,117	\$ -	\$ 9,000	\$ 19,000	\$ 10,000
5320-OPERATING EQUIPMENT	\$ 11,957	\$ 17,287	\$ 18,445	\$ 28,000	\$ 9,555
5401-OFFICE EXPENSE	\$ 351	\$ 167	\$ 200	\$ -	\$ (200)
5403-SPECIAL EVENTS	\$ 1,800	\$ 1,600	\$ 2,000	\$ 2,500	\$ 500
5456-OPERATIONAL EXPENSES	\$ 17,013	\$ 6,521	\$ 8,034	\$ 9,500	\$ 1,466
5480-UTILITIES - WATER & SEWER	\$ 14,461	\$ 16,874	\$ 16,000	\$ 15,000	\$ (1,000)
5481-UTILITIES - GAS	\$ 4,884	\$ 7,523	\$ 5,000	\$ 7,800	\$ 2,800
5482-UTILITIES - ELECTRIC	\$ 9,813	\$ 9,509	\$ 7,500	\$ 11,400	\$ 3,900
5483-UTILITIES - CELL PHONE	\$ 423	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 103,587	\$ 200,806	\$ 112,700	\$ 115,560	\$ 2,860
Capital					
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
5596-CAPITAL PROJ/IMP	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 50,000	\$ -	\$ -	\$ -	\$ -
101440-GAHANNA SWIM CLUB Total	\$ 316,255	\$ 219,178	\$ 221,948	\$ 308,850	\$ 86,902
Grand Total	\$ 3,881,727	\$ 3,031,638	\$ 4,016,588	\$ 4,174,510	\$ 157,922



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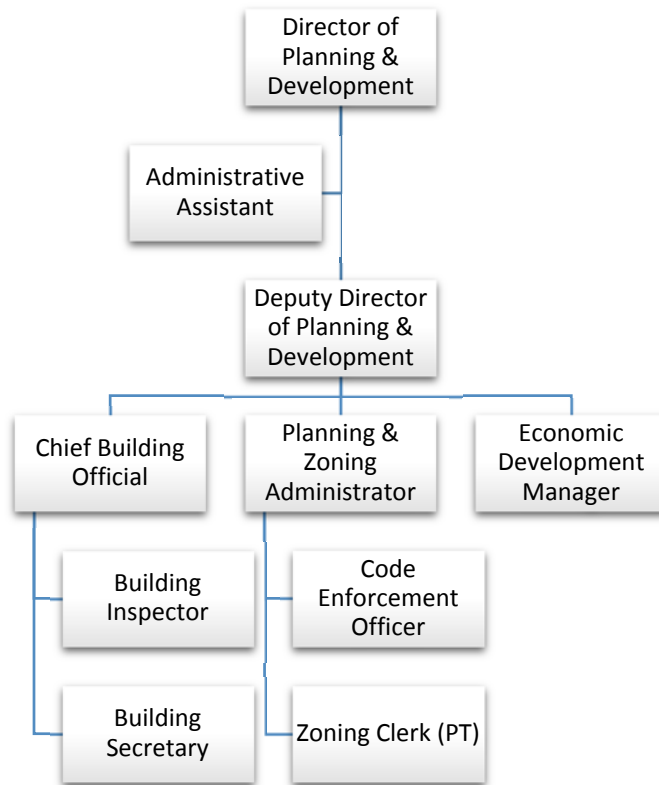
Planning & Development

Anthony Jones
Director

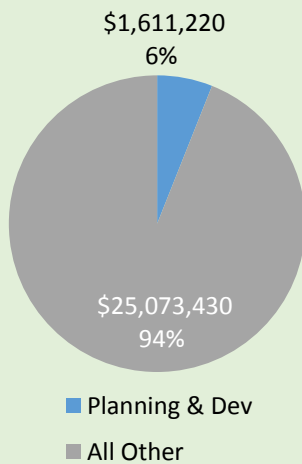
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**Portion of \$ 26.7 M
 Annual Operating Budget**





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Department Description

The Department of Planning & Development is responsible for the growth and maintenance of Gahanna's built environment and the enhancement of Gahanna's quality of life through the economic and community development activities of three divisions: Economic Development, Planning & Zoning and Building.

Economic Development

Division Description

The Economic Development (ED) division supports the growth of the City's income tax base by attracting private investment and job creation opportunities and by proactively working to retain and grow the approximately 1,722 existing businesses in Gahanna. The ED Division provides location services, conducts business visitations, designs development marketing materials, and facilitates business development resource events. The ED division also manages the City's incentive portfolio which includes businesses and properties in the City's numerous Community Reinvestment Areas, Tax Increment Financing Districts and recipients of Office & Industrial Incentives. The ED division also assists the Gahanna Community Improvement Corporation, Gahanna Chamber of Commerce and Gahanna Convention and Visitors Bureau in accomplishing their annual goals.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified strategic goals for 2016 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth*.

- Connect with at least 1,000 companies annually.
- Increase the division's Business Lead Response percentage.
- Attract and retain 500 jobs annually and attract capital investment \$20,000,000.
- Assist Gahanna Community Improvement Corporation (CIC) achieve their annual goals.

Challenges

Challenges facing the Economic Development division include:

- Expiration of a majority of tax abatements for commercial properties within the City's Office, Commerce and Technology (OCT) District.
- 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 that limit future commercial development opportunities.
- The need for a comprehensive community-wide marketing and branding campaign.

Non-Routine or New Items

In 2015, the Department of Planning & Development adopted an Economic Development Strategy (EDS). The purpose of this strategy is to identify the community's economic potential to attract and retain high quality development and businesses in the city. The EDS completed an exhaustive analysis of the City's demographics, industry base and real estate assets. The EDS collected feedback from local businesses in order to get their perception of the community. It calculated the expected real estate demand for industrial,

commercial, residential and lodging industries. It identified and created development concepts for multiple sites within 5 Priority Development Areas of the community.

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

Based upon these categories, the Department of Planning & Development is requesting funding over the next three years to successfully implement the city's new Economic Development Strategy. The additional funding would come from \$3 million that was previously set aside within City's long-term plan for one-time resources for Economic Development. The implementation funding request is identified below over a three year period as detailed below:

Purpose	2016	2017	2018
Marketing	\$ 125,000	\$ 50,000	\$ 50,000
Contract Services	\$ 100,000	\$ 100,000	\$ 100,000
City Gateway Improvements	\$ 225,000	\$ 225,000	
Land Bank Program	\$ 350,000	\$ 350,000	\$ 350,000
Fiber Optic Expansion	\$ 100,000	\$ 100,000	\$ 100,000
Site Certification Program	\$ 75,000		
Development Fund	\$ 200,000	\$ 200,000	\$ 200,000

Marketing: The EDS has identified that the City is in need of a comprehensive marketing campaign to properly position our community's brand to its residents, businesses and potential investors. The Marketing Implementation Strategy would include all community stakeholders: Gahanna/Jefferson School District, Gahanna Chamber of Commerce, Gahanna Community Improvement Corporation, Gahanna Convention and Visitors Bureau, the City of Gahanna and the business community. The goal of this strategy is to create a three year long sustainable marketing campaign that unifies the message from all community stakeholders.

Contract Services: The EDS has identified several opportunities for the City to proactively encourage substantial private investment within the identified priority development areas. In order to successfully attract and secure significant private investment, the Department needs assistance from subject matter experts. These contract services will be in the form of legal assistance and/or consultants. The goal of these contract services would include but not be limited to the following: negotiate an Economic Development Agreement for the Buckles Tract; negotiate a Comprehensive Revenue Sharing Agreement between multiple governmental organizations; assist with the repositioning of the Creekside Development Project; assist with the creation of new financial

incentive tools; and with establishing specific business attraction efforts in the medical, manufacturing and foreign direct investment industries.

City Gateway Improvements: The EDS has identified improvements to the City's Gateways as a priority in improving the appearance of the City's public space for residents, businesses and potential investors. City Gateways are the primary entry points of the City that make the first impression for our community. Having elegant and consistent City Gateways will improve the drive sequence for visitors, businesses, and potential investors, which will help with our efforts of business retention and attraction. The Department currently has monies encumbered to complete the design and engineering work for this strategy. This funding request is for the construction phase of the project.

Land Bank Program: The EDS has identified several opportunities for the City to proactively encourage substantial private investment within the identified priority development areas. One primary way to ensure that the City is successful in securing this private investment is to utilize the existing Land Bank Program to acquire strategic properties. The Land Bank Program will allow the City to leverage its property ownership in attracting new investment and securing new job creation opportunities. Land ownership is understood to be one of the most successful approaches to securing private investment.

Fiber Optic Expansion: The EDS has identified that a comprehensive Growth – Retention – Attraction – Build (GRAB) Strategy is required to ensure that the City has a long term and sustainable economic future. The City's existing Fiber Optic Program, GahannaNet, is a significant part of the GRAB Strategy. GahannaNet leverages the City's existing fiber optic network to provide private businesses with low cost broadband services. This service allows businesses to utilize their capital in more profitable ventures. The Gahanna Community Improvement Corporation receives a portion of the revenue generated by the program, which assists with future economic development efforts.

Site Certification Program: The EDS has identified several opportunities for the City to proactively encourage substantial private investment within the identified priority development areas. One way to ensure that the City is successful in securing this private investment is to implement a site certification program for strategic properties. A Site Certification Program is a nationally recognized economic development tool that is designed to complete an exhaustive due diligence effort on a property in order to attract private investment. All properties have outstanding issues (environmental, utility, infrastructure, legacy concerns) that need to be resolved throughout the development process. This program would certify the resolution of all outstanding issues, which will help to mitigate risk and encourage private investment in the property.

Development Fund: The EDS has identified the need to create an Economic Development Fund in order to successfully attract job creation opportunities and private investment. This fund is similar to the funds currently available throughout many communities within Central Ohio and around the nation. It is designed to allow for quick, flexible and creative solutions on a project specific basis. The City has previously established an Economic Development Fund with the Gahanna Community Improvement Corporation. The Development Fund Strategy would make funds available for the following type of activities that are outlined within the EDS: providing financial incentives for projects that are not available under our current financial incentives toolbox; conducting market

research to attract businesses within specific targeted industries; investing in upgrades to the economic development website; investing in hosting events targeted at establishing specific the "Business Roundtable" groups; coordinating Workforce Development Programs with local businesses and academic institutions; funding activities required to establish and/or support business incubation services for Gahanna entrepreneurs; funding activities required to establish and implement a Foreign Direct Investment strategy in line with the Central Ohio Community.

Division Performance

Accomplishments and Innovation

In order to foster the *Economic Success* of the City, the division established one new Tax Increment Financing (TIF) District. This TIF district will greatly improve the City's ability to collect revenue for future infrastructure and attract new jobs and capital investment.

To further *Smart Growth*, the division worked to establish the Gahanna CIC as the Land Bank agent for the City of Gahanna. This has led to the collection and sale of two vacant and tax delinquent properties. This program directly impacts the community by repositioning distressed sites into tax generating properties.

Performance Measures

Business Connections

The Division works to connect (through site visits, surveys, events and direct communication) with businesses annually. This enhances the *Economic Success* of the City and helps to create and reinforce relationships between the City and business community. This measure allows for the Department to assist companies in retaining and expanding their operations within the City.

Development Business Connections

Year	2012	2013	2014	2015	2016
Target	1,000	1,000	1,250	1,500	1,500
Business Connections	1,529	1,728	1,889	TBD	TBD

Business / Jobs / Capital Attraction and Retention

The Division works to process all business development leads that will help to attract and retain businesses and contribute to the *Economic Success* of the City. The Department uses all of the available economic development tools to accomplish this goal, however, given the small amount of developable sites within the City, the Department is unable to provide meaningful responses to a large proportion of the leads received each year.

Development Response to Leads

Year	2012	2013	2014	2015	2016
Leads Response Target	N/A	N/A	10%	25%	TBD
Leads Response	N/A	4.8%	7.0%	TBD	TBD
Leads Received	N/A	1,126	1,099	TBD	TBD

Planning and Zoning

Division Description

The Planning & Zoning Division ensures the value of the community by maintaining, administering, and enforcing City adopted standards for land use and property maintenance and is responsible for managing long-range community planning. The Planning & Zoning Division administratively supports the City's Planning Commission by processing, reviewing and coordinating applications for Planning Commission review. This division is responsible for Gahanna's Code Enforcement which is practiced proactively and reactively with complaints received from the community and identified by regular neighborhood patrols by the Code Enforcement Officer.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified strategic goals for 2016 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth*:

- Improving Permit Processing for Zoning and Building Division.
- Reviewing Land Use Plans to ensure relevancy.
- Applying principles and techniques from Lean Ohio to streamline and simplify application process.

Challenges

Challenges facing the Planning & Zoning Division include:

- The need for additional commercial space to accommodate business attraction and expansion.
- Current territorial boundaries limiting future commercial development opportunities.
- Limitations to the ability of City staff to respond to zoning and code enforcement complaints due to elimination of the part-time code enforcement position in prior budgets.

Non-Routine or New Items

In 2015, Department staff took part in a one week Lean Ohio training seminar. This training, in conjunction with the improvement techniques learned from a 2014 Kaizen process improvement project, has equipped staff with the necessary tools to streamline applications and processes. A 25% reduction of process steps required to complete a Final Development Plan Application has already occurred. The Division's goal is streamline all Planning Commission applications in the coming year.

Division Performance

Accomplishments and Innovation

The division contributed to the *Economic Success* of the City by processing over 30 commercial applications which required a public hearing thus far in 2015. This allows for new investments and improvements in our commercial districts which helps provide a sound economic base within the City. Additionally, the division has also processed a code change requiring hotels as a conditional use and is currently evaluating three other code sections.

Performance Measures

Code Enforcement Complaints

The Division proactively addresses compliance with City codes in addition to receiving complaints from the community. The Department's goal is to respond to all complaints in a timely manner and ensure Gahanna remains a healthy and vibrant city.

Code Enforcement Statistics

Year	2012	2013	2014	2015	2016
Target Response Rate	100%	100%	100%	100%	100%
Actual Response Rate	100%	100%	100%	TBD	TBD
Complaints Received	1,536	1,568	1,515	TBD	TBD

Building Division

Division Description

To ensure the safety and security of Gahanna's citizens and visitors, the Building Division administers and enforces local, state, and national building codes and construction standards. Permits and inspections are required for new residential and commercial construction and alteration projects.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Planning & Development Department has identified the following strategic goals for 2016 and beyond. Accomplishing these goals will contribute to the City's overarching goals of *Economic Success* and *Smart Growth*:

- Improve permit processing for Zoning and Building Division
- Implement new permitting software for Building Division

Challenges

The primary challenge facing the Building Division is internal. The challenge is balancing the seasonal workflow fluctuations for permits with a reduced staff size from previous years.

Non-Routine or New Items

The Building Division contracted with an outside partner in 2014 and 2015 to complete a process improvement plan for the commercial alteration permit process. The goal of the project was to ensure the process was as efficient as possible by eliminating unnecessary steps, improving existing steps, ensuring quality inputs and outputs, and providing a comprehensive evaluation of permitting software needs. The results of the evaluation has led to a streamlined commercial alteration permit process with the goal of reducing permit processing time by 30%. The need for new permitting software was identified and is necessary in order to achieve the desired improvement. New permitting software is expected to be purchased in 2015 and implemented in 2016, which will allow for process streamlining, ensure quality inputs and outputs, and reduce time spent addressing permit questions. It was determined that about 1/3 of a full time position is dedicated to answering questions related to permitting.

Division Performance

Accomplishments and Innovation

The division proactively works with businesses and contractors in order to provide effective and timely guidance on building projects. This helps to ensure the *Economic Success* of the City by providing consistent customer service levels and helping businesses save money on their building projects by reducing the time it takes to receive a permit.

Performance Measures

Building Permit Process Time

The Building Division is required by Ohio Building Code to process all permits within a 30 calendar day review period. Ensuring a short review period enhances the *Economic Success* of the City by helping construction projects begin sooner, which saves time and money for businesses and residents.

Building Permit Processing Time

Year	2012	2013	2014	2015	2016
Target Rate (Days)	30	30	30	30	25
Actual Rate (Days)	N/A	N/A	20.77	TBD	TBD

Building Permits Issued

The Building Division is responsible for processing requests for commercial and residential building permits. The number of building permits issued is related to the *Economic Success* and *Smart Growth* of the City and provide an opportunity to quantify the pace and type of growth in the City.

Building Permits Issued (Annually)

Year	2012	2013	2014	2015	2016
Commercial Permits	286	350	108	TBD	TBD
Residential Permits	189	162	227	TBD	TBD

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 784,188	\$ 791,817	\$ 848,799	\$ 866,120	\$ 17,321
	Operating	1,003,900	1,043,718	757,100	745,100	(12,000)
	Operating Capital	-	-	-	-	-
	Departmental Total	1,788,088	1,835,535	1,605,899	1,611,220	5,321
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Director of Planning & Development	1	1	1	1	0
	Administrative Assistant	1	1	1	1	0
	Deputy Director of Development	1	1	1	1	0
	Building Official	1	1	1	1	0
	Economic Development Manager	1	1	1	1	0
	Planning & Zoning Administrator	1	1	1	1	0
	Building Inspector	1	1	1	1	0
	Code Enforcement Officer	1	1	1	1	0
	Building & Zoning Specialist	0	0	1	1	0
	Secretary	1	1	0	0	0
	Total Full-Time	9	9	9	9	0
	Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
Zoning Clerk	1	0	0	0	0	
Code Enforcement Assistant	1	0	0	0	0	
Office Support Worker III	0	1	1	1	0	
Total Part-Time	2	1	1	1	0	

Items Funded from One Time Resources - 2016	
Marketing	125,000
Contract Services	100,000
City Gateway Improvements	225,000
Land Bank Program	350,000
Site Certification Program	75,000
Fiber Optic Expansion	\$ 100,000
Development Fund	200,000
Total One Time Funded Projects - 2016	\$ 1,175,000

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101341-ZONING					
4212-SIGN ERECTORS LICENSE	\$ 1,100	\$ 950	\$ 600	\$ 600	\$ -
4236-CONDITIONAL USE PERMIT	\$ 600	\$ 800	\$ 800	\$ 800	\$ -
4237-FENCE PERMITS	\$ 2,150	\$ 2,675	\$ 3,000	\$ 3,000	\$ -
4239-VARIANCE PERMITS	\$ 3,750	\$ 3,900	\$ 3,000	\$ 3,000	\$ -
4251-PWSF FEES	\$ -	\$ 2,000	\$ 500	\$ 500	\$ -
4255-PLAT FEES	\$ 5,125	\$ 5,525	\$ 4,000	\$ 4,000	\$ -
4256-ZONING FEES	\$ 11,110	\$ 7,865	\$ 7,000	\$ 7,000	\$ -
4259-CODE BOOKS	\$ 25	\$ -	\$ -	\$ -	\$ -
4260-CERT OF APPROP PERMIT FEE	\$ 7,631	\$ 5,801	\$ 3,000	\$ 3,000	\$ -
4264-FLOOD PLAIN USE/LOT SPLIT	\$ 50	\$ 75	\$ 100	\$ 100	\$ -
4265-ZONING CHANGE	\$ 550	\$ 1,510	\$ 2,800	\$ 2,000	\$ (800)
101341-ZONING Total	\$ 32,091	\$ 31,101	\$ 24,800	\$ 24,000	\$ (800)
101343-DEVELOPMENT					
4471-TIF MUP/MSP	\$ -	\$ 19,312	\$ -	\$ -	\$ -
4660-TAX INCENTIVE FEES	\$ 22,008	\$ 21,455	\$ 12,200	\$ 12,200	\$ -
101343-DEVELOPMENT Total	\$ 22,008	\$ 40,767	\$ 12,200	\$ 12,200	\$ -
101344-BUILDING					
4211-CONTRACTORS LICENSE	\$ 19,050	\$ 21,000	\$ 18,800	\$ 18,800	\$ -
4232-BUILDING PERMITS	\$ 392,969	\$ 375,880	\$ 322,000	\$ 322,000	\$ -
4233-ELECTRICAL PERMITS	\$ 95,057	\$ 79,268	\$ 73,000	\$ 73,000	\$ -
4234-PLUMBING PERMITS	\$ 88,045	\$ 62,641	\$ 63,000	\$ 63,000	\$ -
4266.01-BBS 3% COMM FEE	\$ 14,027	\$ 11,955	\$ 11,000	\$ 11,000	\$ -
4266.02-BBS 1% RES FEE	\$ 1,041	\$ 1,157	\$ 925	\$ 1,000	\$ 75
101344-BUILDING Total	\$ 610,188	\$ 551,901	\$ 488,725	\$ 488,800	\$ 75
101359-CREEKSIDE					
4470-CREEKSIDERENT	\$ 86,520	\$ 102,983	\$ 146,000	\$ 146,000	\$ -
101359-CREEKSIDE Total	\$ 86,520	\$ 102,983	\$ 146,000	\$ 146,000	\$ -
Grand Total	\$ 750,808	\$ 726,751	\$ 671,725	\$ 671,000	\$ (725)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
101341-ZONING					
Salaries & Benefits					
5104-SUPERVISORS	\$ 60,862	\$ 62,360	\$ 62,660	\$ 63,910	\$ 1,250
5107-FTE STEELWORKERS	\$ 51,538	\$ 52,826	\$ 53,150	\$ 54,210	\$ 1,060
5111-PARTTIME	\$ 14,492	\$ 16,486	\$ 23,450	\$ 23,450	\$ -
5116-SERVICE CREDIT	\$ 2,075	\$ 2,075	\$ 2,280	\$ 2,530	\$ 250
5117-OVERTIME	\$ 1,133	\$ 1,304	\$ 1,760	\$ 1,760	\$ -
5122-EMPLOYEE WELLNESS	\$ 148	\$ 260	\$ 800	\$ 800	\$ -
5131-PERS	\$ 18,214	\$ 18,597	\$ 20,180	\$ 20,540	\$ 360
5132-WORKERS COMPENSATION	\$ 2,550	\$ 2,706	\$ 2,890	\$ 2,940	\$ 50
5133-HEALTH INSURANCE	\$ 34,003	\$ 34,075	\$ 38,917	\$ 41,610	\$ 2,693
5134-LIFE INSURANCE	\$ 362	\$ 340	\$ 433	\$ 440	\$ 7
5135-DENTAL INSURANCE	\$ 2,000	\$ 2,030	\$ 2,090	\$ 2,150	\$ 60
5136-VISION INSURANCE	\$ 371	\$ 405	\$ 460	\$ 470	\$ 10
5138-MEDICARE	\$ 1,849	\$ 1,928	\$ 2,090	\$ 2,130	\$ 40
5142-EAP	\$ 57	\$ 78	\$ 100	\$ 100	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 189,653	\$ 195,469	\$ 211,260	\$ 217,040	\$ 5,780
Operating					
5251-TECH MAINTENANCE	\$ 4,000	\$ 4,481	\$ 6,000	\$ 6,000	\$ -
5301-OFFICE SUPPLIES	\$ 79	\$ -	\$ -	\$ -	\$ -
5401-OFFICE EXPENSE	\$ 769	\$ 778	\$ 800	\$ 800	\$ -
5483-UTILITIES - CELL PHONE	\$ 707	\$ -	\$ 1,000	\$ 1,000	\$ -

Expenditures	2015				
	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
Operating Total	\$ 5,554	\$ 5,259	\$ 7,800	\$ 7,800	\$ -
101341-ZONING Total	\$ 195,207	\$ 200,727	\$ 219,060	\$ 224,840	\$ 5,780
101343-DEVELOPMENT					
Salaries & Benefits					
5101-DIRECTOR	\$ 90,041	\$ 92,257	\$ 92,700	\$ 94,550	\$ 1,850
5102-DEPUTY DIRECTOR	\$ 55,929	\$ 52,920	\$ 71,950	\$ 75,940	\$ 3,990
5105-FT ADMIN SALARY	\$ 63,495	\$ 65,445	\$ 65,760	\$ 67,070	\$ 1,310
5106-FT ADMIN HOURLY	\$ 42,619	\$ 43,668	\$ 43,880	\$ 44,760	\$ 880
5116-SERVICE CREDIT	\$ 650	\$ 1,300	\$ 1,300	\$ 1,950	\$ 650
5117-OVERTIME	\$ 33	\$ 21	\$ 500	\$ 500	\$ -
5122-EMPLOYEE WELLNESS	\$ 330	\$ 765	\$ 1,600	\$ 1,600	\$ -
5131-PERS	\$ 35,388	\$ 35,235	\$ 38,440	\$ 40,090	\$ 1,650
5132-WORKERS COMPENSATION	\$ 4,959	\$ 5,135	\$ 5,550	\$ 5,730	\$ 180
5133-HEALTH INSURANCE	\$ 61,274	\$ 58,103	\$ 63,762	\$ 67,020	\$ 3,258
5134-LIFE INSURANCE	\$ 748	\$ 724	\$ 780	\$ 1,010	\$ 230
5135-DENTAL INSURANCE	\$ 4,257	\$ 4,771	\$ 5,267	\$ 5,250	\$ (17)
5136-VISION INSURANCE	\$ 932	\$ 1,085	\$ 1,340	\$ 1,340	\$ -
5138-MEDICARE	\$ 3,426	\$ 3,584	\$ 4,030	\$ 4,160	\$ 130
5142-EAP	\$ 104	\$ 117	\$ 130	\$ 130	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 364,183	\$ 365,131	\$ 396,989	\$ 411,100	\$ 14,111
Operating					
5243-COMMUNITY SUPPORT	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
5249-CONTRACT SERVICES	\$ -	\$ -	\$ 7,500	\$ 100,000	\$ 92,500
5251-TECH MAINTENANCE	\$ 5,149	\$ 2,699	\$ 4,000	\$ 4,000	\$ -
5253-PLANNING	\$ 9,700	\$ -	\$ 50,000	\$ 50,000	\$ -
5254-PROMOTION	\$ 19,828	\$ -	\$ -	\$ 125,000	\$ 125,000
5275-ANNUAL DUES	\$ 31,885	\$ 34,152	\$ 36,500	\$ 37,000	\$ 500
5301-OFFICE SUPPLIES	\$ 558	\$ 23	\$ -	\$ -	\$ -
5401-OFFICE EXPENSE	\$ 2,421	\$ 1,889	\$ 5,100	\$ 5,100	\$ -
5456-OPERATIONAL EXPENSES	\$ -	\$ -	\$ -	\$ 275,000	\$ 275,000
5419-LAND BANK PROGRAM	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000
Operating Total	\$ 119,541	\$ 88,763	\$ 153,100	\$ 996,100	\$ 843,000
101343-DEVELOPMENT Total	\$ 483,724	\$ 453,894	\$ 550,089	\$ 1,407,200	\$ 857,111
101344-BUILDING					
Salaries & Benefits					
5103-SUPERINTENDENTS	\$ 70,746	\$ 72,487	\$ 72,840	\$ 74,290	\$ 1,450
5104-SUPERVISORS	\$ 57,963	\$ 59,390	\$ 59,680	\$ 60,870	\$ 1,190
5106-FT ADMIN HOURLY	\$ 35,027	\$ 35,889	\$ 36,880	\$ 38,130	\$ 1,250
5115-CONTRACT LABOR	\$ 1,599	\$ -	\$ -	\$ -	\$ -
5116-SERVICE CREDIT	\$ 1,950	\$ 1,950	\$ 2,150	\$ 2,550	\$ 400
5117-OVERTIME	\$ 512	\$ 294	\$ 1,500	\$ 1,500	\$ -
5122-EMPLOYEE WELLNESS	\$ 925	\$ 875	\$ 1,200	\$ 1,200	\$ -
5131-PERS	\$ 23,268	\$ 23,343	\$ 24,400	\$ 25,000	\$ 600
5132-WORKERS COMPENSATION	\$ 3,292	\$ 3,432	\$ 3,490	\$ 3,580	\$ 90
5133-HEALTH INSURANCE	\$ 29,254	\$ 27,466	\$ 31,864	\$ 24,250	\$ (7,614)
5134-LIFE INSURANCE	\$ 493	\$ 475	\$ 612	\$ 620	\$ 8
5135-DENTAL INSURANCE	\$ 2,322	\$ 2,495	\$ 2,634	\$ 2,630	\$ (4)
5136-VISION INSURANCE	\$ 511	\$ 564	\$ 670	\$ 670	\$ -
5138-MEDICARE	\$ 2,405	\$ 2,464	\$ 2,530	\$ 2,590	\$ 60
5142-EAP	\$ 85	\$ 93	\$ 100	\$ 100	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 230,352	\$ 231,218	\$ 240,550	\$ 237,980	\$ (2,570)
Operating					
5241-BANK CHARGES	\$ 3,821	\$ 3,594	\$ 3,000	\$ 3,000	\$ -
5246-CONTRACT PLAN REVIEW SERV	\$ 23,196	\$ 41,594	\$ 50,000	\$ 80,000	\$ 30,000

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
5247-CONTRACT ELECTRICAL INSP	\$ 56,125	\$ 43,955	\$ 45,000	\$ 50,000	\$ 5,000
5249-CONTRACT SERVICES	\$ -	\$ 2,982	\$ -	\$ -	\$ -
5251-TECH MAINTENANCE	\$ 1,834	\$ 2,009	\$ 12,000	\$ 12,000	\$ -
5252-BUILDING, STATE FEE	\$ 16,656	\$ 13,053	\$ 9,000	\$ 9,000	\$ -
5279-TRAINING	\$ 947	\$ 590	\$ 1,500	\$ 1,500	\$ -
5301-OFFICE SUPPLIES	\$ 272	\$ 101	\$ -	\$ -	\$ -
5401-OFFICE EXPENSE	\$ 838	\$ 901	\$ 1,000	\$ 1,000	\$ -
5451-PLUMBING FEES	\$ 65,685	\$ 30,168	\$ 40,000	\$ 40,000	\$ -
5483-UTILITIES - CELL PHONE	\$ 708	\$ -	\$ 700	\$ 700	\$ -
Operating Total	\$ 170,082	\$ 138,948	\$ 162,200	\$ 197,200	\$ 35,000
101344-BUILDING Total	\$ 400,434	\$ 370,165	\$ 402,750	\$ 435,180	\$ 32,430
101352-TAX INCENTIVES					
Operating					
5490-SCHOOL DIST COMPENSATION	\$ 400,564	\$ 474,552	\$ -	\$ -	\$ -
5491-DEVELOPMENT TAX REBATES	\$ 327,987	\$ 336,197	\$ 434,000	\$ 394,000	\$ (40,000)
Operating Total	\$ 728,551	\$ 810,748	\$ 434,000	\$ 394,000	\$ (40,000)
101352-TAX INCENTIVES Total	\$ 728,551	\$ 810,748	\$ 434,000	\$ 394,000	\$ (40,000)
Grand Total	\$ 1,807,916	\$ 1,835,535	\$ 1,605,899	\$ 2,461,220	\$ 855,321



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Public Safety

Robert Keyes
Director of Public Safety

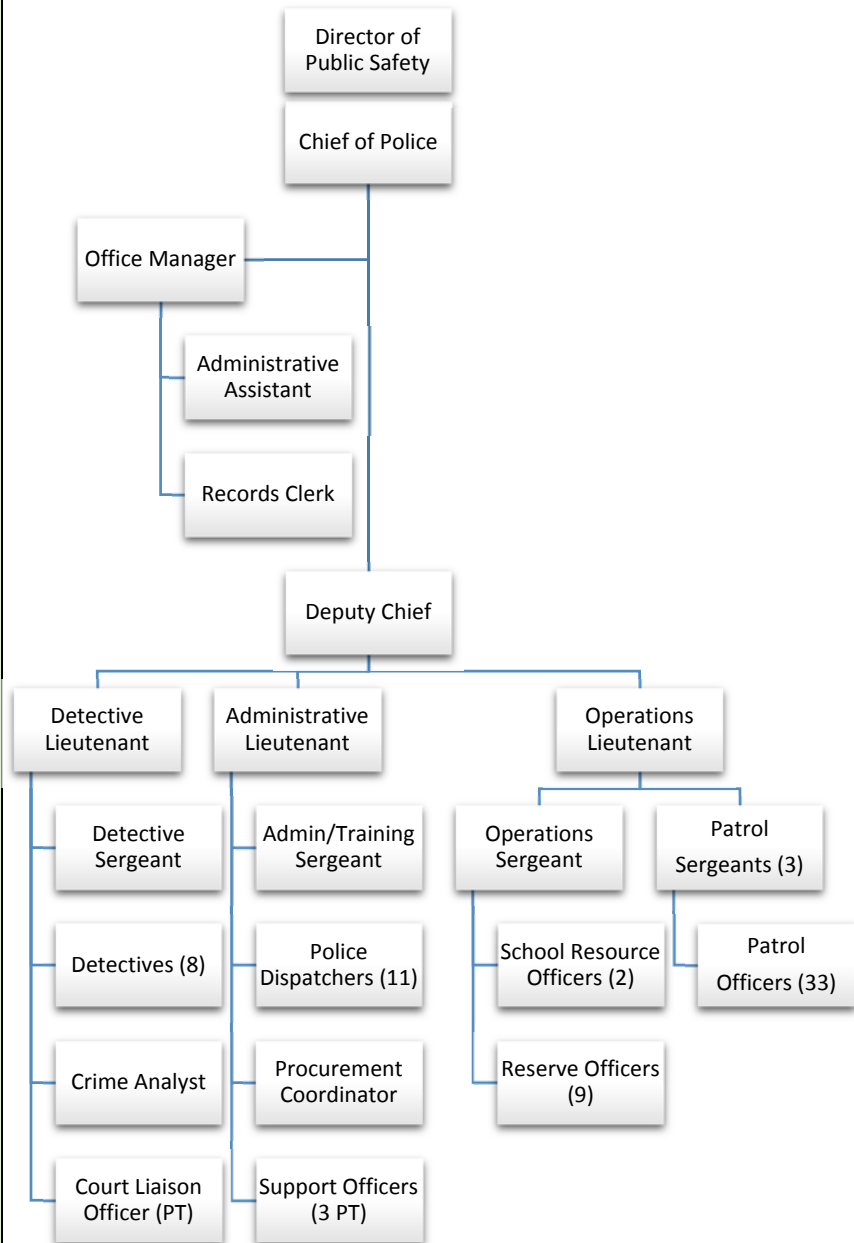
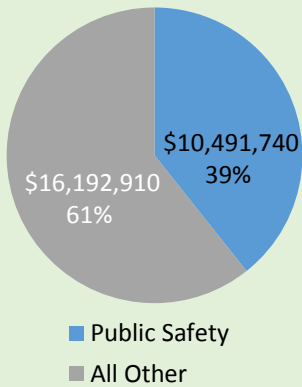
Dennis Murphy
Chief of Police

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**Portion of \$ 26.7 M
 Annual Operating Budget**





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Department Description

The Division of Police serves as the primary law enforcement agency for the City of Gahanna by providing police services to a community of approximately 33,323 residents, covering an area of 12.5 square miles with 325 lane miles of roadway. The Chief of Police directs the mission, focus, operations and the fiscal administration of the Division. The members of the Division are charged with:

- Impartially and effectively protecting the rights of persons and property
- Preservation of the public peace
- Enforcement of violations of federal, state and local law
- Prevention and deterrence of crime
- Detection, investigation and apprehension of criminal offenders
- Maintaining the safe operation of motor vehicles and the orderly flow of traffic
- Working in close cooperation with federal, state and local law enforcement agencies, court systems, and other public service providers in the interest of public safety, health, humanity, security and justice

The Division of Police accomplishes its mission through a community policing-based approach that focuses on maintaining a highly visible, proactive police presence that places emphasis on impartiality, accountability and professionalism among its members.

The Division is structured similar to comparable staffed law enforcement agencies. It is divided into three bureaus, each under the oversight of a sworn officer holding the rank of Lieutenant. Together these bureaus execute the agency's mission, each fulfilling distinctive roles and functions as follows:

Operations Bureau

The Operation's Bureau encompasses the Division's uniformed patrol personnel, and is the primary first-line service provider. Comprised of three patrol shifts which responded to 38,750 calls for service from the public in 2014—a 1.5% reduction in call demand from the previous year. Operations Bureau personnel travel in excess of 400,000 miles annually in the Division's marked fleet vehicles, with an average response time of seven minutes to priority calls. In addition to responding to calls-for-service, the bureau's personnel are responsible for providing a proactive and highly visible law enforcement presence to address issues related to crime, fear and the perception of disorder throughout the City's diverse neighborhoods. Additional functions include the direction of school resource officers (SRO's) deployed within the Gahanna-Jefferson Public Schools and management of the Division's reserve officers.

Detective Bureau

The Detective Bureau is responsible for the Division's investigative and crime analysis functions. Cases are generally divided amongst detectives, based upon areas of expertise and training, into the following areas of focus: property crimes; financial crimes and identity theft; crimes against persons; sexual assault/juvenile crimes; and narcotics-related offenses. In 2014, the Detective Bureau investigated 739 felony level criminal investigations, resulting in the arrests and convictions ranging from probation and community-control sanctions to extensive terms of incarceration. Additional functions include: statistical crime reporting; investigative-specific records management, crime scene investigation and processing, pre-employment background investigations; and liaison activities with various criminal justice entities and stakeholders.

Administrative Bureau

The Administrative Bureau provides for all the service, support, and logistical needs of the Division. Critically, the Administrative Bureau provides *Citizen-Centric, Effective Communications* in its operation of the City's Emergency Communications Center, which is responsible for all primary 9-1-1 emergency call services in the City. In 2014, Dispatches handled 4,689 9-1-1 calls and answered on average within five seconds of call placement. Additional responsibilities include records management and processing, logistical service and support functions, training and legal compliance, radio/data communications, fleet operations, property/evidence handling, facility maintenance and law enforcement-specific Information Technology (IT) services. Lastly, the Administrative Bureau is charged with the fiscal operations of the Division to include budget formulation, oversight and management.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

In 2015, the Division of Police continued its *Innovative* approach to crime deterrence and traffic crash reduction by embracing the Data-Driven Approach to Crime and Traffic Safety (DDACTS) model developed by the National Highway Traffic Safety Administration and its partners in 2013. While high-visibility traffic enforcement has long been a tenet of Gahanna's operational policy, the DDACTS model improves the efficacy of police operations by leveraging technology and focusing resources on initiatives that maximize public safety. Specifically, the Division is using the model to:

- Promote and enhance its collaboration with community and law enforcement stakeholders
- Identify crime, crash, and other traffic-related problems through the use of geo-mapping and other analytical software applications
- Align resource deployment with operational goals
- Monitor and evaluate outcomes
- Incorporate other best practices to enhance public safety

In the interest of delivering *Citizen-Centric* services and promoting *Effective Communications*, the Division launched an online crime and traffic incident mapping tool available to the public through a portal within the City's website during the fourth quarter of 2015. The system, RAIDS Online, connects law enforcement with the community to reduce crime and improve public safety. Members of the public can easily access the site to filter crime data in an interactive map and analytic dashboard to become better informed about crime activity and traffic incidents in Gahanna and surrounding areas. This *Innovative* initiative was provided at no cost to the taxpayer as it is being funded entirely from criminal asset forfeiture funds.

The Division remains committed to *Economic Success* in all aspects of its operations. Recent staffing turnover and alignment of capital dollars on maintaining marked vehicle rotations, have led the division to adjust its operations to address increased call demands while extending the lifecycle of much of its operational equipment and adapting its facility to fit the department's need. With the assistance of Federal and State law enforcement funding resources, the Division has been able to purchase needed technology and special-purpose equipment without reliance on the General Fund.

Fiscal priorities for 2016 and beyond include:

- Continuing to implement and advance the DDACTS model Division-wide
- Place budget emphasis on maintaining regular and predictable rotations of the marked vehicle fleet within the Sustainable Operating Model (SOM) adopted by the City to assure Economic Success
- Upgrading radio communications infrastructure and maintaining proper lifecycle management of major equipment items, technology and programs to guarantee the *Effective Communications* and *Economic Success* the Division has experienced since migrating to the State of Ohio's Multi-Agency Radio Communications System (MARCS) collaborative.
- Planning for the eventual replacement or major renovation of the aging police facility (23 years since the last renovation) in the interest of *Smart Growth* is of critical importance. Best practices in the field for critical public safety infrastructure suggest a 10-year planning process.

Challenges

The Division of Police continues to use *Innovative* ways to address the many challenges that it faces.

However, anticipated challenges to the Division and its operations in the coming year include:

- 9-1-1 Consolidation Efforts – Changes within the Ohio Revised Code and initiatives at the State and County level will impact the funding for 9-1-1 call center operations. Consolidation of 9-1-1 centers is mandated by law to occur beginning in 2015. The Division is entering into its fifth year of a collaborative effort between the City of Whitehall and the Metropolitan Emergency Communications Center (MECC) in delivering a Next Generation 911 (NG911) capable call handling to the residents in which these agencies serve. *Smart Growth* is occurring with the inclusion of the City of Bexley into the system in 2015. However, challenges such as minimum call center staffing, training requirements for police, fire and medical dispatching, Computer Aided Dispatch (CAD) integration, policy and protocol development and lifecycle management of critical systems may require additional financial resources.
- Information Collection and Data Submission Requirements – Changes to policy, implementation of new programs at the local, State and Federal level as well as increases in activity throughout the Division have had a significant impact on the workload of the civilian support staff. For example, the introduction of MATRIX, an e-filing system by the Franklin County Prosecutor's Office, mandates the entry of all felony level adult criminal cases and all juvenile filings (misdemeanor and felony criminal cases as well as unruly actions) into a web-based portal. This policy change during mid-2014 will result in an average of 1,800 hours of unplanned administrative support time dedicated solely to this effort each year.
- Infrastructure Needs and Capital Investments—Investments in critical programs such as the Public Safety Vehicle Replacement and Radio Replacement Programs as contained within the City's Sustainable Operating Model (SOM) are essential for the Division to carry out service delivery to the public. As call demand and law enforcement activity increases, additional wear and tear is placed upon mission-critical systems such as police vehicles and communications equipment. Regular, predictable and well-planned life cycle management for these systems within the SOM is vital to maintaining policing services at levels that match community expectations. Finally, a strategic approach to the police facility must occur as it fails to support the expansion of community needs and expectations, such as affording sufficient privacy and confidentiality to victims seeking

assistance. Moreover, as the physical plant ages, the facility fails to foster an orderly and efficient work environment. A long-term *Citizen Centric* approach to significant facility upgrades or replacement is necessary in the future given that any project planning will likely span a decade.

- Political Initiatives—The Ohio Task Force on Community-Police Relations was formed in December of 2014 by Governor John Kasich. Its purpose was to address the fractured relationship that exists between some communities and the police dedicated to serving them; to explore strategies to strengthen trust between communities and law enforcement in order to resolve the underlying causes of friction; and to provide the Governor with a report including recommendations about best practices available to communities. In April 2015 the Task Force released its final report, which included a series of recommendations that will likely serve as the impetus for forthcoming legislative mandates related to accountability and oversight as well as training.

Non-Routine or New Items

The 2016 budget includes funding for an additional communications dispatcher, bringing the total number of full-time dispatcher positions to 11 versus the 10 funded and filled in prior years. Due to the long-lead time to recruit and hire qualified dispatchers (six to twelve months) and the high turnover in this career field, the additional position was added in 2016 to reduce operational impacts to the division. The additional costs associated with this addition were partially offset by operating expense reductions within the department.

New to the 2016 Capital Needs Assessment are programmed expenditures directed toward the lifecycle management of critical communications infrastructure equipment. By including \$80,000 in the 2016 budget, and again in 2017, the Division will be able to upgrade its radio consoles, antennae arrays and other communications equipment originally purchased in 2009. Equipment purchased under this program will be placed on a six to eight year lifecycle replacement schedule. The Division continues to seek grant opportunities in order to offset costs associated with maintaining its emergency communications equipment.

Department Performance

Accomplishments and Innovation

The Division of Police strives to be a leader in law enforcement and is proud of its accomplishments and *Innovation*. Recent innovative accomplishments include:

- Obtaining over \$2.4 million dollars in federal grants and forfeitures since 2009 for use in technology and equipment purchases.
- Partnering with the State of Ohio in deploying an advanced interoperable digital radio communications platform primarily funded through grant dollars.
- Establishing partnerships with the Whitehall Police Department and Metropolitan Emergency Communications Center (MECC) in order to deploy the first Next Generation 9-1-1 capable call handling solution in Central Ohio.
- Consolidating police mobile data and records management systems into one platform with the Whitehall and Bexley Police Departments in order to further inter-agency operations.
- Deploying law enforcement technology programs such as:
 - GPS tracking of police responders to enhance call response and situational awareness
 - Empowering officers in the field by fielding an advanced mobile data system linked with surrounding agencies as well as State (LEADS) and Federal information databases (NCIC)

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)

2012	2013	2014	2015
\$237.86	\$207.39	\$228.16	TBD

Personnel Data

A lean sworn and civilian staff (which includes 10 dispatchers staffing the City's Communications Center) to handle all aspects of the management and operations of the Division.

Total Public Safety Department Positions

Year	2012	2013	2014	2015
Sworn Positions	55	52	55	56
Civilian Support Staff	5	5	5	5
Dispatchers	10	10	10	10
Total Positions	70	67	70	70

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.

UCR Data Statistics

Year	2012	2013	2014	2015
Part I Violent Crimes	239	210	228	TBD
Part I Property Crimes	824	732	680	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

Year	2012	2013	2014	2015
Traffic Citations	3,872	5,146	5,955	TBD
Crashes (Property Damage Only)	705	724	633	TBD
Crashes (With Injuries)	146	134	133	TBD
Crashes (With Fatalities)	1	1	1	TBD

Additional Funding Sources

Seized Funds

Pursuant to State and Federal guidelines, the City receives a portion of funds seized as a result of their investigations. These funds are deposited into the Law Enforcement Trust Fund if they are the result of a state-level investigation or into the Federal Law Enforcement Seizure Fund if they are the result of a federal investigation. The expenditure of these funds must be in compliance with State and/or Federal guidelines. The Department has typically used these funds for equipment, training and vehicle purchases over and above what is included in the General Fund.

Police Duty Weapons Fund

Some weapon purchases are made using the Police Duty Weapons Fund. This fund is used to facilitate the Department's weapons buy-back program. Officers may request the purchase of duty firearms for use in their official capacity. Once the firearm is obtained, the cost is directly reimbursed to the City in 26 installments and deducted from the purchasing officer's pay. This program has proved very valuable to the Division and has reduced the need for weapon purchases using General Fund dollars.

Budget Information

Appropriation and Position Summary

General Fund	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference	
	Salaries & Benefits	\$ 7,212,547	\$ 7,448,754	\$ 7,894,945	\$ 8,450,580	\$ 555,635	
	Operating	768,165	783,205	870,387	893,000	22,613	
	Operating Capital	110,772	45,693	579,537	405,000	(174,537)	
	Transfers	629,200	641,975	717,040	743,160	26,120	
	Departmental Total	8,720,684	8,919,627	10,061,909	10,491,740	429,831	
	Elected/Appointed Officials	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
	Director of Public Safety	1	1	1	1	0	
	Total Officials	1	1	1	1	0	
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
	Chief of Police	1	1	1	1	0	
	Deputy Chief of Police	1	1	1	1	0	
	Office Manager	1	1	0	0	0	
	Administrative Operations Manager	0	0	1	1	0	
	Lieutenant	3	3	3	3	0	
	Sergeant	7	6	6	6	0	
	Crime Analyst	1	1	1	1	0	
	Police Officers	43	46	46	45	-1	
Dispatchers	10	10	11	11	0		
Procurement Coordinator	1	1	1	1	0		
Records Clerk	1	1	1	1	0		
Administrative Assistant	1	1	1	1	0		
Total Full-Time	70	72	73	72	-1		
Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference		
Police Officers	4	4	4	4	0		
Total Part-Time	4	4	4	4	0		

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101211-POLICE					
4213-STREET VENDORS LICENSE	\$ -	\$ -	\$ -	\$ 400	\$ 400
4215-AMUSEMENT DEVICES PERMIT	\$ 14,800	\$ 13,300	\$ 14,600	\$ 15,000	\$ 400
4235-SOLICITORS PERMITS	\$ 870	\$ 682	\$ 500	\$ 600	\$ 100
4238-ALARM PERMITS	\$ 37,625	\$ 61,080	\$ 34,700	\$ 35,600	\$ 900
4267-REPORT/DATA FEES	\$ 2,052	\$ 689	\$ 2,200	\$ 2,200	\$ -
4268-IMMOBILIZATION FEE	\$ 2,405	\$ 3,935	\$ 3,000	\$ 3,000	\$ -
4269-FINGERPRINTING FEES	\$ 10,556	\$ 11,672	\$ 11,800	\$ 12,000	\$ 200
4272-911 CHARGES	\$ 19,250	\$ 9,000	\$ 13,800	\$ 14,100	\$ 300
4273-DEER HUNTING PERMITS	\$ 1,990	\$ 1,840	\$ 2,000	\$ 2,000	\$ -
4275-SPECIAL DUTY CRUISER	\$ -	\$ 5,466	\$ 12,800	\$ 4,000	\$ (8,800)
4300.01-OVERTIME GRANT	\$ 50,958	\$ 16,789	\$ 45,000	\$ 45,000	\$ -
4311-SRO CHARGES	\$ 120,503	\$ 124,599	\$ 139,800	\$ 146,100	\$ 6,300
101211-POLICE Total	\$ 261,009	\$ 249,051	\$ 280,200	\$ 280,000	\$ (200)
Grand Total	\$ 261,009	\$ 249,051	\$ 280,200	\$ 280,000	\$ (200)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
101211-POLICE					
Salaries & Benefits					
5101-DIRECTOR	\$ 109,937	\$ 112,643	\$ 113,190	\$ 115,440	\$ 2,250
5102-DEPUTY DIRECTOR	\$ 96,689	\$ 99,069	\$ 104,260	\$ 105,700	\$ 1,440
5107-FULL-TIME WORKERS	\$ 47,630	\$ 48,881	\$ 49,090	\$ 50,070	\$ 980
5108-LIEUTENANTS/SERGEANTS	\$ 889,365	\$ 860,870	\$ 891,790	\$ 913,790	\$ 22,000
5109.1-SCHOOL RESOURCE OFFICER	\$ 156,172	\$ 85,391	\$ 165,780	\$ 169,900	\$ 4,120
5109-OFFICERS	\$ 2,994,867	\$ 3,155,017	\$ 3,204,936	\$ 3,475,790	\$ 270,854
5111-PART TIME	\$ 147,798	\$ 150,578	\$ 157,490	\$ 157,640	\$ 150
5116-SERVICE CREDIT	\$ 56,675	\$ 59,375	\$ 62,380	\$ 63,180	\$ 800
5117.001-OVERTIME GRANT	\$ -	\$ -	\$ 17,000	\$ 17,000	\$ -
5117-OVERTIME	\$ 144,694	\$ 141,317	\$ 150,000	\$ 150,000	\$ -
5118-HOLIDAY OVERTIME	\$ 71,564	\$ 85,390	\$ 86,000	\$ 86,000	\$ -
5119-TRU OVERTIME	\$ 10,814	\$ 6,681	\$ 10,900	\$ 10,900	\$ -
5120-SHIFT PAY	\$ 47,470	\$ 48,943	\$ 49,000	\$ 49,000	\$ -
5122-EMPLOYEE WELLNESS	\$ 32,744	\$ 36,779	\$ 46,200	\$ 46,200	\$ -
5131-PERS	\$ 27,540	\$ 27,963	\$ 29,160	\$ 29,320	\$ 160
5132-WORKERS COMPENSATION	\$ 94,949	\$ 97,943	\$ 103,440	\$ 108,220	\$ 4,780
5133-HEALTH INSURANCE	\$ 889,730	\$ 999,354	\$ 1,079,900	\$ 1,177,550	\$ 97,650
5134-LIFE INSURANCE	\$ 12,737	\$ 12,493	\$ 16,390	\$ 16,770	\$ 380
5135-DENTAL INSURANCE	\$ 60,322	\$ 67,306	\$ 70,675	\$ 72,980	\$ 2,305
5136-VISION INSURANCE	\$ 13,018	\$ 14,381	\$ 17,655	\$ 18,490	\$ 835
5137.002-BODY ARMOUR	\$ 18,367	\$ 18,108	\$ 19,800	\$ 18,500	\$ (1,300)
5137-UNIFORM ALLOWANCE	\$ 114,073	\$ 115,206	\$ 112,100	\$ 119,750	\$ 7,650
5138-MEDICARE	\$ 67,260	\$ 69,758	\$ 74,990	\$ 78,460	\$ 3,470
5142-EAP	\$ 1,557	\$ 1,761	\$ 1,810	\$ 1,810	\$ -
5143-DRUG TESTING	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 6,105,968	\$ 6,315,206	\$ 6,633,936	\$ 7,052,460	\$ 418,524
Operating					
5249-CONTRACT SERVICES	\$ 32,918	\$ 27,655	\$ 31,200	\$ 40,400	\$ 9,200
5251.001-TECH MAINTENANCE - PD	\$ 127,284	\$ 107,032	\$ 116,100	\$ 124,100	\$ 8,000
5251.002-TECH MAINTENANCE - IT	\$ 7,588	\$ 6,585	\$ 10,300	\$ 10,600	\$ 300
5257-LEADS	\$ 8,964	\$ 8,964	\$ 10,300	\$ 10,600	\$ 300
5258-DEPARTMENT OF HEALTH	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -
5259-CRUISER WASHING	\$ 12,419	\$ 14,461	\$ 17,200	\$ 17,600	\$ 400
5267-EMERGENCY SERVICES	\$ 11,528	\$ 9,661	\$ 20,600	\$ 21,100	\$ 500
5277-EXAMS	\$ 7,720	\$ 12,544	\$ 8,200	\$ 6,500	\$ (1,700)

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5279-TRAINING	\$ 45,708	\$ 31,903	\$ 41,200	\$ 36,400	\$ (4,800)	
5282-INSURANCE	\$ 46,047	\$ 50,174	\$ 61,200	\$ 63,000	\$ 1,800	
5283-INSURANCE DEDUCTIBLE	\$ -	\$ 7,017	\$ 15,600	\$ 16,100	\$ 500	
5301-OFFICE SUPPLIES	\$ 20,285	\$ 3,329	\$ -	\$ -	\$ -	
5310-MAINTENANCE BUILDING	\$ -	\$ 10,664	\$ -	\$ -	\$ -	
5320-OPERATING EQUIPMENT	\$ 12,835	\$ 2,934	\$ 20,000	\$ 15,600	\$ (4,400)	
5327-WEAPONS & TRNG SUPPLIES	\$ 47,522	\$ 63,978	\$ 51,900	\$ 50,900	\$ (1,000)	
5328-DETECTIVE BUREAU SUPPLIES	\$ 10,074	\$ 10,015	\$ 12,700	\$ 13,000	\$ 300	
5401-OFFICE EXPENSE	\$ 8,172	\$ 18,668	\$ 14,200	\$ 14,600	\$ 400	
5447-JAIL EXPENSE	\$ 4,989	\$ 4,124	\$ 5,000	\$ 5,100	\$ 100	
5448-SPECIAL INVESTIGATIONS	\$ 28,565	\$ 26,537	\$ 25,800	\$ 26,500	\$ 700	
5449-ELECTRONIC EXPENSES	\$ 36,165	\$ 49,221	\$ 48,500	\$ 46,900	\$ (1,600)	
5452-FINGERPRINTING FEES	\$ 7,538	\$ 7,404	\$ 10,000	\$ 10,300	\$ 300	
5456-OPERATIONAL EXPENSES	\$ 3,195	\$ 5,334	\$ 7,600	\$ 7,800	\$ 200	
5483-UTILITIES - CELL PHONE	\$ 709	\$ -	\$ 700	\$ 700	\$ -	
Operating Total	\$ 480,226	\$ 478,205	\$ 529,300	\$ 538,800	\$ 9,500	
Capital						
5512-CAPITAL EQUIPMENT	\$ -	\$ 3,778	\$ 75,000	\$ 155,000	\$ 80,000	
5515-EQUIPREPLACEMENT PROGRAM	\$ 110,772	\$ 41,915	\$ 429,537	\$ 250,000	\$ (179,537)	
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ 75,000	\$ -	\$ (75,000)	
Capital Total	\$ 110,772	\$ 45,693	\$ 579,537	\$ 405,000	\$ (174,537)	
Transfers						
5931-TRANS TO POLICE PENSION	\$ 629,200	\$ 641,975	\$ 717,040	\$ 743,160	\$ 26,120	
Transfers Total	\$ 629,200	\$ 641,975	\$ 717,040	\$ 743,160	\$ 26,120	
101211-POLICE Total	\$ 7,326,167	\$ 7,481,078	\$ 8,459,813	\$ 8,739,420	\$ 279,607	
101212-SAFETY						
Salaries & Benefits						
5101-DIRECTOR	\$ 9,600	\$ 9,600	\$ 9,600	\$ 9,600	\$ -	
5104-SUPERVISORS	\$ 57,963	\$ 59,390	\$ 64,008	\$ 67,460	\$ 3,452	
5106-FT ADMIN HOURLY	\$ 98,626	\$ 124,223	\$ 132,190	\$ 134,730	\$ 2,540	
5116-SERVICE CREDIT	\$ 1,300	\$ 1,300	\$ 1,950	\$ 2,150	\$ 200	
5117-OVERTIME	\$ 74	\$ 3,671	\$ 3,000	\$ 3,000	\$ -	
5122-EMPLOYEE WELLNESS	\$ 370	\$ 562	\$ 1,600	\$ 1,600	\$ -	
5131-PERS	\$ 23,459	\$ 27,339	\$ 28,690	\$ 30,600	\$ 1,910	
5132-WORKERS COMPENSATION	\$ 3,322	\$ 3,997	\$ 4,240	\$ 4,380	\$ 140	
5133-HEALTH INSURANCE	\$ 17,599	\$ 27,251	\$ 30,646	\$ 33,750	\$ 3,104	
5134-LIFE INSURANCE	\$ 459	\$ 519	\$ 708	\$ 710	\$ 2	
5135-DENTAL INSURANCE	\$ 2,613	\$ 3,312	\$ 2,634	\$ 2,630	\$ (4)	
5136-VISION INSURANCE	\$ 575	\$ 761	\$ 670	\$ 670	\$ -	
5138-MEDICARE	\$ 2,353	\$ 2,870	\$ 3,070	\$ 3,170	\$ 100	
5142-EAP	\$ 93	\$ 119	\$ 130	\$ 130	\$ -	
Salaries & Benefits Total	\$ 218,405	\$ 264,914	\$ 283,136	\$ 294,580	\$ 11,444	
Operating						
5401-OFFICE EXPENSE	\$ 100	\$ 73	\$ 500	\$ 500	\$ -	
Operating Total	\$ 100	\$ 73	\$ 500	\$ 500	\$ -	
101212-SAFETY Total	\$ 218,505	\$ 264,988	\$ 283,636	\$ 295,080	\$ 11,444	
101213-A & I CONTROL						
Operating						
5456-OPERATIONAL EXPENSES	\$ -	\$ -	\$ 100	\$ 200	\$ 100	
Operating Total	\$ -	\$ -	\$ 100	\$ 200	\$ 100	
101213-A & I CONTROL Total	\$ -	\$ -	\$ 100	\$ 200	\$ 100	
101216-PRISONERS						
Operating						
5456-OPERATIONAL EXPENSES	\$ 68,629	\$ 78,158	\$ 71,600	\$ 72,500	\$ 900	
Operating Total	\$ 68,629	\$ 78,158	\$ 71,600	\$ 72,500	\$ 900	

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
101216-PRISONERS Total	\$ 68,629	\$ 78,158	\$ 71,600	\$ 72,500	\$ 900	
101217-PUBLIC HEALTH						
Operating						
5249-CONTRACT SERVICES	\$ 216,427	\$ 223,003	\$ 258,700	\$ 270,700	\$ 12,000	
Operating Total	\$ 216,427	\$ 223,003	\$ 258,700	\$ 270,700	\$ 12,000	
101217-PUBLIC HEALTH Total	\$ 216,427	\$ 223,003	\$ 258,700	\$ 270,700	\$ 12,000	
101221-COMMUNICATIONS/DISPATCH						
Salaries & Benefits						
5110-DISPATCHERS	\$ 477,132	\$ 503,645	\$ 537,700	\$ 611,380	\$ 73,680	
5116-SERVICE CREDIT	\$ 2,700	\$ 3,525	\$ 4,800	\$ 6,680	\$ 1,880	
5117-OVERTIME	\$ 115,737	\$ 71,862	\$ 110,000	\$ 110,000	\$ -	
5118-HOLIDAY OVERTIME	\$ 11,129	\$ 14,410	\$ 17,133	\$ 18,700	\$ 1,567	
5120-SHIFT PAY	\$ 14,124	\$ 13,614	\$ 14,000	\$ 14,000	\$ -	
5122-EMPLOYEE WELLNESS	\$ 970	\$ 2,125	\$ 4,000	\$ 4,400	\$ 400	
5131-PERS	\$ 88,656	\$ 84,988	\$ 95,830	\$ 107,130	\$ 11,300	
5132-WORKERS COMPENSATION	\$ 12,496	\$ 12,202	\$ 13,690	\$ 15,310	\$ 1,620	
5133-HEALTH INSURANCE	\$ 133,035	\$ 131,377	\$ 148,017	\$ 178,190	\$ 30,173	
5134-LIFE INSURANCE	\$ 1,416	\$ 1,457	\$ 1,825	\$ 2,100	\$ 275	
5135-DENTAL INSURANCE	\$ 11,805	\$ 12,265	\$ 12,377	\$ 14,430	\$ 2,053	
5136-VISION INSURANCE	\$ 2,557	\$ 2,720	\$ 3,071	\$ 3,670	\$ 599	
5137-UNIFORM ALLOWANCE	\$ 6,896	\$ 5,402	\$ 5,180	\$ 6,100	\$ 920	
5138-MEDICARE	\$ 9,133	\$ 8,731	\$ 9,930	\$ 11,100	\$ 1,170	
5142-EAP	\$ 282	\$ 311	\$ 320	\$ 350	\$ 30	
5143-DRUG TESTING	\$ 105	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 888,174	\$ 868,634	\$ 977,873	\$ 1,103,540	\$ 125,667	
Operating						
5249-CONTRACT SERVICES	\$ 14	\$ 36	\$ 300	\$ 300	\$ -	
5279-TRAINING	\$ 2,283	\$ 3,566	\$ 9,387	\$ 9,500	\$ 113	
5401-OFFICE EXPENSE	\$ 486	\$ 164	\$ 500	\$ 500	\$ -	
Operating Total	\$ 2,783	\$ 3,766	\$ 10,187	\$ 10,300	\$ 113	
101221-COMMUNICATIONS/DISPATCH Total	\$ 890,956	\$ 872,400	\$ 988,060	\$ 1,113,840	\$ 125,780	
Grand Total	\$ 8,720,684	\$ 8,919,627	\$ 10,061,909	\$ 10,491,740	\$ 429,831	



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Public Service

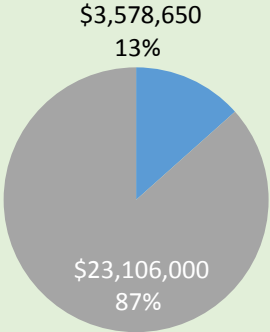
Dottie A. Franey
Director

200 S. Hamilton Road,
 Gahanna, OH 43230

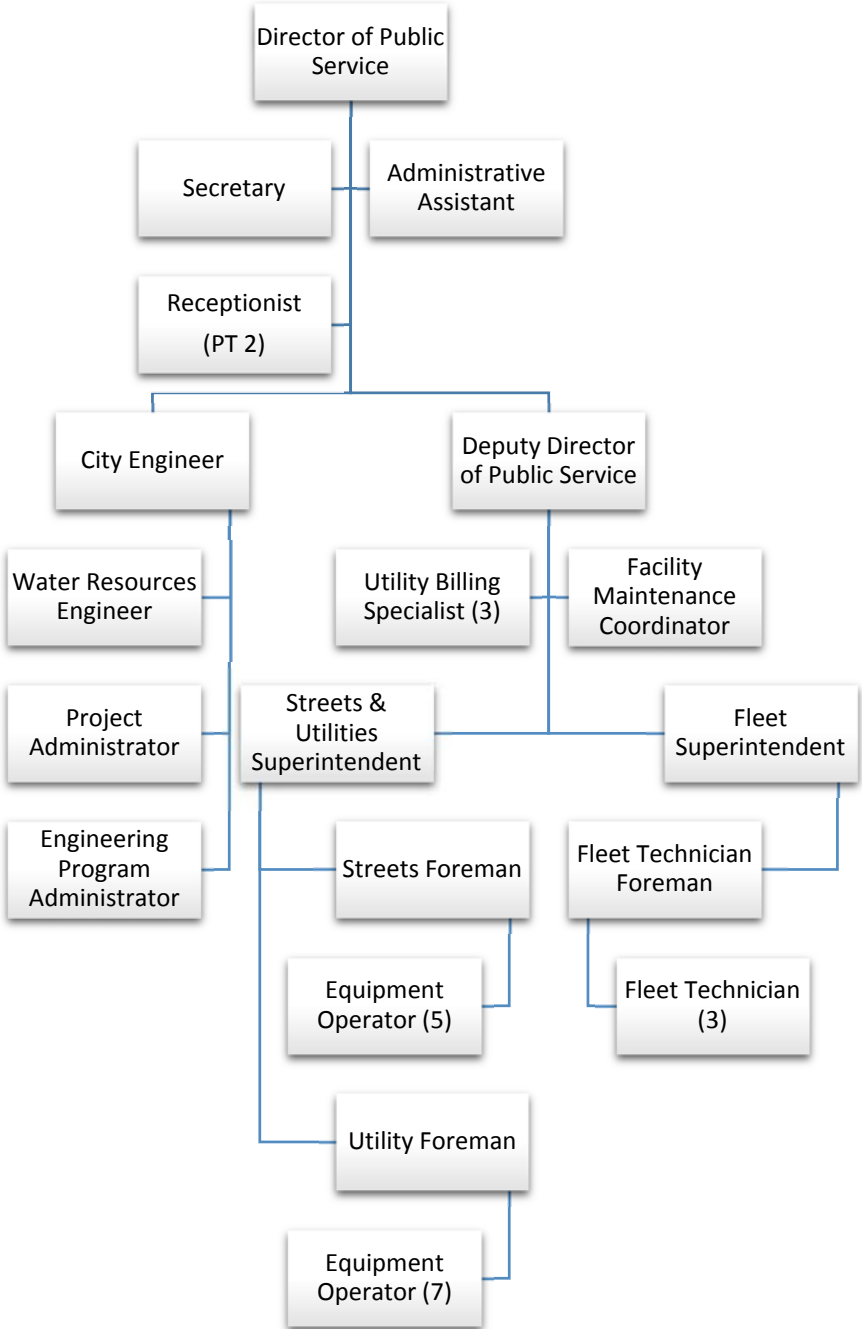
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**Portion of \$26.7M
 Annual Operating Budget**



■ Public Service
 ■ All Other





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Department Description

The Public Service Department 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 for non-general funds are located in their corresponding sections of the budget document.

A part of Gahanna's *Economic Success* relies on continual improvement and effective performance by each of the divisions, funding for each division from appropriate sources, and an overall commitment toward smart spending. The following are some specific examples:

- Gahanna's proprietary utility accounts are committed to equitable user rates that cover operational expenses and capital projects that promote sustainability.
- The Engineering Division maintains Gahanna's presence in grant competition and has successfully secured millions of capital improvement grant dollars.
- The Fleet Management Division works to keep the cost of maintaining Gahanna's fleet as low as possible by working with state contracts, regional partnerships, and governmental alliances.
- The Building Maintenance Division embraces *Innovation* by selecting products designed to reduce energy demand and reducing operating expenses, which supports Gahanna's *Economic Success*.

Innovation is the norm within the Service Department and is utilized to maintain efficiency and effectiveness. The following are just a few examples:

- Gahanna's Geographic Information System (GIS) is used by every division within the department and new uses to improve efficiency appear daily.
- The utility divisions will be implementing Online Bill Pay to provide a customer focused payment option and further minimize expenses associated with bill production in 2016.
- The Fleet Management Division began utilizing Columbus' equipment/vehicle body repair contract and found the hourly rates of Columbus' contract vendors to be approximately half of what Gahanna had been paying.
- The Building Maintenance Division routinely upgrades energy consuming equipment based upon anticipated savings and secured grants in 2015 for a consultant to perform an energy audit.

Smart Growth considerations weave their way into every capital expenditure and are a part of everyday discussions that can be as minor as maintaining a tight, minimal fleet all the way to discussions regarding multi-million dollar projects. In every case, the considerations weigh public benefit, cost to properly maintain the asset, and the City's ability to fund the ongoing maintenance.

Administrative Division

Division Description

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

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short-term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiative-s:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Implement performance measurement practices department-wide.	Ongoing	<i>Citizen Centricity Effective Communication</i>
Develop/continue sustainable infrastructure/asset maintenance programs.	Ongoing	<i>Smart Growth Innovation</i>
Implement Intellinetics public records software.	2016	<i>Citizen Centricity Effective Communication</i>
Create a volunteer program to expand a form of 'Adopt-a-Highway' to include other types of infrastructure.	Beyond 2016	<i>Citizen Centricity Effective Communication Innovation</i>
Attain accreditation through American Public Works Association (APWA).	Beyond 2016	<i>Citizen Centricity Innovation Smart Growth</i>

Challenges

Staffing levels are directly related to funding abilities. The Public Service Department has a history of operating as an agile body that has embraced organizational modifications that reduce staffing expenses, and consequently has eliminated or combined many positions over the past decade. These staffing reductions have created a challenging environment for the remaining staff.

In 2015, due to a prolonged vacancy, the Service Department Administrative Technician performed many of the duties normally performed by the GIS Technician in addition to the normal duties of the Administrative Technician.

Non-Routine or New Items

In 2015, the Project Administrator position was restored after having been defunded in 2014. Those related duties were removed from the purview of the Deputy Director of Public Service once the position was filled.

Division Performance

Accomplishments and Innovation

In 2015, the Administrative Division supported the *Economic Success* and overall *Innovation* of the City through the following accomplishments:

- Received a \$43,000 grant from Nissan North America for the supply and installation of an electric vehicle charging station in the Creekside parking garage. The station was installed and began operation in 2015.
- Contracted with Plug Smart to perform an energy audit to review operations and efficiencies of major mechanical systems and equipment in City owned buildings. Funding for Plug Smart to complete this audit came from AEP and Columbia Gas grants, with no cost to the City of Gahanna. At the conclusion of the audit process, the City was presented with suggestions of

mechanical systems and equipment that would be advantageous to replace and suggestions on how to modify our current operations to become more energy efficient.

- Contracted with Zoko Consulting Services to provide training for validating gas and electric utility bills. Service Department employees were trained to verify that utility bills are coded with the correct tariff, calculated properly, not charging inappropriate taxes, etc., and how to obtain refunds when errors are identified. Additionally, Gahanna received pre-formatted electronic spreadsheets that are used to log utility bills. The spreadsheets are designed to highlight future problems that may present themselves.
- Contracted with M+A Architects to redesign the Gahanna Police detective area to accommodate current needs for optimal staff performance, analyze building humidity issues, provide construction drawings, assist with the formal bid process, and oversee the actual construction.

Performance Measures

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)

2012	2013	2014	2015
10	9	13	TBD

Engineering Division

Division Description

The purpose of the Engineering Division is to manage *Smart Growth* within the City of Gahanna. This *Smart Growth* is obtained by performing engineering design functions for construction and maintenance undertaken by the Sewers and Water Divisions, the Streets Division, public works projects, and review of private development projects. In addition, the Engineering Division carries out such duties as may be assigned by the Mayor and extends assistance to other departments as requested. This division also reviews and approves various items as set forth in sections of Gahanna’s Codified Ordinances and the Ohio Revised Code.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department’s span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Construct a new Service Operations Complex to replace the currently aging and inadequate City facility or renovate the existing facility on Oklahoma Avenue.	Beyond 2016	<i>Smart Growth</i>
Reconstruct all residential Detroit-Style streets to current standards.	Ongoing	<i>Citizen Centricity</i>
Quickly respond to citizen requests to install street lights at unlit intersections.	Ongoing	<i>Citizen Centricity</i> <i>Effective Communication</i>
Continue to expand and reinforce Gahanna’s fiber network.	Ongoing	Citizen Centricity Economic Success Innovation Smart Growth
Replace the Carpenter Road Culvert.	2016	Citizen Centricity
Widen Hamilton Road Central (Carpenter Road to US-62) and provide pedestrian connectivity.	2015/Beyond	Citizen Centricity Innovation Smart Growth
Reduce congestion along Morse Road (east of Hamilton) by widening the roadway.	2015/Beyond	Citizen Centricity Smart Growth
Techcenter Drive Extension (Science Blvd. to Taylor Station Rd.)	Beyond 2016	Citizen Centricity Economic Success Smart Growth
Reduce congestion in the Agler/Stygler/US-62 intersection.	Beyond 2016	Citizen Centricity Effective Communication Smart Growth

Challenges

Staffing levels are directly related to funding abilities. The Public Service Department has a history of operating as an agile body that has embraced organizational modifications that reduce staffing expenses. The staffing changes made in 2015 included the restoration of a key position that was defunded in 2014. The restoration of this position has improved operations, but the division continues to be very lean and must continuously find ways to effectively handle heavy workloads with current staff.

Non-Routine or New Items

In 2015, the Engineering Division established a Quality Based Selection (QBS) Process in accordance with Ohio Revised Code (ORC) to establish a clear and consistent manner to select professional consulting design/service firms to provide design, as well as other professional services for the City of Gahanna.

Also in 2015, the Engineering Division created a standardized platform and implemented a broad span of proactive communication measures for the Hamilton Road Central widening project to continually inform the public about potential impacts to the roadway and travel throughout construction.

Division Performance

Accomplishments and Innovation

In 2015, the Engineering Division supported *Citizen Centricity*, *Economic Success* and *Smart Growth* in the City through the following accomplishments:

- Rebuilt more than 1.08 miles of Detroit-Style streets at three locations: Brookhaven Drive (Dunbarton Road to Brookhaven Drive North eastern court); Flint Ridge Drive (Rocky Fork Drive South to Rocky Fork Drive North); and Heil Drive (Lyncroft Drive to Worman Drive).
- Completed Phase II of the Safe Routes to School program by adding sidewalks on Laura Drive and Heil Drive, along Cherry Bottom Road from Springbrook Drive to east Johnstown Road and along East Johnstown Road from Cherry Bottom Road to Colony Place.
- Established a Quality Based Selection (QBS) Process in accordance with Ohio Revised Code (ORC) to establish a clear and consistent manner to select professional consulting design/service firms to provide design and other professional services for the City of Gahanna.
- In 2015, received an Ohio Public Works Commission (OPWC) award of \$2,531,000 in grant funds for the Hamilton Road Central Project. This additional grant award bring the total project grant contributions to more than \$16,000,000.
- With the start of the Hamilton Road Central Widening project, implemented a broad span of proactive communication measures to continually inform the public about potential impacts to the roadway and travel throughout construction.
- Awarded the design services contract for the replacement of the Carpenter Road Bridge.
- As a part of Gahanna's sustainable street maintenance program, completed an over \$2 million street program that included 6.44 miles of asphalt resurfacing on ten streets and 4.38 miles of crack sealing on three streets.
- Modified Columbus' Morse Road Widening project (Trellis to US62) to upgrade Gahanna's portion of the roadway to include curb and gutter, storm sewer, and sidewalk.
- Improved pedestrian connectivity by installing sidewalks from the Shops at Rocky Fork, continuing down the south side of Rocky Fork Drive South and connecting to the existing multi-use trail at the end of Cliffview Drive as well as sidewalks on both sides of Flint Ridge Drive between Rocky Fork Boulevard North and South.
- Awarded contract to Valor Contracting to replace aging fuel tanks at the Gahanna Golf Course.
- Awarded contract to Facemeyer Excavating for the Techcenter Slope Stabilization.
- The City of Columbus and Gahanna have worked together regarding traffic signals and fiber optics. Both entered into an agreement for Columbus' use of conduit to be constructed that will offer Columbus the ability to expand their network beyond their current infrastructure. This connection is also a critical section for expanding the regional fiber network from Gahanna, through Whitehall, and Bexley.
- Applied for an OPWC grant for the South Stygler Road Widening Project that would help increase capacity of this section of roadway and help to alleviate congestion in this area.
- Received \$60,000 from the MORPC Systematic Pilot Safety Program for the installation of Rectangular Rapid Flash Beacons and High Visibility Crosswalk Striping that are expected to be constructed by the end of 2016.
- Improved the safety of two key mid-block pedestrian crossings on Haven Corners Road and Rocky Fork Boulevard by installing Rectangular Rapid Flash Beacons.

Performance Measures

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)

2012	2013	2014	2015
23.84	24.00	24.00	TBD

Additional Funding Sources

Tax Increment Fund

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

Right-of-Way Fund

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

Fleet Maintenance Division

Division Description

The mission of the Fleet Maintenance Division is to procure and maintain effective, safe, reliable equipment for user groups at the lowest cost possible. This division primarily provides maintenance and support to Gahanna (over 400 pieces of equipment). In addition, the division provides fleet management services for Minerva Park Police Department (4 police cruisers and 1 medic). The Fleet Superintendent also provides purchasing and technical assistance for all of its user groups as required.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short-term and designed to take place in the near future, or long-term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Continually monitor alternative fuels and evaluate their benefits based upon Gahanna's fleet.	Ongoing	<i>Economic Success Innovation</i>
Implementation and usage of bio-diesel at the Golf Course.	2016	Economic Success Innovation

Non-Routine or New Items

In 2015, the Fleet Division was prompted to provide fleet management services to the Village of Valleyview and Gahanna Jefferson Public Schools in the coming year. The division has developed a standardized Memorandum of Understanding so that additional agencies may utilize fleet management services for emergency needs or full service fleet management.

Division Performance

Accomplishments and Innovation

In 2015, the Fleet Division promoted the City's *Economic Success* by utilizing Columbus' equipment/vehicle body repair contract. The division found the hourly rates of Columbus' contract vendors to be approximately half of what Gahanna had been paying. As an added benefit, these vendors are required, per contract, to pick up and deliver the equipment/vehicles needing repairs at no additional cost.

Also in 2015, the Fleet Division completed the implementation to electronically retrieve fuel transactions. This eliminated the need for users to manually record, collect, and then enter the transactions within Fleet Division's Maintenance Software.

Performance Measures

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)

2012	2013	2014	2015
76,866	70,009	69,448	TBD

Facilities Maintenance Division

Division Description

The mission of the Facilities Maintenance Division is to properly care for City-owned facilities. This includes maintaining the municipal complex (City Hall, Police Station, and Senior Center), the Streets and Utilities Operations Complex, Creekside Parking Garage, 79 South Hamilton Road (the Lustron House), 87 South Hamilton Road (the Hamilton House), and the storage area of the Water Tower.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Evaluate City facilities and implement additional energy saving recommendations.	Ongoing	<i>Economic Success Innovation</i>
Implementation and replacement of mechanical systems and lighting identified for replacement in the 2015 energy audit.	2016/Beyond	Economic Success Innovation

Challenges

Many of Gahanna's facilities are more than 20 years old, with the Streets and Utilities complex possibly dating back to the late 1950's. Maintenance of these facilities becomes more costly as equipment ages and requires costs repairs or replacement. The Department has estimated that the total cost to bring the existing 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.

Division Performance

Accomplishments and Innovation

To further the *Economic Success* in the City, the Facilities Division completed an extensive investigation and project at the Creekside Parking Garage that result in a savings of approximately \$12,000 annually in electrical costs. This was realized by relocating items identified to be on the City's electric meter that should have been fed from a private electric meter.

Performance Measures

Total Electricity Usage: kWh

In order to further the *Economic Success* of the City and reduce the City's carbon footprint, the Facilities Division aims to reduce annual electricity usage.

Total Electricity Usage (KWH Per Year)

2012	2013	2014	2015
1,185,400	1,123,440	1,088,880	TBD

Budget Information

Appropriation and Position Summary

	Use of Funds	2013	2014	2015	2016 SOM	2015 to 2016
		Actual	Actual	Appropriated	Request	Difference
	Salaries & Benefits	\$ 1,105,876	\$ 1,024,683	\$ 1,027,790	\$ 1,082,150	\$ 54,360
	Operating	1,631,006	1,675,015	2,198,976	2,171,500	(27,476)
	Operating Capital	292,960	179,451	439,016	325,000	(114,016)
	Departmental Total	3,029,842	2,879,149	3,665,782	3,578,650	(87,132)
	Full-Time	2013	2014	2015	2016	2015 to 2016
		Actual	Actual	Appropriated	Request	Difference
General Fund	Director of Public Service	1	1	1	1	0
	Deputy Director of Public Service	1	1	0.25	0.25	0
	Administrative Assistant	0.7	1.2	0.5	0.5	0
	Administrative Technician (1)	0	0	0.7	0.7	0
	City Engineer	1	1	1	1	0
	Fleet Management Superintendent	1	1	1	1	0
	Utility Foreman	1	0	0	0	0
	Fleet Foreman	0	1	1	1	0
	Facilities Maintenance Coordinator	1	1	1	1	0
	Engineering Program Administrator	1	1	1	1	0
	Project Administrator	0.25	0	0	0	0
	Fleet Technician	3	3	3	3	0
	Secretary	1	0	0	0	0
	Total Full-Time	11.95	11.20	10.45	10.45	0
		Part-Time	2013	2014	2015	2016
Actual			Actual	Appropriated	Request	Difference
	Receptionist	2	0	0	0	0
	Office Support Worker I	0	2	2	2	0
	Total Part-Time	2	2	2	2	0

- (1) The Administrative Technician is temporarily fulfilling the functions of the GIS Administrator simultaneously with Administrative Technician functions. As a result, the employee is counted in each department.

<i>One Time</i>	Items Funded from One Time Resources - 2016	
	Creekside Parking Garage Space Counter	\$ 158,500
	Flint Ridge Sidewalks	\$ 150,000
	Hamilton Rd Central Completion	\$ 267,000
	Heil Drive Bridge Replacement	\$ 100,000
	Morse Rd Columbus Project - Hamilton - Trellis Ln	\$ 15,000
	Municipal Complex HVAC & General Energy Upgrades/Replacements	\$ 400,000
	Oklahoma Complex - Security Improvements	\$ 21,000
	Pizzurro Park Bridge Replacement	\$ 100,000
Total One Time Funded Projects - 2016		\$ 1,211,500

Line-Item Detail

Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
101140-PUBLIC SERVICE					
4181-CABLE FRANCHISE FEES	\$ 574,921	\$ 539,453	\$ 550,000	\$ 550,000	\$ -
4214-S/W INSTALLER LICENSE	\$ 2,615	\$ 2,625	\$ 2,000	\$ -	\$ (2,000)
4600-REFUSE INCOME	\$ 69,709	\$ 70,178	\$ 70,700	\$ 71,300	\$ 600
4601-PENALTY	\$ 29,358	\$ 28,524	\$ 29,300	\$ 29,000	\$ (300)
4641-SALE OF ASSETS	\$ 38,973	\$ 80,863	\$ 27,300	\$ 25,000	\$ (2,300)
4912-RENT MBC	\$ 39,949	\$ 33,995	\$ 42,000	\$ 42,000	\$ -
101140-PUBLIC SERVICE Total	\$ 755,524	\$ 755,638	\$ 721,300	\$ 717,300	\$ (4,000)
101141-LANDS & BUILDINGS					
4270-CITY MAPS	\$ 132	\$ 156	\$ -	\$ -	\$ -
4634-INSURANCE SETTLEMENTS	\$ 49,090	\$ 27,871	\$ 59,300	\$ 5,000	\$ (54,300)
101141-LANDS & BUILDINGS Total	\$ 49,222	\$ 28,027	\$ 59,300	\$ 5,000	\$ (54,300)
101145-ENGINEERING					
4257-ENGINEERING FEES	\$ 32,468	\$ 42,762	\$ 72,700	\$ 50,000	\$ (22,700)
101145-ENGINEERING Total	\$ 32,468	\$ 42,762	\$ 72,700	\$ 50,000	\$ (22,700)
101363-PARKING GARAGE					
4407-PARKING GARAGE INCOME	\$ 3,790	\$ 612	\$ 7,000	\$ 7,000	\$ -
101363-PARKING GARAGE Total	\$ 3,790	\$ 612	\$ 7,000	\$ 7,000	\$ -
101512-FLEET					
4308-JEFFERSON GARAGE CHARGES	\$ 475	\$ 1,540	\$ -	\$ -	\$ -
4313-SVC DEPT MINERVA PARK CHG	\$ 10,046	\$ 6,628	\$ 9,000	\$ -	\$ (9,000)
4307-FLEET CHARGES FOR SERVICE	\$ 1,343	\$ 2,676	\$ 2,000	\$ 11,000	\$ 9,000
101512-FLEET Total	\$ 11,864	\$ 10,844	\$ 11,000	\$ 11,000	\$ -
Grand Total	\$ 852,868	\$ 837,882	\$ 871,300	\$ 790,300	\$ (81,000)

Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
101140-PUBLIC SERVICE					
Salaries & Benefits					
5101-DIRECTOR	\$ 96,221	\$ 98,590	\$ 99,060	\$ 101,040	\$ 1,980
5102-DEPUTY DIRECTOR	\$ 61,816	\$ 17,102	\$ 18,540	\$ 19,110	\$ 570
5105-FULL TIME ADMIN SALARY	\$ -	\$ -	\$ 29,900	\$ 42,600	\$ 12,700
5106-FULL TIME ADMIN HOURLY	\$ 63,982	\$ 48,286	\$ 20,180	\$ 19,430	\$ (750)
5116-SERVICE CREDIT	\$ 2,550	\$ 1,575	\$ 2,130	\$ 2,130	\$ -
5117-OVERTIME	\$ -	\$ 25	\$ 1,250	\$ 1,250	\$ -
5122-EMPLOYEE WELLNESS	\$ 1,211	\$ 767	\$ 980	\$ 980	\$ -
5131-PERS	\$ 31,440	\$ 22,781	\$ 23,950	\$ 26,120	\$ 2,170
5132-WORKERS COMPENSATION	\$ 4,419	\$ 3,330	\$ 3,430	\$ 3,740	\$ 310
5133-HEALTH INSURANCE	\$ 44,660	\$ 23,372	\$ 23,858	\$ 32,940	\$ 9,082
5134-LIFE INSURANCE	\$ 658	\$ 465	\$ 606	\$ 610	\$ 4
5135-DENTAL INSURANCE	\$ 3,193	\$ 2,260	\$ 3,226	\$ 3,220	\$ (6)
5136-VISION INSURANCE	\$ 703	\$ 513	\$ 820	\$ 820	\$ -
5138-MEDICARE	\$ 3,138	\$ 2,374	\$ 2,480	\$ 2,710	\$ 230
5142-EAP	\$ 98	\$ 76	\$ 80	\$ 80	\$ -
Salaries & Benefits Total	\$ 314,087	\$ 221,516	\$ 230,490	\$ 256,780	\$ 26,290
Operating					
5214-STREET LIGHTS	\$ 81,421	\$ 67,474	\$ 84,557	\$ 79,600	\$ (4,957)
5249.001-CONTRACT SERVICES-FIBER	\$ 67,394	\$ 30,959	\$ 35,000	\$ 35,000	\$ -
5249-CONTRACT SERVICES	\$ 15,700	\$ 7,968	\$ 19,600	\$ 21,200	\$ 1,600
5251-TECH MAINTENANCE	\$ -	\$ -	\$ 700	\$ 800	\$ 100
5273-MILEAGE REIMBURSEMENT	\$ -	\$ -	\$ 500	\$ 500	\$ -

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5401-OFFICE EXPENSE	\$ 336	\$ -	\$ 1,000	\$ 500	\$ (500)	
5442-PROPERTY CLEANUP SERVICES	\$ 5,989	\$ 5,700	\$ 5,100	\$ 6,000	\$ 900	
5481-UTILITIES - GAS	\$ 28,772	\$ 40,692	\$ 41,200	\$ 41,200	\$ -	
5482-UTILITIES - ELECTRIC	\$ 354,170	\$ 345,540	\$ 373,200	\$ 391,900	\$ 18,700	
Operating Total	\$ 553,781	\$ 498,334	\$ 560,857	\$ 576,700	\$ 15,843	
Capital						
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ -	\$ 29,000	\$ 29,000	
Capital Total	\$ -	\$ -	\$ -	\$ 29,000	\$ 29,000	
101140-PUBLICSERVICE Total	\$ 867,868	\$ 719,849	\$ 791,347	\$ 862,480	\$ 71,133	
101141-LANDS & BUILDING						
Salaries & Benefits						
5106-FT ADMIN HOURLY	\$ -	\$ -	\$ -	\$ -	\$ -	
5107-FT STEELWORKERS	\$ 51,557	\$ 55,359	\$ 58,450	\$ 59,680	\$ 1,230	
5111-PART TIME	\$ 24,992	\$ 27,312	\$ 29,240	\$ 29,240	\$ -	
5116-SERVICE CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	
5117-OVERTIME	\$ 517	\$ 611	\$ 2,500	\$ 2,500	\$ -	
5122-EMPLOYEE WELLNESS	\$ -	\$ 385	\$ 400	\$ 400	\$ -	
5131-PERS	\$ 10,789	\$ 11,519	\$ 12,420	\$ 12,860	\$ 440	
5132-WORKERS COMPENSATION	\$ 1,514	\$ 1,666	\$ 1,820	\$ 1,840	\$ 20	
5133-HEALTH INSURANCE	\$ 18,679	\$ 20,103	\$ 22,220	\$ 24,270	\$ 2,050	
5134-LIFE INSURANCE	\$ 193	\$ 186	\$ 240	\$ 240	\$ -	
5135-DENTAL INSURANCE	\$ 838	\$ 782	\$ 780	\$ 840	\$ 60	
5136-VISION INSURANCE	\$ 123	\$ 123	\$ 130	\$ 140	\$ 10	
5137-UNIFORM ALLOWANCE	\$ 664	\$ 517	\$ 1,280	\$ 1,350	\$ 70	
5138-MEDICARE	\$ 1,093	\$ 1,186	\$ 1,307	\$ 1,340	\$ 33	
5142-EAP	\$ 28	\$ 47	\$ 83	\$ 100	\$ 17	
5143-DRUG TESTING	\$ 132	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 111,121	\$ 119,796	\$ 130,870	\$ 134,800	\$ 3,930	
Operating						
5249-CONTRACT SERVICES	\$ 123,445	\$ 136,883	\$ 156,000	\$ 156,000	\$ -	
5250-JANITORIAL CONTRACT	\$ 42,991	\$ 45,276	\$ 53,854	\$ 54,900	\$ 1,046	
5262-PRINTING	\$ -	\$ -	\$ 20,000	\$ 20,000	\$ -	
5276-LEASE EXPENSE	\$ 37,397	\$ 28,608	\$ 37,000	\$ 37,000	\$ -	
5279-TRAINING	\$ 206	\$ -	\$ 1,000	\$ 1,000	\$ -	
5282-INSURANCE	\$ 77,357	\$ 87,070	\$ 93,700	\$ 93,700	\$ -	
5301-OFFICE SUPPLIES	\$ 4,752	\$ 35,049	\$ 39,000	\$ 39,000	\$ -	
5304-OPERATIONAL SUPPLIES	\$ 5,317	\$ 6,067	\$ 7,000	\$ 7,000	\$ -	
5306-MAINTENANCE SUPPLIES	\$ 5,240	\$ 2,683	\$ 6,500	\$ 6,500	\$ -	
5310-MAINTENANCE BUILDING	\$ 41,136	\$ 32,280	\$ 55,500	\$ 55,500	\$ -	
5318-SMALL TOOLS	\$ 29	\$ 35	\$ 1,600	\$ 1,600	\$ -	
5325-SAFETY SUPPLIES	\$ 195	\$ -	\$ 36,500	\$ 1,500	\$ (35,000)	
5401-OFFICE EXPENSE	\$ 504	\$ 494	\$ 700	\$ 700	\$ -	
5402-POSTAGE	\$ 20,069	\$ 10,048	\$ 27,100	\$ 27,100	\$ -	
5456-OPERATIONAL EXPENSES	\$ 8,649	\$ 13,904	\$ 28,500	\$ 28,500	\$ -	
5483-UTILITIES - CELL PHONE	\$ 592	\$ 676	\$ 900	\$ 900	\$ -	
Operating Total	\$ 367,880	\$ 399,072	\$ 564,854	\$ 530,900	\$ (33,954)	
Capital						
5512-CAPITAL EQUIPMENT	\$ 679	\$ -	\$ -	\$ -	\$ -	
5596-CAPITAL PROJ/IMP	\$ 48,029	\$ -	\$ -	\$ -	\$ -	
Capital Total	\$ 48,708	\$ -	\$ -	\$ -	\$ -	
101141-LANDS & BUILDING Total	\$ 527,709	\$ 518,867	\$ 695,724	\$ 665,700	\$ (30,024)	
101145-ENGINEERING						
Salaries & Benefits						
5101-DIRECTOR	\$ 101,553	\$ 104,721	\$ 77,690	\$ 80,440	\$ 2,750	
5105-FT ADMIN SALARY	\$ 60,866	\$ 49,665	\$ 49,340	\$ 50,320	\$ 980	
5116-SERVICE CREDIT	\$ 2,100	\$ 2,100	\$ 850	\$ 1,050	\$ 200	

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
5122-EMPLOYEE WELLNESS	\$ 100	\$ 225	\$ 800	\$ 800	\$ -	
5131-PERS	\$ 23,033	\$ 21,490	\$ 18,020	\$ 18,570	\$ 550	
5132-WORKERS COMPENSATION	\$ 3,228	\$ 3,130	\$ 2,580	\$ 2,660	\$ 80	
5133-HEALTH INSURANCE	\$ 45,558	\$ 48,685	\$ 47,909	\$ 49,600	\$ 1,691	
5134-LIFEINSURANCE	\$ 494	\$ 408	\$ 457	\$ 460	\$ 3	
5135-DENTAL INSURANCE	\$ 2,637	\$ 2,597	\$ 2,634	\$ 2,630	\$ (4)	
5136-VISION INSURANCE	\$ 579	\$ 588	\$ 670	\$ 670	\$ -	
5138-MEDICARE	\$ 2,330	\$ 2,226	\$ 1,870	\$ 1,930	\$ 60	
5142-DRUGTESTING	\$ -	\$ -	\$ -	\$ -	\$ -	
5142-EAP	\$ 64	\$ 62	\$ 70	\$ 70	\$ -	
Salaries & Benefits Total	\$ 242,542	\$ 235,897	\$ 202,890	\$ 209,200	\$ 6,310	
Operating						
5251-TECH MAINTENANCE	\$ 1,895	\$ 2,231	\$ 2,000	\$ 2,000	\$ -	
5401-OFFICE EXPENSE	\$ 2,834	\$ 4,117	\$ 6,000	\$ 6,000	\$ -	
5445-ENGINEERING EXPENSES	\$ 35,523	\$ 42,076	\$ 60,000	\$ 60,000	\$ -	
5483-UTILITIES - CELL PHONE	\$ -	\$ -	\$ 900	\$ 900	\$ -	
Operating Total	\$ 40,252	\$ 48,423	\$ 68,900	\$ 68,900	\$ -	
Capital						
5512-CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	
5513-CAPITAL - STREETS	\$ 296,859	\$ 40,094	\$ -	\$ -	\$ -	
5596-CAPITAL PROJ/IMP	\$ 274,576	\$ 4,211	\$ -	\$ -	\$ -	
Capital Total	\$ 571,435	\$ 44,304	\$ -	\$ 25,000	\$ 25,000	
101145-ENGINEERING Total	\$ 854,229	\$ 328,624	\$ 271,790	\$ 303,100	\$ 31,310	
101363-PARKING GARAGE						
Operating						
5249-CONTRACT SERVICES	\$ 21,727	\$ 46,447	\$ 30,000	\$ 30,000	\$ -	
5282-INSURANCE	\$ 14,168	\$ 13,800	\$ 16,000	\$ 16,500	\$ 500	
5297-MISCELLANEOUS	\$ 7,445	\$ 613	\$ 6,000	\$ 6,000	\$ -	
5456-OPERATIONAL EXPENSES	\$ -	\$ 27,263	\$ 20,000	\$ 30,000	\$ 10,000	
5482-UTILITIES - ELECTRIC	\$ 39,373	\$ 37,095	\$ 39,100	\$ 41,100	\$ 2,000	
Operating Total	\$ 82,713	\$ 125,218	\$ 111,100	\$ 123,600	\$ 12,500	
Capital						
5512-CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ 158,500	\$ 158,500	
Capital Total	\$ -	\$ -	\$ -	\$ 158,500	\$ 158,500	
101363-PARKING GARAGE Total	\$ 82,713	\$ 125,218	\$ 111,100	\$ 282,100	\$ 171,000	
101512-FLEET MAINTENANCE						
Salaries & Benefits						
5103-SUPERINTENDENTS	\$ 66,108	\$ 67,735	\$ 65,741	\$ 65,110	\$ (631)	
5107-FITNESS WORKERS	\$ 229,262	\$ 234,245	\$ 236,290	\$ 241,060	\$ 4,770	
5116-SERVICE CREDIT	\$ 5,000	\$ 5,250	\$ 5,250	\$ 5,050	\$ (200)	
5117-OVERTIME	\$ 19,457	\$ 24,646	\$ 28,500	\$ 28,500	\$ -	
5122-EMPLOYEE WELLNESS	\$ 100	\$ 500	\$ 2,000	\$ 2,000	\$ -	
5131-PERS	\$ 44,776	\$ 45,563	\$ 46,489	\$ 47,840	\$ 1,351	
5132-WORKERS COMPENSATION	\$ 6,272	\$ 6,647	\$ 6,810	\$ 6,840	\$ 30	
5133-HEALTH INSURANCE	\$ 56,733	\$ 52,258	\$ 58,319	\$ 70,740	\$ 12,421	
5134-LIFEINSURANCE	\$ 920	\$ 858	\$ 1,028	\$ 1,090	\$ 62	
5135-DENTAL INSURANCE	\$ 2,665	\$ 2,645	\$ 3,893	\$ 2,810	\$ (1,083)	
5136-VISION INSURANCE	\$ 509	\$ 540	\$ 620	\$ 620	\$ -	
5137-UNIFORM ALLOWANCE	\$ 1,320	\$ 1,716	\$ 3,500	\$ 4,590	\$ 1,090	
5138-MEDICARE	\$ 4,552	\$ 4,716	\$ 4,940	\$ 4,960	\$ 20	
5142-EAP	\$ 142	\$ 155	\$ 160	\$ 160	\$ -	
5143-DRUGTESTING	\$ 310	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 438,126	\$ 447,476	\$ 463,540	\$ 481,370	\$ 17,830	
Operating						
5251-TECH MAINTENANCE	\$ 7,959	\$ 4,143	\$ 10,500	\$ 12,500	\$ 2,000	
5256-RAGS & TOWELS	\$ 2,026	\$ 1,872	\$ 4,400	\$ 3,400	\$ (1,000)	
5279-TRAINING	\$ 533	\$ -	\$ 2,600	\$ 5,000	\$ 2,400	

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
5316-GAS & OIL	\$ 278,092	\$ 277,290	\$ 404,000	\$ 400,000	\$ (4,000)
5317-PARTS	\$ 250,264	\$ 257,397	\$ 370,064	\$ -	\$ (370,064)
5318-SMALL TOOLS	\$ 3,167	\$ 6,076	\$ 4,800	\$ 6,000	\$ 1,200
5319-TIRES	\$ 27,535	\$ 31,308	\$ 55,500	\$ 55,000	\$ (500)
5320-OPERATING EQUIPMENT	\$ -	\$ 1,955	\$ 4,500	\$ 7,500	\$ 3,000
5325-SAFETY SUPPLIES	\$ 888	\$ 482	\$ 1,000	\$ 2,500	\$ 1,500
5401-OFFICE EXPENSE	\$ 185	\$ 251	\$ 1,900	\$ 1,500	\$ (400)
5483-UTILITIES - CELL PHONE	\$ 825	\$ 1,075	\$ 1,100	\$ 1,200	\$ 100
5317.001-VENDOR REPAIR SVC	\$ -	\$ -	\$ -	\$ 63,900	\$ 63,900
5317.002-REPAIR PARTS	\$ -	\$ -	\$ -	\$ 280,000	\$ 280,000
Operating Total	\$ 571,475	\$ 581,849	\$ 860,364	\$ 838,500	\$ (21,864)
Capital					
5512-CAPITAL EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -
5515-EQUIP REPLACEMENT PROGRAM	\$ 292,960	\$ 179,451	\$ 429,546	\$ 300,000	\$ (129,546)
5515.001-ADMIN POOL REPLACE PROG	\$ -	\$ -	\$ 2,750	\$ -	\$ (2,750)
5515.002-PARK DEPT RELACE PROGRAM	\$ -	\$ -	\$ 2,100	\$ -	\$ (2,100)
5515.003-PARK DEPT REPLACE PROGRAM	\$ -	\$ -	\$ 4,620	\$ -	\$ (4,620)
Capital Total	\$ 292,960	\$ 179,451	\$ 439,016	\$ 300,000	\$ (139,016)
101512-FLEET MAINTENANCE Total	\$ 1,302,561	\$ 1,208,776	\$ 1,762,920	\$ 1,619,870	\$ (143,050)
101514-SERVICE GARAGE					
Operating					
5456-OPERATIONAL EXPENSES	\$ 120	\$ -	\$ 800	\$ 800	\$ -
Operating Total	\$ 120	\$ -	\$ 800	\$ 800	\$ -
101514-SERVICE GARAGE Total	\$ 120	\$ -	\$ 800	\$ 800	\$ -
101515-JOINT FACILITY MAINTENANC					
Operating					
5456-OPERATIONAL EXPENSES	\$ 195	\$ 523	\$ 2,900	\$ 2,900	\$ -
5480-UTILITIES - WATER & SEWER	\$ 13,465	\$ 20,471	\$ 24,600	\$ 24,600	\$ -
Operating Total	\$ 13,660	\$ 20,994	\$ 27,500	\$ 27,500	\$ -
101515-JOINT FACILITY MAINTENANC Total	\$ 13,660	\$ 20,994	\$ 27,500	\$ 27,500	\$ -
101516-FUEL STATION					
Operating					
5456-OPERATIONAL EXPENSES	\$ 1,125	\$ 1,125	\$ 4,600	\$ 4,600	\$ -
Operating Total	\$ 1,125	\$ 1,125	\$ 4,600	\$ 4,600	\$ -
101516-FUELSTATION Total	\$ 1,125	\$ 1,125	\$ 4,600	\$ 4,600	\$ -
Grand Total	\$ 3,649,985	\$ 2,923,454	\$ 3,665,782	\$ 3,766,150	\$ 100,368

Streets Division

Division Description

The purpose of the Streets Division is to support *Citizen Centricity* by maintaining safe and aesthetically pleasing roadway corridors. The Division maintains 325.09 lane miles of streets and is responsible for snow and ice removal, pothole repairs, berm repair, 58 street light banners, 40 flags, and thousands of street signs. Additionally, the Division oversees refuse pick-up, street cleaning, and street light repair.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department's span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Reconstruct all non-compliant ADA curb ramps to current standards.	Ongoing	<i>Citizen Centricity</i>
Replace all wooden street signs with new design.	2015/Beyond	<i>Citizen Centricity</i> <i>Effective Communication</i>

Challenges

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

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

Division Performance

Accomplishments and Innovation

In 2015, the Streets Division supported *Citizen Centricity*, *Economic Success*, *Innovation and Effective Communication* in the City by entering into an annual reciprocal snow clearing agreement with the City of Columbus where Gahanna clears 9.7 miles of Columbus streets for an annual payment of \$7,380.

Performance Measures

Street Condition

The Service Department is responsible for rating the condition of all City-maintained streets. This is completed annually. The overall rating of a street is called the Pavement Condition Rating (PCR). The rating system is based on a scale of 0 – 100 (100 being excellent condition). The following criteria determine a street’s PCR: extent of cracking, concrete condition, crack seal condition, and pavement defects (i.e.: potholes, ride quality, etc.). Each contributes to the overall rating; however, pavement defects are weighted the heaviest because it relates to ride quality and maintenance costs. The industry standard is for streets to rate above 75. *Note: The City’s goal is to maintain 96% of streets at a PCR of 75 or better.*

Street Condition and Pavement Rating Comparison

Year	2012	2013	2014	2015
Assessed Paved Lane Miles	324.89	325.09	325.09	TBD
Average Pavement Condition Rating	86.2	87.4	87.6	TBD
Mileage Rated Satisfactory (75) or Better	87.7%	91.5%	92.2%	TBD

Additional Funding Sources

Street Fund

The Street Fund receives a proportional share of the State’s Motor Vehicle Fuel Tax and the City’s Permissive Motor Vehicle License Tax. These revenues are restricted to expenditures for constructing, improving and maintaining public roads, highways, streets, and maintenance and repair of bridges under Ohio Revised Code Chapter 5735 and 4504. Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. Permissive Motor Vehicle License Tax revenues are based on historical trends. Estimated expenditures are based on street maintenance staffing levels, historical cost trends, and street projects anticipated by the Service Department.

State Highway Fund

The State Highway Fund receives a portion of Franklin County’s proportionate share of the State’s Motor Vehicle Fuel Tax revenues. These funds are restricted to expenditures for constructing, improving and maintaining state highways, and maintenance and repair of bridges within the City under Ohio Revised Code Chapter 5735. Anticipated revenues are based on past allocations from the State and current State financial forecasts. Estimated expenditures are based on street maintenance staffing levels, historical cost trends, and street projects anticipated by the Service Department.

Budget Information

Appropriation and Position Summary

Street & State Highway Funds	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 594,030	\$ 653,498	\$ 699,240	\$ 726,100	\$ 26,860
	Operating	380,772	419,817	418,059	363,300	(54,759)
	Operating Capital	-	-	13,755	79,000	65,245
	Transfers	509,884	506,200	493,300	494,600	1,300
	Total	\$ 1,484,686	\$ 1,579,515	\$ 1,624,354	\$ 1,663,000	\$ 38,646
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Project Administrator	0	0	0.25	0.25	0
	Streets & Utilities Superintendent	0.25	0.25	0.25	0.25	0
Streets Foreman	1	1	1	1	0	
Equipment Operator	5	5	4.92	4.92	0	
Total Full-Time	6.25	6.25	6.42	6.42	0	
Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
Seasonal	0	3	2	2	0	
Total Part-Time	0	3	2	2	0	

Line-Item Detail

Line-item revenue and expenditure detail for the Street and State Highway Funds is located in the Special Revenue Section of this booklet.

Water, Sanitary Sewer, Stormwater, and Utility Billing Divisions

Division Descriptions

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 customer service for 10,501 accounts and maintains 152.37 miles of water lines, approximately 13,000 water meters, a one-million gallon water tank, 6 pressure reducing valves and 2 water booster pump stations.

Sanitary Sewer Division

The purpose of the Sanitary Sewer Division is to properly remove sewage from structures in a manner consistent with the EPA’s standards. The Division provides customer service for 10,501 accounts and maintains 150.94 miles of sanitary sewer lines, 5 sanitary sewer lift stations, and performs biannual inspections on 146 private grease traps.

Stormwater Division

The mission 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 customer service for 10,501 accounts and maintains 125.46 miles of storm sewer lines, 66 detention/retention ponds, 5,285 catch basins, and 23 trash racks.

Utility Billing Division

The mission of the Utility Billing Division is to provide fair, accurate invoicing, and excellent customer service. Water and sanitary sewage processing are purchased from the City of Columbus, with billing to the residents of Gahanna processed through the City of Gahanna’s Utility Billing Division. Through *Innovation* and secure technology, this division handles the creation and collection of approximately 50,000 water/sanitary/storm/refuse invoices annually in addition to providing customer service for issues related to utilities and refuse collection.

Conditions Affecting Service Levels, Performance and Cost

Priorities & New Initiatives

The Public Service Department’s span of control includes many initiatives that can be ongoing, relatively short term and designed to take place in the near future, or long term initiatives to take place in the more distant future. The following table highlights our priority initiatives:

Priority/New Initiative	Implementation Time-Frame	Critical Success Factor(s) Addressed
Provide sewer access to all un-sewered areas of the City.	Ongoing	<i>Citizen Centricity Smart Growth</i>
Replace old and deteriorated waterline to reduce breaks and water loss.	Ongoing	Citizen Centricity Smart Growth Economic Success

Maintain an active sanitary sewer inspection, cleaning, and repair program to proactively maintain sanitary sewer infrastructure and reduce the possibility of sanitary sewer overflows.	Ongoing	Citizen Centricity Smart Growth Economic Success Innovation
Implement online bill pay and provide customers their bills electronically.	2016	Citizen Centricity Effective Communication Innovation
Create an online utility customer portal for users to review usage and account details.	Beyond 2016	Citizen Centricity Effective Communication Innovation
Evaluate the benefits of transitioning to monthly utility billing from quarterly and implement if the benefits outweigh the negatives.	Beyond 2016	Citizen Centricity

Challenges

The Public Service Department has multiple funding sources and each presents its own challenges. 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 *Smart Growth*.

Division Performance

Accomplishments and Innovation

These divisions contributed to the City's critical success factors in a multitude of ways in 2015. These accomplishments include:

Division	Accomplishment	Critical Success Factor(s) Addressed
Water	Applied for an Emergency Management Association grant for a generator that would provide support to the Claycraft Rd. Booster Station. Currently if there is a loss of commercial power, the pumps at this site that feed the local distribution system and fill the water tower would not operate. As the City experiences numerous interruptions of commercial power, it is essential to provide a backup power source at this location. As this area is slated for large scale commercial and office development and with the addition of the Niagara Bottling Company on Eastgate Parkway, the project will ensure that the City's distribution system can meet the usage needs during adverse conditions without manual intervention.	<i>Citizen Centricity Smart Growth</i>
Sanitary Sewer	In 2015, the City completed Phase 1 of the Price Road Sanitary Sewer Project. This new sewer district will provide sanitary sewer service to a section of the City currently without sewer. The new sewer district will provide service to 22 parcels currently utilizing onsite septic systems. Phase 1 completed the main trunk sewer to the west, which will serve three parcels.	<i>Citizen Centricity Smart Growth Economic Success</i>

Sanitary Sewer	In 2015, the City began design of Phase 2 of the Price Road Sanitary Sewer Project. This new sewer district will provide sanitary sewer service to a section of the City currently without sewer. The new sewer district will ultimately provide service to 22 parcels currently utilizing onsite septic systems.	<i>Citizen Centricity Smart Growth Economic Success</i>
Sanitary Sewer	Completed an extensive sanitary sewer inspection and rehabilitation program that inspected and cleaned more than 7,200 linear feet of sanitary sewer, performed more than 2,900 linear feet of sewer pipe lining, and completed 10 spot repairs.	<i>Citizen Centricity Smart Growth Economic Success</i>
Stormwater	Completed storm sewer installations on Haven Corners Road that corrected ponding issues at a highly traveled pedestrian crossing, as well as storm sewer installation that will help provide stabilization of a failing ditch section on Havens Corners Road.	<i>Citizen Centricity Economic Success Innovation</i>
Stormwater	Received an Ohio Environmental Protection Agency Section 319 Grant for the Ashmead Green Street Infiltration Project. The grant provides 60% of the funds for the design, construction, and monitoring of “green” stormwater management control measures on Ashmead Drive located in the Farm Creek Subdivision. This project will help to further reduce the peak rate of stormwater run-off, improve water quality, and reduce erosion in Souder Ditch. The total project cost is estimated at \$277,000, of which the grant will provide approximately \$167,000.	<i>Economic Success Innovation</i>
Stormwater	Installed storm sewer on Trapp Drive that improved drainage and provided storm sewer outlets for more than 6 homes.	<i>Citizen Centricity Smart Growth Economic Success</i>
Stormwater	Installed storm sewer on Ludwig Drive that improved drainage and provided storm sewer outlets for more than 5 homes.	<i>Citizen Centricity Smart Growth Economic Success</i>
Utility Billing	In 2015, the Division completed a software upgrade to further leverage the capability of the City's existing AMI system to proactively inform our customers of leaks and other usage events.	<i>Innovation</i>
Water	In 2015, the City started the process of upgrading its SCADA system software to ensure it provides accurate real time data for the water distribution system. In addition, upgrades to existing system components are being evaluated to help improve system operation and efficiency.	<i>Citizen Centricity Smart Growth</i>
Water	Completed the construction of a new booster station to replace the existing station on Taylor Road at Helmbright Drive. It will improve water quality and increase water service capacity to the City's Office, Commerce, and Technology District, which houses the vast majority of our largest water users. This project will also increase fire suppression flows in the currently undeveloped Central Park Area, now and a projected 30 years into the future.	<i>Economic Success Smart Growth</i>
Water	Replaced more than 1,500 linear feet of deteriorating asbestos concrete waterline on Heil Drive.	<i>Economic Success Smart Growth</i>

Performance Measures

Annual Water Loss – Percentage

The “real loss percentage” measures water that has been provided and billed by the City of Columbus and cannot be accounted for in Gahanna’s distribution system. Losses can be real losses (through leaks). Water loss must be controlled to minimize unnecessary cost to the customer. The City’s goal is to gradually reduce its water loss until the rate is sustained at or below 10%.

Water Loss Percentage Comparison

Year	2012	2013	2014	2015
Target	19.0%	19.0%	18.0%	17.0%
Actual	18.1%	14.3%	5.9%	TBD

Sanitary Sewer Backups

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

Sanitary Sewer Backups Comparison

Year	2012	2013	2014	2015
Target	≤8	≤8	≤8	≤8
Actual	9	9	4	TBD

Stormwater Catch Basin Maintenance

Catch basins are used to collect pavement runoff throughout the City. This measure represents the number of catch basins 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

Year	2012	2013	2014	2015
Target	≥30	≥30	≥30	≥30
Actual	32	40	57	TBD

Residential Refuse

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

Residential Refuse and Recycling Collection

Year	2012	2013	2014	2015
Recycling Accounts	9,807	9,842	9,837	TBD
Recycling Collected (Tons)	2,395	2,602	2,568	TBD
Refuse Accounts	9,807	9,842	9,837	TBD
Refuse Collected (Tons)	9,128	9,234	9,278	TBD

Additional Funding Sources

Water Fund

The Water Fund receives payments, based upon volumetric rates, from Gahanna water system customers. The use of these funds is restricted to expenditures for maintaining and operating the City's water distribution system under Ohio Revised Code Chapter 5705.09. Estimated expenditures are based on the Water Division maintenance staffing levels, historical cost trends, and the cost of routine maintenance programs anticipated by the Service department. The annual rate is determined based upon estimated expenditures. Estimated revenue is based upon historical volume of water sold.

Water System Capital Improvement Fund (WSCI)

The WSCI Fund receives payments, based upon volumetric rates, from Gahanna water system customers. Revenues generated by or on behalf of the WSCI Fund, are restricted by City of Gahanna Code, section 929, to only be used for the retirement of bonds and notes issued for the purpose of financing water system capital improvements, and no moneys therein shall be used for any other purpose until and unless the Finance Director of the City of Gahanna certifies that there are sufficient moneys within the fund to make all payments necessary to retire the bonds and notes. In the event the Finance Director so certifies, then the excess funds may be used for capital improvements and maintenance of the water system. Estimated expenditures are based on any water debt reduction requirements and water capital projects anticipated by the Service Department. The annual rate is determined based upon estimated expenditures. Estimated revenue is based upon historical volume of water sold.

Sewer Fund

The Sewer Fund receives payments, based upon volumetric rates. These funds are restricted to expenditures for maintaining and operating the City's sewer collection system under Ohio Revised Code Chapter 5705.09. Additionally, this fund receives payments from all property owners that have impervious area within the City. Each property is assigned an equivalent residential unit (ERU) or a multiple thereof, which is at a minimum of one ERU. Each ERU has a proportionate rate associated with it that relates to an annual sum owed to the City of Columbus to cover Gahanna's portion of the City of Columbus' Environmental Protection Agency consent order.

The funds related to Columbus' consent order simply pass-thru Gahanna and are paid to the City of Columbus on a quarterly basis. Estimated expenditures are based on the Sanitary Sewer Division maintenance staffing levels, historical cost trends, the cost of routine maintenance programs, and Gahanna's annual portion of Columbus' consent order anticipated by the Service Department. The annual rates are determined based upon estimated expenditures. Estimated revenue is based upon historical volume of sewage processed and an equation of number of ERU's times the Columbus consent order rate for one year.

Sewer System Capital Improvement Fund (SSCI)

The SSCI Fund receives payments, based upon volumetric rates, from Gahanna sewer system customers. Revenues generated by or on behalf of the SSCI Fund, as restricted by City of Gahanna Code, section 921, shall be used for the retirement of bonds and notes issued for the purpose of financing sewer system capital improvements, and no moneys therein shall be used for any other purpose until and unless the Finance Director of the City of Gahanna certifies that there are sufficient moneys within the fund to make all payments necessary to retire the bonds and notes. In the event the Finance Director so certifies, then the excess funds may be used for capital improvements and maintenance of the sewer system. Estimated expenditures are based on any sanitary sewer debt reduction requirements and sanitary sewer capital

projects anticipated by the Service Department. Annual rates are determined based upon estimated expenditures. Estimated revenue is based upon historical volume of sewage processed.

Stormwater Fund

The Stormwater Fund receives payments from all property owners that have impervious area within the City. Each property is assigned an equivalent residential unit (ERU) or a multiple thereof, which is at a minimum one ERU. Revenues generated by or on behalf of the Utility for this stormwater management service charge and direct charges shall be deposited in the Stormwater Management Fund and are restricted by City of Gahanna Code, section 927 to be used for costs exclusively for Utility purposes. Estimated expenditures are based on the Stormwater Division maintenance staffing levels, historical cost trends and storm projects anticipated by the Service department. The annual rate is determined based upon estimated expenditures. Estimated revenue is simply an equation of the number of ERU's multiplied by the rate for one year.

Budget Information

Appropriation and Position Summary

Enterprise Funds	Use of Funds	2013 Actual	2014 Actual	2015 Appropriated	2016 SOM Request	2015 to 2016 Difference
	Salaries & Benefits	\$ 1,207,710	\$ 1,279,639	\$ 1,423,820	\$ 1,477,470	\$ 53,650
	Operating	10,794,827	11,321,147	14,248,828	13,315,200	(933,628)
	Operating Capital	0	0	679,550	670,000	(9,550)
	Transfers	1,003,375	1,075,239	1,855,200	1,919,070	63,870
	Total	\$ 13,005,912	\$ 13,676,025	\$ 18,207,398	\$ 17,381,740	\$ (825,658)
	Full-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference
	Deputy Director of Public Service	0.0	0.0	0.75	0.75	0
	Streets & Utilities Superintendent	0.75	0.75	0.75	0.75	0
	Administrative Assistant	0.3	0.8	0.5	0.5	0
	Administrative Technician	0	0	0.3	0.3	0
	Utility Foreman	1	1	1	1	0
	Project Administrator	0.75	0.00	0.75	0.75	0
	Equipment Operator	4	7	7.08	7.08	0
	Utility Technician	3	3	0	0	0
	Water Resource Engineer	1	1	1	1	0
	Utility Billing Specialist	3	3	3	3	0
	Total Full-Time	13.80	16.55	15.13	15.13	0
Part-Time	2013 Actual	2014 Actual	2015 Appropriated	2016 Request	2015 to 2016 Difference	
Engineer Intern	1	0	0	0	0	
Seasonal	0	2	1	1	0	
Total Part-Time	1	2	1	1	0	

<i>One Time</i>	Items Funded from One Time Resources - 2016	
	Oklahoma Complex - Security Improvements - Stormwater	\$ 21,000
	Oklahoma Complex - Security Improvements - Water Capital	\$ 21,000
	Oklahoma Complex - Security Improvements - Sewer Capital	\$ 21,000
	Water Tower/Park Storage Site-Security Improvements	\$ 8,000
	Total One Time Funded Projects - 2016	\$ 71,000

Line-Item Detail

Line-item revenue and expenditure detail for the Enterprise Funds is located in the Proprietary Section of this booklet.



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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 (CIP) for the City. Gahanna has historically adopted a one-year CIP annually as a part of the annual appropriations process. The Capital Needs Assessment provides City staff and officials with the information needed to develop a longer-term CIP which could be helpful for the City in forecasting expenditures and revenue needs over the five-year period.

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 items and improvements needed over the next five years (2016 – 2020) to execute the City's Critical Success Factors, which were identified as the "items that must happen in order to fulfill the City's Mission and Vision."

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

Terms and Definitions

Sustainable Operating Capital

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

One-Time Capital Improvements

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

Priority I

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

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

Priority II

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

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

Priority III

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

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

Core Services Level

The Core Service Level that relates to each General Government Capital Improvement Project was also identified. The core services designation was a system created in response to the recommendation of the Citizens Financial Advisory Committee (CFAC) in 2011. Every service provided by the City was designated as Core, Semi-Core or an Enhancement.

Core Services – Services that are fundamental to carrying out the responsibilities of a local government including those mandated by the State or Federal government and/or City Charter.

Semi-Core Services – Services that go “above and beyond” core service levels.

Non-Core & Service Enhancements – Services that are considered neither core nor semi-core; they are enhancements to the quality of life in the City.

For every operational capital item and capital improvement in the needs assessment a “project information sheet” summarizes the purpose of each capital item and indicates which Critical Success Factor it impacts, its core service level and priority ranking.

2016 Capital Improvement Plan

Sustainable Ongoing Operating Capital

The Sustainable Ongoing Operating Capital projects identified in the 2016 budget include:

Sustainable Operating Capital Request			
Fund	Division	Planned Capital Improvement	2016 Request
General Fund			
	Parks & Recreation	Creekside Park and Plaza Repairs	125,000
	Parks & Recreation	Golf Cart Replacement Program	30,000
	Public Safety	Communication Center Infrastructure Update	80,000
	Public Safety	Police Radio Replacement Program	75,000
	Public Service	Engineering Wide Format Printer/Scanner	25,000
	Public Service	Equipment Replacement Program (Excluding Police)	300,000
	Public Service	Police Vehicle Replacement Program	250,000
	Technology	Dual Network Core Switches	25,000
	Technology	Physical Server Lifecycle Replacement	30,000
Total, General Fund			940,000
Capital Improvement Fund			
	Parks & Recreation	Multi-Purpose Trails	220,000
	Parks & Recreation	Park Asphalt Resurfacing	80,000
	Parks & Recreation	Play Elements & Surfacing Replacement	55,000
	Public Safety	Police Facility Maintenance and Upkeep	20,000
	Public Service	Asphalt Overlay	907,000
	Public Service	Municipal Compound Flooring Replacement	50,000
	Public Service	Street Lights at Intersections	20,000
	Technology	GNET Fiber Network Growth & Redundancy	75,000
Total, Capital Improvement Fund			1,427,000
Street Fund			
	Public Service	Equipment Replacement Program (Excluding Police)	79,000
Total, Street Fund			79,000
County Permissive Fund			
	Public Service	Asphalt Overlay	200,000
Total, County Permissive Fund			200,000
TOTAL, GOVERNMENTAL FUNDS			2,646,000
Storm Water Fund			
	Public Service	Proprietary Equipment Replacement Program-Stormwater	50,000
Total, Storm Water Fund			50,000
Water Fund			
	Public Service	Proprietary Equipment Replacement Program-Water	150,000
Total, Water Fund			150,000
Water Capital Improvement Fund			
	Public Service	Replace Older Existing Waterlines	100,000
Total, Water Capital Improvement Fund			100,000
Sewer Fund			
	Public Service	Proprietary Equipment Replacement Program-Sanitary	150,000
	Public Service	Sanitary Sewer System Maintenance	220,000
Total, Sewer Fund			370,000
TOTAL, ENTERPRISE FUNDS			670,000
GRAND TOTAL, ALL FUNDS			3,316,000

One-Time Capital Projects

The following table summarizes the planned capital projects by funding source. This 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 2016 requirements are included in this appropriations request, and in some cases only partial funding is provided based upon funds availability. Future years' requirements will be included in their corresponding year appropriations request.

One-Time Capital Project Request			
Category	Division	Planned Capital Improvement	2016 Request
General Fund			
Priority II	Public Service	Creekside Parking Garage Space Counter	158,500
Priority II	Public Service	Oklahoma Complex - Security Improvements	21,000
Priority II	Public Service	Water Tower/Park Storage Site - Security Improvements	8,000
Total, General Fund			187,500
Capital Improvement Fund			
Priority I	Parks & Recreation	620 McCutcheon Road Park Purchase	178,700
Priority I	Public Service	Hamilton Road Central (Carpenter Road to US 62) ST-785	267,000
Priority I	Public Service	Heil Drive Bridge Replacement	100,000
Priority I	Public Service	Morse Rd Columbus Project (Hamilton Rd - Trellis Ln)	15,000
Priority I	Public Service	Municipal Complex HVAC & General Energy - Upgrades/Replacements	400,000
Priority I	Public Service	Pizzurro Park Bridge Replacement	100,000
Priority II	Development	Gateways to Gahanna-Entryway Signs & Features	225,000
Priority II	Mult	Fiber Optic Expansion	100,000
Priority II	Parks & Recreation	Southwest Floodplain/Veteran's Park Phase I	87,500
Priority III	Public Service	Flint Ridge Sidewalks	150,000
Total, Capital Improvement Fund			1,623,200
Street Fund			
Priority II	Public Service	Oklahoma Complex - Security Improvements	21,000
Total, Street Fund			21,000
TOTAL, GOVERNMENTAL FUNDS			1,831,700
Storm Water Fund			
Priority I	Public Service	Academy Court Bridge Improvements	75,000
Priority II	Public Service	Oklahoma Complex - Security Improvements - Stormwater	21,000
Priority III	Public Service	New Operations Complex-Stormwater	17,000
Total, Storm Water Fund			113,000
Water Fund			
Priority II	Public Service	Water Tower/Park Storage Site - Security Improvements	8,000
Total, Storm Water Fund			8,000
Water Capital Improvement Fund			
Priority II	Public Service	Oklahoma Complex - Security Improvements - Water Capital	21,000
Priority III	Public Service	New Operations Complex-Water	17,000
Total, Water Capital Improvement Fund			38,000
Sewer Capital Improvement Fund			
Priority I	Public Service	East Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln)	30,000
Priority I	Public Service	Price Rd Sanitary Sewer - Phase II	300,000
Priority II	Public Service	Oklahoma Complex - Security Improvements - Sewer Capital	21,000
Priority III	Public Service	New Operations Complex-Sewer	17,000
Total, Sewer Capital Improvement Fund			368,000
TOTAL, ENTERPRISE FUNDS			527,000
GRAND TOTAL, ALL FUNDS			2,358,700

Capital Improvement Fund

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

The Capital Improvement Fund does not have a dedicated or sustainable source of revenue. It only receives funds from transfers from the General Fund. This appropriation request includes a transfer of \$1,997,550 from the General Fund to the Capital Improvement Fund which accounts for all of the General Government Sustainable Ongoing Capital projects and a portion of the one-time projects in 2016.

Capital Improvement Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
325- CAPITAL IMPROVEMENTS					
GENERAL GOVERNMENT					
4632-MISCELLANEOUS INCOME	\$ 243,685	\$ -	\$ -	\$ -	\$ -
4931-GENERAL FUND TRANSFER	\$ 1,004,000	\$ 1,635,640	\$ 1,997,550	\$ 3,050,200	\$ 1,052,650
4960-REFUND PY EXPENDITURES	\$ -	\$ 32,963	\$ -	\$ -	\$ -
GENERAL GOVERNMENT Total	\$ 1,247,685	\$ 1,668,603	\$ 1,997,550	\$ 3,050,200	\$ 1,052,650
325-CAPITAL IMPROVEMENTS Total	\$ 1,247,685	\$ 1,668,603	\$ 1,997,550	\$ 3,050,200	\$ 1,052,650

Capital Improvement Fund Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
325122-CAPITAL IMPROVEMENT					
Capital					
5512-CAPITAL EQUIPMENT	\$ -	\$ 75,355	\$ -	\$ -	\$ -
5513-CAPITAL - STREETS	\$ 890,628	\$ 453,976	\$ 977,000	\$ 1,107,000	\$ 130,000
5531-LAND ACQUISITION	\$ -	\$ -	\$ 200,000	\$ 266,200	\$ 66,200
5596-CAPITAL PROJ/IMP	\$ 718,698	\$ 404,838	\$ 2,024,550	\$ 1,677,000	\$ (347,550)
Capital Total	\$ 1,609,326	\$ 934,169	\$ 3,201,550	\$ 3,050,200	\$ (151,350)
325122-CAPITAL IMPROVEMENT Total	\$ 1,609,326	\$ 934,169	\$ 3,201,550	\$ 3,050,200	\$ (151,350)



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Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Creekside Park and Plaza Repairs

Project Type: Capital Maintenance

Project Lead: Troy Euton

Funding Source: 101-General Fund

Department: Parks & Recreation

Offsetting Revenue: N/A

Brief project description including why the project is important

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

Specific items currently identified for these funds are:

1. Restore eroded banks of the island
2. Repair failing masonry walls, sidewalks and paver areas on plaza
3. Repair drainage and waterproofing issues on the plaza
4. Repair and replace steps and handrails on the site
5. Replace electrical devices and lights ruined by water infiltration around the plaza

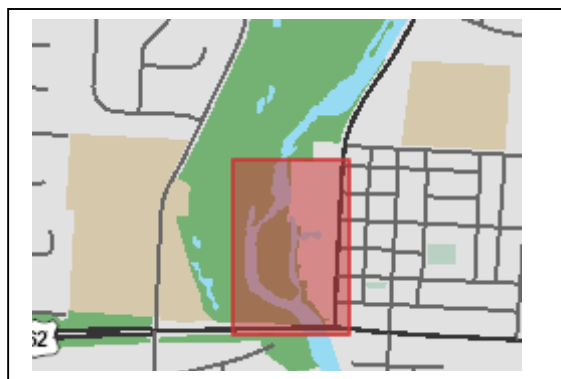
Description and estimate ongoing operating and maintenance costs and/or savings

The absence of funding will result in continued deterioration of both Creekside Park and Plaza. Annual maintenance costs continue to increase when major issues are not repaired.

Project Financial Plan							
Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000		\$625,000
Total	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000		\$625,000

Project Location: Ward: **2**

Project Visual



Structural Damage at Creekside

Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Semi-Core

Project Name: Golf Cart Replacement Program

Project Type: Replace Equipment

Project Lead: Troy Euton

Funding Source: 101-General Fund

Department: Parks & Recreation

Offsetting Revenue: Fees/Receipts

Brief project description including why the project is important

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

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

Description and estimate ongoing operating and maintenance costs and/or savings

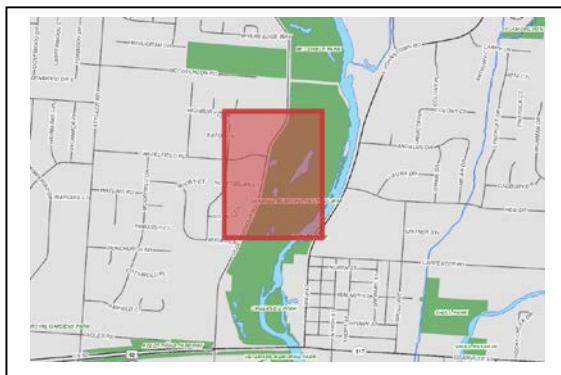
These carts will be replaced on a routine basis. Maintenance costs will continue as they are now.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$30,000	\$30,000	\$30,000	\$30,000			\$120,000
Total	\$30,000	\$30,000	\$30,000	\$30,000			\$120,000

Project Location Ward: 2

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Communications Center Infrastructure Update

Project Type: Replace Equipment

Project Lead: Lieutenant Jeff Spence

Funding Source: 101-General Fund

Department: Public Safety

Offsetting Revenue: N/A

Brief project description including why the project is important

The Division of Police has identified the need for \$80,000 in FY16 and \$80,000 in FY17 for a system refresh of the dispatching center’s three radio consoles and supporting hardware. For proper lifecycle management, the console infrastructure should be replaced every six to eight years. The current equipment was purchased with grant funds and installed in 2009 when the City transitioned to MARCS (Multi-Agency Radio Communication System).

Description and estimate ongoing operating and maintenance costs and/or savings

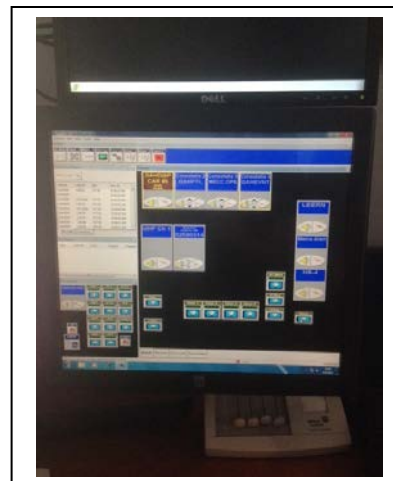
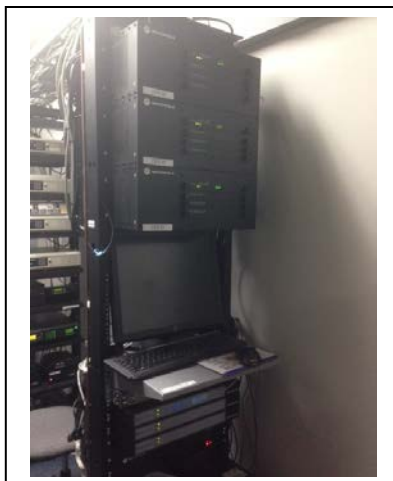
The Division maintains support and maintenance contracts with Motorola as part of its operating budget. The refresh of the equipment as outlined in this project plan would result in no substantive increase in the existing budgetary line item for maintenance and support of the Division’s communications infrastructure.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$80,000	\$80,000					\$160,000
Total	\$80,000	\$80,000					\$160,000

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Police Radio Replacement Program

Project Type: Replace Equipment

Project Lead: Lt. Jeffrey Spence

Funding Source: 101-General Fund

Department: Public Safety

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to create a sustainable radio replacement program for the Police Department. In 2009 the Division of Police received over \$650,000 in federal grants to upgrade its radio communications technology. The Division purchased 120 mobile, portable and fixed based radios as part of this project. This equipment has a finite life expectancy and planned replacement must occur every 6-8 years. However, as the equipment purchased in 2009 ages, and as the current platform is no longer in production, planning should begin for replacement.

Description and estimate ongoing operating and maintenance costs and/or savings

Each radio within the Division’s inventory is covered under a maintenance plan at a cost of \$12.00 per unit per month. The cost of maintenance, repair parts and ongoing service for the Division’s radio equipment is included within the operating budget. This contract covers most routine maintenance issues but not catastrophic failure.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000		\$375,000
Total	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000		\$375,000

Project Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Engineering Wide Format Printer/Scanner Replacement

Project Type: Replace Equipment

Project Lead: Robert Priestas

Funding Source: 101-General Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

This project will replace a failing and outdated wide format printer/scanner in the Service Department that is essential to daily operations. The existing machine is outdated and replacement parts are no longer available for the machine. The copy, scan, and print functions of this machine are essential to daily operations of the Service Department for scanning and printing plans, but is also used by other departments such as Council Office, and Planning and Development for scanning in paper documents and building plans into electronic format for public records requests. The useful life of this machine is 8-10 years.

Description and estimate ongoing operating and maintenance costs and/or savings

There will be minimal maintenance costs of an estimated \$1,200 per year that includes paper supply.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$25,000						\$25,000
Total	\$25,000						\$25,000

Project Location

Ward: **City-Wide**

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Equipment Replacement Program (Excluding Police)

Project Type: Replace Equipment

Project Lead: Greg Knoblock

Funding Source: Multiple Funds (see description)

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to continue a sustainable equipment replacement program. Performing the core duties of the City requires many pieces of equipment. The City has developed a rating system for its equipment so that we can hone in the exact pieces of equipment (e.g. Streets, Parks, Fleet and Administration’s vehicles) that need replaced throughout the City. The equipment replacement program offers a pool of money to be used as effectively as possible as needs arise.

This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is not fully funded, 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.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
General Fund	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000		\$1,250,000
Street Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000		\$750,000
Total	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000		\$2,000,000

Project Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Police Equipment Replacement Program

Project Type: Replace Equipment

Project Lead: Greg Knoblock

Funding Source: 101-General Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to continue a sustainable Police equipment replacement program. Performing the core duties of the Division requires many pieces of equipment. The City has developed a rating system for equipment so that we can hone in on the exact pieces of the Division’s equipment that need to be replaced. The equipment replacement program offers a pool of money to be used as effectively as possible as needs arise.

This program is built on the premise that a set amount of money can be counted on each year. The money is saved from year to year for more expensive equipment. If the program is not fully funded, it undermines the saving process and the entire program. Additionally, proceeds from the General Fund equipment that is sold at auction goes into this program for use by the department that sold the equipment.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$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 Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Dual Network Core Switch Program

Project Type: IT Hardware

Project Lead: Rory Gaydos

Funding Source: 101 – General Fund

Department: Technology

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this program is to provide a lifecycle program for our dual network core switches with necessary network redesign and implementation fees. We are currently planning to have dual core switches implemented in our primary data center and recognize the need to implement a lifecycle plan for future replacements of the dual core switches. These core switches provide network capabilities to the Police Department and City Hall. If a failure would occur we would experience a catastrophic network outage to the Police Department and City Hall until we would be able to repair or replace our core switch. Our standard lifecycle for our core switches is 5 years.

By replacing our core switch and duplicating it with a dual switch, we significantly mitigate our risk of a catastrophic network outage in that if one unit would fail, the other unit would come online. This architecture of two core switches ensures that we keep our network services up and available all the times.

Description and estimate ongoing operating and maintenance costs and/or savings

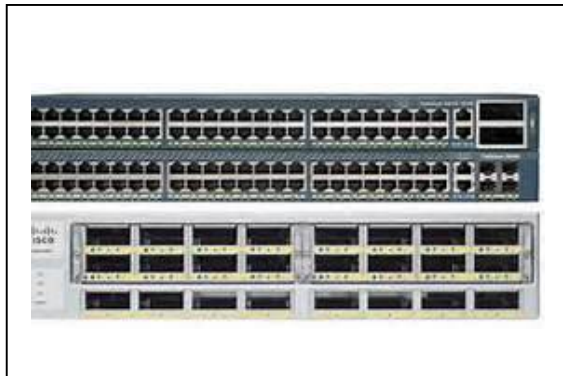
Vendor support of 24X7X365 with a 4 hour response along with replacement equipment is included in this estimate. Additionally, network enhancements, redesign, and implementation fees for any alterations that will need to be made to embrace the latest networking technologies and methodologies are included in this estimate.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement					\$125,000		\$125,000
Total					\$125,000		\$125,000

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Physical Server Lifecycle Replacement

Project Type: IT Hardware

Project Lead: Rory Gaydos

Funding Source: 101 – General Fund

Department: Technology

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this replacement program is to create a sustainable physical server equipment replacement program. The City currently has 12 physical servers which support a variety of system wide technology services throughout the City. Servers provide critical services to our virtual server environment and key networking components. As technology advances and software becomes more complex and demanding the servers in our infrastructure must continue to remain reliable, responsive, and usable. As such, our lifecycle replacement policy is congruent with the hardware warranty of 4 years for our physical servers.

Description and estimate ongoing operating and maintenance costs and/or savings

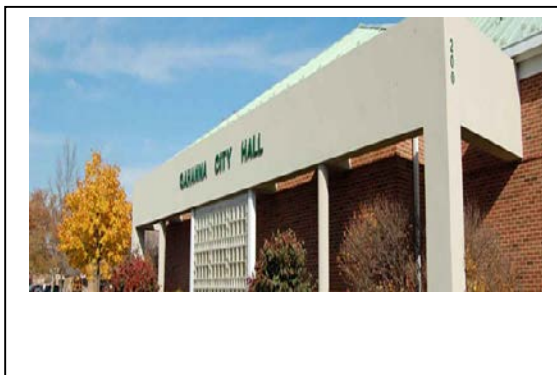
Operation and maintenance costs will not be an issue as these servers will come with four year warranties. Longer lifecycles may appear to save costs up front but actually cost more as maintenance costs increase due to failing hardware, employee downtime, increased support time, and potentially lost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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$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 Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Semi-Core

Project Name: Multi-Purpose Trails Including Land and Easement Acquisition

Project Type: New Infrastructure

Project Lead: Troy Euton

Funding Source: 325-Capital Improvement Fund

Department: Parks and Recreation

Offsetting Revenue: Grant

Brief project description including why the project is important

The purpose of this project is to complete section 4 and 8 of the Big Walnut Trail, the main north south spine of Gahanna’s future trail system. Development of trails has consistently been indicated as a top priority of our residents. Completing these two costly sections will provide connectivity from north to south throughout Gahanna. Section 5 should be completed in 2015, leaving these two sections as a top priority.

These funds are planned for the purchase of any necessary easements, and property as well as the actual planning and construction costs of the trails. There is a distinct possibility that substantial grant dollars could be secured providing reimbursement of 20% to 30% of this project cost.

Description and estimate ongoing operating and maintenance costs and/or savings

Once these corridors are obtained, there may be some interim maintenance costs associated until such time a trail is constructed. Once the trail is constructed maintenance costs will continue as with all trail corridors. As trail miles are increased, routine maintenance costs increase including, snow removal, routine clearing and routine pavement maintenance.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$50,000						\$50,000
Construction	\$1,500,000	\$2,350,000					\$3,850,000
Land Acquisition	\$100,000						\$100,000
Total	\$1,650,000	\$2,350,000					\$4,000,000

Project Location

Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Park and Golf Course Asphalt Resurfacing

Project Type: Capital Maintenance

Project Lead: Troy Euton

Funding Source: 325-Capital Improvement Fund

Department: Parks & Recreation

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to create a sustainable program for the maintenance of asphalt surfaces in our park system. These funds would be utilized to resurface failing asphalt throughout the parks including the golf course. We have many parking lots, walkways and trails that will require resurfacing over the next five years. Some of the parks that are most in need of resurfacing include Headley and Pizzurro Park lot, Woodside Green Park lot, Skate park, Rathburn Woods path, and Trapp Park walkway. Headley and Pizzurro parking lots require a complete rebuild slated for 2016.

Our residents have told the City, through our surveys and master plan, that they want the City to maintain what is currently offered at a higher standard. Many of our failing pavement areas need immediate attention. These funds requested would allow us to prioritize and resurface park areas year by year.

Description and estimate ongoing operating and maintenance costs and/or savings

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$120,000	\$80,000	\$80,000	\$80,000	\$80,000		\$440,000
Total	\$120,000	\$80,000	\$80,000	\$80,000	\$80,000		\$440,000

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Play Elements and Surfacing Replacement

Project Type: Improve Existing Infrastructure

Project Lead: Troy Euton

Funding Source: 325-Capital Improvement Fund

Department: Parks & Recreation

Offsetting Revenue: N/A

Brief project description including why the project is important

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, surfacing and park features have life cycles that vary from five to fifteen years and preventative and ongoing maintenance are necessary to ensure safety and that National Playground Safety Standards are met. This includes surface replacement and repairs, playground mulch installation, play element and skate element upkeep/replacement/improvement, and vandalism mitigation.

Maintaining and replacing existing park assets is necessary to safety, citizen satisfaction and managing resources.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$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 Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Police Facility Maintenance and Upkeep

Project Type: Capital Maintenance

Project Lead: Lt. Jeffrey Spence

Funding Source: 325-Capital Improvement Fund

Department: Public Safety

Offsetting Revenue: N/A

Brief project description including why the project is important

The police facility was constructed in 1992 when the number of total personnel was approximately 60 percent less than it is today. All of the data infrastructure and power needs have been ad hoc additions as additional work demands necessitated adding personnel to the bureau. In addition, file and equipment storage needs over the past two decades have increased significantly. Locker room areas are now inadequate for the number of personnel and the increased demands of individual equipment storage. Finally, critical maintenance of the building's exterior such as painting surfaces, window replacement and other general maintenance items must be part of an ongoing program rather than when failure occurs necessitating emergency funding.

Description and estimate ongoing operating and maintenance costs and/or savings

Any investment in building maintenance and interior renovation would likely reduce ongoing operating and maintenance costs. Long-term savings could be realized by a reduction in utility demands as well as an increase in overall productivity and efficiency of the unit.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$20,000	\$75,000	\$75,000	\$75,000	\$75,000		\$320,000
Total	\$20,000	\$75,000	\$75,000	\$75,000	\$75,000		\$320,000

Project Location

Ward: **City-Wide**

Project Visuals



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: Asphalt Overlay

Project Type: Capital Maintenance

Project Lead: Robert Priestas

Funding Source: 325- Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

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 of 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 ride quality and current maintenance costs.

Road paving projects for streets are determined when the pavement is rated below 75 to meet our goal of a rating of 75 or above for 96% of our roadways. The funding levels as requested, meet the minimum requirements to sustain this goal for the City's streets.

Description and estimate ongoing operating and maintenance costs and/or savings

A fully funded asphalt overlay program would reduce our current maintenance costs because we would be filling fewer potholes, and reduce major costs related to complete street rebuilds.

Project Financial Plan							
Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Capital Fund	\$907,000	\$1,107,000	\$1,107,000	\$1,107,000	\$1,107,000		\$5,535,000
County Permissive Fund	\$200,000						
Total	\$1,107,000	\$1,107,000	\$1,107,000	\$1,107,000	\$1,107,000		\$5,535,000

Project Location Ward: City-Wide

Project Visual

Locations determined based upon street rating and available funding.



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Municipal Compound Flooring Replacements

Project Type: Replace Equipment

Project Lead: Matthew Holdren

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

Buildings in the Municipal Compound were built in 1992 and 1994. Some areas within these buildings have been remodeled and flooring replacement was a part of the remodel. However, many areas (most all of City Hall) have not had the flooring replaced in over 20 years. This project funds a modest program for annual flooring replacement within the Municipal Compound.

Description and estimate ongoing operating and maintenance costs and/or savings

Regular floor cleaning is currently being performed and would continue to be performed with new flooring.

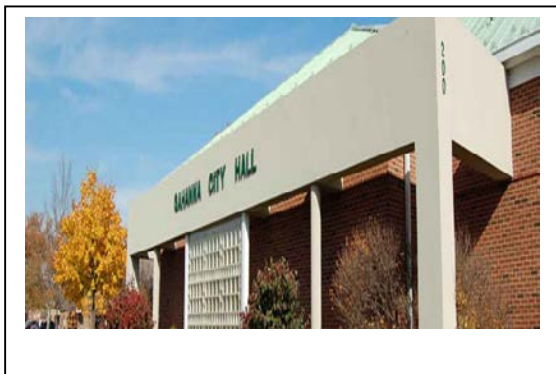
Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000
Total	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000

Project Location

Ward: **City-Wide**

Project Visual



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Street Lights at Intersections

Project Type: New Infrastructure

Project Lead: Matthew Holdren

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to provide street lights at public intersections that are currently not lit. Historically, we have appropriated \$20,000 that is made available each year to be spent on street lighting at intersections as requests are received.

Description and estimate ongoing operating and maintenance costs and/or savings

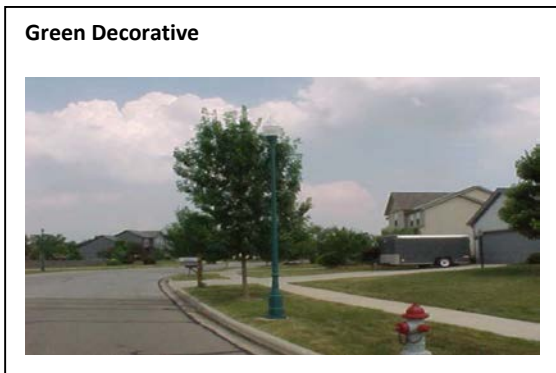
A newly added street light would cost the city approximately \$72 annually to operate.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		\$100,000
Total	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000		\$100,000

Project Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: Operating Capital

Core Designation: Core

Project Name: GNET Fiber Network Growth & Redundancy Program

Project Type: Improve Existing Infrastructure

Project Lead: Rory Gaydos

Funding Source: 325 – Capital Improvement Fund

Department: Technology

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this ongoing program is to holistically and continually evaluate and improve our City's fiber network. Within the 12.6 square miles of the City, there are currently 115,759 feet or 21.9 miles of optical fiber. Our current fiber-optic infrastructure has grown for economic development, business needs, and in response to available grants and funding. By strategically evaluating our current entire fiber-optic network for integrity and redundancy, we will identify and begin to eliminate our single points of failure thereby strengthening our network.

Initial evaluation will be completed in late 2015 which will help to identify and isolate single points of failure and areas where redundancy are important. Physical and logical alterations to GNET are anticipated in the plan and the funds will be used to address those areas accordingly. Additionally, these funds will be used to provide connectivity to city buildings and other key city locations that have not been previously connected to GNET and or to provide redundant connectivity to essential locations. We are estimating \$75,000 for initial strengthening of our fiber connectivity within our core facilities. Cost beyond 2016 will be determined after the initial analysis is performed.

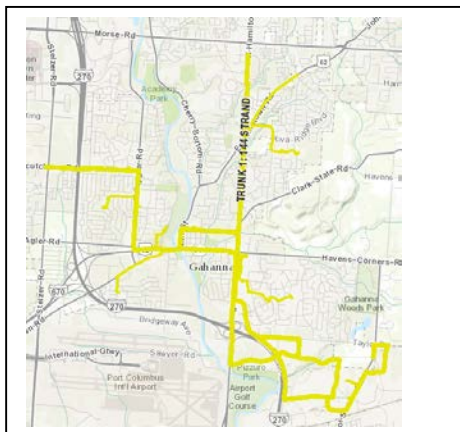
Description and estimate ongoing operating and maintenance costs and/or savings

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$75,000						\$75,000
Total	\$75,000						\$75,000

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Proprietary Equipment Replacement Program

Project Type: Replace Equipment

Project Lead: Greg Knoblock

Funding Source: Multiple Funds (see description)

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

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

The proprietary equipment replacement program will be funded by the Sewer, Water, and Stormwater funds as detailed below.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Stormwater Fund	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		\$250,000
Water Capital Fund	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000		\$750,000
Sewer Capital Fund	\$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 Location: Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Replace Older Existing Waterlines

Project Type: Improve Existing Infrastructure

Project Lead: Jeff Feltz

Funding Source: 651-Water Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

Every year \$100,000 will be needed to replace older, deteriorating waterline infrastructure around the City. Specific projects will be identified each year as the need for replacement arises. Areas of targeted replacement include Olde Gahanna (existing 4 inch lines), Claycraft Road (high pressure tower feed line), and many old asbestos concrete lines.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		\$500,000

Project Location: Ward: **City-Wide**

Project Visual (sample project)

Various locations throughout the City.



Capital Improvement Project Information



Priority: Operating
 Category: Capital

Core Designation: Core

Project Name: Sanitary Sewer System Maintenance

Project Type: Improve Existing Infrastructure

Project Lead: Jeff Feltz

Funding Source: 662-Sewer Capital Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

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 manhole rehabilitation, sewer pipe lining and/or replacement, sewer line extensions to unsewered areas, and closed circuit TV evaluation and cleaning.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000		\$1,100,000
Total	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000		\$1,100,000

Project Location: Ward: **City-Wide**

Various locations throughout the City.

Project Visual (sample project)



Capital Improvement Project Information



Priority Category: II

Core Designation: Core

Project Name: Creekside Parking Garage – Space Count System

Project Type: Replace Equipment

Project Lead: Matthew Holdren

Funding Source: Multiple Funds (see description)

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The City currently owns and manages an underground parking garage at Creekside. The current space count system is no longer supported and replacement components are not available to repair the constantly failing system. By replacing the current system with the proposed camera based solution, the parking garage would not only have an accurate space-by-space counting system, but the same cameras would provide security camera coverage; thereby eliminating the need for approximately 42 cameras previously identified in a 2018 CNA City-Wide Security Camera System. This security component would allow Police Department oversight and would be eligible for Law Enforcement Trust Funds to further offset the project cost.

Funding Breakdown:

\$111,578 – Currently encumbered in 2015 for this project

\$105,000 – Shifted from 2018 CNA City-Wide Security Camera System sheet to this 2016 CNA sheet and requesting to be appropriated in 2016.

\$ 53,500 – Additional project funding also needing appropriated in 2016

Description and estimate ongoing operating and maintenance costs and/or savings

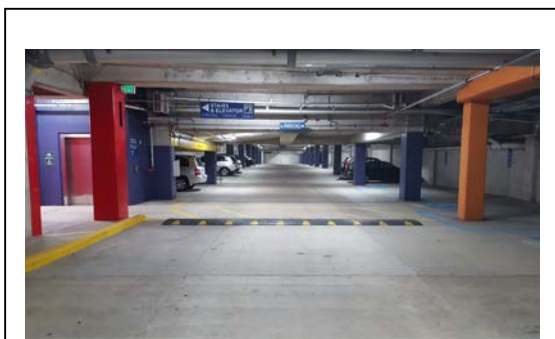
The required ongoing maintenance for this solution will not produce additional costs or create cost savings as it is a replacement system.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Procurement	\$178,00						\$178,000
Total	\$178,000						\$178,000

Project Location Ward: 2

Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Core

Project Name: Oklahoma Complex - Security Improvements

Project Type: Improve Existing Infrastructure

Project Lead: Matthew Holdren

Funding Source: Multiple Funds (see description)

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to improve the two existing entrance gates to provide secured access, replace damaged and deteriorating fencing, and provide fencing in areas that did not have fencing. As the Junior League is no longer sharing these facilities, fencing replacement/repairs, and gate improvements will ensure the security of the site is sufficient to protect all the assets and equipment stored at this Complex.

This project contains both Governmental and Proprietary Funds. This project sheet will be included in both the Governmental and Proprietary sections of the booklet.

Description and estimate ongoing operating and maintenance costs and/or savings

Gate operators are being replaced with like equipment which will have similar operating and maintenance costs throughout the life of the items.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
General Fund	\$21,000						\$21,000
Streets Fund	\$21,000						\$21,000
Water Capital Fund	\$21,000						\$21,000
Sewer Capital Fund	\$21,000						\$21,000
Stormwater Fund	\$21,000						\$21,000
Total	\$105,000						\$105,000

Project Location Ward: 1

Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Core

Project Name: Water Tower/Park Storage Site - Security Improvements

Project Type: Improve Existing Infrastructure

Project Lead: Matthew Holdren

Funding Source: Multiple Funds (see description)

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to improve security by better controlling access to the site. Card readers will be installed at the water tower to ensure proper access to protect all the assets and equipment stored at this site as well as the water tower itself.

In addition, this project will establish a connection to the existing Gahanna Fiber Network to ensure secure connectivity to the site, while eliminating a monthly payment to a cable service provider.

Description and estimate ongoing operating and maintenance costs and/or savings

By extending the City's Fiber Network to this site, it will eliminate a payment of approximately \$100/month for ongoing connectivity.

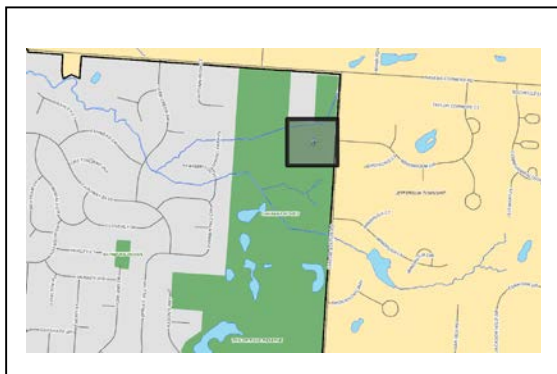
Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
General Fund	\$8,000						\$8,000
Water Fund	\$8,000						\$8,000
Total	\$16,000						\$16,000

Project Location

Ward: 3

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name: 620 McCutcheon Road Park Purchase

Project Type: New Infrastructure

Project Lead: Troy Euton

Funding Source: 325-Capital Improvement Fund

Department: Parks & Recreation

Offsetting Revenue: N/A

Brief project description including why the project is important

Since the adoption of the first Parks & Recreation Master Plan, the department has looked at options for adding a community park on the west side of Gahanna. In 2015 Council approved the purchase of the property located at 620 McCutcheon Road. This request is for the remaining balance of the purchase price per contract.

Description and estimate ongoing operating and maintenance costs and/or savings

Operating costs will be limited to mowing and lawn care until the park is fully developed.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Land Acquisition	\$220,000	\$200,000					\$420,000
Total	\$220,000	\$200,000					\$420,000

Project Location Ward: 1

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name: Hamilton Road Central (Carpenter Road to US 62) ST-785

Project Type: Improve Existing Infrastructure

Project Lead: Robert Priestas

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: Grant

Brief project description including why the project is important

This project completes the widening of Hamilton Road through Gahanna and has been planned since 1996 with Franklin County as a partner. In addition to the road widening, it provides pedestrian and bicycle connectivity between the north and south halves of the City. The MORPC Attributable Federal Surface Transportation Program (STP) grant will provide \$1,923,000 for right-of way and \$10,507,201 for construction. In addition to MORPC Funding, the City received an additional \$2,531,000 in OPWC grant funds. The County will provide \$1,297,148 for the construction match. Included in the project financial plan is \$1,114,622 that has been encumbered for this project over several years.

In addition, the City will receive \$471,035.50 from Franklin County to reimburse prior year design costs for the project. This amount has been included in the project financial plan to offset construction costs in 2016 and was not shown separately.

Description and estimate ongoing operating and maintenance costs and/or savings

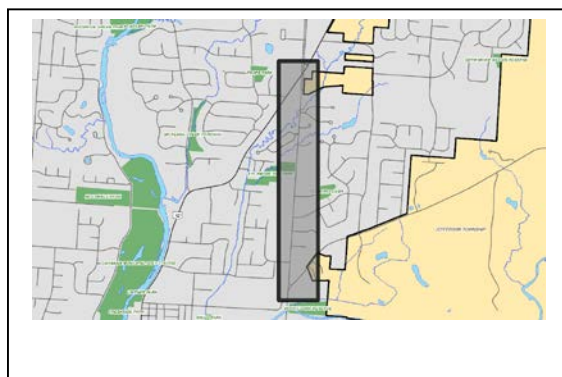
In approximately 2040, resurfacing in the amount of \$1.2 million will be required. This would be done as a part of our routine street maintenance program.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 Estimate	Beyond 2020	Total
Construction	\$267,000						\$267,000
Total	\$267,000						\$267,000

Project Location

Ward: City-Wide



Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name
Heil Drive Bridge Replacement

Project Type: Improve Existing Infrastructure

Project Lead: Robert Priestas

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

This project will replace an aging bridge with a new culvert on Heil Drive between Lyncroft Drive and Milan Drive. The existing bridge is rated a 4 on a scale of 1-10 with 10 being the best. The rating of 4 designates the condition of this structure as poor due to advanced section loss, deterioration, and spalling and is in need of replacement to protect the traveling public.

Description and estimate ongoing operating and maintenance costs and/or savings

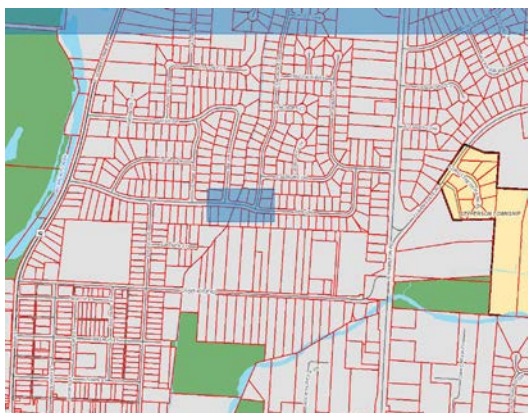
The project will not require substantial maintenance costs.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$100,000						\$100,000
Construction		\$400,000					\$400,000
Total	\$100,000	\$400,000					\$500,000

Project Location Ward: 3

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

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

Project Type: Improve Existing Infrastructure

Project Lead: Robert Priestas

Funding Source: 325- Capital Improvement Fund

Department: Public Service

Offsetting Revenue: Possible OPWC Grant w/Columbus

Brief project description including why the project is important

The project is a Columbus project with a Gahanna component. This project would help to alleviate congestion along Morse Road by providing turn lanes. Additionally, a sidewalk on the Gahanna side of Morse road would provide the pedestrian link from Hamilton to the roundabout. This project coupled with an interim widening of Hamilton Road in the Columbus jurisdiction would enable two northbound through lanes on Hamilton thereby relieving congestion on the Gahanna side of the intersection.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design	\$15,000						\$15,000
R/W Acquisition		\$360,000					\$360,000
Construction			\$1,300,000				\$1,300,000
Total	\$15,000	\$360,000	\$1,300,000				\$1,675,000

Project Location

Ward: 2

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name: Municipal Complex HVAC and General Energy - Upgrades/Replacements

Project Type: Capital Maintenance

Project Lead: Matthew Holdren

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

Most of the HVAC equipment for the municipal complex is over 20 years old. Currently, we are working with Plug Smart to complete an energy audit to define energy efficiency opportunities and define HVAC and control equipment for replacement. It is expected that much, if not all, of this equipment will need to be replaced within the next 5 years. The below defines the projected replacements:

- 2016 – HVAC Controls for City Hall, Police, and Senior Center and Police Boilers
- 2017 – Senior Center Boilers and Chiller
- 2018 and 2019 – Lighting (Existing to LED) and Small Equipment at City Hall, Police, and Senior Center
- 2020 – City Hall Boilers

It is important to note that the above equipment will only be replaced if there is a need or if the payback analysis defines the replacement as warranted. As the payback analysis is completed, grant opportunities may become available to further offset the below costs.

Description and estimate ongoing operating and maintenance costs and/or savings

The ongoing maintenance and energy costs would be reduced from our current costs. Estimates will be provided at the conclusion of the energy audit process, but we do not have estimates of the reduced amount at this time.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$270,000	\$150,000	\$105,000	\$100,000	\$125,000		\$750,000
Total	\$270,000	\$150,000	\$105,000	\$100,000	\$125,000		\$750,000

Project Location: Ward: **City-Wide**

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name
Pizzurro Park Bridge Replacement

Project Type: Improve Existing Infrastructure

Project Lead: Robert Priestas

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

This project will replace an aging bridge with a new culvert on the access drive to Pizzurro Park. The existing bridge is in poor condition and was reported as having a critical finding during our latest round of inspections. The bridge was stabilized with emergency repairs this winter, but is in need of replacement to ensure that access to Pizzurro Park is safe for the traveling public. The new bridge will be widened to include pedestrian facilities on both sides.

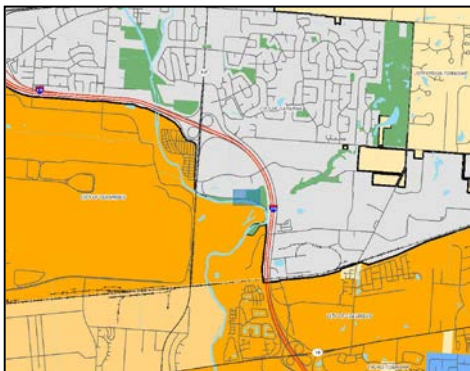
Description and estimate ongoing operating and maintenance costs and/or savings

The project will not require substantial maintenance costs.

Project Financial Plan							
Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$100,000						\$100,000
Construction		\$350,000					\$350,000
Total	\$100,000	\$350,000					\$450,000

Project Location Ward: 3

Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Semi-Core

Project Name: Gateways to Gahanna – Entryway Signs & Features

Project Type: New Infrastructure

Project Lead: Anthony Jones

Funding Source: 325-Capital Improvement Fund

Department: Planning & Development

Offsetting Revenue: TIF Repayment

Brief project description including why the project is important

The purpose of this project is to replace the City's existing wooden entry signs and establish new signage for entryways throughout Gahanna. The new signs would be designed to be more visible than the existing signs and would communicate the borders of Gahanna and could serve as directional signs for community landmarks. Beautification of City Gateways is a component of the 2015 Economic Development Plan. Potential locations include:

- The intersection of U.S. 62 and Stylger Road
- I-270 at S. Hamilton Road
- Taylor Road and Eastgate Parkway
- The intersection of Morse and N. Hamilton Roads
- Morse and Cherry Bottom Roads and
- The intersection of Taylor Station and Havens Corner Roads.

All existing Tax Increment Financing Districts (Olde Gahanna, Central Park, Buckles Tract South, Eastgate, Hamilton Road and North Triangle) may be utilized to repay these infrastructure expenses.

Description and estimate ongoing operating and maintenance costs and/or savings

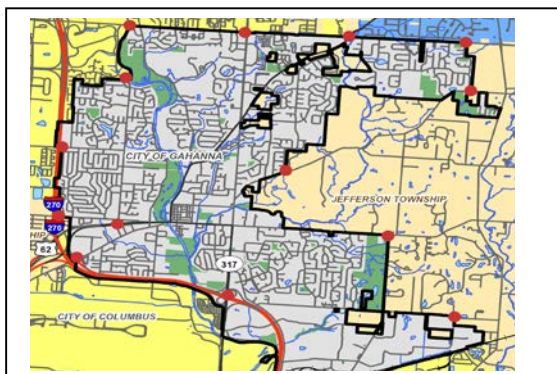
Once installed the signage should require minimal yearly maintenance but the specific costs have not yet been determined.

Project Financial Plan

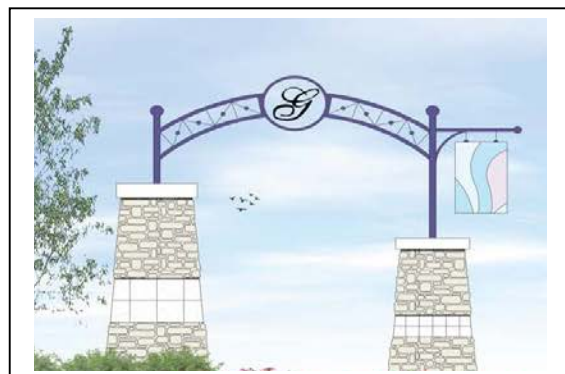
Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$100,000						\$100,000
Construction	\$200,000	\$100,000					\$300,000
Total	\$300,000	\$100,000					\$400,000

Project Location

Ward: **City-Wide**



Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Semi-Core

Project Name: Fiber Optic Expansion

Project Type: New Infrastructure

Project Leads: Anthony Jones/Robert Priestas/Rory Gaydos

Funding Source: 325-Capital Improvement Fund

Departments: Development/Public Service/IT

Offsetting Revenue: TIF Repayment

Brief project description including why the project is important

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

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

Description and estimate ongoing operating and maintenance costs and/or savings

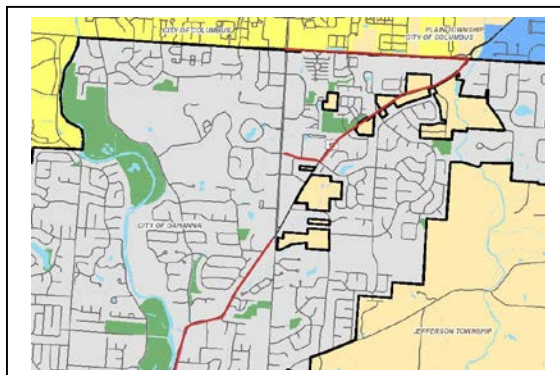
As of 2015, the City averaged an annual maintenance cost of an estimated \$2,843 per mile of fiber asset. It is expected that any future fiber installations will require an annual maintenance cost of \$2,843 per mile of installation.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$35,000						\$35,000
Construction	\$865,000	\$200,000	\$200,000				\$1,265,000
Total	\$900,000	\$200,000	\$200,000				\$1,300,000

Project Location Ward: City-Wide

Project Visual



Capital Improvement Project Information



Priority Category: II

Core Designation: Semi-Core

Project Name: Southwest Floodplain/Veteran's Park Phase II

Project Type: New Infrastructure

Project Lead: Troy Euton

Funding Source: 325-Capital Improvement Fund

Department: Parks and Recreation

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to develop Southwest Floodplain/Veteran's Park, a greenway corridor park serving central Gahanna. The park has the potential to resolve many challenges for the community including:

1. Neighborhood traffic relief through a new entry and road.
2. Big Walnut water quality through the rebuild of Turkey Run.
3. Athletic field availability for girls' softball, youth football, soccer, and lacrosse.
4. Tournament hosting capability for the CVB and local leagues.

This park will create opportunities for athletic fields, passive use, trails, nature viewing and ties into the pool and current trails.

*This project involves a staged approach that entails funding for initial development of the site but the majority of the park features including fields and parking are funded through grants or contributions. The complete build of the park is included in the Tier III CIP Information.

Describe and estimate ongoing operating and maintenance costs and/or savings

Once completed, future operating and maintenance cost of approximately \$50,000 per year will be necessary to maintain the park within the current park system.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$150,000						\$150,000
Construction		\$1,500,000	\$2,350,000				\$3,850,000
Total	\$150,000	\$1,500,000	\$2,350,000				\$4,000,000

Project Location: Ward: 1

Project Visual



Capital Improvement Project Information



Priority Category: III

Core Designation: Semi-Core

Project Name: Flint Ridge Sidewalks

Project Type: New Infrastructure

Project Lead: Robert Priestas

Funding Source: 325-Capital Improvement Fund

Department: Public Service

Offsetting Revenue: TIF Repayment

Brief project description including why the project is important

A portion of Flint Ridge sidewalks were completed with the Flint Ridge Detroit Street rebuild. The project would continue building a sidewalk on Flint Ridge from Rocky Fork North to Granville Street on one side of the street. This would provide pedestrian access through the middle of the Gramercy Park subdivision and connection between Granville Street and the Big Walnut Trail. Once established and viable, the Hamilton Road TIF could provide reimbursement for this pedestrian improvement project.

Description and estimate ongoing operating and maintenance costs and/or savings

There is no ongoing maintenance cost as the sidewalk maintenance would become the responsibility of the adjoining homeowner.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$150,000						\$150,000
Total	\$150,000						\$150,000

Project Location Ward: 3

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Semi-Core

Project Name: Academy Court Bridge Improvements

Project Type: Improve Existing Infrastructure

Project Lead: Robert Priestas

Funding Source: 631-Stormwater Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

A significant amount of debris and sediment collect at the bridge that carries Academy Court over McKenna Creek which reduces its capability to convey stormwater that results in water overtopping the roadway during frequent rainfall events. This project will provide installation of a concrete lined channel under the bridge, and define the downstream channel with 100' of retaining wall on each side to reduce the potential for debris to collect at the bridge and reduce the frequency of the flooding at this bridge. The modeling performed by our consultant with these improvements shows that they will reduce the collection of debris and silt at the bridge structure, and eliminate overtopping of the bridge for storm events up to and including the 25 year storm.

Description and estimate ongoing operating and maintenance costs and/or savings

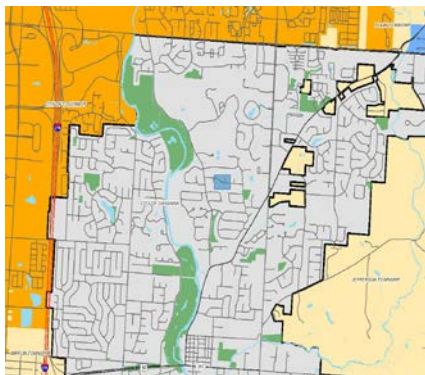
The project will reduce long term maintenance costs by reducing sediment and debris accumulation at the bridge.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$75,000						\$75,000
Total	\$75,000						\$75,000

Project Location Ward: 4

Project Visual



Capital Improvement Project Information



Priority Category: III

Core Designation: Core

Project Name: New Operations Complex

Project Type: New Infrastructure

Project Lead: Robert Priestas

Funding Source: Multiple Funds (see description)

Department: Public Service

N/A

Brief project description including why the project is important

The purpose of this project is to design and build a New Service/Parks operations complex. Land has been purchased that is adjacent to Gahanna's fleet facility on Science Boulevard. The new operations complex would house the Streets, Water, Sewer, Stormwater Divisions and some of Parks Department. In general, the current operations complex on Oklahoma Avenue is decades old, beyond repair and does not provide sufficient space for employees or equipment storage, as well as, the following:

- Vehicle Wash – 2016 – Our current wash bay does not comply with EPA regulations resulting in our plow trucks aging more quickly because they can't be washed effectively in our current conditions. Proprietary Fund = 6.6% each; Street Fund* = 25%
- Salt Bin – 2016 – Our current salt bin holds 1,000 tons of salt and because of its size, salt must be blown in instead of being dumped adding \$4/ton of salt on top of the base charge. No Proprietary contribution; Streets Fund* = 100%
- Fuel Site – 2018 – The City currently purchases its fuel through the SuperFleet program, which utilizes Speedway stations. In planning, we might want the ability to install an alternative fuel station. Proprietary Fund = 4% each; Streets Fund* = 12%
- Operations Building – 2019 – Design; 2020 – Construction, Phase I, Administrative Offices & Heated Vehicle Storage. Proprietary Fund = 3% each; Streets Fund* = 50%

This site will also serve as the alternate emergency management operations center including a conference area with associated emergency management technology and equipment for training and general conference use.

This project sheet will be included in both the Governmental and Proprietary sections of the booklet.

Street Fund* - Historically the Street Fund operates very lean and often times requires assistance from the General Fund. The costs shown below reflect funds being drawn from the Street Fund. If Street funds are not available the impact to the General Fund could be increased.

Description and estimate ongoing operating and maintenance costs and/or savings

It is too early to tell what the added maintenance costs of this new facility would be.

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Capital Improvement	\$138,000		\$77,000	\$46,000	\$1,147,500		\$1,408,500
Street Fund Share	\$63,000	\$200,000	\$12,000	\$46,000	\$1,147,500		\$1,468,500
Water Capital Fund	\$17,000		\$4,000	\$3,000	\$68,000		\$92,000
Sewer Capital Fund	\$17,000		\$4,000	\$3,000	\$68,000		\$92,000
Stormwater Fund	\$17,000		\$4,000	\$3,000	\$68,000		\$92,000
Total	\$252,000	\$200,000	\$101,000	\$101,000	\$2,499,000		\$3,153,000

Project Location

Ward: 3



Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name
East Johnstown Road Sanitary Sewer (Andalus Drive to Larry Lane)

Project Type: New Infrastructure

Project Lead: Jeff Feltz

Funding Source: 662-Sewer Capital Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

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.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Design/Engineering	\$30,000						\$30,000
Construction		\$300,000					\$300,000
Total	\$30,000	\$300,000					\$330,000

Project Location

Ward: 2

Project Visual



Capital Improvement Project Information



Priority Category: I

Core Designation: Core

Project Name: Price Road Sanitary Sewer – Phase II

Project Type: New Infrastructure

Project Lead: Jeff Feltz

Funding Source: 662-Sewer Capital Fund

Department: Public Service

Offsetting Revenue: N/A

Brief project description including why the project is important

The purpose of this project is to design and construct the Price 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 this area addressed by the project are currently in the City of Gahanna. This new sewer district will provide service to 22 parcels currently utilizing onsite treatment systems. Phase 2 will construct the remainder of the sewer to reach parcels not currently served by Phase 1. Phase 2 will also eliminate the need for the aging College Park lift station as it can be connected to the new gravity system. The Franklin County Board of Health and Ohio EPA strongly recommend providing gravity sewer to eliminate onsite treatment systems.

Description and estimate ongoing operating and maintenance costs and/or savings

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

Project Financial Plan

Project Costs	2016 estimate	2017 estimate	2018 estimate	2019 estimate	2020 estimate	Beyond 2020	Total
Construction	\$300,000						\$300,000
Total	\$300,000						\$300,000

Project Location Ward: 2

Project Visual





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Proprietary Funds

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

Enterprise Funds

Overview

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

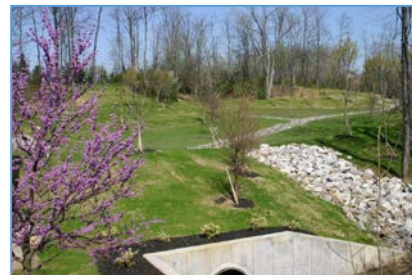
The City of Gahanna manages five enterprise funds related to the operations and capital infrastructure of its water, sanitary sewer and stormwater utilities. The responsibility for managing these utilities and funds lies with the Department of Public Service. Detailed staffing and operational information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

The City provides water and sewer utility service to over 10,500 customers, installs and maintains approximately 13,000 water meters and 1,731 fire hydrants and maintains the sanitary and storm sewer systems. The City now maintains over 150 miles of both sanitary sewer and water lines and over 125 miles of storm sewer lines. Water and sanitary sewer treatment services are purchased from the City of Columbus, with billing to the residents’ of Gahanna processed through Gahanna’s Utility Billing office.

Stormwater Fund

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

All single-family residential properties are charged a flat, quarterly rate and commercial properties are charged based upon the amount of impervious surface on the property.



Water Fund

The Water Fund accounts for activities associated with managing the City's water supply. The City of Gahanna utilizes the City of Columbus' water treatment system, which provides supply and purification services. Gahanna is responsible for the construction and maintenance of Gahanna's water lines. Water



Fund revenues come from user charges related to consumption and tap-in fees. Expenses are driven by the charges Columbus levies on Gahanna for the water, as well as the ongoing maintenance of the system.



Sewer Fund

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



Water and Sewer Capital Improvement Funds

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



User Fees

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

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

Per 1,000 Gallons	Rate Type	2013	2014	2015	2016*
	Water	6.68	6.68	6.68	6.68
	Sewer	5.18	5.38	5.92	6.81
	Water Capital Improvement	0.59	0.89	0.89	0.85
	Sewer Capital Improvement	0.35	0.35	0.35	0.51
	Total per Thousand Gallons	12.80	13.30	13.84	14.85

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

Quarterly Fees	Fee Type	2013	2014	2015	2016*
	Columbus Consent Order Surcharge	7.62	7.62	7.80	7.88
	Storm Water	13.00	13.00	13.00	13.00
	Quarterly refuse pickup	52.17	52.17	50.19	50.19

**2016 Rates are tentative pending approval by City Council.*

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

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

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

2016 Enterprise Capital Improvement Plan

The 2016 budget for the Enterprise Funds will provide for the ongoing operations and maintenance of the City's Water, Sewer and Stormwater systems. Additionally, in accordance with the City's recent Capital Needs Assessment and development of the Sustainable Operating Model, these appropriations will support

capital expenditures and infrastructure improvements detailed in the following charts. Project information sheets for each of these capital projects is included in the Capital section of the budget document.

Sustainable Ongoing Operating Capital

Storm Water Fund			
	Public Service	Proprietary Equipment Replacement Program-Stormwater	50,000
Total, Storm Water Fund			50,000
Water Fund			
	Public Service	Proprietary Equipment Replacement Program-Water	150,000
Total, Water Fund			150,000
Water Capital Improvement Fund			
	Public Service	Replace Older Existing Waterlines	100,000
Total, Water Capital Improvement Fund			100,000
Sewer Fund			
	Public Service	Proprietary Equipment Replacement Program-Sanitary	150,000
	Public Service	Sanitary Sewer System Maintenance	220,000
Total, Sewer Fund			370,000
TOTAL, ENTERPRISE FUNDS			670,000

One-Time Capital Projects

Storm Water Fund			
Priority I	Public Service	Academy Court Bridge Improvements	75,000
Priority II	Public Service	Oklahoma Complex - Security Improvements - Stormwater	21,000
Priority III	Public Service	New Operations Complex-Stormwater	17,000
Total, Storm Water Fund			113,000
Water Fund			
Priority II	Public Service	Water Tower/Park Storage Site - Security Improvements	8,000
Total, Storm Water Fund			8,000
Water Capital Improvement Fund			
Priority II	Public Service	Oklahoma Complex - Security Improvements - Water Capital	21,000
Priority III	Public Service	New Operations Complex-Water	17,000
Total, Water Capital Improvement Fund			38,000
Sewer Capital Improvement Fund			
Priority I	Public Service	East Johnstown Rd Sanitary Sewer (Andalus Dr to Larry Ln)	30,000
Priority I	Public Service	Price Rd Sanitary Sewer - Phase II	300,000
Priority II	Public Service	Oklahoma Complex - Security Improvements - Sewer Capital	21,000
Priority III	Public Service	New Operations Complex-Sewer	17,000
Total, Sewer Capital Improvement Fund			368,000
TOTAL, ENTERPRISE FUNDS			527,000

Enterprise Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
631362-STORMWATER					
4309-GRANTS	\$ 60,000	\$ -	\$ 182,600	\$ -	\$ (182,600)
4401-SALES/INCOME/FEES	\$ 1,056,406	\$ 1,068,559	\$ 1,085,700	\$ 1,110,300	\$ 24,600
4601-PENALTY	\$ 9,057	\$ 10,102	\$ 9,000	\$ 9,000	\$ -
4632-MISCELLANEOUS INCOME	\$ 533	\$ -	\$ -	\$ -	\$ -
4931-GENERAL FUND TRANSFER	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ -
631362-STORMWATER Total	\$ 1,145,996	\$ 1,098,660	\$ 1,297,300	\$ 1,139,300	\$ (158,000)
641362-OEPA FEDERAL GRANT					
4309-GRANTS	\$ -	\$ -	\$ 166,700	\$ -	\$ (166,700)
4933-TRANSFER FROM STORMWATER	\$ -	\$ -	\$ 111,200	\$ -	\$ (111,200)
641362-OEPA FEDERAL GRANT Total	\$ -	\$ -	\$ 277,900	\$ -	\$ (277,900)
651350-WATER					
4214-S/W INSTALLER LICENSE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
4401-SALES/INCOME/FEES	\$ 6,011,002	\$ 6,245,982	\$ 6,100,000	\$ 5,797,100	\$ (302,900)
4402-TAP FEES	\$ -	\$ 3,903	\$ 1,700	\$ 1,800	\$ 100
4403-INSPECTION FEES	\$ 1,640	\$ 1,520	\$ 1,600	\$ 1,600	\$ -
4405-WATER METERS	\$ 36,657	\$ 74,226	\$ 34,000	\$ 50,700	\$ 16,700
4406-WATER HYDRANT SALES	\$ 3,879	\$ 150	\$ 12,000	\$ 6,500	\$ (5,500)
4601-PENALTY	\$ 70,667	\$ 71,591	\$ 71,000	\$ 69,700	\$ (1,300)
4632-MISCELLANEOUS INCOME	\$ 30,372	\$ 25,012	\$ 27,800	\$ 10,000	\$ (17,800)
4634-INSURANCE SETTLEMENTS	\$ 4,198	\$ 18,810	\$ 4,000	\$ -	\$ (4,000)
4641-SALE OF ASSETS	\$ 330	\$ -	\$ 7,000	\$ -	\$ (7,000)
651350-WATER Total	\$ 6,158,746	\$ 6,441,194	\$ 6,259,100	\$ 5,938,400	\$ (320,700)
652351-WATER SYSTEM CAPITAL IMP					
4421-CAPACITY CHARGES	\$ 235,694	\$ 337,416	\$ 100,000	\$ 268,700	\$ 168,700
4422-FRONT FOOT CHARGES	\$ 46,970	\$ 25,800	\$ 30,000	\$ 21,600	\$ (8,400)
4425-CAPITAL IMPROVEMENTS	\$ 542,543	\$ 693,850	\$ 600,900	\$ 34,700	\$ (566,200)
4940-TRANSFER FROM TAX INC.	\$ -	\$ -	\$ 451,400	\$ 354,500	\$ (96,900)
4960-REFUND PY EXPENDITURES	\$ -	\$ 18,976	\$ -	\$ -	\$ -
652351-WATER SYSTEM CAPITAL IMP Total	\$ 825,206	\$ 1,076,041	\$ 1,182,300	\$ 679,500	\$ (502,800)
661360-SEWER					
4214-S/W INSTALLER LICENSE	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
4401-SALES/INCOME/FEES	\$ 4,150,989	\$ 4,304,545	\$ 5,593,800	\$ 6,344,900	\$ 751,100
4403-INSPECTION FEES	\$ 1,120	\$ 960	\$ 1,000	\$ 1,000	\$ -
4409-COL ERU SURCHARGE	\$ 650,902	\$ 643,997	\$ 679,900	\$ 702,000	\$ 22,100
4601-PENALTY	\$ 49,886	\$ 52,346	\$ 57,900	\$ 77,200	\$ 19,300
4602-COL CONSNT PENALTY (CCOP)	\$ 5,382	\$ 6,123	\$ 5,500	\$ 5,500	\$ -
4632-MISCELLANEOUS INCOME	\$ 7,090	\$ -	\$ -	\$ -	\$ -
4634-INSURANCE SETTLEMENTS	\$ -	\$ 11,248	\$ -	\$ -	\$ -
4641-SALE OF ASSETS	\$ -	\$ -	\$ 7,000	\$ -	\$ (7,000)
4939-TRANSFER FROM SSCI FUND	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -
661360-SEWER Total	\$ 4,865,368	\$ 5,019,218	\$ 7,095,100	\$ 7,881,600	\$ 786,500
662361-SEWER SYSTEM CAPITAL IMP					
4129.01-W SIDE SANITARY SP ASSESS	\$ 25,431	\$ 26,620	\$ 36,300	\$ 26,700	\$ (9,600)
4129.02-TRIANGLE E SP ASSESS	\$ -	\$ 578	\$ 500	\$ 500	\$ -
4421-CAPACITY CHARGES	\$ 245,059	\$ 202,444	\$ 180,000	\$ 223,800	\$ 43,800
4422-FRONT FOOT CHARGES	\$ 26,569	\$ 11,700	\$ 27,000	\$ 16,900	\$ (10,100)
4425-CAPITAL IMPROVEMENTS	\$ 281,869	\$ 283,578	\$ 281,900	\$ 510,400	\$ 228,500
4632-MISCELLANEOUS INCOME	\$ -	\$ -	\$ 3,400	\$ -	\$ (3,400)
4940-TRANSFER FROM TAX INC.	\$ -	\$ -	\$ 16,000	\$ 51,600	\$ 35,600
4129.03-LARRY LN SAN SEWER	\$ -	\$ -	\$ -	\$ 600	\$ 600
4129.04-JOHNSTOWN RD SP ASSESS	\$ -	\$ -	\$ -	\$ 600	\$ 600
662361-SEWER SYSTEM CAPITAL IMP Total	\$ 578,928	\$ 524,920	\$ 545,100	\$ 831,100	\$ 286,000

Enterprise Fund Expenditures

Expenditures	2015				
	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
631350-STORMWATER					
Salaries & Benefits					
5102-DEPUTY DIRECTOR	\$ -	\$ 17,102	\$ 18,540	\$ 19,110	\$ 570
5103-SUPERINTENDENTS	\$ 23,163	\$ 23,733	\$ 23,850	\$ 23,920	\$ 70
5105-FT ADMIN SALARY	\$ 37,452	\$ 25,773	\$ 43,950	\$ 45,020	\$ 1,070
5106-FT ADMIN HOURLY	\$ 4,233	\$ 9,972	\$ 6,680	\$ 6,450	\$ (230)
5107-FT STEELWORKERS	\$ 117,326	\$ 113,689	\$ 117,950	\$ 119,880	\$ 1,930
5111-PART TIME	\$ 3,064	\$ 2,681	\$ 5,000	\$ 5,000	\$ -
5116-SERVICE CREDIT	\$ 1,821	\$ 1,741	\$ 2,610	\$ 2,840	\$ 230
5117-OVERTIME	\$ 15,762	\$ 14,209	\$ 15,000	\$ 15,000	\$ -
5122-EMPLOYEE WELLNESS	\$ 292	\$ 690	\$ 1,350	\$ 1,370	\$ 20
5131-PERS	\$ 28,359	\$ 28,805	\$ 32,600	\$ 33,400	\$ 800
5132-WORKERS COMPENSATION	\$ 3,981	\$ 4,182	\$ 4,700	\$ 4,780	\$ 80
5133-HEALTH INSURANCE	\$ 39,860	\$ 47,443	\$ 58,889	\$ 64,620	\$ 5,731
5134-LIFE INSURANCE	\$ 569	\$ 540	\$ 711	\$ 710	\$ (1)
5135-DENTAL INSURANCE	\$ 2,302	\$ 2,442	\$ 3,130	\$ 3,260	\$ 130
5136-VISION INSURANCE	\$ 421	\$ 495	\$ 680	\$ 710	\$ 30
5137-UNIFORM ALLOWANCE	\$ 1,559	\$ 1,865	\$ 2,500	\$ 2,530	\$ 30
5138-MEDICARE	\$ 2,883	\$ 2,945	\$ 3,410	\$ 3,460	\$ 50
5142-EAP	\$ 89	\$ 97	\$ 110	\$ 110	\$ -
5143-DRUG TESTING	\$ 248	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 283,384	\$ 298,404	\$ 341,660	\$ 352,170	\$ 10,510
Operating					
5221-STORMWATER REPAIR	\$ 21,993	\$ 21,285	\$ 97,000	\$ 50,000	\$ (47,000)
5249-CONTRACT SERVICES	\$ 4,436	\$ 5,913	\$ 9,500	\$ 6,600	\$ (2,900)
5251-TECH MAINTENANCE	\$ 6,070	\$ 6,256	\$ 8,600	\$ 8,600	\$ -
5256-RAGS & TOWELS	\$ 745	\$ 283	\$ 1,200	\$ 1,200	\$ -
5279-TRAINING	\$ 244	\$ 813	\$ 1,400	\$ 1,400	\$ -
5282-INSURANCE	\$ 3,511	\$ 3,558	\$ 4,100	\$ 4,300	\$ 200
5318-SMALL TOOLS	\$ 795	\$ 1,261	\$ 1,900	\$ 1,900	\$ -
5325-SAFETY SUPPLIES	\$ 1,412	\$ 921	\$ 1,900	\$ 1,900	\$ -
5416-REPAIR	\$ 48,973	\$ 41,727	\$ 50,000	\$ 50,000	\$ -
5445-ENGINEERING EXPENSES	\$ 15,158	\$ 11,406	\$ 32,000	\$ 32,000	\$ -
5456-OPERATIONAL EXPENSES	\$ 60,529	\$ 23,488	\$ 40,000	\$ 40,000	\$ -
5470-REGULATORY REQUIREMENTS	\$ 17,515	\$ 16,000	\$ 50,000	\$ 50,000	\$ -
Operating Total	\$ 181,381	\$ 132,909	\$ 297,600	\$ 247,900	\$ (49,700)
Capital					
5512-CAPITAL EQUIPMENT	\$ -	\$ -	\$ 3,250	\$ -	\$ (3,250)
5515-EQUIP REPLACEMENT PROGRAM	\$ -	\$ -	\$ 51,750	\$ 50,000	\$ (1,750)
5525-CAPITAL MAINTENANCE	\$ -	\$ -	\$ 25,000	\$ -	\$ (25,000)
5596-CAPITAL PROJ/IMP	\$ 196,076	\$ 218,456	\$ 800,000	\$ 113,000	\$ (687,000)
Capital Total	\$ 196,076	\$ 218,456	\$ 880,000	\$ 163,000	\$ (717,000)
Transfers					
5930.1-GARAGE CHARGES	\$ 12,898	\$ 25,790	\$ 25,790	\$ 25,790	\$ -
5930.2-ADMINISTRATIVE CHARGES	\$ 68,666	\$ 69,456	\$ 70,570	\$ 72,100	\$ 1,530
5933-TRANS TO GBR	\$ 180,414	\$ 180,638	\$ 174,800	\$ 174,900	\$ 100
5944-TRANSFER	\$ -	\$ -	\$ 111,200	\$ -	\$ (111,200)
Transfers Total	\$ 261,978	\$ 275,884	\$ 382,360	\$ 272,790	\$ (109,570)
631350-STORMWATER Total	\$ 922,819	\$ 925,655	\$ 1,901,620	\$ 1,035,860	\$ (865,760)
2015					
Expenditures	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
641351-OEPA FEDERAL GRANT					
Capital					
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ 277,900	\$ -	\$ (277,900)
Capital Total	\$ -	\$ -	\$ 277,900	\$ -	\$ (277,900)
641351-OEPA FEDERAL GRANT Total	\$ -	\$ -	\$ 277,900	\$ -	\$ (277,900)

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
651350-WATER						
Salaries & Benefits						
5102-DEPUTY DIRECTOR	\$ -	\$ 17,102	\$ 18,540	\$ 19,110	\$ 570	
5103-SUPERINTENDENTS	\$ 23,163	\$ 23,733	\$ 23,850	\$ 23,920	\$ 70	
5105-FULL TIME ADMIN SALARY	\$ 36,728	\$ 25,032	\$ 43,210	\$ 44,280	\$ 1,070	
5106-FULL TIME ADMIN HOURLY	\$ 4,233	\$ 10,007	\$ 6,720	\$ 6,490	\$ (230)	
5107-FULL TIME STEELWORKERS	\$ 237,037	\$ 239,947	\$ 249,930	\$ 256,070	\$ 6,140	
5111-PART TIME	\$ 3,064	\$ 2,682	\$ 5,000	\$ 5,000	\$ -	
5116-SERVICE CREDIT	\$ 4,246	\$ 3,731	\$ 4,740	\$ 5,100	\$ 360	
5117-OVERTIME	\$ 21,930	\$ 23,505	\$ 20,500	\$ 20,500	\$ -	
5122-EMPLOYEE WELLNESS	\$ 288	\$ 1,166	\$ 2,330	\$ 2,350	\$ 20	
5131-PERS	\$ 46,200	\$ 47,544	\$ 50,713	\$ 53,600	\$ 2,887	
5132-WORKERS COMPENSATION	\$ 6,485	\$ 6,927	\$ 7,500	\$ 7,660	\$ 160	
5133-HEALTH INSURANCE	\$ 66,858	\$ 77,232	\$ 93,553	\$ 103,660	\$ 10,107	
5134-LIFE INSURANCE	\$ 943	\$ 894	\$ 1,164	\$ 1,160	\$ (4)	
5135-DENTAL INSURANCE	\$ 3,430	\$ 3,637	\$ 4,310	\$ 4,530	\$ 220	
5136-VISION INSURANCE	\$ 603	\$ 706	\$ 890	\$ 940	\$ 50	
5137-UNIFORM ALLOWANCE	\$ 1,559	\$ 1,865	\$ 2,500	\$ 2,530	\$ 30	
5138-MEDICARE	\$ 4,682	\$ 4,875	\$ 5,440	\$ 5,560	\$ 120	
5142-EAP	\$ 152	\$ 170	\$ 190	\$ 190	\$ -	
5143-DRUG TESTING	\$ 275	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 461,875	\$ 490,755	\$ 541,080	\$ 562,650	\$ 21,570	
Operating						
5241-BANK CHARGES	\$ 18,463	\$ 17,724	\$ 21,100	\$ 21,300	\$ 200	
5249.001-CONTRACT SERVICES-FIBER	\$ 5,559	\$ -	\$ -	\$ -	\$ -	
5249-CONTRACT SERVICES	\$ 5,558	\$ 6,961	\$ 13,950	\$ 11,300	\$ (2,650)	
5251-TECH MAINTENANCE	\$ 10,873	\$ 12,796	\$ 42,006	\$ 38,600	\$ (3,406)	
5256-RAGS & TOWELS	\$ 745	\$ 283	\$ 1,200	\$ 1,200	\$ -	
5262-PRINTING	\$ 7,637	\$ 4,119	\$ 3,600	\$ 4,000	\$ 400	
5265-BILL PRINTING SERVICES	\$ 5,653	\$ 4,880	\$ 6,500	\$ 6,500	\$ -	
5268-WATER PURCHASES	\$ 4,399,886	\$ 4,083,006	\$ 5,828,600	\$ 5,200,000	\$ (628,600)	
5279-TRAINING	\$ 1,337	\$ 1,142	\$ 1,800	\$ 1,800	\$ -	
5282-INSURANCE	\$ 5,200	\$ 5,203	\$ 6,500	\$ 6,700	\$ 200	
5295-CO AUDITOR & TREAS FEES	\$ -	\$ -	\$ 250	\$ 250	\$ -	
5301-OFFICE SUPPLIES	\$ 372	\$ -	\$ -	\$ -	\$ -	
5306-MAINTENANCE SUPPLIES	\$ 20,049	\$ 27,164	\$ 27,000	\$ 27,000	\$ -	
5318-SMALL TOOLS	\$ 1,302	\$ 1,283	\$ 1,900	\$ 1,900	\$ -	
5320-OPERATING EQUIPMENT	\$ 1,848	\$ 907	\$ 2,800	\$ 2,800	\$ -	
5325-SAFETY SUPPLIES	\$ 1,436	\$ 942	\$ 2,900	\$ 2,900	\$ -	
5332-METERS	\$ 70,091	\$ 221,106	\$ 174,000	\$ 177,000	\$ 3,000	
5333-FIRE HYDRANTS	\$ 3,800	\$ 7,740	\$ 15,016	\$ 11,000	\$ (4,016)	
5401-OFFICE EXPENSE	\$ 755	\$ 737	\$ 3,000	\$ 3,000	\$ -	
5402-POSTAGE	\$ 11,861	\$ 9,662	\$ 11,000	\$ 12,500	\$ 1,500	
5416-REPAIR	\$ 94,374	\$ 44,385	\$ 50,000	\$ 50,000	\$ -	
5445-ENGINEERING EXPENSES	\$ 1,328	\$ 74,388	\$ 38,000	\$ 38,000	\$ -	
5470-REGULATORY REQUIREMENTS	\$ 30,249	\$ 25,501	\$ 42,800	\$ 42,800	\$ -	
5475-WATER LICENSE FEE	\$ 12,026	\$ 12,056	\$ 13,000	\$ 13,000	\$ -	
5481-UTILITIES - GAS	\$ 2,714	\$ 3,646	\$ 6,400	\$ 6,400	\$ -	
5482-UTILITIES - ELECTRIC	\$ 20,291	\$ 23,394	\$ 23,800	\$ 36,300	\$ 12,500	
5483-UTILITIES - CELL PHONE	\$ 2,304	\$ 2,334	\$ 2,300	\$ 2,400	\$ 100	
Operating Total	\$ 4,735,712	\$ 4,591,359	\$ 6,339,422	\$ 5,718,650	\$ (620,772)	
Capital						
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
5512-CAPITAL EQUIPMENT	\$ -	\$ 18,984	\$ (37,275)	\$ -	\$ 37,275	
5515-EQUIP REPLACEMENT PROGRAM	\$ -	\$ -	\$ 187,275	\$ 150,000	\$ (37,275)	
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	
Capital Total	\$ -	\$ 18,984	\$ 150,000	\$ 158,000	\$ 8,000	
Transfers						
5930.1-GARAGE CHARGES	\$ 12,898	\$ 25,790	\$ 25,790	\$ 25,790	\$ -	
5930.2-ADMINISTRATIVE CHARGES	\$ 384,811	\$ 412,801	\$ 399,700	\$ 380,700	\$ (19,000)	
Transfers Total	\$ 397,709	\$ 438,591	\$ 425,490	\$ 406,490	\$ (19,000)	
651350-WATER Total	\$ 5,595,296	\$ 5,539,690	\$ 7,455,992	\$ 6,845,790	\$ (610,202)	

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
661360-SEWER						
Salaries & Benefits						
5102-DEPUTY DIRECTOR	\$ -	\$ 17,102	\$ 18,540	\$ 19,110	\$ 570	
5103-SUPERINTENDENTS	\$ 23,162	\$ 23,733	\$ 23,850	\$ 23,920	\$ 70	
5105-FT ADMIN SALARY	\$ 36,728	\$ 25,032	\$ 43,210	\$ 44,280	\$ 1,070	
5106-FT ADMIN HOURLY	\$ 4,233	\$ 10,007	\$ 6,720	\$ 6,490	\$ (230)	
5107-FT STEELWORKERS	\$ 237,510	\$ 239,965	\$ 249,930	\$ 256,070	\$ 6,140	
5111-PART TIME	\$ 3,157	\$ 2,682	\$ 5,000	\$ 5,000	\$ -	
5116-SERVICE CREDIT	\$ 4,246	\$ 3,731	\$ 4,740	\$ 5,100	\$ 360	
5117-OVERTIME	\$ 21,795	\$ 23,256	\$ 20,500	\$ 20,500	\$ -	
5122-EMPLOYEE WELLNESS	\$ 288	\$ 1,166	\$ 2,330	\$ 2,350	\$ 20	
5131-PERS	\$ 46,259	\$ 47,511	\$ 50,715	\$ 53,600	\$ 2,885	
5132-WORKERS COMPENSATION	\$ 6,493	\$ 6,922	\$ 7,500	\$ 7,660	\$ 160	
5133-HEALTH INSURANCE	\$ 66,927	\$ 77,236	\$ 93,551	\$ 103,660	\$ 10,109	
5134-LIFE INSURANCE	\$ 942	\$ 892	\$ 1,164	\$ 1,160	\$ (4)	
5135-DENTAL INSURANCE	\$ 3,434	\$ 3,636	\$ 4,310	\$ 4,530	\$ 220	
5136-VISION INSURANCE	\$ 603	\$ 705	\$ 890	\$ 940	\$ 50	
5137-UNIFORM ALLOWANCE	\$ 1,412	\$ 1,865	\$ 2,500	\$ 2,530	\$ 30	
5138-MEDICARE	\$ 4,836	\$ 4,872	\$ 5,440	\$ 5,560	\$ 120	
5142-EAP	\$ 152	\$ 170	\$ 190	\$ 190	\$ -	
5143-DRUG TESTING	\$ 275	\$ -	\$ -	\$ -	\$ -	
Salaries & Benefits Total	\$ 462,452	\$ 490,481	\$ 541,080	\$ 562,650	\$ 21,570	
Operating						
5222-BACK-UPS	\$ 12,688	\$ 14,158	\$ 30,000	\$ 30,000	\$ -	
5241-BANK CHARGES	\$ 18,463	\$ 17,725	\$ 20,400	\$ 20,700	\$ 300	
5249.001-CONTRACT SERVICES-FIBER	\$ 5,559	\$ -	\$ -	\$ -	\$ -	
5249-CONTRACT SERVICES	\$ 24,586	\$ 24,015	\$ 27,450	\$ 24,900	\$ (2,550)	
5251-TECH MAINTENANCE	\$ 10,874	\$ 13,095	\$ 42,006	\$ 38,600	\$ (3,406)	
5256-RAGS & TOWELS	\$ 745	\$ 283	\$ 1,200	\$ 1,200	\$ -	
5262-PRINTING	\$ 2,602	\$ 3,401	\$ 3,600	\$ 4,000	\$ 400	
5265-BILL PRINTING SERVICES	\$ 5,653	\$ 4,880	\$ 6,500	\$ 6,500	\$ -	
5269-SEWER RENTAL	\$ 4,662,551	\$ 5,386,018	\$ 6,100,000	\$ 5,800,000	\$ (300,000)	
5270-COLUMBUS SEWER SURCHARGE	\$ 641,987	\$ 656,309	\$ 679,900	\$ 702,000	\$ 22,100	
5279-TRAINING	\$ 359	\$ 730	\$ 1,700	\$ 1,700	\$ -	
5282-INSURANCE	\$ 3,788	\$ 3,769	\$ 4,900	\$ 5,000	\$ 100	
5295-CO AUDITOR & TREAS FEES	\$ -	\$ -	\$ 250	\$ 250	\$ -	
5301-OFFICE SUPPLIES	\$ 372	\$ -	\$ -	\$ -	\$ -	
5306-MAINTENANCE SUPPLIES	\$ 22,431	\$ 21,639	\$ 25,000	\$ 25,000	\$ -	
5318-SMALL TOOLS	\$ 1,070	\$ 1,301	\$ 1,800	\$ 1,800	\$ -	
5320-OPERATING EQUIPMENT	\$ 1,848	\$ 907	\$ 2,800	\$ 2,800	\$ -	
5325-SAFETY SUPPLIES	\$ 1,662	\$ 921	\$ 1,800	\$ 1,800	\$ -	
5401-OFFICE EXPENSE	\$ 565	\$ 472	\$ 2,000	\$ 2,000	\$ -	
5402-POSTAGE	\$ 9,261	\$ 9,662	\$ 11,000	\$ 12,500	\$ 1,500	
5416-REPAIR	\$ 35,316	\$ 26,720	\$ 64,000	\$ 67,000	\$ 3,000	
5445-ENGINEERING EXPENSES	\$ 17,044	\$ 15,258	\$ 38,000	\$ 38,000	\$ -	
5470-REGULATORY REQUIREMENTS	\$ 47,696	\$ 9,300	\$ 33,300	\$ 33,300	\$ -	
5481-UTILITIES - GAS	\$ 1,430	\$ 2,054	\$ 2,600	\$ 2,600	\$ -	
5482-UTILITIES - ELECTRIC	\$ 3,746	\$ 5,199	\$ 5,300	\$ 5,600	\$ 300	
5483-UTILITIES - CELL PHONE	\$ 1,451	\$ 2,143	\$ 2,300	\$ 2,400	\$ 100	
Operating Total	\$ 5,533,747	\$ 6,219,957	\$ 7,107,806	\$ 6,829,650	\$ (278,156)	
Capital						
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
5512-CAPITAL EQUIPMENT	\$ -	\$ 18,984	\$ (37,275)	\$ -	\$ 37,275	
5515-EQUIP REPLACEMENT PROGRAM	\$ -	\$ -	\$ 192,275	\$ 150,000	\$ (42,275)	
5596-CAPITAL PROJ/IMP	\$ -	\$ -	\$ 220,000	\$ 220,000	\$ -	
Capital Total	\$ -	\$ 18,984	\$ 375,000	\$ 370,000	\$ (5,000)	
Transfers						
5930.1-GARAGE CHARGES	\$ 12,898	\$ 25,790	\$ 25,790	\$ 25,790	\$ -	
5930.2-ADMINISTRATIVE CHARGES	\$ 269,887	\$ 279,858	\$ 331,160	\$ 412,400	\$ 81,240	
Transfers Total	\$ 282,785	\$ 305,648	\$ 356,950	\$ 438,190	\$ 81,240	
661360-SEWER Total	\$ 6,278,984	\$ 7,035,070	\$ 8,380,836	\$ 8,200,490	\$ (180,346)	

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
652351-WATER CAPITAL IMPROVEMENT						
Operating						
5476-CAPITAL MAINTENANCE	\$ 15,055	\$ 52,703	\$ 70,000	\$ 85,000	\$ 15,000	
Operating Total	\$ 15,055	\$ 52,703	\$ 70,000	\$ 85,000	\$ 15,000	
Capital						
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	
5512-CAPITAL EQUIPMENT	\$ 69,834	\$ -	\$ 5,000	\$ -	\$ (5,000)	
5596-CAPITAL PROJ/IMP	\$ 189,602	\$ 1,189,810	\$ 600,000	\$ 138,000	\$ (462,000)	
Capital Total	\$ 259,435	\$ 1,189,810	\$ 605,000	\$ 138,000	\$ (467,000)	
Transfers						
5933-TRANS TO GBR	\$ 27,283	\$ 27,558	\$ 25,800	\$ 25,800	\$ -	
Transfers Total	\$ 27,283	\$ 27,558	\$ 25,800	\$ 25,800	\$ -	
652351-WATER CAPITAL IMPROVEMENT Total	\$ 301,773	\$ 1,270,071	\$ 700,800	\$ 248,800	\$ (452,000)	
662361-SEWER CAPITAL IMPROVEMENT						
Operating						
5295-CO AUDITOR & TREAS FEES	\$ -	\$ 119	\$ 300	\$ 300	\$ -	
5474-CAPACITY CHARGES	\$ 289,200	\$ 160,330	\$ 168,700	\$ 168,700	\$ -	
5476-CAPITAL MAINTENANCE	\$ 39,732	\$ 163,769	\$ 265,000	\$ 265,000	\$ -	
Operating Total	\$ 328,932	\$ 324,218	\$ 434,000	\$ 434,000	\$ -	
Capital						
5512-CAPITAL EQUIPMENT	\$ -	\$ -	\$ 100,000	\$ -	\$ (100,000)	
5596-CAPITAL PROJ/IMP	\$ 229,016	\$ 216,629	\$ -	\$ 368,000	\$ 368,000	
Capital Total	\$ 229,016	\$ 216,629	\$ 100,000	\$ 368,000	\$ 268,000	
Transfers						
5933-TRANS TO GBR	\$ 33,620	\$ 27,558	\$ 25,800	\$ 25,800	\$ -	
5940-TRANS TO SEWER FUND	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ -	
Transfers Total	\$ 33,620	\$ 27,558	\$ 775,800	\$ 775,800	\$ -	
662361-SEWER CAPITAL IMPROVEMENT Total	\$ 591,568	\$ 568,405	\$ 1,309,800	\$ 1,577,800	\$ 268,000	

Internal Service Fund

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

Workers Compensation Self-Insurance Fund

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

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

The City administers an internal service fund to administer the program. Each pay period, a workers' compensation fringe deduction (2.0% of gross pay in 2016) 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 build up a reserve for future claims and pay the actual claims and administrative expenses associated with the program.

Workers Compensation Self-Insurance Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
900125-HUMAN RESOURCES					
4944-TRANSFER FROM LIABILITY A	\$ 232,006	\$ 233,587	\$ 245,600	\$ 267,540	\$ 21,940
900125-HUMAN RESOURCES Total	\$ 232,006	\$ 233,587	\$ 245,600	\$ 267,540	\$ 21,940

Workers Compensation Self-Insurance Fund Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
900125-WORKERS COMP SELF INS					
Operating					
5249-CONTRACT SERVICES	\$ 66,996	\$ 64,779	\$ 78,700	\$ 80,700	\$ 2,000
5282-INSURANCE	\$ 69,583	\$ 46,514	\$ 75,800	\$ 75,800	\$ -
5284-WORKERS COMP CLAIMS	\$ 52,403	\$ 31,595	\$ 75,000	\$ 73,000	\$ (2,000)
5285-SPECIAL ASSESSMENTS	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Total	\$ 188,983	\$ 142,888	\$ 229,500	\$ 229,500	\$ -
900125-WORKERS COMP SELF INS Total	\$ 188,983	\$ 142,888	\$ 229,500	\$ 229,500	\$ -

Special Revenue Funds

Overview

The City maintains various special revenue funds. Special revenue 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. Shading indicates planned 2016 revenues and/or expenditures.

Special Revenue Funds		
Fund	Planned Revenue	Planned Expense
Street		
State Highway		
State Law Enforcement Trust		
Enforcement & Education		
Parks & Recreation Donation		
Permanent Improvement		
Court Computer Fund		
County Permissive		
Cul-de-Sac Maintenance		
Federal Law Enforcement Seizure		
Treasury Law Enforcement Seizure		
AG Peace Officer Training		
Right of Way		
Park		
Park-In-Lieu of Fees		
Court Building Fund		
Police Pension		
Police Duty Weapon		
Public Landscape Trust		
Tax Increment		

Although the City has established numerous special revenue funds over time, not all of them are active at any given time. The following pages will focus on those active special revenue funds with anticipated revenues and/or expenditures in 2016.

Street Fund

The Street Fund receives a proportionate share of the State’s Motor Vehicle Fuel Tax and the City’s Permissive Motor Vehicle License Tax revenues and is restricted to expenditures for constructing, improving and maintaining public roads, highways, streets and maintenance and repair of bridges under Ohio Revised Code Chapter 5735 and 4504.

Anticipated revenues are based on past allocations from the State and current State financial forecasts for the Motor Vehicle Fuel Tax. Permissive Motor Vehicle License Tax revenues are based on historical trends. Estimated expenditures are based on street maintenance staffing levels, equipment replacement needs, historical cost trends and street projects anticipated by the service department.

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

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

Street Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
220-STREET					
220330-STREETS					
4157-PERMISSIVE LICENSE TAX	\$ 252,307	\$ 256,717	\$ 255,000	\$ 255,000	\$ -
4158-AUTO LICENSE	\$ 224,211	\$ 223,622	\$ 245,000	\$ 245,000	\$ -
4159-GAS TAX	\$ 1,103,255	\$ 1,129,203	\$ 1,120,000	\$ 1,120,000	\$ -
4632-MISCELLANEOUS INCOME	\$ 32,501	\$ 6,205	\$ 25,900	\$ 1,000	\$ (24,900)
4634-INSURANCE SETTLEMENTS	\$ 146	\$ 11,057	\$ -	\$ -	\$ -
4641-SALE OF ASSETS	\$ 9,607	\$ 13,755	\$ 500	\$ -	\$ (500)
220330-STREETS Total	\$ 1,622,028	\$ 1,640,558	\$ 1,646,400	\$ 1,621,000	\$ (25,400)
220-STREET Total	\$ 1,622,028	\$ 1,640,558	\$ 1,646,400	\$ 1,621,000	\$ (25,400)

Street Fund Expenditures

Expenditures	2015				
	2013 Actuals	2014 Actuals	Appropriated	2016 Request	Change
220330-STREETS					
Salaries & Benefits					
5103-SUPERINTENDENTS	\$ 23,163	\$ 23,733	\$ 23,850	\$ 23,920	\$ 70
5105-FULL TIME ADMIN SALARY	\$ -	\$ -	\$ 14,580	\$ 13,830	\$ (750)
5107-FULL TIME STEELWORKERS	\$ 328,419	\$ 340,932	\$ 343,890	\$ 353,550	\$ 9,660
5111-PART TIME	\$ 6,312	\$ 9,783	\$ 12,000	\$ 12,000	\$ -
5116-SERVICE CREDIT	\$ 4,213	\$ 5,238	\$ 4,890	\$ 5,550	\$ 660
5117-OVERTIME	\$ 51,874	\$ 66,717	\$ 70,000	\$ 70,000	\$ -
5122-EMPLOYEE WELLNESS	\$ 19	\$ 446	\$ 2,640	\$ 2,570	\$ (70)
5131-PERS	\$ 57,957	\$ 61,179	\$ 66,060	\$ 67,400	\$ 1,340
5132-WORKERS COMPENSATION	\$ 8,475	\$ 8,927	\$ 9,440	\$ 9,630	\$ 190
5133-HEALTH INSURANCE	\$ 99,171	\$ 121,214	\$ 132,534	\$ 147,690	\$ 15,156
5134-LIFE INSURANCE	\$ 1,159	\$ 1,046	\$ 1,484	\$ 1,380	\$ (104)
5135-DENTAL INSURANCE	\$ 4,533	\$ 4,749	\$ 5,624	\$ 5,580	\$ (44)
5136-VISION INSURANCE	\$ 688	\$ 787	\$ 952	\$ 960	\$ 8
5137-UNIFORM ALLOWANCE	\$ 2,719	\$ 3,381	\$ 4,650	\$ 4,850	\$ 200
5138-MEDICARE	\$ 4,742	\$ 5,172	\$ 6,430	\$ 6,990	\$ 560
5142-EAP	\$ 178	\$ 194	\$ 216	\$ 200	\$ (16)
5143-DRUG TESTING	\$ 410	\$ -	\$ -	\$ -	\$ -
Salaries & Benefits Total	\$ 594,030	\$ 653,499	\$ 699,240	\$ 726,100	\$ 26,860
Operating					
5216-TRAFFIC LIGHT REPAIR	\$ 27,866	\$ 138,935	\$ 35,210	\$ 35,000	\$ (210)
5249-CONTRACT SERVICES	\$ 44,551	\$ 28,850	\$ 58,700	\$ 56,800	\$ (1,900)
5251-TECH MAINTENANCE	\$ -	\$ -	\$ 8,700	\$ 9,100	\$ 400
5256-RAGS & TOWELS	\$ 798	\$ 298	\$ 2,300	\$ 2,300	\$ -
5279-TRAINING	\$ 435	\$ 442	\$ 800	\$ 800	\$ -
5282-INSURANCE	\$ 8,655	\$ 8,580	\$ 10,800	\$ 11,100	\$ 300
5306-MAINTENANCE SUPPLIES	\$ 267,580	\$ 219,738	\$ 256,849	\$ 200,000	\$ (56,849)
5318-SMALL TOOLS	\$ 1,993	\$ 1,793	\$ 2,800	\$ 2,800	\$ -
5320-OPERATING EQUIPMENT	\$ 19,514	\$ 8,793	\$ 24,700	\$ 27,700	\$ 3,000
5325-SAFETY SUPPLIES	\$ 1,072	\$ 915	\$ 1,900	\$ 1,900	\$ -
5401-OFFICE EXPENSE	\$ 816	\$ 485	\$ 1,400	\$ 1,400	\$ -
5416-REPAIR	\$ 774	\$ 3,116	\$ 3,600	\$ 3,600	\$ -
5481-UTILITIES - GAS	\$ 1,431	\$ 2,054	\$ 2,800	\$ 2,900	\$ 100
5482-UTILITIES - ELECTRIC	\$ 3,476	\$ 3,545	\$ 4,900	\$ 5,200	\$ 300
5483-UTILITIES - CELL PHONE	\$ 1,812	\$ 2,272	\$ 2,600	\$ 2,700	\$ 100
Operating Total	\$ 380,772	\$ 419,817	\$ 418,059	\$ 363,300	\$ (54,759)
Capital					
5510-MINOR CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -
5512-CAPITAL EQUIPMENT	\$ 15,575	\$ 112,635	\$ (2,255)	\$ -	\$ 2,255
5513-CAPITAL - STREETS	\$ -	\$ 186,216	\$ -	\$ -	\$ -
5515-EQUIP REPLACEMENT PROGRAM	\$ -	\$ -	\$ 13,755	\$ 79,000	\$ 65,245
5596-CAPITAL PROJ/IMP	\$ 65,587	\$ -	\$ -	\$ 21,000	\$ 21,000
Capital Total	\$ 81,162	\$ 298,851	\$ 11,500	\$ 100,000	\$ 88,500
Transfers					
5933-TRANS TO GBR	\$ 509,884	\$ 506,200	\$ 493,300	\$ 494,600	\$ 1,300
5943-TRANS TO PERMISSIVE TAX	\$ -	\$ 39,419	\$ -	\$ -	\$ -
Transfers Total	\$ 509,884	\$ 545,619	\$ 493,300	\$ 494,600	\$ 1,300
220330-STREETS Total	\$ 1,565,848	\$ 1,917,784	\$ 1,622,099	\$ 1,684,000	\$ 61,901

State Highway Fund

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

Anticipated revenues are based on past allocations from the State and current State financial forecasts. Estimated expenditures are based on street maintenance staffing levels, historical cost trends and street projects anticipated by the service department.

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

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

State Highway Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
222-STATE HIGHWAY					
222331-STATE HIGHWAY					
4158-AUTO LICENSE	\$ 18,179	\$ 18,131	\$ 18,000	\$ 18,000	\$ -
4159-GAS TAX	\$ 89,453	\$ 91,557	\$ 90,000	\$ 90,000	\$ -
4632-MISCELLANEOUS INCOME	\$ 55	\$ -	\$ -	\$ -	\$ -
222331-STATE HIGHWAY Total	\$ 107,687	\$ 109,689	\$ 108,000	\$ 108,000	\$ -
222-STATE HIGHWAY Total	\$ 107,687	\$ 109,689	\$ 108,000	\$ 108,000	\$ -

State Highway Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
222331-STATE HIGHWAY					
Salaries & Benefits					
5117-OVERTIME	\$ 19,417	\$ 13,565	\$ 25,500	\$ 25,500	\$ -
5131-PERS	\$ 2,718	\$ 1,899	\$ 3,570	\$ 3,570	\$ -
5132-WORKERS COMPENSATION	\$ 10	\$ 271	\$ 510	\$ 510	\$ -
5138-MEDICARE	\$ 281	\$ 191	\$ 370	\$ 370	\$ -
Salaries & Benefits Total	\$ 22,427	\$ 15,927	\$ 29,950	\$ 29,950	\$ -
Operating					
5216-TRAFFIC LIGHT REPAIR	\$ 6,127	\$ 75,247	\$ 20,000	\$ 20,000	\$ -
5249-CONTRACT SERVICES	\$ 6,364	\$ 4,200	\$ 8,400	\$ 8,500	\$ 100
5251-TECH MAINTENANCE	\$ -	\$ -	\$ 8,000	\$ 8,300	\$ 300
5306-MAINTENANCE SUPPLIES	\$ 23,089	\$ 23,100	\$ 19,900	\$ 19,900	\$ -
5482-UTILITIES - ELECTRIC	\$ 5,594	\$ 5,647	\$ 7,100	\$ 7,500	\$ 400
Operating Total	\$ 41,173	\$ 108,194	\$ 63,400	\$ 64,200	\$ 800
Capital					
5512-CAPITAL EQUIPMENT	\$ 12,368	\$ 16,756	\$ -	\$ -	\$ -
5596-CAPITAL PROJ/IIMP	\$ 16,300	\$ -	\$ -	\$ -	\$ -
Capital Total	\$ 28,668	\$ 16,756	\$ -	\$ -	\$ -
222331-STATE HIGHWAY Total	\$ 92,268	\$ 140,877	\$ 93,350	\$ 94,150	\$ 800

State Law Enforcement Trust Fund

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

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

State Law Enforcement Trust Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
225211-POLICE					
4632-MISCELLANEOUS INCOME	\$ 3,688	\$ 39,727	\$ 31,100	\$ 47,600	\$ 16,500
225211-POLICE Total	\$ 3,688	\$ 39,727	\$ 31,100	\$ 47,600	\$ 16,500

State Law Enforcement Trust Fund Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
225211-POLICE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	\$ 11,166	\$ 9,750	\$ 11,586	\$ 15,000	\$ 3,414
Operating Total	\$ 11,166	\$ 9,750	\$ 11,586	\$ 15,000	\$ 3,414
Capital					
5512-CAPITAL EQUIPMENT	\$ 46,460	\$ 33,000	\$ -	\$ -	\$ -
Capital Total	\$ 46,460	\$ 33,000	\$ -	\$ -	\$ -
225211-POLICE Total	\$ 57,626	\$ 42,750	\$ 11,586	\$ 15,000	\$ 3,414

Enforcement & 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 and law enforcement educational purposes as defined by City of Gahanna Code, section 133.092.

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

Enforcement & Education Revenues

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
226211-POLICE					
4306-ENF & EDUCATION/MUNI	\$ -	\$ -	\$ 500	\$ 500	\$ -
4316-ENF & EDUCATION	\$ 2,038	\$ 2,727	\$ 3,200	\$ 3,200	\$ -
226211-POLICE Total	\$ 2,038	\$ 2,727	\$ 3,700	\$ 3,700	\$ -

Enforcement & Education Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
226151-MAYORS COURT					
Capital					
5512-CAPITAL EQUIPMENT	\$ -	\$ 17,773	\$ -	\$ -	\$ -
Capital Total	\$ -	\$ 17,773	\$ -	\$ -	\$ -
226151-MAYORS COURT Total	\$ -	\$ 17,773	\$ -	\$ -	\$ -

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 for court computer expenditures under City of Gahanna Code, section 133.093 and Auditor of State Bulletin 97-019.

Anticipated revenues are based on historical trends. For 2016 the Mayor's Court evaluated the fund balance and anticipated revenues and court computerization needs to identify the most effective way to expend these funds.

Court Computer Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
229151-MAYOR'S COURT					
4675-CAPITAL INCOME	\$ 40,127	\$ 43,330	\$ 40,900	\$ 42,900	\$ 2,000
229151-MAYOR'S COURT Total	\$ 40,127	\$ 43,330	\$ 40,900	\$ 42,900	\$ 2,000

Court Computer Fund Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
229151-MAYOR'S COURT					
Operating					
5320-OPERATING EQUIPMENT	\$ -	\$ 8,182	\$ -	\$ -	\$ -
5456-OPERATIONAL EXPENSES	\$ 14,412	\$ 13,242	\$ 24,500	\$ 25,700	\$ 1,200
Operating Total	\$ 14,412	\$ 21,424	\$ 24,500	\$ 25,700	\$ 1,200
229151-MAYOR'S COURT Total	\$ 14,412	\$ 21,424	\$ 24,500	\$ 25,700	\$ 1,200

County Permissive Tax

The County Permissive Tax on motor vehicle registrations is part of the taxes collected and held by Franklin County on motor vehicle registrations. Funds are received from the County \$5.00 Motor Vehicle License Tax Fund as individual projects are approved by the Franklin County Engineer's Office and Franklin County Commissioners. Projects must be for roadway construction or improvements.

For 2016, County Permissive Tax revenues are anticipated to be used to fund \$200,000 of the City's annual asphalt paving program.

County Permissive Tax Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
231100-GENERAL GOVERNMENT					
4932-TRANSFER FROM STREETS	\$ -	\$ 39,419	\$ -	\$ -	\$ -
231100-GENERAL GOVERNMENT Total	\$ -	\$ 39,419	\$ -	\$ -	\$ -
231330-STREETS					
4157-PERMISSIVE LICENSE TAX	\$ 102,325	\$ 434,000	\$ 250,000	\$ 150,000	\$ (100,000)
231330-STREETS Total	\$ 102,325	\$ 434,000	\$ 250,000	\$ 150,000	\$ (100,000)

County Permissive Tax Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
231330-STREET					
Capital					
5596-CAPITAL PROJ/IMP	\$ 55,422	\$ 508,735	\$ 249,745	\$ 200,000	\$ (49,745)
Capital Total	\$ 55,422	\$ 508,735	\$ 249,745	\$ 200,000	\$ (49,745)
231330-STREET Total	\$ 55,422	\$ 508,735	\$ 249,745	\$ 200,000	\$ (49,745)

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.

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

Federal Law Enforcement Seizure Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
235211-POLICE					
4611-INTEREST INCOME	\$ 1,126	\$ 798	\$ 1,500	\$ -	\$ (1,500)
4632-MISCELLANEOUS INCOME	\$ 5,342	\$ 78,008	\$ 164,900	\$ 25,000	\$ (139,900)
235211-POLICE Total	\$ 6,468	\$ 78,806	\$ 166,400	\$ 25,000	\$ (141,400)

Federal Law Enforcement Seizure Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
235211-LAW ENFORCEMENT SEIZURE					
Operating					
5411-LAW ENFORCEMENT EXPENSE	\$ -	\$ 7,614	\$ 10,300	\$ 15,000	\$ 4,700
Operating Total	\$ -	\$ 7,614	\$ 10,300	\$ 15,000	\$ 4,700
Capital					
5512-CAPITAL EQUIPMENT	\$ 29,035	\$ 141,334	\$ 35,000	\$ -	\$ (35,000)
Capital Total	\$ 29,035	\$ 141,334	\$ 35,000	\$ -	\$ (35,000)
235211-LAW ENFORCEMENT SEIZURE Total	\$ 29,035	\$ 148,947	\$ 45,300	\$ 15,000	\$ (30,300)

Right of Way

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

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

Right of Way Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
241141-LANDS & BUILDINGS					
4191-RIGHT OF WAY FEES	\$ 49,002	\$ 63,685	\$ 25,000	\$ 30,000	\$ 5,000
241141-LANDS & BUILDINGS Total	\$ 49,002	\$ 63,685	\$ 25,000	\$ 30,000	\$ 5,000

Right of Way Expenditures

None planned.

Park Fund

The Park Fund receives fees from developers of platted residential subdivisions prior to the issuance of building permits pursuant to City of Gahanna Code, section 1109.08(k). Payments are restricted for cost associated with improvement of recreational facilities within existing publicly owned and operated park facilities and the purchase of recreational equipment.

Anticipated revenue is based on historical trends and information from planning and development regarding possible platted residential subdivisions forthcoming. Parks and recreation would estimate expenditures based on current parks and recreational improvement projects when applicable.

Park Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
327431-PARKS					
4261-PARK FEE	\$ 23,500	\$ 96,000	\$ 93,900	\$ 4,000	\$ (89,900)
327431-PARKS Total	\$ 23,500	\$ 96,000	\$ 93,900	\$ 4,000	\$ (89,900)

Park Fund Expenditures

None planned.

Court Building Fund

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

Anticipated revenues are based on historical trends. No expenditures are planned at present, until the fund has accumulated sufficient funds to build, acquire or renovate a Court facility.

Court Building Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
329151-MAYOR'S COURT					
4675-CAPITALINCOME	\$ 25,089	\$ 27,100	\$ 25,500	\$ 26,700	\$ 1,200
329151-MAYOR'S COURT Total	\$ 25,089	\$ 27,100	\$ 25,500	\$ 26,700	\$ 1,200

Court Building Fund Expense

None planned.

Police Pension

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

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

Police Pension Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
510211-POLICE					
4121-REAL ESTATE TAX	\$ 237,654	\$ 236,515	\$ 242,000	\$ 245,000	\$ 3,000
4123-PERSONAL TANGIBLE	\$ 39	\$ 19	\$ -	\$ -	\$ -
4153-ROLLBACK & HOMESTEAD	\$ 31,484	\$ 32,069	\$ 32,000	\$ 32,000	\$ -
4931-GENERAL FUND TRANSFER	\$ 629,200	\$ 641,975	\$ 717,040	\$ 743,160	\$ 26,120
510211-POLICE Total	\$ 898,376	\$ 910,578	\$ 991,040	\$ 1,020,160	\$ 29,120

Police Pension Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
510211-POLICE					
Salaries & Benefits					
5140-POLICE PENSION	\$ 894,501	\$ 907,868	\$ 968,190	\$ 1,014,560	\$ 46,370
Salaries & Benefits Total	\$ 894,501	\$ 907,868	\$ 968,190	\$ 1,014,560	\$ 46,370
Operating					
5295-CO AUDITOR & TREAS FEES	\$ 3,875	\$ 2,570	\$ 4,700	\$ 5,600	\$ 900
5495-REFUNDS	\$ -	\$ -	\$ 4,000	\$ -	\$ (4,000)
Operating Total	\$ 3,875	\$ 2,570	\$ 8,700	\$ 5,600	\$ (3,100)
510211-POLICE Total	\$ 898,376	\$ 910,438	\$ 976,890	\$ 1,020,160	\$ 43,270

Police Duty Weapon

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

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

Police Duty Weapon Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
515211-POLICE					
4001-ADVANCE	\$ -	\$ 19,320	\$ -	\$ -	\$ -
4690-POLICE WEAPONS FUND	\$ 6,427	\$ 14,245	\$ 12,500	\$ 12,500	\$ -
515211-POLICE Total	\$ 6,427	\$ 33,565	\$ 12,500	\$ 12,500	\$ -

Police Duty Weapon Expense

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
515211-POLICE					
Operating					
5437-WEAPONS PURCHASES	\$ 14,444	\$ 13,079	\$ 18,760	\$ 13,300	\$ (5,460)
Operating Total	\$ 14,444	\$ 13,079	\$ 18,760	\$ 13,300	\$ (5,460)
515211-POLICE Total	\$ 14,444	\$ 13,079	\$ 18,760	\$ 13,300	\$ (5,460)

Tax Increment Financing (TIF) Fund

Background

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

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

Revenue projections for each TIF are developed by using property values and effective property tax rates and tax abatement status. Expenditure amounts are calculated based upon reimbursement agreements and revenue availability in each TIF.

The City of Gahanna currently has nine active TIF Districts which are administered through the TIF Fund. A brief description of each TIF District and the associated 2016 planned revenues and expenses are on the following pages.



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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.



Crossroads Commerce Center Entrance



SUTUSA on Cross Pointe Road

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

Eastgate—Crossroads Revenue

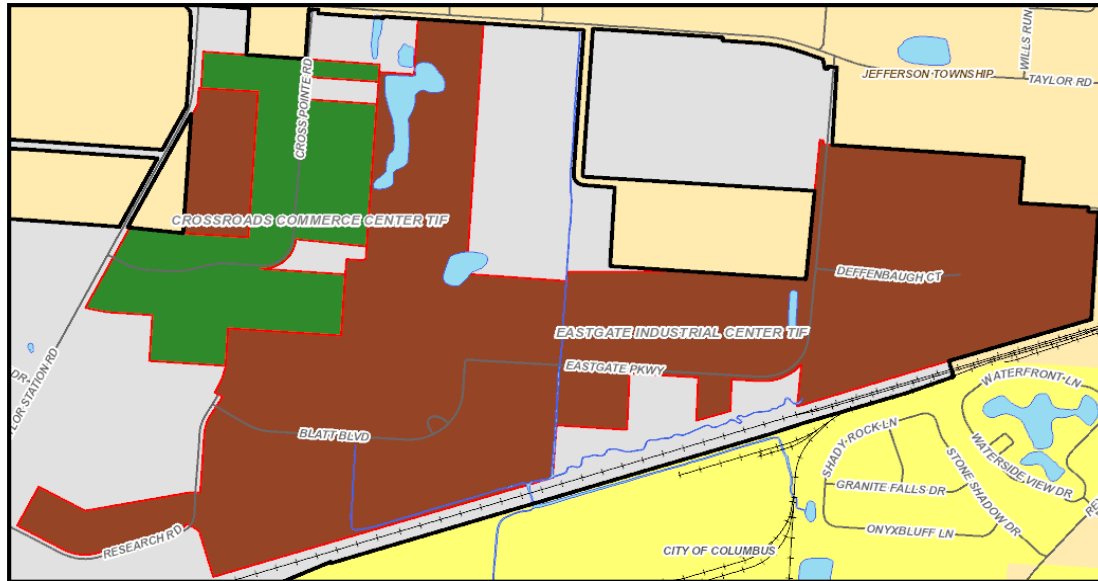
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224701-EASTGATE TRIANGLE TIF					
4140-TIF PILOT	\$ 433,479	\$ 519,143	\$ 456,600	\$ 521,000	\$ 64,400
224701-EASTGATE TRIANGLE TIF Total	\$ 433,479	\$ 519,143	\$ 456,600	\$ 521,000	\$ 64,400

Eastgate—Crossroads Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224701-EASTGATE TRIANGLE TIF					
Operating					
5249-CONTRACTSERVICES	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5295-CO AUDITOR & TREAS FEES	\$ 6,824	\$ 7,158	\$ 14,300	\$ 10,400	\$ (3,900)
5490-SCHOOL DIST COMPENSATION	\$ 236,546	\$ 268,762	\$ 244,800	\$ 263,700	\$ 18,900
5850-TIF REPAYMENT-DEVELOPER	\$ 216,109	\$ 241,100	\$ 219,900	\$ 246,900	\$ 27,000
Operating Total	\$ 459,479	\$ 521,020	\$ 479,000	\$ 521,000	\$ 42,000
224701-EASTGATE TRIANGLE TIF Total	\$ 459,479	\$ 521,020	\$ 479,000	\$ 521,000	\$ 42,000

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.



(Eastgate Pizzutti TIF highlighted in red)

The Eastgate-Pizzutti TIF District includes parcels along Deffenbaugh Court, Eastgate Parkway, Blatt Boulevard and Research Road in the City’s Office, Commerce & Technology District. The Eastgate—Pizzutti TIF has a 30-year term with an anticipated ending in 2029.

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

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.



Eastgate Parkway



235 *Electric Solutions Inc. on Eastgate Pkwy*

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

Eastgate—Pizzutti Revenue

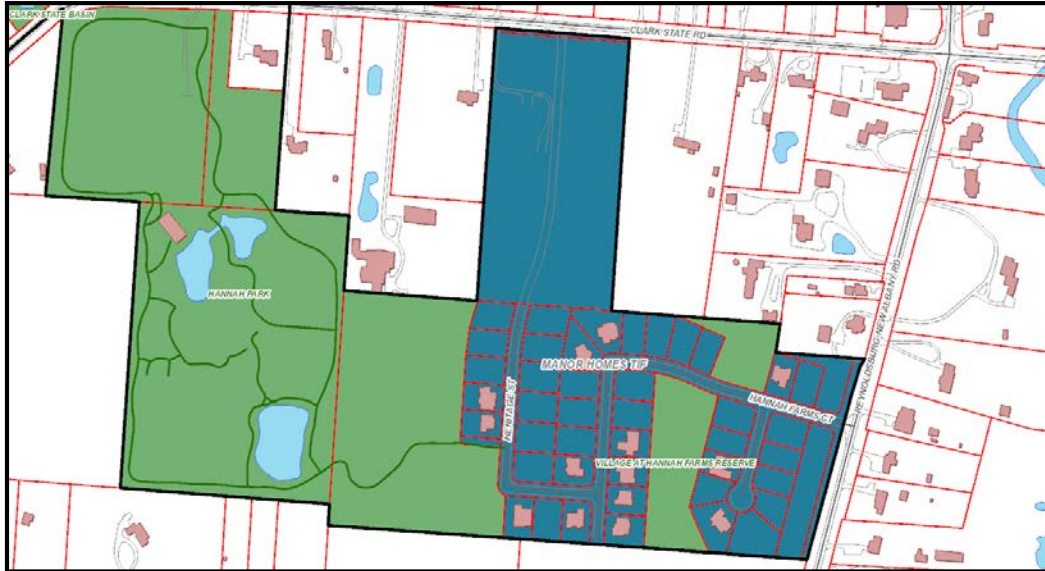
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224702-EASTGATE PIZZUTTI TIF					
4153-ROLLBACK & HOMESTEAD	\$ 607	\$ 590	\$ 600	\$ 600	\$ -
4471-TIF MUP/MSP	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,000
4140-TIF PILOT	\$ 452,233	\$ 569,034	\$ 609,200	\$ 694,200	\$ 85,000
224702-EASTGATE PIZZUTTI TIF Total	\$ 452,841	\$ 569,624	\$ 609,800	\$ 700,800	\$ 91,000

Eastgate—Pizzutti Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224702-EASTGATE PIZZUTTI TIF					
Operating					
5249-CONTRACT SERVICES	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5295-CO AUDITOR & TREAS FEES	\$ 8,950	\$ 4,166	\$ 18,100	\$ 14,000	\$ (4,100)
5490-SCHOOL DIST COMPENSATION	\$ 245,932	\$ 294,590	\$ 266,000	\$ 351,300	\$ 85,300
Operating Total	\$ 254,882	\$ 302,756	\$ 284,100	\$ 365,300	\$ 81,200
Capital					
5513-CAPITAL - STREETS	\$ -	\$ 128,731	\$ -	\$ -	\$ -
Capital Total	\$ -	\$ 128,731	\$ -	\$ -	\$ -
Transfers					
5930-TRANS TO GENERAL FUND	\$ 110,890	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
5941-TRANSFER TO WSCI	\$ -	\$ -	\$ 450,000	\$ 350,000	\$ (100,000)
Transfers Total	\$ 110,890	\$ 500,000	\$ 950,000	\$ 850,000	\$ (100,000)
224702-EASTGATE PIZZUTTI TIF Total	\$ 365,772	\$ 931,487	\$ 1,234,100	\$ 1,215,300	\$ (18,800)

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.



(Manor Homes TIF highlighted in blue)

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.



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 to the General Fund for the initial investment.

Manor Homes Revenue

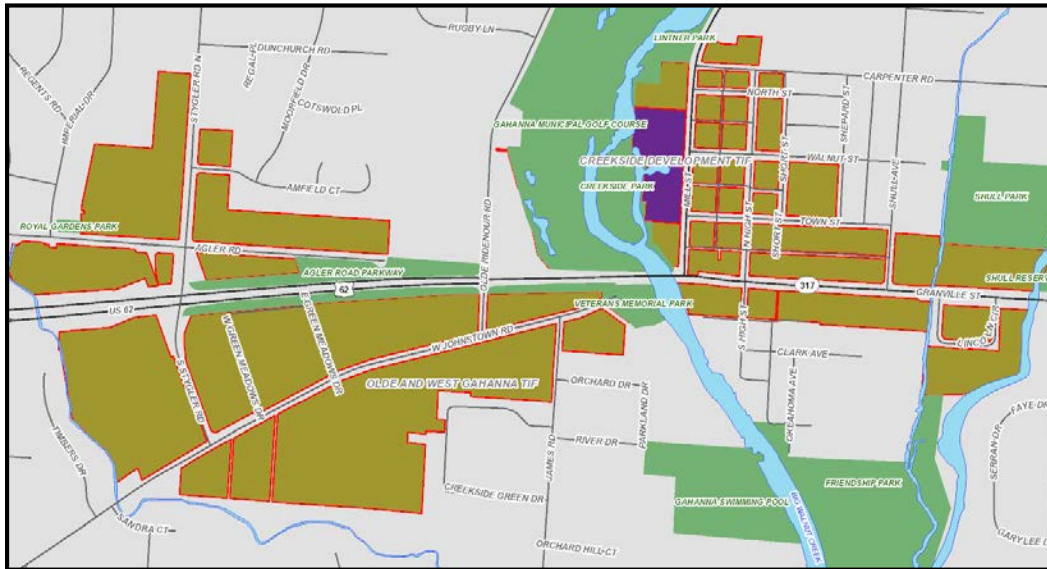
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224703-MANOR HOMES TIF					
4153-ROLLBACK & HOMESTEAD	\$ 17,773	\$ 21,242	\$ 26,900	\$ 21,500	\$ (5,400)
4140-TIF PILOT	\$ 131,987	\$ 153,154	\$ 209,900	\$ 240,300	\$ 30,400
224703-MANOR HOMES TIF Total	\$ 149,760	\$ 174,397	\$ 236,800	\$ 261,800	\$ 25,000

Manor Homes Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
224703-MANOR HOMES TIF					
Operating					
5249-CONTRACT SERVICES	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5295-CO AUDITOR & TREAS FEES	\$ 2,093	\$ 1,480	\$ 5,700	\$ 5,200	\$ (500)
Operating Total	\$ 2,093	\$ 5,480	\$ 5,700	\$ 5,200	\$ (500)
Transfers					
5933-TRANS TO GBR	\$ 242,728	\$ 180,600	\$ 222,200	\$ 256,600	\$ 34,400
Transfers Total	\$ 242,728	\$ 180,600	\$ 222,200	\$ 256,600	\$ 34,400
224703-MANOR HOMES TIF Total	\$ 244,821	\$ 186,080	\$ 227,900	\$ 261,800	\$ 33,900

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 Gahanna and West Gahanna TIF highlighted in olive)

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

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receive property tax revenue directly from the County Auditor. The City does have a compensation agreement with Mifflin Township for the amount of property tax revenue the township would have received if not for the TIF District.



Gateway Arch over 62

Proposed future uses of the funds generated from the Olde and West Gahanna TIF are township compensation payments, installment payments to the Gahanna Community Improvement Corporation (CIC) for the purchase of 181 Granville Street, and future public infrastructure improvements.

Olde Gahanna and West Gahanna Revenue

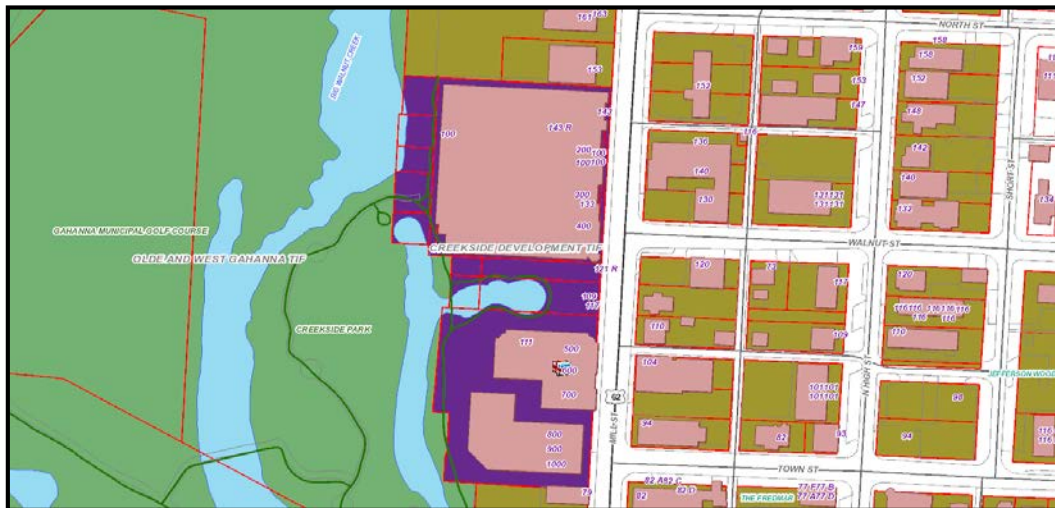
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224704-WEST GAHANNA TIF					
4153-ROLLBACK & HOMESTEAD	\$ 365	\$ 372	\$ 400	\$ 400	\$ -
4140-TIF PILOT	\$ 182,689	\$ 208,049	\$ 263,400	\$ 244,600	\$ (18,800)
224704-WEST GAHANNA TIF Total	\$ 183,053	\$ 208,421	\$ 263,800	\$ 245,000	\$ (18,800)

Olde Gahanna and West Gahanna Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224704-WEST GAHANNA TIF					
Operating					
5249-CONTRACT SERVICES	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5295-CO AUDITOR & TREAS FEES	\$ 2,870	\$ 3,680	\$ 6,400	\$ 4,900	\$ (1,500)
5851-TIF TOWNSHIP REIMB	\$ 62,967	\$ 81,549	\$ 76,400	\$ 85,500	\$ 9,100
Operating Total	\$ 65,837	\$ 89,229	\$ 82,800	\$ 90,400	\$ 7,600
Capital					
5513-CAPITAL - STREETS	\$ -	\$ 1,499	\$ -	\$ -	\$ -
5596-CAPITAL PROJ/IMP	\$ 104,286	\$ 104,286	\$ 104,290	\$ 104,290	\$ -
Capital Total	\$ 104,286	\$ 105,785	\$ 104,290	\$ 104,290	\$ -
224704-WEST GAHANNA TIF Total	\$ 170,123	\$ 195,013	\$ 187,090	\$ 194,690	\$ 7,600

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.



(Creekside TIF highlighted in purple)

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:

- 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
- 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



Creekside Lagoon

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

Creekside Revenue

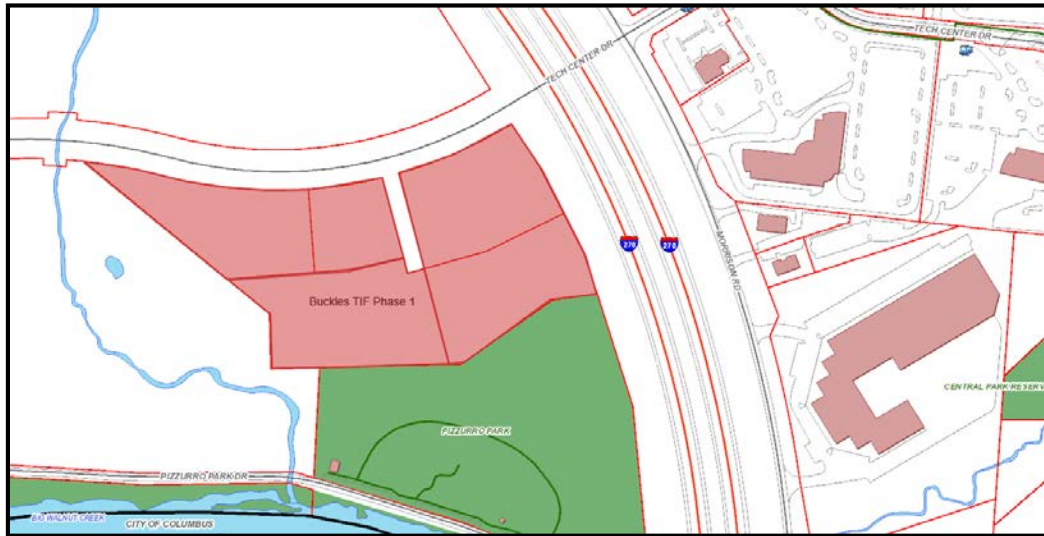
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224705-CREEKSIDE TIF					
4153-ROLLBACK & HOMESTEAD	\$ 4,662	\$ 6,770	\$ 7,800	\$ 6,800	\$ (1,000)
4471-TIF MUP/MSP	\$ -	\$ 120,959	\$ 113,500	\$ 113,500	\$ -
4931-GENERAL FUND TRANSFER	\$ -	\$ -	\$ 19,312	\$ -	\$ (19,312)
4140-TIF PILOT	\$ 235,393	\$ 131,806	\$ 318,900	\$ 248,500	\$ (70,400)
224705-CREEKSIDE TIF Total	\$ 240,055	\$ 259,534	\$ 459,512	\$ 368,800	\$ (90,712)

Creekside Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224705-CREEKSIDE TIF					
Operating					
5249-CONTRACT SERVICES	\$ -	\$ 4,000	\$ -	\$ -	\$ -
5295-CO AUDITOR & TREAS FEES	\$ 3,084	\$ 1,123	\$ 22,200	\$ 5,100	\$ (17,100)
5815-REFUND OF PY REVENUE	\$ -	\$ 233,907	\$ -	\$ -	\$ -
Operating Total	\$ 3,084	\$ 239,030	\$ 22,200	\$ 5,100	\$ (17,100)
Transfers					
5933-TRANS TO GBR	\$ 810,820	\$ -	\$ 454,400	\$ 363,700	\$ (90,700)
Transfers Total	\$ 810,820	\$ -	\$ 454,400	\$ 363,700	\$ (90,700)
224705-CREEKSIDE TIF Total	\$ 813,904	\$ 239,030	\$ 476,600	\$ 368,800	\$ (107,800)

Buckles Tract Phase I TIF

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



(Buckles TIF Phase I highlighted in pink)

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

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

This TIF District is subject to a Revenue Sharing Agreement with the Gahanna-Jefferson Public Schools which requires reimbursement to the schools in the amount of 50% of the PILOTS multiplied by the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area, until the TIF has generated \$638,000 or the cost of the public infrastructure improvements, whichever is less. Upon reaching the cost of the improvements or \$638,000 the schools will receive 100% of the PILOTS multiplied by, the Effective School Real Property Tax Rate of the TIF area divided by the Total Effective Real Property Tax Rate for the TIF area.



TechCenter Drive



Central Ohio Urology Group Under Construction

Proposed future uses of the funds generated from the Buckles Tract TIF District are for school district compensation payments and repayment to the General Fund, Water Capital Fund and Sewer Capital Fund for the initial investment in infrastructure.

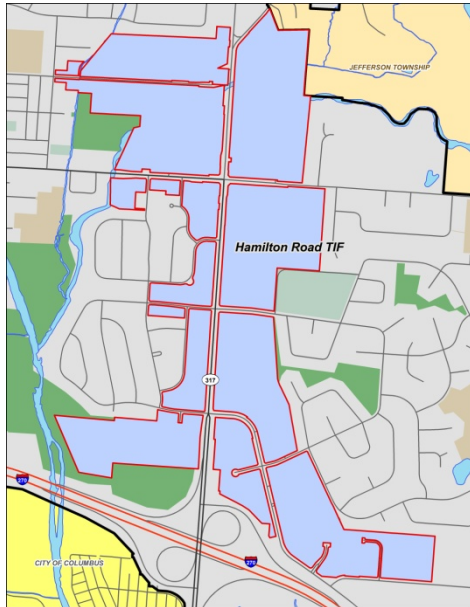
Buckles Tract Phase I Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224706-BUCKLESTIF					
4140-TIF PILOT	\$ -	\$ 118,366	\$ 167,200	\$ 169,700	\$ 2,500
224706-BUCKLES TIF Total	\$ -	\$ 118,366	\$ 167,200	\$ 169,700	\$ 2,500

Buckles Tract Phase I Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224706-BUCKLESTIF					
Operating					
5295-CO AUDITOR & TREAS FEES	\$ -	\$ 863	\$ 3,300	\$ 3,300	\$ -
5490-SCHOOL DIST COMPENSATION	\$ -	\$ 30,639	\$ 28,100	\$ 42,900	\$ 14,800
Operating Total	\$ -	\$ 31,502	\$ 31,400	\$ 46,200	\$ 14,800
Transfers					
5930-TRANS TO GENERAL FUND	\$ -	\$ -	\$ 61,400	\$ 100,000	\$ 38,600
5941-TRANSFER TO WSCI	\$ -	\$ -	\$ 1,400	\$ 4,500	\$ 3,100
5942-TRANSFER TO SSCI	\$ -	\$ -	\$ 16,000	\$ 51,600	\$ 35,600
Transfers Total	\$ -	\$ -	\$ 78,800	\$ 156,100	\$ 77,300
224706-BUCKLES TIF Total	\$ -	\$ 31,502	\$ 110,200	\$ 202,300	\$ 92,100

Hamilton Road TIF



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

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

The 30-year term for this TIF District began in 2013 (the first taxable year for the new building) and ends in 2041. Funds

generated from the TIF will be used to offset the cost of the following types of public infrastructure improvements:

- Roadway construction, improvement, signage, lighting, signalization and/or traffic controls within the TIF district and surrounding area
- Water/Sewer construction or improvements, storm and sanitary sewers, water and fire protection systems
- Utilities construction, reconstruction or installation of gas, electric and communication service facilities
- Construction, reconstruction and installation of stormwater and flood remediation projects and facilities
- Demolition, including demolition on private property when determined to be necessary for public health, safety and welfare;
- Construction or reconstruction of one or more public parks, including grading, trees and other park plantings, park accessories and related improvements, together with all appurtenances thereto;
- Construction or installation of streetscape and landscape improvements including trees, tree grates, signage, curbs, sidewalks, street and sidewalk lighting, trash receptacles, benches, newspaper racks, burial of overhead utility lines and related improvements



- Acquisition of real estate or interests in real estate (including easements) (a) necessary to accomplish any of the foregoing improvements or (b) in aid of industry, commerce, distribution or research
- Engineering, consulting, legal, administrative, and other professional services associated with the planning, design, acquisition, construction and installation of the foregoing improvements and real estate.

This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools receives property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may spur further development within the TIF district.

Hamilton Road Revenue

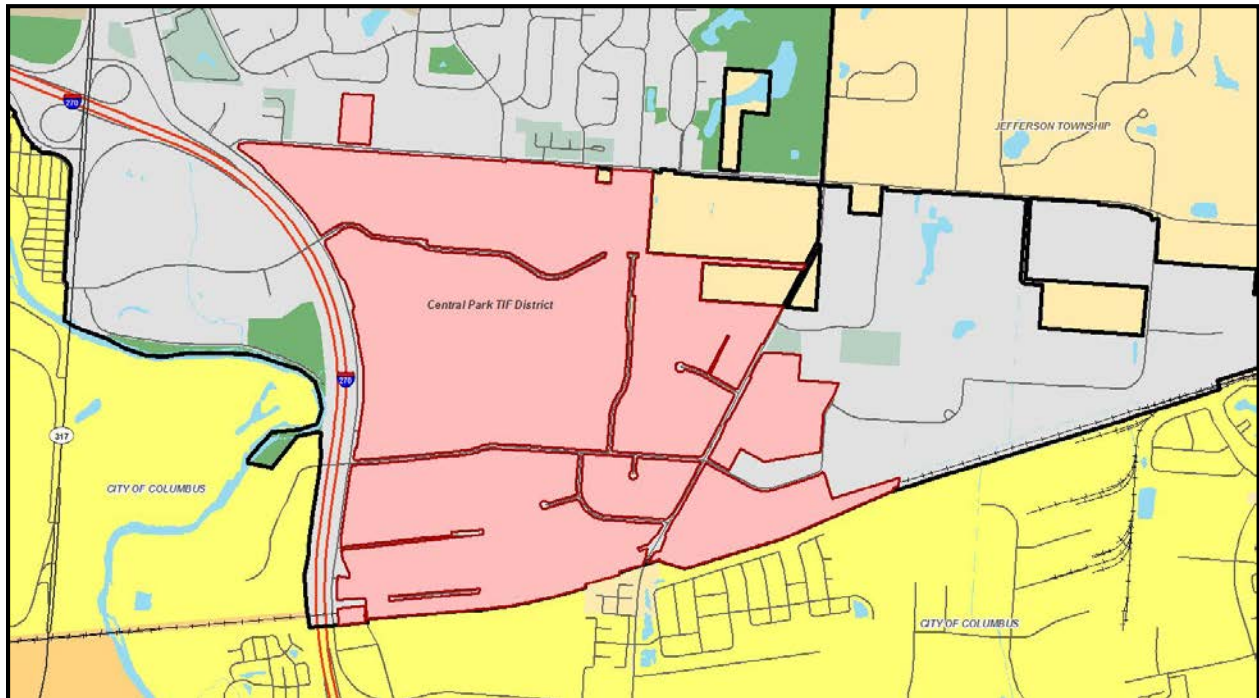
Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
224707-HAMILTON RD TIF					
4471-TIF MUP/MSP	\$ -	\$ -	\$ -	\$ 80,000	\$ 80,000
4140-TIF PILOT	\$ -	\$ -	\$ -	\$ 134,900	\$ 134,900
224707-HAMILTON RD TIF Total	\$ -	\$ -	\$ -	\$ 214,900	\$ 214,900

Hamilton Road Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015 Appropriated	2016 Request	Change
224707-HAMILTON RD TIF					
Operating					
5295-CO AUDITOR & TREAS FEES	\$ -	\$ -	\$ 4,000	\$ 2,600	\$ (1,400)
5850-TIF REPAYMENT-DEVELOPER	\$ -	\$ -	\$ 103,400	\$ 147,400	\$ 44,000
Operating Total	\$ -	\$ -	\$ 107,400	\$ 150,000	\$ 42,600
224707-HAMILTON RD TIF Total	\$ -	\$ -	\$ 107,400	\$ 150,000	\$ 42,600

Central Park TIF

In late 2013, the Central Park TIF district was authorized for the public infrastructure improvements related to the commercial, business, and light industrial development and job creation in the Central Park of Gahanna. As businesses locate in Central Park public infrastructure improvements will be needed to support the end users, improve connectivity, and increase infrastructure capacity. Additional infrastructure improvements may be needed to service the publically owned property on Science Boulevard currently home to the City's Service Complex.

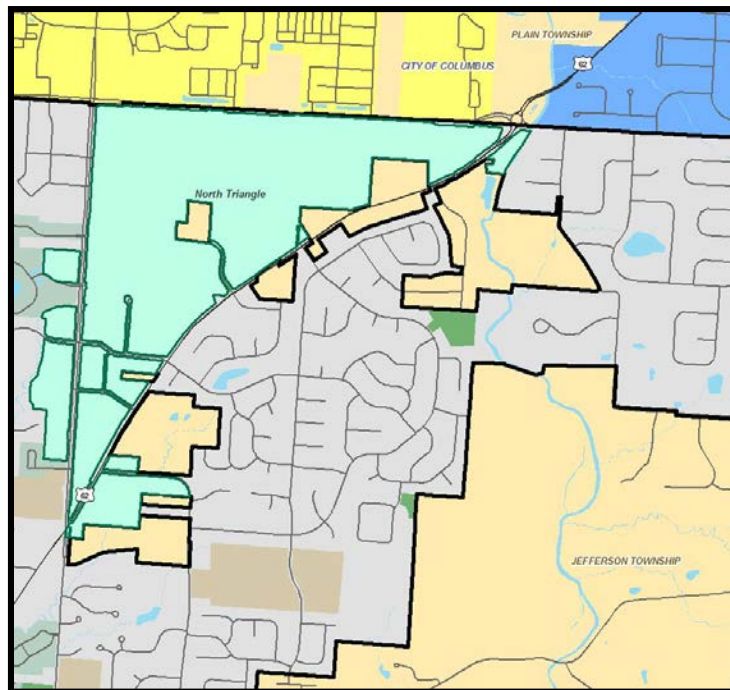


This TIF District is a non-school TIF and the Gahanna-Jefferson Public Schools and Eastland-Fairfield Career and Technical Schools will receive property tax revenue directly from the County Auditor. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may spur further development within the TIF district.

Revenue and Expense for the Central Park TIF are not expected to begin until 2017.

North Triangle TIF

In spring of 2014 the North Triangle TIF district was authorized. The area has recently seen a significant amount of private investment that makes it advantageous for the creation of a TIF. In addition, the Department anticipates that there are multiple locations that could be developed and/or improved within the North Triangle TIF District over the next 30 years. Based on these market trends and the potential for continued redevelopment within the district, the establishment of a TIF district to fund public investments is necessary.



The Gahanna-Jefferson Public Schools and the Eastland-Fairfield Career & Technical Schools will not be impacted by the creation of this TIF District as this TIF District is a non-school TIF. Proposed uses of the funds generated from the TIF are developer reimbursements associated with public infrastructure development, auditor deductions and other infrastructure investments that may encourage further development within the TIF District. Future infrastructure needs of the North Triangle District include, but are not limited to, the following: intersection improvements at East Johnstown Road and Riva Ridge Blvd; roadway improvements and sidewalk expansion along East Johnstown Road and on Morse Road from North Hamilton Road to East Johnstown Road; sanitary sewer extension along North Hamilton Road; fiber optic expansion along East Johnstown Road, Beecher Crossing and Morse Road.

Revenue and Expense for the North Triangle TIF are not expected to begin until 2017.

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 A.

Outstanding Debt

Municipal Bonds

The City currently has \$24,010,000 in outstanding municipal bond issues as outlined in the table below:

Bond Issue	Issue Amount	Outstanding
Various Purpose, Series 2005 (partially refunded in 2013 & 2015) <i>Projects Funded:</i> Creekside, Morrison Road Improvements	13,700,000	485,000
Various Purpose, Series 2007 (partially refunded in 2015) <i>Projects Funded:</i> Central Corridor Park, Recreational Trails, Hannah Park Completion, Bedford Stormwater Remediation, Gahanna Heights Stormwater Remediation, Rice Avenue Basin and Foxwood Park, Prince of Wales and Chapelfield Rebuilds, Tech Center Drive and Science Boulevard Improvements, Broadband Strategic Plan, Manor Homes Public Infrastructure	11,350,000	2,105,000
Various Purpose Refunding, Series 2013 Partially refunded 2005 bonds	8,975,000	8,705,000
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	12,715,000

Other City Debt

The City has additional \$1,601,052 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: Hamilton Rd Loan	957,137	191,427
OPWC: US 62 & Stygler Rd	735,124	606,477
OPWC: US 62 Improvements	1,036,320	803,148

Debt Limitation

Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the assessed value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of total assessed value of property. The chart below, produced by the Ohio Municipal Advisory Council (OMAC) depicts the City's total debt outstanding, General Obligation debt exempt from limitations, 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	Unvoted (Limited)	Limited & Unlimited
Revenue	\$0	N/A	N/A
Limited Tax	\$24,010,000	\$2,105,000	\$2,105,000
Unlimited Tax	\$0	N/A	\$0
Total Subject to Limitation		\$2,105,000	\$2,105,000
G.O. Debt Exempt From Limitations		\$21,905,000	\$21,905,000
Maximum Allowable		\$50,213,821	\$95,862,749
Balance of Limitation		\$48,108,821	\$93,757,749

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 2016 bond retirement payments of \$2,114,950, \$794,950 will be interest and the remaining \$1,320,000 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 2016.

General Bond Retirement Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
431100-GENERAL GOVERNMENT					
4121-REAL ESTATE TAX	\$ 238,658	\$ 237,558	\$ 244,300	\$ 242,000	\$ (2,300)
4123-PERSONAL TANGIBLE	\$ 38	\$ 19	\$ -	\$ -	\$ -
4153-ROLLBACK & HOMESTEAD	\$ 30,434	\$ 31,000	\$ 30,900	\$ 31,000	\$ 100
4613-BOND PROCEEDS	\$ 8,975,000	\$ -	\$ 7,620,000	\$ -	\$ (7,620,000)
4616-PREMIUM ON SALE OF BONDS	\$ 787,716	\$ -	\$ 798,757	\$ -	\$ (798,757)
4931-GENERAL FUND TRANSFER	\$ -	\$ 821,886	\$ 595,800	\$ 748,500	\$ 152,700
4932-TRANSFER FROM STREETS	\$ 509,884	\$ 506,200	\$ 493,300	\$ 494,600	\$ 1,300
4933-TRANSFER FROM STORMWATER	\$ 180,414	\$ 180,638	\$ 174,800	\$ 174,900	\$ 100
4937-TRANSFER FROM WSCI FUND	\$ 27,283	\$ 27,558	\$ 25,800	\$ 25,800	\$ -
4939-TRANSFER FROM SSCI FUND	\$ 33,620	\$ 27,558	\$ 25,800	\$ 25,800	\$ -
4940-TRANSFER FROM TAX INC.	\$ 1,053,548	\$ 180,600	\$ 676,600	\$ 620,300	\$ (56,300)
431100-GENERAL GOVERNMENT Total	\$ 11,836,594	\$ 2,013,016	\$ 10,686,057	\$ 2,362,900	\$ (8,323,157)

General Bond Retirement Fund Expenditures

Expenditures	2013 Actuals	2014 Actuals	2015		Change
			Appropriated	2016 Request	
431810-GENERAL BOND RETIREMENT					
Debt Service					
5811-GENERAL BOND RETIREMENT	\$ 2,023,417	\$ 2,010,532	\$ 2,002,689	\$ 2,273,400	\$ 270,711
5812-PAYMENT TO BOND ESCROW AGENT	\$ 9,618,621	\$ -	\$ 8,134,296	\$ -	\$ (8,134,296)
Debt Service Total	\$ 11,642,038	\$ 2,010,532	\$ 10,136,985	\$ 2,273,400	\$ (7,863,585)
Operating					
5286-BOND ISSUANCE COST	\$ 140,552	\$ -	\$ 97,440	\$ -	\$ (97,440)
5295-CO AUDITOR & TREAS FEES	\$ 3,746	\$ 2,484	\$ 4,600	\$ 5,500	\$ 900
5495-REFUNDS	\$ -	\$ -	\$ 4,000	\$ 4,000	\$ -
Operating Total	\$ 144,298	\$ 2,484	\$ 106,040	\$ 9,500	\$ (96,540)
431810-GENERAL BOND RETIREMENT Total	\$ 11,786,336	\$ 2,013,016	\$ 10,243,025	\$ 2,282,900	\$ (7,960,125)



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Agency Funds

Overview

The City maintains six agency funds. Agency funds are maintained by the City in a fiduciary capacity on behalf of an outside third party. The agency funds consist of unclaimed funds, senior escrow, Veterans Memorial, refuse escrow, developers' escrow and the TIZ real estate escrow. This section will provide a brief description of each of the City's agency funds followed by revenue and expenditure tables with the associated line-item detail.

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 2016.

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. As a result, anticipated revenues and expenditures for the Senior Escrow Fund for 2016 are set with a placeholder amount of \$100 each.

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. As a result, anticipated revenues and expenditures for the Veterans Memorial Fund are set with a placeholder amount of \$100 each.

Refuse Escrow

The City belongs to a refuse consortium agreement with other Central Ohio municipalities to provide refuse collection services to its citizens. The cost of the refuse service is collected from the citizens as a component of their water/sewage utility bill. Amounts received from the collection of utility bills are held in the refuse escrow until payment is due to the service provider. Anticipated revenues for the Refuse Escrow Fund are based on the applicable rate established by the City's Department of Public Service to cover the costs of the service and number of residents/businesses receiving the service. Expenditures are based on consortium rates agreed to by consortium members and anticipated amount of waste to be collected. For 2016 estimated revenues and expenditures are \$2,022,000.

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. As a result, anticipated revenues and expenditures for 2016 are set with a placeholder amount of \$100 each.

TIZ Real Estate Escrow

In 1978 the City established the Industrial Zone (TIZ) by purchasing 103 acres of land in the southwest area of town to spur business development and job creation in the community. Developable lots were leased through the City's Community Urban Redevelopment Corporation to individual businesses for a term of 30 years. The City retains ownership of the property until the lease is paid in full and the property is transferred to the business, as a result, the City is responsible for payment of the property taxes. The City invoices the lease holders for the costs of the property taxes. Payments made by the businesses are placed in the TIZ Real Estate Escrow Fund until the taxes are due. There are only three properties that will not have transferred ownership by the end of tax year 2013 (paid in 2014). Final roll-off of all properties is expected in 2016. Once all properties have been transferred the TIZ Real Estate Escrow Fund will be eliminated.

Agency Fund Revenue

Revenues	2013 Actuals	2014 Actuals	2015 Estimate	2016 Estimate	Change
800100-GENERAL GOVERNMENT					
4902-UNCLAIMED FUNDS-MAYORS CT	\$ 48	\$ -	\$ -	\$ -	\$ -
800100-GENERAL GOVERNMENT Total	\$ 48	\$ -	\$ -	\$ -	\$ -
835434-SENIOR CENTER					
4632-MISCELLANEOUS INCOME	\$ 100	\$ 295	\$ 100	\$ 100	\$ -
835434-SENIOR CENTER Total	\$ 100	\$ 295	\$ 100	\$ 100	\$ -
837431-PARKS					
4691-DONATIONS	\$ 1,162	\$ 1,385	\$ 100	\$ 100	\$ -
837431-PARKS Total	\$ 1,162	\$ 1,385	\$ 100	\$ 100	\$ -
840140-PUBLIC SERVICE					
4921-ESCROW	\$ -	\$ -	\$ -	\$ 100	\$ 100
840140-PUBLIC SERVICE Total	\$ -	\$ -	\$ -	\$ 100	\$ 100
850345-REFUSE ESCROW					
4921-ESCROW	\$ 1,950,679	\$ 1,935,050	\$ 2,022,000	\$ 2,022,000	\$ -
850345-REFUSE ESCROW Total	\$ 1,950,679	\$ 1,935,050	\$ 2,022,000	\$ 2,022,000	\$ -
860145-ENGINEERING					
4257-ENGINEERING FEES	\$ 47,200	\$ 87,047	\$ 214,000	\$ -	\$ (214,000)
4921-ESCROW	\$ -	\$ -	\$ 100	\$ 100	\$ -
860145-ENGINEERING Total	\$ 47,200	\$ 87,047	\$ 214,100	\$ 100	\$ (214,000)
870343-DEVELOPMENT					
4018-TRANSFER	\$ -	\$ 69,900	\$ -	\$ -	\$ -
4125-TAX INCREMENT EQUIVALENT	\$ 3,429	\$ 8,067	\$ 1,800	\$ 12,000	\$ 10,200
870343-DEVELOPMENT Total	\$ 3,429	\$ 77,967	\$ 1,800	\$ 12,000	\$ 10,200

Agency Fund Expenditures

Expenditures	2015					Change
	2013 Actuals	2014 Actuals	Appropriated	2016 Request		
835434-SENIOR SERVICES						
Operating						
5420-PROGRAM ESCROW	\$ 153	\$ 104	\$ 100	\$ 100	\$	-
Operating Total	\$ 153	\$ 104	\$ 100	\$ 100	\$	-
835434-SENIOR SERVICES Total	\$ 153	\$ 104	\$ 100	\$ 100	\$	-
837431-PARKS						
Operating						
5420-PROGRAM ESCROW	\$ 1,834	\$ 1,246	\$ 100	\$ 100	\$	-
Operating Total	\$ 1,834	\$ 1,246	\$ 100	\$ 100	\$	-
837431-PARKS Total	\$ 1,834	\$ 1,246	\$ 100	\$ 100	\$	-
850345-REFUSE						
Operating						
5420-PROGRAM ESCROW	\$ 1,948,709	\$ 1,946,095	\$ 2,022,000	\$ 2,022,000	\$	-
Operating Total	\$ 1,948,709	\$ 1,946,095	\$ 2,022,000	\$ 2,022,000	\$	-
850345-REFUSE Total	\$ 1,948,709	\$ 1,946,095	\$ 2,022,000	\$ 2,022,000	\$	-
860343-DEVELOPMENT						
Operating						
5420-PROGRAM ESCROW	\$ 51,904	\$ 88,885	\$ 100	\$ 100	\$	-
Operating Total	\$ 51,904	\$ 88,885	\$ 100	\$ 100	\$	-
860343-DEVELOPMENT Total	\$ 51,904	\$ 88,885	\$ 100	\$ 100	\$	-
870135-MISCELLANEOUS						
Operating						
5299-TAX PAYMENTS	\$ 96,679	\$ 9,687	\$ 6,400	\$ 12,000	\$	5,600
Operating Total	\$ 96,679	\$ 9,687	\$ 6,400	\$ 12,000	\$	5,600
870135-MISCELLANEOUS Total	\$ 96,679	\$ 9,687	\$ 6,400	\$ 12,000	\$	5,600



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ORDINANCE NO. XXX-2015
ANNUAL APPROPRIATION ORDINANCE
 (REVISED CODE SEC. 5705.38)

AN ORDINANCE to make appropriations for current expenses and other expenditures of the City of Gahanna, State of Ohio, during the fiscal year ending December 31, 2016.

Sec. 1. Be it ordained by the Council of the City of Gahanna, State of Ohio, that to provide for the current expenses and other expenditures of the City of Gahanna, during the fiscal year ending December 31, 2015, the following sums be and they are hereby set aside and appropriated, as follows:

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

101-General Fund	
Community Environment	
Council Office	
Salaries & Benefits	\$ 35,820
Contractual Services	\$ 1,500
Supplies & Materials	\$ 7,500
Council Office Total	\$ 44,820
Finance	
Supplies & Materials	\$ 411,000
Finance Total	\$ 411,000
Information Technology	
Salaries & Benefits	\$ 439,830
Contractual Services	\$ 242,600
Supplies & Materials	\$ 371,600
Capital	\$ 55,000
Information Technology Total	\$ 1,109,030
Parks & Recreation	
Capital	\$ 125,000
Parks & Recreation Total	\$ 125,000
Planning & Development	
Salaries & Benefits	\$ 866,120
Contractual Services	\$ 527,500
Supplies & Materials	\$ 1,067,600
Planning & Development Total	\$ 2,461,220
Public Service	
Contractual Services	\$ 52,500
Supplies & Materials	\$ 71,100
Capital	\$ 158,500
Public Service Total	\$ 282,100
Community Environment Total	\$ 4,433,170

Debt Service	
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Finance	
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Transfers	\$ 748,500
Finance Total	\$ 748,500

Debt Service Total	\$ 748,500
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General Government	
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Council Office	
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Salaries & Benefits	\$ 500,450
Contractual Services	\$ 105,000
Supplies & Materials	\$ 49,000
Council Office Total	\$ 654,450

Department of Law	
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Salaries & Benefits	\$ 120,940
Contractual Services	\$ 237,750
Supplies & Materials	\$ 14,500

Department of Law Total	\$ 373,190
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Finance	
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Salaries & Benefits	\$ 521,430
Contractual Services	\$ 900,260
Supplies & Materials	\$ 49,000

Finance Total	\$ 1,470,690
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Human Resources	
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Salaries & Benefits	\$ 289,420
Contractual Services	\$ 62,100
Supplies & Materials	\$ 43,500

Human Resources Total	\$ 395,020
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Office of the Mayor	
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Salaries & Benefits	\$ 530,800
Contractual Services	\$ 270,800
Supplies & Materials	\$ 13,600

Office of the Mayor Total	\$ 815,200
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Public Service	
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Salaries & Benefits	\$ 600,780
Contractual Services	\$ 481,700
Supplies & Materials	\$ 694,800
Capital	\$ 54,000

Public Service Total	\$ 1,831,280
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General Government Total	\$ 5,539,830
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Leisure Time Activities	
Parks & Recreation	
Salaries & Benefits	\$ 2,833,120
Contractual Services	\$ 297,720
Supplies & Materials	\$ 882,540
Capital	\$ 36,130
Parks & Recreation Total	\$ 4,049,510
Leisure Time Activities Total	\$ 4,049,510
Other Uses of Funds	
Finance	
Transfers	\$ 3,095,200
Finance Total	\$ 3,095,200
Other Uses of Funds Total	\$ 3,095,200
Public Health Services	
Public Safety	
Contractual Services	\$ 270,700
Public Safety Total	\$ 270,700
Public Health Services Total	\$ 270,700
Security of Persons & Property	
Office of the Mayor	
Salaries & Benefits	\$ 42,760
Contractual Services	\$ 40,700
Office of the Mayor Total	\$ 83,460
Public Safety	
Salaries & Benefits	\$ 8,450,580
Contractual Services	\$ 357,200
Supplies & Materials	\$ 265,100
Capital	\$ 405,000
Transfers	\$ 743,160
Public Safety Total	\$ 10,221,040
Security of Persons & Property Total	\$ 10,304,500
Transportation	
Public Service	
Salaries & Benefits	\$ 481,370
Contractual Services	\$ 20,900
Supplies & Materials	\$ 850,500
Capital	\$ 300,000
Public Service Total	\$ 1,652,770
Transportation Total	\$ 1,652,770
Sec.3. That there be appropriated from the GENERAL FUND for CONTINGENCIES for purposes not otherwise provided for, to be expended in accordance with the provisions of Sec. 5705.40, R.C., the sum of	\$ -
101 - Total General Fund	\$ 30,094,180

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

220-Street Fund

Public Service	
Salaries & Benefits	\$ 726,100
Contractual Services	\$ 115,100
Supplies & Materials	\$ 248,200
Capital	\$ 100,000
Transfers	\$ 494,600
Public Service Total	\$ 1,684,000
<hr/>	
220-Street Fund Total	\$ 1,684,000

222-State Highway Fund

Public Service	
Salaries & Benefits	\$ 29,950
Contractual Services	\$ 36,800
Supplies & Materials	\$ 27,400
Public Service Total	\$ 94,150
<hr/>	
222-State Highway Fund Total	\$ 94,150

224-Tax Increment Fund

Finance	
Contractual Services	\$ 1,183,200
Capital	\$ 104,290
Transfers	\$ 1,626,400
Finance Total	\$ 2,913,890
<hr/>	
224-Tax Increment Fund Total	\$ 2,913,890

225-State Law Enforcement Trust Fund

Public Safety	
Supplies & Materials	\$ 15,000
Public Safety Total	\$ 15,000
<hr/>	
225-State Law Enforcement Trust Fund Total	\$ 15,000

229-Court Computer Fund

Office of the Mayor	
Supplies & Materials	\$ 25,700
Office of the Mayor Total	\$ 25,700
<hr/>	
229-Court Computer Fund Total	\$ 25,700

231-County Permissive Tax Fund

Public Service	
Capital	\$ 200,000
Public Service Total	<u>\$ 200,000</u>

231-County Permissive Tax Fund Total \$ 200,000

235-Federal Law Enforcement Seizure Fund

Public Safety	
Supplies & Materials	\$ 15,000
Public Safety Total	<u>\$ 15,000</u>

235-Federal Law Enforcement Seizure Fund Total \$ 15,000

510-Police Pension Fund

Finance	
Salaries & Benefits	\$ 1,014,560
Contractual Services	\$ 5,600
Finance Total	<u>\$ 1,020,160</u>

510-Police Pension Fund Total \$ 1,020,160

515-Police Duty Weapon Fund

Public Safety	
Supplies & Materials	\$ 13,300
Public Safety Total	<u>\$ 13,300</u>

515-Police Duty Weapon Fund Total \$ 13,300

750-Reserve for Sick & Vacation Fund

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

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

TOTAL SPECIAL REVENUE FUNDS \$ 6,136,380

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

325-Capital Improvement Fund

Finance	
Capital	\$ 3,050,200
Finance Total	<u>\$ 3,050,200</u>

325-Capital Improvement Fund Total \$ 3,050,200

TOTAL CAPITAL PROJECTS FUNDS \$ 3,050,200

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

431-General Bond Retirement Fund

Finance	
Bond Retirement	\$ 2,273,400
Contractual Services	\$ 5,500
Supplies & Materials	\$ 4,000
Finance Total	\$ 2,282,900
431-General Bond Retirement Fund Total	\$ 2,282,900
TOTAL DEBT SERVICE FUND	\$ 2,282,900

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

631-Stormwater Fund

Public Service	
Salaries & Benefits	\$ 352,170
Contractual Services	\$ 72,100
Supplies & Materials	\$ 175,800
Capital	\$ 163,000
Transfers	\$ 272,790
Public Service Total	\$ 1,035,860
631-Stormwater Fund Total	\$ 1,035,860

651-Water Fund

Public Service	
Salaries & Benefits	\$ 562,650
Contractual Services	\$ 5,291,650
Supplies & Materials	\$ 427,000
Capital	\$ 158,000
Transfers	\$ 406,490
Public Service Total	\$ 6,845,790
651-Water Fund Total	\$ 6,845,790

652-Water System Capital Improvement Fund

Public Service	
Supplies & Materials	\$ 85,000
Capital	\$ 138,000
Transfers	\$ 25,800
Public Service Total	\$ 248,800
652-Water System Capital Improvement Fund Total	\$ 248,800

661-Sewer Fund**Public Service**

Salaries & Benefits	\$ 562,650
Contractual Services	\$ 6,634,850
Supplies & Materials	\$ 194,800
Capital	\$ 370,000
Transfers	\$ 438,190
Public Service Total	\$ 8,200,490

661-Sewer Fund Total **\$ 8,200,490**

662-Sewer System Capital Improvement Fund**Public Service**

Contractual Services	\$ 300
Supplies & Materials	\$ 433,700
Capital	\$ 368,000
Transfers	\$ 775,800
Public Service Total	\$ 1,577,800

662-Sewer System Capital Improvement Fund Total **\$ 1,577,800**

TOTAL ENTERPRISE FUNDS **\$ 17,908,740**

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

835-Senior Escrow Fund**Finance**

Supplies & Materials	\$ 100
Finance Total	\$ 100

835-Senior Escrow Fund Total **\$ 100**

837-Veterans Memorial Fund**Finance**

Supplies & Materials	\$ 100
Finance Total	\$ 100

837-Veterans Memorial Fund Total **\$ 100**

850-Refuse Escrow Fund**Public Service**

Supplies & Materials	\$ 2,022,000
Public Service Total	\$ 2,022,000

850-Refuse Escrow Fund Total **\$ 2,022,000**

860-Developers Escrow Fund	
Public Service Total	
Supplies & Materials	\$ 100
Finance Total	\$ 100
860-Developers Escrow Fund Total	\$ 100

870-TIZ Real Estate Escrow Fund	
Finance	
Contractual Services	\$ 12,000
Finance Total	\$ 12,000
870-TIZ Real Estate Escrow Fund Total	\$ 12,000

TOTAL AGENCY FUNDS \$ 2,034,300

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

900-Workers Compensation Self Insurance Fund	
Human Resources	
Contractual Services	\$ 229,500
Human Resources Total	\$ 229,500
900-Workers Compensation Self Insurance Fund Total	\$ 229,500
TOTAL INTERNAL SERVICE FUND	\$ 229,500
TOTAL ALL FUNDS	\$ 61,736,200

Sec. 10. And the Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore, approved by the board or officers authorized by law to approve the same or an ordinance or resolution of council to make the expenditures; provided that no warrants shall be drawn or paid for salaries or wages except the persons employed by authority of and in accordance with law or ordinance. Provided, further, that the appropriation for contingencies can only be expended upon approval of a two-thirds vote of Council for items of expense constituting a legal obligation against the city, and for the purposes other than those covered by the other specific appropriations herein made.

Sec. 11. This ordinance shall take effect at the earliest period allowed by law.

Passed

Attest

Kimberly McWilliams, Clerk

Jamie Leeseberg, Council Member

Karen Angelou, Council Member

Ryan Jolley, Council Member

Brian Larick, Council Member

Stephen Renner, Council Member

Tom Kneeland, Council Member

Michael Schnetzer, Council Member

Appendix A-City of Gahanna Debt Policy

Adopted 12/3/12

ORD-0228-2012

The purpose of this debt policy is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the City of Gahanna. Implementation of this policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate the City's commitment to long-term fiscal sustainability and sound financial planning. Adherence to a debt policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

The following policies are intended to govern the issuance of all City debt:

Duration of Debt

The City does not intend to issue debt for a period longer than the period during which it intends to use the capital improvement being financed. The Ohio Revised Code provides guidelines on the maximum period of time for which capital improvements may be financed. However, the duration permitted by law may often exceed the City's expectations of the practical economic life of an asset. The City intends to have debt fully retired during the expected useful life of the asset being financed. In any event, Gahanna does not expect to issue debt with a final maturity more than 30 years from the date of issuance.

Revenue Identification

The City will identify a specific source of revenue for the repayment of each issuance of securities and report to the City Council the expected impact on rates and user fees prior to the issuance of the debt. The City has several sources of revenue that are available or may become available for the repayment of debt including but not limited to income tax revenue, enterprise fund revenue or tax increment revenue. Even when debt supported by property tax is issued, the City will identify a specific stream of revenue intended to support each issuance of debt.

Use of Property Tax

The City may issue limited tax general obligation bonds to support its capital programs. Such bonds are secured by taxes imposed under the constitutional ten mill limitation. Those property taxes are currently levied and distributed among various political subdivisions that overlap the City. The City will generally use alternative sources of revenue to service its debt and it will set rates and charges to ensure that there is adequate revenue available to do so without drawing upon the property tax pledge.

Cash Financing from Available Sources

The City has historically paid for a significant portion of its capital budget on a cash basis. It expects to use cash to pay for capital expenditures that recur on a routine basis or when reserves are available that are not expected to be needed for other purposes in the foreseeable future.

Use of General Obligation Debt

The City intends to use general obligation debt for non-enterprise capital improvements which it considers to be part of its “core” mission . To the extent that the City has sufficient general obligation capacity under the ten mill limitation and direct and indirect statutory debt limits, it will consider issuing general obligation bonds for its various enterprises. In no case will the City issue general obligation debt for capital improvements that could be financed through the issuance of revenue bonds if such issuance would reduce the available millage under the constitutional ten mill limit to below 2 mills.

Alternative Financing

The City will actively seek sources of financing (either grants or low interest loans) as an alternative to entering the capital markets. All reasonable sources of such low cost capital will be considered prior to recommending bond or note financing to the City Council. The goal in seeking such alternates is to (i) reduce the cost of capital and (ii) preserve the debt capacity of the City and its various enterprises. Such programs often offer non-callable loan programs for a period of up to 30 years. These financing options should normally be considered (i) during periods of low interest rates and (ii) when it is clear that the use of such programs has the least impact on future rate increases (in the case of utility projects).

Economic Development

From time to time, the City is asked to support economic development projects through the creation of tax increment financing districts. The City will be guided by the following policies in determining the level of support that it will provide to TIF projects.

- **General Obligation Support:** The City will consider placing its general obligation support behind an issuance of TIF supported bonds if the proceeds are being used to construct capital improvements already part of the City’s long term capital plan. As a general rule, the City will not lend general obligation support for developer driven projects where the improvements would not consistent with the City’s long-term economic development objectives.
- **Development Risk:** The City will use its best efforts to avoid assuming “development risk” – the risk that a project will be completed on a timely basis and generate the assessed valuation projected by the developer. The City will seek meaningful guarantees from the developer to insulate the City against development risk. Tools available to reduce the City’s exposure to development risk include personal or corporate guarantees from the developer, letters of credit provided by the developer, guaranteed minimum TIF payments, and the issuance of TIF revenue bonds directly to the developer.

Refunding

Periodic reviews of all outstanding debt will be undertaken to determine refunding opportunities. Refunding will be considered (within federal tax law constraints) if and when there is a net economic benefit of the refunding or the refunding is essential in order to modernize covenants to thereby improve operations and management.

Cash Flow Borrowing:

The City has no intention of borrowing for cash flow purposes. Borrowing will be limited to long term capital expenses only.

Derivative Products:

The City does not currently expect to entertain the use of derivative products including swaps, swaptions or other long term interest rate management contractual relationships. It will not entertain purchasing such products until such time as such issues as counterparty risk, collateral requirements, termination risk and other risk factors have been formally incorporated into the City's debt policy and shared with the rating agencies.

Debt Management Procedures:

The Administration will create and maintain operational procedures guiding the City's debt management function, and such procedures will be consistent with this policy.

The Debt Policy is not intended to unduly restrict the debt program of the City. It is intended to guide it and provide both the Council and Administration a framework for making debt related decisions. From time to time, debt proposals with characteristics that deviate from these parameters may be advantageous to the City. If such proposals are brought to the Council, it should be fully disclosed the extent to which the proposal complies with this policy. In instances where proposals are not in compliance with the policy, those aspects of the proposal should be disclosed and a rationale for deviating from the policy will be provided.



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Appendix B-City of Gahanna, Ohio-Investment Policy

Revised and adopted 7/1/13
ORD-0098-2013

Policy

It is the policy of the City of Gahanna (“City”) to invest public funds in a manner which will provide the highest investment return with maximum security while meeting liquidity and operating demands of the City. All investment activities must conform to all applicable state and local statutes governing the investment of public funds.

Scope

This Investment Policy applies to all financial assets of the City. The Director of Finance is authorized to pool cash balances from all funds of the City for investment purposes. Unless otherwise restricted, all interest earnings will be credited to the General Fund.

Objectives

The following investment objectives will be applied to the management of City funds:

- **Safety**-Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio. The objective will be to mitigate credit and interest rate risk.
- **Liquidity**-The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
- **Return on Investment**-The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles taking into account the City’s risk constraints and cash flow characteristics.

The portfolio shall be reviewed periodically as to its effectiveness in meeting the City’s needs for safety, liquidity, rate of return, diversification and its general performance.

Standards of Care

Delegation of Authority

Authority to manage the City’s investment program is assigned to the Director of Finance per the City Charter. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. Management of and administrative responsibility for the investment program may be delegated to an Investment Company/Manager, who shall act in accordance with written procedures and internal controls for the operation of the investment program consistent with this investment policy.

Prudence

The standard of prudence to be used shall be the “prudent expert” standard and shall be applied in the context of managing an overall portfolio.

Investments shall be made with the care, skill, prudence and diligence, under circumstances then prevailing, which prudent persons acting in like capacities and familiar with such matters would use in the conduct of an enterprise of like character and with like aims-not for speculation, but for investment, considering the probable safety of their capital as well as the possible income to be derived.

Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in timely fashion and the actions of the investment officer are in accordance with this policy.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Director of Finance any material financial interests that could be related to the performance of the City's investments.

Investment Selection

Authorized Investments

This investment policy, as adopted by City Council, shall govern the investment activities of the City. Authorized investments may be derived from or based upon Ohio Revised Code Chapter 135 (ORC 135). Investments not defined under ORC 135 but authorized pursuant to this investment policy are considered authorized investments of the City.

Government Securities: U.S. government obligations, U.S. government agency obligations, and U.S. government instrumentality obligations, which have a liquid market with a readily determinable market value.

Certificates of Deposit: Interest bearing certificates of deposit issued by institutions whose deposits are insured by the Federal Deposit Insurance Corporation (FDIC).

State and Local Government Securities: Bonds and other obligations of the State of Ohio, bonds and other obligations of any county, township, school district, municipal corporation or other legally constituted taxing subdivision of Ohio which is not at the time of such investment in default in the payment of principal on any of its obligations. Such securities are limited to general obligation issues backed by the full faith and credit of the government entity issuing the bonds rated in the second highest or higher rating category by any nationally recognized standard rating service at the time of purchase. No more than 5% of the city's investment portfolio may be invested in a single state or local issuer.

Commercial Paper: Commercial paper issued by companies incorporated under the laws of the United States and which are rated at the time of purchase in the single highest classification by two nationally recognized standard rating services.

Bankers Acceptances: Bankers acceptances which are eligible for purchase by the Federal Reserve System and which are issued by institutions which are ranked nationally as being in the top fifty in asset and deposit size within their industry.

Corporate Bonds: Medium term notes issued by corporations that are incorporated under the laws of the United States and that are operating within the United States having assets in excess of \$500 million and are rated in the second highest or higher rating category by at least two nationally recognized standard rating services at the time of purchase. No more than 5% of the city’s investment portfolio may be invested in a single corporate issuer.

Repurchase Agreements: Repurchase agreements of a bank or savings and loan association organized under the laws of the U.S. or State of Ohio for negotiable direct obligations of the United States or U.S. federal agencies. If any repurchase agreement obligations do not have the backing of the full faith and credit of the United States, any such investments shall be secured by collateral as provided herein.

Money Market Funds: Money market funds whose portfolios consist of the foregoing investment types.

State Treasury Asset Reserve of Ohio: The State Treasury Asset Reserve of Ohio (“STAR Ohio”) is a statewide investment pool managed by the Treasurer of the State of Ohio similar in concept to a money market fund. It is available exclusively to political subdivisions of Ohio.

Other Ohio Investment Pools: Any other investment pool operating in Ohio and available exclusively to public fund agencies of Ohio. The instruments of these pools must have the full faith and credit backing of the United States or be fully collateralized or insured.

Other Eligible Investments: Other investments not specifically identified in this Section that are otherwise considered eligible investments within Chapter 135 of the ORC.

Maturity

To the extent possible, the City will attempt to match the term to maturity of its investments with anticipated cash flow requirements. Unless matched to a specific cash flow requirement, the City will not directly invest in securities maturing more than five years from the date of settlement.

Diversification

The investment portfolio shall be diversified by:

- A. 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	40%
State and Local Government Securities	25%
Commercial Paper and/or Bankers Acceptances	25%
Corporate Bonds	15%
Repurchase Agreements	25%
Money Market Funds	15%
State Treasury Asset Reserve of Ohio	100%
Other Ohio Investment Pools	100%

- B. Investing in securities with varying maturities; and
- C. Continuously investing a portion of the portfolio in readily available funds such as money market funds, overnight repurchase agreements or local government investment pools to ensure appropriate liquidity is maintained in order to meet ongoing obligations.

Prohibited Investments

Investments in derivatives are strictly forbidden. A derivative is defined in Chapter 135 of the Ohio Revised Code as a financial instrument, contract or obligation whose value is based upon or linked to another asset or index or both, separate from the financial instrument, contract or obligation itself. Additionally, any security, obligation, trust account, or instrument that is created from an obligation of a federal agency or instrumentality or is created from both is considered a derivative instrument.

Financial Institutions

Authorized Financial Institutions and Dealers

The Director of Finance will maintain a listing of financial institutions authorized to provide investment services to the City. No public deposit shall be made except in a qualified public depository as established by Chapter 135 of the Ohio Revised Code.

All financial institutions, broker/dealers and investment advisors who desire to become qualified bidders for investment transactions must supply the Director of Finance with the following when requested, if applicable:

- Certification of having received and understood the City’s Investment Policy, and agreeing to comply with the policy;
- Depository Agreement (if applicable); 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. Collateral is limited to eligible securities defined in Ohio Revised Code sections 135.18 and 135.181. Each financial institution with which the City has deposits shall provide a quarterly statement reflecting the securities pledged including the market values of such securities.

Safekeeping and Custody

All security transactions, including collateral for repurchase agreements, entered into by the City shall be conducted on a delivery-versus-payment basis. Should an Investment Company/Manager be utilized, securities will be held by an independent third-party custodian designated by the Investment Company/Manager and evidenced by safekeeping receipts and a written custodial agreement.

Internal Control, Reporting and Continuing Education

Internal Control

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to reasonably ensure that the assets of the City are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. Compliance with policies and procedures will be independently reviewed during required audits by or on behalf of the Auditor of the State of Ohio.

Reporting

The Director of Finance is charged with the responsibility of providing reports on investment activity and returns on the pooled balance of the funds. These reports will be prepared on a quarterly basis, and submitted to the Finance Committee of City Council.

Continuing Education

The Director of Finance will annually complete the public investing continuing education program provided by the Treasurer of the State of Ohio. Furthermore, no investment shall be made in commercial paper or bankers acceptances unless the Director of Finance has completed additional training approved by the Auditor of the State of Ohio.

Policy Considerations

The City's Investment Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.

Any investment currently held that does not meet the guidelines of this policy shall be exempted from the requirements of this policy. However, at maturity or liquidation, such monies shall be reinvested only as provided by this policy.

The policies as stated herein may be changed only with the approval of City Council.

Acknowledgement

The institution below by signing submits that it has read and acknowledges this investment policy and agrees to abide by its contents.

Name of Institution

Authorized Officer

Date

Appendix C-City of Gahanna-Emergency Reserve Policy

Adopted 5/1/2014

ORD-0080-2014

Purpose

The purpose of this policy is provide guidelines to the City Council and staff for establishing, maintaining and reviewing the Emergency Reserve for the City of Gahanna.

This policy addresses the following:

- Level of funding
- Conditions for use
- Allocation of the Emergency Reserve
- Mechanics of the Emergency Reserve
- Reporting and review provisions

Background

Establishing a minimum Emergency Reserve is a mechanism that governments can implement to help insure adequate levels of fund balance are available to help mitigate current and future risks. A minimum Emergency Reserve is generally considered a prudent and conservative fiscal policy to deal with unforeseen situations.

The Government Finance Officers Association (GFOA), an international organization that promotes the professional management of governments for the public interest, recommends maintaining a minimum unreserved fund balance in the General Fund of no less than 5 to 15 percent of regular General Fund Operating Revenues or no less than two months or 17% of General Fund Operating Expenditures. According to the GFOA, the methodology used to create the reserve depends on the circumstances of the individual organizations. The GFOA also recommends the establishment of a formal written policy on the level of unreserved fund balance that should be maintained in the General Fund.

Most cities choose General Fund Operating Expenditures as the basis for a reserve. Typically there is less fluctuation and risk in forecasting future expenditures. The General Fund Operating Expenditures methodology is also typically considered the more conservative basis for establishing an Emergency Reserve.

There are additional benefits to establishing a minimum Emergency Reserve. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balance in a government's General Fund to evaluate a government's continued creditworthiness. Finally, fund balance levels are a crucial consideration in long-term financial planning.

The City of Gahanna has undertaken a lengthy public process to analyze the City's risk exposure, current mitigation strategies and policy considerations related to the Emergency Reserve.

Policy

Level of Funding

The target funding level for the Emergency Reserve shall be 25% of General Fund operating expenditures. The Director of Finance shall calculate and communicate the Reserve target to City Council each year as a part of the annual appropriations process.

Funding of the Emergency Reserve target will generally come from excess revenues over expenditures or one-time revenues in the General Fund.

Conditions for Use

The Emergency Reserve is intended to provide the City with sufficient resources and a comfortable margin of safety to support one-time costs for emergencies such as:

- Natural disaster or other emergency
- Economic recession/depression
- Unexpected decline in revenue and/or unexpected large one-time expenditure

Emergency Reserves shall not be used to support recurring operating expenses. An exception may be made for winding down a program or service which must be eliminated in order to provide sufficient notice and reduce the impact to the community. This action shall have a definite end date of not more than one fiscal year.

Emergency Reserves shall not be used to leverage dollars for program expansion or as a match requirement for grants. An exception may be made for capital projects and public works under circumstances of a declared emergency.

A majority vote of the City Council will be required to use the Emergency Reserve.

Allocation of Emergency Reserve

The full 25% Emergency Reserve target balance shall be available for use in the event of a natural disaster or other emergency.

Use of the Emergency Reserve for expenses related to economic recession/depression or unexpected decline in revenue and/or unexpected large one-time expenditure shall be limited to 10% of General Fund operating expenditures.

Replenishment

In the event that the use of Emergency Reserve would result in a balance below the 25% target, City Council shall approve a plan for replenishment at the same time that the use of the Reserve is approved. If feasible, the Reserve shall be restored the year immediately following the use of the Reserve. Full replenishment should take no longer than three years following the use of the Reserve.

Mechanics

In order to maintain separate control and accountability over the Emergency Reserve, the City shall account for the Reserve in a separate fund (Fund 110). Appropriate approval by the Auditor of State to establish this fund will be required.

Use of the Emergency Reserve, if approved by City Council, shall be accomplished by transferring funds into the appropriate City Fund for that purpose (e.g. General Fund). Replenishment of the Emergency Reserve shall be accomplished by fund transfer from the appropriate City Fund.

Reporting and Review Provisions

As a part of the annual appropriations process, the Director of Finance shall provide a report to City Council on the balance of the Emergency Reserve, the status of any uses of that fund in the past year and any ongoing replenishment plans in place. Should the balance of the Emergency Reserve be below the 25% target due to conditions not related to the use of the Reserve, the appropriations shall include provisions to bring the Reserve to the target funding level.

The City's Emergency Reserve Policy shall be adopted by Ordinance of the City Council. City Council shall review and reaffirm this policy every five years at a minimum.



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Appendix D-Glossary

Agency Funds – Accounts for resources held by the City in a fiduciary capacity for an external third party and cannot be used to support the City's own programs.

Annual Budget – A plan for the coordination of resources and expenditures. The budget is the financial plan for the City's allocation of resources to provide services, accomplish the City's goals and objectives, and perform activities.

Appropriation – The legal authorization given by City Council to spend funds that have been designated for a specific purpose.

Balanced Budget – A budget in which sustainable ongoing expenditures are paid for using sustainable ongoing revenue sources.

Basis of Accounting – The City's annual budget is developed using the cash basis of accounting.

Beginning Fund Balance – The unexpended amount in a fund at fiscal year-end that is available for appropriation in the next fiscal year.

Capital Asset – A tangible or intangible item purchased or otherwise received by the City that has a cost or fair market value of \$5,000 or more, an estimated useful life of five years or more and is intended to be held and/or used by the City over a period of time.

Capital Improvement – A project of relatively high monetary value (at least \$5,000), long life (at least five years), and the outcome of the project results in the creation of a capital asset or a significant revitalization that upgrades and extends the useful life of a capital asset.

Capital Improvements Program (CIP) – An annual updated plan of capital expenditures for public facilities and infrastructure (buildings, streets, etc.) with estimated costs, sources of funding, and schedule of work over a five-year period.

Capital Outlay – A major object category that includes expenditures for land purchase, buildings (purchase or construction), improvements other than building (purchase or construction), or equipment and furniture with a unit cost of \$5,000 or more and useful life of 5 years or more.

Capital Projects Fund – Accounts for resources restricted or committed to expenditure for capital improvements.

Cash Basis of Accounting – The basis of accounting which recognizes revenues when received in cash as opposed to when susceptible to accrual under Generally Accepted Accounting Principles (GAAP) and expenditures when paid in cash as opposed to when the liability is incurred under GAAP.

Catalog of Federal Domestic Assistance (CFDA) – A full listing of all Federal programs available to State and local governments; federally recognized Indian tribal governments; territories of the United States; domestic public, quasi-public and private profit and nonprofit organizations and institutions; specialized groups and individuals.

Community Reinvestment Area (CRA) Program – A program which offers real property tax abatement to new or expanding facilities within identified Community Reinvestment Areas in the City. The term and percentage of the abatement is based on the project investment, number of jobs created/retained and annual income tax for the City. There are currently four CRAs located in the City's Office Commerce and Technology District and Olde Gahanna.

Community Improvement Corporation (CIC) – A not-for-profit corporation organized for the purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of a community or area.

Convention and Visitors Bureau (CVB) – A not-for-profit organization funded by the local hotel tax and partner support to promote Gahanna as a vibrant destination.

Debt Service – Payment of interest and principal on an obligation resulting from the issuance of long term debt.

Debt Service Fund – Accounts for resources that are restricted or committed to expenditure for debt service.

Enterprise Fund – A proprietary fund type that pays for its costs of operations, predominantly from user fees, and does not receive tax support.

Excess Reserve – The amount of the General Fund’s fund balance in excess of the mandatory reserve.

Expenditure – The actual outlay of cash.

Federal Emergency Management Agency (FEMA) – FEMA coordinates the Federal government’s role in preparing for, preventing, mitigating the effects of, responding to and recovering from all domestic disasters, whether natural or man-made including acts of terror.

Fiscal Year – A 12-month period at the beginning of which the City implements a new budget based on expected revenue and expenditures and at the end of which the City determines its financial positions and the results of its operations. The City of Gahanna’s fiscal year coincides with the calendar year January 1 through December 31.

Full Time Staff – Employees of the City hired to provide services a minimum of 40 hours per week.

Fund – A budgetary and fiscal accounting mechanism for designating a sum of money or other resources set aside for the purpose of providing services and achieving objectives in accordance with state and local laws, regulations, or other limitations. Each fund constitutes an independent budgetary, fiscal, and accounting entity.

Fund Balance – The balance remaining in a fund after all revenues have been added to and expenditures have been subtracted from the fund.

Geographic Information System (GIS) – A computer-based mapping and analytical tool. GIS technology integrates common database operations such as query and statistical analysis with the unique visualization and geographic analysis benefits offered by maps. These abilities distinguish GIS from other information systems and make it valuable to a wide range of public and private enterprises for explaining events, predicting outcomes, and planning strategies.

General Fund – A fund used to account for and report all financial resources not accounted for and reported in another fund. The general fund balance is available for any purpose provided it is expended or transferred according to the general laws of Ohio.

General Obligation Bonds (GO Bonds) – These bonds are typically issued to finance government improvements benefiting the community as a whole and are secured by the full faith and credit and general property taxing powers of the City.

Infrastructure – The underlying foundation or basic framework of the City’s physical assets, buildings, roadways, etc.

Internal Service Funds – The Internal Service Fund is a proprietary fund type used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis.

Levy – The total amount of taxes, special assessments, or service charges imposed by a government.

Mandatory Reserve – City Council has established a mandatory requirement that 25% of the year’s General Fund planned revenues be held as an emergency reserve. Each year the reserve amount is calculated and may not be expended without appropriate action of Council.

Objective – A desired result of a group of related activities performed by a department or division in which the achievement satisfies part or all of the department’s or division’s mission.

Ohio Administrative Code (OAC) – Codification of the State of Ohio’s General Assembly’s administrative rules and written statements of law adopted by an administrative agency pursuant to authority granted by the General Assembly.

Ohio Herb Education Center (OHEC) – The City of Gahanna was designated as the Herb Capital of Ohio in 1972 and operates OHEC to educate visitors on the many uses of herbs by offering classes, workshops, publications and products.

Ohio Revised Code (ORC) – All statutes of a permanent and general nature of the State of Ohio as revised and consolidated into general provisions, titles, chapters and sections including all legislation filed with the Secretary of State’s Office.

One-Time Expenditures—Expenses for operating or capital projects that will not be ongoing. Examples include strategic operating initiatives and capital infrastructure improvements.

One-Time Resources—Revenue and other fiscal resources that will not be replenished on an ongoing basis. Examples include fund balances, one-time financial windfalls for the City and unplanned operating surplus.

Operating Capital – See Sustainable Operating Capital

Operating Budget – The annual expenditures for the routine, ongoing activities and work program of a department or division as opposed to budgets which may also be established for capital projects, grant-funded projects, and other activities of a permanent nature.

Part Time Staff – Employees of the City hired to provide services less than 40 hours per week.

Proprietary Fund – Accounts for activities primarily supported by fees and charges for services.

Revenue – Money received by the City during the fiscal year, which includes taxes, fees, charges, special assessments, grants, and other funds collected that support the services the City provides.

Regional Income Tax Authority (RITA) – A Regional Council of Governments organized to administer and enforce income tax collections for municipalities throughout the State of Ohio.

Special Revenue Funds – Accounts for resources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Salaries & Benefits – Gross compensation for active employees of the City and the City's cost of providing Ohio Public Employee Retirement contributions, healthcare, Medicare, life insurance, paid leave and other benefits provided to those employees.

Sustainable Operating Capital--Capital projects and items that are needed to sustain current operations. Examples include annual road paving and maintenance programs, vehicle and equipment replacement programs and technology lifecycle replacements.

Sustainable Operating Model (SOM)—A five-year plan for General Fund funded operations of the City that pairs ongoing operating expenses with ongoing operating revenues. The SOM is built upon the core ideas that the City will maintain its existing core infrastructure and assets at a professionally appropriate level and that ongoing operating costs must be able to be paid for using ongoing revenue sources.

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

The Industrial Zone (TIZ) – Represents 103 acres of land purchased by the City in the southwest area of town to spur business development and job creation in the community. Developable lots were leased through the City's Community Urban Redevelopment Corporation to individual businesses for a term of 30 years to build facilities and create jobs.

Transfers – A Council approved movement of funding from one fund to another without the a requirement of repayment from the receiving fund. Transfers from the General Fund require Council approval per the Ohio Revised Code. Transfers from restricted or committed resources may only be made in accordance with the regulations that restricted or committed the funds and typically for use for the same purpose the resources were restricted or committed for.

User Charges – The payment of a fee for direct receipt of a public service by the person benefiting from the service.